IN THE CIRCUIT COURT OF THE EIGHTEENTH JUDICIAL CIRCUIT
IN AND FOR SEMINOLE COUNTY, FLORIDA

MAURICIO MURGA RIOS,

Plaintiff

v.

Case No. 2025CA1172

DAVID JOHNSON, as Property Appraiser of Seminole County, Florida, J.R. KROLL, as Seminole County Tax Collector, and JIM ZINGALE, as the Executive Director of the Florida Department of Revenue

Defendants

COMPLAINT FOR DECLARATORY RELIEF

Plaintiff, Mauricio Murga Rios, sues Defendants, David Johnson, as Property Appraiser of Seminole County, Florida, J.R. Kroll, as Seminole County Tax Collector, and Jim Zingale, as the Executive Director of the Florida Department of Revenue and alleges:

1. This is an action for a declaratory judgment to challenge the denial of a homestead exemption on a property in Seminole County, Florida.

2. Plaintiff is the owner of certain real property located at 1106 Sugarberry Trail Oviedo, Florida, 32765 and identified as LOT 63 ALAFAYA WOODS PH 21B PB 41 PGS 85 TO 88 or Parcel No. 23-21-31-516-0000-0630 SEQ: 000918 [the "Property"].

3. The Defendant, DAVID JOHNSON, is the Property Appraiser of Seminole County, Florida (hereinafter the "Appraiser") and is sued herein in his official capacity, not individually. The Appraiser is a necessary party to the action pursuant to § 196.151, Fla. Stat.

4. The Defendant, J.R. KROLL, is the Tax Collector of Seminole County, Florida (hereinafter the "Collector") and is sued herein in his official capacity, not individually. The Collector is a necessary party to the action pursuant to § 194.181(3), Fla. Stat.

5. The Defendant, JIM ZINGALE, is the Executive Director of the Florida Department of Revenue (hereinafter the "DOR") and is sued herein in his official capacity, not individually. The DOR is a necessary party to the action pursuant to § 194.181(5), Fla. Stat.

6. Plaintiff applied for a homestead exemption on the Property in the 2024 tax year.

7. This Court has jurisdiction of this matter pursuant to §194.171(1), Fla. Stat., Art. V, §§ 5 and 20 of the Fla. Const., and § 86.011, Fla. Stat.

8. Venue for this action lies in Seminole County, Florida, pursuant to §194.171(1), Fla. Stat.

Count I: Declaratory Relief

Procedural History

9. The Plaintiff re-alleges and incorporates by reference the allegations of paragraphs 1-8 of the Complaint as though fully set forth herein.

10. On November 17, 2023, Plaintiff timely filed an application for homestead tax exemption, which the Appraiser received on that same day.

11. On June 3, 2024, Appraiser sent the Plaintiff a Notice of Disapproval of Property Tax Exemption, notifying him that he was not entitled to the property tax exemption for which he had applied for. A copy of that Notice is attached as Exhibit "A" and incorporated herein. The Notice stated two reasons for disapproving the exemption: (1) not making the property a permanent residence (ss. 196.011 and 196.031, F.S.); and (2) not having a permanent resident status (ss. 196.031 and 196.012(17) F.S.).

12. On July 8, 2024, Plaintiff timely filed a petition with the Value Adjustment Board ("VAB") in connection with the denial of homestead exemption.

13. On November 15, 2024, a hearing was held in connection with the denial of Plaintiff's homestead exemption. Rinky Parwani presided over the hearing as the special magistrate.

14. On December 9, 2024, the special magistrate issued a decision, recommending the VAB to deny Plaintiff's petition.

15. On May 15, 2025, the VAB issued a decision, affirming the decision of the property appraiser denying Plaintiff's petition. A copy of that decision is attached as Exhibit "B".

16. From 2023 to present, the Plaintiff owned the Property and made it his permanent residence.

Factual History

17. Plaintiff arrived in the United States when he was one year old and has resided in the United States for over 30 years.

18. Plaintiff has had Deferred Action for Childhood Arrivals ("DACA") since October 2012. A copy of the DACA Approval Notices is attached as Exhibit "C". The Approval Notices contain confidential information, notably Plaintiff's "USCIS/Alien Number", "Receipt Number", "USCIS Account Number", and "Address History since 2012", so those portions have been redacted.

19. Plaintiff has had Employment Authorization since 2012. A copy of the Employment Authorization Cards is attached as Exhibit "D". The cards contain confidential information, notably Plaintiff's "USCIS/Alien Number" and "Card Number" so those portions have been redacted.

20. Plaintiff has a social security number.

21. Plaintiff has filed taxes in the United States since 2013 to present.

22. Plaintiff moved to Florida in August 2021 and bought his first and only house on June 27, 2023.

23. Plaintiff has a Florida Driver's License. A copy of the license is attached as Exhibit "E". The card contains confidential information, notably Plaintiff's DL number, so the number has been redacted.

24. Plaintiff traveled under advance parole and was paroled into the United States by Custom Border Patrol ("CBP") under the Immigration and Nationality Act ("INA") § 212(d)(5) on July 9, 2022. A copy of the I-512 parole notice and I-94 are attached as Exhibit "F". The parole notice contains confidential information, notably Plaintiff's "USCIS/Alien Number", "Receipt Number", and "USCIS Account Number", so those portions have been redacted. The I-94 also contains confidential information, notably Plaintiff's "Passport/Document Number" and "I-94 Number", so those portions have been redacted.

25. Plaintiff works for Catholic Charities of Central Florida as an Immigration Attorney.

26. Plaintiff is admitted to practice law in the State of California.[1]

[1] https://apps.calbar.ca.gov/attorney/Licensee/Detail/340289.

27. Plaintiff is authorized to practice Immigration and Naturalization Law in all 50 States and U.S. Territories pursuant to 8 United States Code ("USC") §1292.1.

28. Plaintiff is a member of the American Immigration Lawyers Association. A copy of Plaintiff's membership card is attached as Exhibit "G". The membership card contains confidential information, notably, Plaintiff's member ID, so that portion has been redacted.

29. Plaintiff has been working for Catholic Charities of Central Florida since August 2021.

Background and History of DACA

30. President Barack Obama created DACA through an executive order in August 2012.[2] He described DACA recipients as "young people who study in our schools," "pledge allegiance to our flag[,]" and "are Americans in their heart, in their minds, in every single way but one: on paper."[3] He further explained that DACA is about people who "were brought to this country by their parents – sometimes even as infants – and often have no idea that they're undocumented until they apply for a job or a driver's license, or a college scholarship."[4] From these principles, DACA was created. DACA gives certain immigrants who came to the United States as children, among other things, a work permit and protection against deportation.[5]

31. To qualify for DACA, individuals must meet several requirements.[6] First, individuals must have come to the United States before the age of sixteen.[7] Second, individuals must have

---

[2] Jens Manuel Krogstad, *DACA has Shielded Nearly 790,000 Young Authorized Immigrants from Deportation*, PEW RSCH CTR., https://www.pewresearch.org/fact-tank/2017/09/01/unauthorized-immigrants-covered-by-daca-face-uncertain-future/ (last updated Sept. 1, 2017).

[3] The White House, Office of the Press Secretary, *Remarks by the President on Immigration*, (June 15, 2012, 2:09PM EDT), https://obamawhitehouse.archives.gov/the-press-office/2012/06/15/remarks-president-immigration.

[4] *Id.*

[5] *Frequently Asked Questions*, Q1-2, 6, U.S. CITIZENSHIP & IMMIGR. SERVICES, https://www.uscis.gov/humanitarian/consideration-of-deferred-action-for-childhood-arrivals-daca/frequently-asked-questions (last updated Jan. 24, 2025).

[6] *Id.* (listing requirements for DACA).

[7] *E.g.*, Nicole Prchal Svajlenka, *What we know about DACA Recipients in the United States*, CTR. FOR AM. PROGRESS (Sept. 5, 2019, 9:00AM), https://www.americanprogress.org/issues/immigration/news/2019/09/05/474177/know-daca-recipients-united-states/ (finding that the average DACA recipient arrived in the U.S. when they were just 7 years old and more than one-third arrived before age 5).

continuously resided in the country since 2007.[8] Third, individuals must be either enrolled in school, have graduated high school (or equivalent), or have served in the military.[9] Fourth, individuals must be under 31 years old as of June 15, 2012.[10] Fifth, individuals must have no significant criminal history.[11] Finally, individuals must pose no threat to national security or public safety.[12] Former Secretary of Homeland Security Janet Napolitano said the strict eligibility requirements are designed to keep productive young people in the United States.[13] In enacting DACA, President Obama said it was "the right thing to do for our economy", "the right thing do for our security", and "the right thing to do, period".[14]

32. On September 5, 2017, there was an unsuccessful attempt to end the DACA program.[15] Several states sued over the termination of DACA, which led to a 5-4 United States Supreme Court decision.[16] The Supreme Court held that the Department of Homeland Security's ("DHS") rescission of

---

[8] *Frequently Asked Questions*, General Information for All Requestors, U.S. CITIZENSHIP & IMMIGR. SERVICES, https://www.uscis.gov/humanitarian/consideration-of-deferred-action-for-childhood-arrivals-daca/frequently-asked-questions (last updated Jan. 24, 2025).

[9] *See, e.g.*, Tom K. Wong, Sanaa Abrar, Claudia Flores, Tom Jawetz, Ignacia Rodriguez Kmec, Juliana do Nascimento, and Philip E. Wolgin, *Results from Wong et al., 2020 National DACA Study*, CTR. FOR AM. PROGRESS, at 5-6 (Sept. 10, 2020), https://cdn.americanprogress.org/content/uploads/2020/10/02131657/DACA-Survey-20201.pdf (concluding that 76.4% of the DACA recipients that were surveyed in 44 states and Washington D.C. are pursuing a bachelor's degree or higher, while 42.9% reported already having a bachelor's degree or higher).

[10] *E.g.*, *Frequently Asked Questions*, Q58, U.S. CITIZENSHIP & IMMIGR. SERVICES, https://www.uscis.gov/humanitarian/consideration-of-deferred-action-for-childhood-arrivals-daca/frequently-asked-questions (last updated Jan. 24, 2025). (explaining that individuals can still request a DACA renewal even if they have since become 31 or older, as long as that individual was under the age of 31 as of June 15, 2012).

[11] *Id.* at Q67 (stating that applicants must have no felony, significant misdemeanor, or three or more other misdemeanors to qualify for DACA).

[12] *Id.* at Q72 (explaining what qualifies as a national security or public safety threat and listing as examples gang membership and participation in criminal activities).

[13] Janet Napolitano, *Exercising Prosecutorial Discretion with Respect to Individuals who came to the United States as Children*, U.S. DEP'T OF HOMELAND SEC., at 1-2 (June 15, 2012), https://www.dhs.gov/xlibrary/assets/s1-exercising-prosecutorial-discretion-individuals-who-came-to-us-as-children.pdf (stating "[o]ur Nation's immigration laws…are not designed…to remove productive young people…[who] have…contributed to our country in significant ways" and referring to DACA recipients).

[14] The White House, Office of the Press Secretary, *Remarks by the President on Immigration*, (June 15, 2012, 2:09PM EDT), https://obamawhitehouse.archives.gov/the-press-office/2012/06/15/remarks-president-immigration.

[15] *E.g.*, *Regents of the Univ. of Cal. v. United States, Dep't of Homeland Sec.*, 279 F. Supp. 3d 1011, 1025-26 (N.D. Cal. 2018).

[16] *See Regents of the Univ. of Cal.*, 279 F. Supp. 3d at 1025-27 & 1048 (On January 9, 2018, a San Francisco federal judge ordered USCIS to accept DACA renewal applications while the lawsuit is pending, but the order did not require USCIS to accept first-time applications for DACA or travel permits through advance parole. Government appealed.); *Vidal v. Nielsen*,

DACA violated the Administrative Procedure Act ("APA")[17] because DHS did not provide a reasoned explanation for its action.[18]

33. In a separate lawsuit, there was also another unsuccessful attempt to end the DACA program.[19] Ultimately, after DHS promulgated a final rule to "preserve and fortify DACA"[20], the Fifth Circuit Court Appeals ruled that "forbearance from removal" is lawful and can be preserved as part of DACA, thereby protecting recipients from deportation.[21] The Fifth Circuit recognized and cited to the Supreme Court of the United States Decision in *Regents* that "forbearance and benefits are legally distinct and can be decoupled" so it declined to "disturb DACA's policy of forbearance". *Id.* at 2, & 33-35, 38. Although the Fifth Circuit limited work authorization for Texas, this ruling does not impact the remaining 49 states, including Florida, where DACA recipients can continue to receive benefits such as work

---

279 F. Supp. 3d 401, 437 (E.D.N.Y. 2018) (On February 13, 2018, a New York federal judge ordered USCIS to resume processing of DACA renewals but did not require processing of initial DACA or advance parole applications. Government appealed.); *Casa De Md. v. United States Dep't of Homeland Sec.*, 284 F. Supp. 3d 758, 779 (D. Md. 2018) (On March 5, 2018, a Maryland federal judge upheld the termination of the program but ordered a prohibition on DHS from sharing or using DACA recipients' information for immigration enforcement purposes against them or their family members unless they pose a threat to national security or have committed certain serious crimes. The case was appealed.); *NAACP v. Trump*, 298 F. Supp. 3d 209, 215-16 (D.D.C. 2018) (On April 24, 2018, a District of Columbia federal judge ruled that USCIS must restart the DACA program in its entirety); *NAACP v. Trump*, 315 F. Supp. 3d 457, 474 (D.D.C. 2018) (On August 3, 2018, same federal judge in District of Columbia affirmed its earlier ruling but partially stayed the order regarding new applicants, joining the rulings from other federal judges requiring USCIS to accept DACA renewal applications but not initial applications or advance parole requests); *Texas v. United States*, 328 F. Supp. 3d 662, 743 (S.D. Tex. 2018) (On August 31, 2018, a Texas federal judge ruled to allow processing of DACA renewal applications while the case was pending); *Dep't of Homeland Sec. v. Regents of the Univ. of Cal.*, 140 S. Ct. 1891, 1896 & 1905 (2020) (On June 28, 2019, the U.S. Department of Justice petitioned the U.S. Supreme Court to review the DACA cases before the Ninth Circuit, Second Circuit, and D.C. Circuit, and before all Courts of Appeals had an opportunity to respond. The Supreme Court granted certiorari and the DACA program was argued in November 2019. A 5-4 decision was issued on June 18, 2020).

[17] *E.g., Regents,* 140 S. Ct. at 1905 (explaining that the APA sets forth a procedure that allows federal courts to set aside actions taken by federal agencies that were "arbitrary or capricious").

[18] *Id.* at 1901 & 1916.

[19] *See Texas v. United States*, 549 F.Supp.3d 572 (S.D. Tex. 2021) (holding that the DACA memo is unlawful but permitting the processing of DACA renewals); *Texas v. United States*, 50 F.4th 498 (5th Cir. 2022) (remanding *Texas v. United States* back to the district court for further review but upholding the ruling that DACA is unlawful and leaving the initiative in place for current DACA recipients); *Texas v. United States*, 2023WL5951196 (S.D. Tex. Sept. 13, 2023) (holding that the DACA formal rule is unlawful but once again permitting the processing of DACA renewals); *State of Texas v. United States*, 23-40653 (5th Cir. 2025), available at https://www.ca5.uscourts.gov/opinions/pub/23/23-40653-CV0.pdf (holding that parts of DACA are unlawful but limiting its decision to Texas).

[20] *DHS Issues Regulation to Preserve and Fortify DACA*, U.S. DEP'T OF HOMELAND SECURITY, https://www.dhs.gov/archive/news/2022/08/24/dhs-issues-regulation-preserve-and-fortify-daca.

[21] *State of Texas v. United States*, 23-40653, (5th Cir. 2025), available at https://www.ca5.uscourts.gov/opinions/pub/23/23-40653-CV0.pdf.

permits and protection from removal. *Id.* at 2-3, 35-38. As a result, any changes to DACA are effectively limited to Texas, leaving Florida's DACA recipients unaffected.

34. To summarize, DACA was created in 2012, first challenged in 2017, re-initiated by federal court injunctions for renewals only in 2018, argued before the Supreme Court in 2019, decided by the Supreme Court in 2020, challenged a second time in 2021, fortified and preserved into a federal regulation in 2022, and reaffirmed in 2025 with its protection from deportation remaining intact nationwide and its other benefits (e.g. work authorization) remaining intact in 49 states, including Florida.

Florida Law

35. Florida's homestead tax exemption states in relevant part: Every person who has the legal or equitable title to real estate and maintains thereon the permanent residence of the owner, or another legally or naturally dependent upon the owner, shall be exempt from taxation thereon, except assessments for special benefits, up to the assessed valuation of twenty-five thousand dollars and, for all levies other than school district levies, on the assessed valuation greater than fifty thousand dollars and up to seventy-five thousand dollars, upon establishment of right thereto in the manner prescribed by law. Art. VII, § 6(a), Fla. Const. (1968); *see also* § 196.031(1), Fla. Stat. (2021).

36. The Florida Legislature has defined a "permanent residence" for the purposes of homestead tax exemptions as follows: [T]hat place where a person has his or her true, fixed, and permanent home and principal establishment to which, whenever absent, he or she has the intention of returning. A person may have only one permanent residence at a time; and, once a permanent residence is established in a foreign state or country, it is presumed to continue until the person shows that a change has occurred. § 196.012(17), Fla. Stat. (2021).

37. The first Florida case addressing immigration and the homestead tax exemption, which the VAB cited to, was decided under the previous Florida constitution and before the definition of "permanent residence" was codified in the Florida statutes. *Juarrero v. McNayr*, 157 So.2d 79 (Fla. 1963). In *Juarrero,* Appellants sought a homestead tax exemption as "Cuban refugees" with non-permanent visas. *Id.* at 80. The Florida Supreme Court ruled that, although citizenship is not a prerequisite for claiming the homestead tax exemption, Appellants did not possess the legal power to

rightfully and in good faith make the subject property their "permanent home." *Id.* at 81. The supreme court reasoned that Appellants could not "legally intend to do that which by law and the temporary nature of their visas they [were] prohibited from doing." *Id.* The court emphasized that those with "nothing more than a temporary visa" have "no assurance that [t]he[y] can continue to reside in good faith for any fixed period of time in this country". *Id.* As a result, Appellants were not entitled to the exemption. *Id.*

38. Subsequently, the Florida Supreme Court addressed immigrants' permanent residence in connection with state government aid and held that an immigrant residing in the United States pending an application for political asylum was eligible for state government benefits as one "permanently residing in the United States under color of law" ("PRUCOL"). *Dep't of Health & Rehab. Servs. v. Solis*, 580 So.2d 146, 147, 149-50 (Fla. 1991). The supreme court relied heavily on federal law and federal definitions of "permanent" and "temporary" to determine that the common characteristic of the temporary relationships described under federal law was that they existed for a defined purpose with a defined end and there was no intention that the non-citizen abandon their country of origin as home. *Id.* at 149. The supreme court held that because *Solis* was seeking asylum and had no intention of returning to her home country, and her application had no defined end or defined purpose, she was closer to the definition of "permanent" than "temporary." *Id.* at 149–50.

39. Although the supreme court recognized that "considerable weight should be accorded to an executive department's construction of a statutory scheme it is entrusted to administer", in the instant case found "the factual reality of agency practice controlling". *Id.* at 149. In doing so, the court rejected agency policy, including the interpretation of PRUCOL in *Sudomir v. McMahon*, that "a residence is temporary when the alien's continued presence is solely dependent upon the possibility of having his application for asylum acted upon favorably" and "[a]liens who have official authorization to remain indefinitely until their status changes reside permanently; asylum applicants who merely participate in a process that gives rise to the possibility of such an authorization reside temporarily". *Id.* at 148-49. Instead, the court emphasized immigration "knew of the presence of Solis and her children in this country" and "could have acted on their application for asylum and moved toward deporting them, but it did not". *Id.* at 149. As a result, the court held that she was permanently residing in the United States and

was entitled to receive government aid. *Id.* at 150.

40. More recently, the Third District Court of Appeal addressed a case involving an immigrant whose political asylum application was pending with the Immigration and Naturalization Service ("INS") at the time he requested a homestead tax exemption. *Lisboa v. Dade Cnty. Prop. Appraiser*, 705 So.2d 704, 705 (Fla. 3d DCA 1998). Mr. Lisboa's immigration status was considered "permanently residing under the color of law". *Id.* PRUCOL is a legal alien, residing with the knowledge and permission of the INS, for an indefinite period of time, and without intentions of returning to their home country. *Id.* A person who is PRUCOL is allowed to live and work in the United States. *Id.* The INS defines PRUCOL status as permanent and as a relationship of continuing nature, as opposed to temporary, even though the status may be dissolved. *Id.* After considering Florida's definition of "permanent residence," the federal definition of "permanent," and the supreme court's holding in *Solis*, the third district held that Mr. Lisboa's status as PRUCOL fit him within the definition of "permanent." *Id.* at 707.

41. The third district distinguished the supreme court's opinion in *Juarrero* by stating that the immigration policies of the United States had changed and Mr. Juarrero's visa would have been considered permanent under current federal immigration law. *Id.* The court also rejected the Appraiser's argument "that the cases relied upon by Lisboa all deal with eligibility for a variety of social service programs which require the recipient to be permanently residing in the United States under color of law" and rejected their reasoning "should not be applied to homestead exemption benefits, which, like all tax exemptions, should be strictly construed." *Id.* at 707-08. The third district emphasized that the supreme court decision in *Solis* "require[d] this result" and also stated "it seems unjust to us that an alien who by misfortune finds himself or herself in need of government assistance, should be designated a 'permanent resident' and thereby eligible for social service benefits, while another alien who is self-supporting and a tax-paying resident of this country should be deemed to be less than 'permanent' for tax-exemption benefits." *Id.* at 708. As a result, the third district held that Mr. Lisboa established a permanent residence in Florida and was entitled to the homestead tax exemption. *Id.*

42. One Florida case has discussed DACA and homestead exemption. *In re De Bauer*, 628 B.R. 355 (Bankr. M.D. 2021). The bankruptcy court considered the Florida Supreme Court decision in *Solis* and ultimately suggested that DACA status is similar or equivalent to PRUCOL. First, the court cited *Solis* for the proposition "[i]ndividual who applied for political asylum, is eligible for AFDC benefits as one permanently residing in the United States under color of law". *De Bauer*, at 358 FN 15. Second, the court explained "[i]n *Mendoza* and *Solis*, both immigrants received benefits under Florida law when, instead of a 'green card' allowing permanent residency, they had arrived lawfully in the United States under temporary visas, promptly had applied for political asylum status, and had the intent to permanently reside in the United States." *Id.* at 358-59. The court went on to say: [a]lthough they lacked a green card and an answer to their application, they demonstrated sufficient indicia to allow them to acquire a quasi-permanent legal residency status." *Id.* at 359. The court then stated, "the record here is even more compelling" and listed, among other things, enrollment in DACA and marriage to a U.S. citizen as "sufficient credible attempts to gain legal status of a permanent resident in the United States" and allowed the home to be exempt under the Florida Constitution and excluded it from the bankruptcy proceeding. *Id.* (emphasis added).

Application of DACA to Florida's Homestead Tax Exemption

43. Individuals enrolled in DACA and/or individuals who have been paroled into the U.S. under INA § 212(d)(5) can establish a "permanent residence" as required by the Florida Constitution because they are among the classes of immigrants deemed to be PRUCOL.

44. *Solis* is instructive. There, the court prioritized "the factual reality of agency practice" over the agency's interpretation of PRUCOL, determining that Solis's residence was permanent and under color of law due to INS's knowledge of her presence and its decision not to deport her, as her status would remain unchanged until she left the country or INS acted on her asylum application. *Solis*, 580 So.2d at 149-150. This determination was guided by *Holley v. Lavine*, 553 F.2d 845 (2d Cir. 1977). *Id.* at 148. (stating "Solis relies heavily on Holley") (emphasis added). In *Holley*, INS sent a notice that it "does not contemplate enforcing her departure from the United States at this time." *Solis*, 580 So.2d at 148; *Holley*, 553 F.2d 849. The court decided that "INS' discretionary refusal to enforce its power to deport an

alien constituted action under color of law" and found Ms. Holley "permanently residing in the United States" because despite the possibility of deportation, the reality was that she would not be removed. *Solis*, 580 So.2d at 148. Permanence and residence can therefore exist even if it is not forever. *Id.* From those principles, *Solis* was decided on.

45. The parallel between *Solis* and *Holley* and Plaintiff's case is striking. Like *Holley*, immigration has sent a notice to Plaintiff, stating "USCIS, in the exercise of its prosecutorial discretion, has decided to defer action in your case" and that "[d]eferred action is an exercise of prosecutorial discretion by USCIS not to pursue the removal of an individual from the United States for a specific period." Exh. C, DACA Approval Notices. Given this notice, it is clear that immigration knows of Plaintiff's presence and has chosen not to pursue removal, thereby rendering Plaintiff's residence permanent and under color of law, just as in *Solis* and *Holley*. This conclusion is further supported by both agency policy and the factual reality of agency practice as discussed *infra* in lines 56-60, 63.

46. In *re De Bauer* is also instructive. The decision supports the proposition that DACA status can be considered equivalent to PRUCOL for purposes of Florida's homestead exemption. By citing the Florida Supreme Court's decision in *Solis*, the court in *De Bauer* drew a direct parallel between the quasi-permanent legal residency status of asylum applicants and DACA recipients. Notably, the court in *De Bauer* emphasized that the record in the case was "even more compelling" than in *Solis* and *Mendoza*, given the debtor's daughter's enrollment in DACA and her marriage to a U.S. citizen. *De Bauer*, 628 B.R. at 359. By explicitly stating that the record was "even more compelling" than in *Solis* and *Mendoza*, the court in *De Bauer* strongly suggested that DACA status is sufficient to establish PRUCOL status.

47. The VAB acknowledges that *Solis* and *De Bauer* are instructive but attempts to distinguish them based on the type of benefit at issue, arguing that "they do not address the homestead tax exemption, which is strictly construed against the homeowner unlike the other homestead exemptions." Exh. B, VAB Decision, at 11. However, this argument is foreclosed and directly contradicted by the third district's decision in *Lisboa*. In *Lisboa*, the court explicitly rejected the Appraiser's argument that cases involving social service benefits should not apply to homestead tax exemptions due to the strict

construction of tax exemptions. *Lisboa*, 705 So.2d at 707-708. The third district held that the PRUCOL principles established in cases involving social service benefits should indeed apply to homestead tax exemptions, relying on the Florida Supreme Court's decision in *Solis* as controlling authority. *Id.* at 708 (stating "we believe the reasoning of Solis...requires this result") (emphasis added). The court also emphasized the importance of consistency, noting that it would be unjust to treat similarly situated individuals differently based solely on their need for government assistance. *Id.* As the third district aptly observed "it seems unjust to us that an alien who by misfortune finds himself or herself in need of government assistance, should be designated a 'permanent resident' and thereby eligible for social service benefits, while another alien who is self-supporting and a tax-paying resident of this country should be deemed to be less than 'permanent' for tax-exemption benefits." *Id.* at 708. Ultimately, the court concluded that Mr. Lisboa had established a permanent residence in Florida and was entitled to the homestead tax exemption. *Id.* In light of Lisboa's clear and controlling precedent, the VAB's attempt to distinguish *Solis* and *De Bauer* falls flat, and its argument should be rejected.

48. Additionally, the VAB's reliance on *DeQuervain v. Desguin*, 927 So.2d 232 (Fla. 2d DCA 2006) to limit PRUCOL eligibility solely to asylum seekers is also misguided. A closer examination of *DeQuervain* reveals that the court's decision was driven by the specific circumstances of the case, rather than a blanket restriction on PRUCOL eligibility. The homeowners in *DeQuervain* held temporary visas, which, under the Florida Administrative Code and *Juarrero*, rendered them ineligible to establish a "permanent residence." *DeQuervain*, 927 So.2d at 233, 236. The court was bound, noting "*Juarrero* has not been overruled" and acknowledging that it was "compelled to abide by the applicable provisions of the Florida Administrative Code and Juarrero, notwithstanding the limited exception, not applicable here, carved out by Lisboa." *Id.* at 235-36.

49. The relevant provisions of the Florida Administrative Code and *Juarrero* make clear that individuals with temporary visas are precluded from claiming homestead exemption. *Juarrero* established that such individuals cannot "legally, rightfully, or in good faith, make or declare an intention [of permanent residence],"[22] while the Florida Administrative Code provision explicitly states that "[a]

[22] By contrast, DACA recipients do possess the legal power to rightfully and in good faith make the subject property their

person in this country under a *temporary visa* cannot meet the requirement of permanent residence or home and, therefore, *cannot claim homestead exemption.*" *DeQuervain*, 927 So.2d at 235; *Juarrero*, 157 So.2d at 81. This stark contrast highlights that *DeQuervain's* outcome was dictated by the temporary nature of the homeowners' visas, rather than any inherent limitation on PRUCOL eligibility.

50. In contrast, *Lisboa's* approval of the supreme court decision in *Solis* suggests that its holding was not intended to be an exhaustive or exclusive application of PRUCOL eligibility. Rather, *Lisboa* applied the broader principle derived from *Solis*, which recognized that certain relationships of continuing or lasting nature, even those that may be dissolved eventually may be permanent and considered to be PRUCOL. This principle is particularly relevant in light of the *De Bauer* case, which strongly suggests that DACA recipients are similarly situated to asylum applicants, if not more so. The VAB's acknowledgment that *Solis* and *De Bauer* are "instructive" and that "Petitioner's legal arguments may be valid at a higher level appellate court" lends credence to this argument and supports the conclusion that DACA recipients should indeed be considered PRUCOL. Exh. B, VAB Decision, at 11-12.

51. Enrollment in DACA is equivalent to a pending asylum application for purposes of PRUCOL eligibility.

52. Like the asylum applicant in *Solis* and *Lisboa*, DACA recipients are allowed to live in the U.S.[23] Notably, the language used by DHS for both groups is strikingly similar, with DACA recipients being told "you may stay in the United States while your deferred action is in effect"[24] and asylum applicants being informed "[y]ou may remain in the United States until your asylum application is decided".[25] This parallel language underscores the similarity between the two groups' presence in the

---

"permanent home." *See Infra* Line 63.

[23] *Frequently Asked Questions*, Q1, 6, 21, 28, U.S. CITIZENSHIP & IMMIGR. SERVICES, https://www.uscis.gov/humanitarian/consideration-of-deferred-action-for-childhood-arrivals-daca/frequently-asked-questions (last updated Jan. 24, 2025) (clarifying that DACA recipients are authorized to reside in the U.S. for a fixed period, considered lawfully present for certain benefits, and are not referred to ICE unless specific exceptions apply and recognizing their ability to establish a U.S. domicile).

[24] *Id.* at Q6.

[25] *See* Exh. H, I-589, *Application for Asylum and for Withholding of Removal*, Receipt Notice (redacted to protect confidentiality).

U.S., and suggests that DACA recipients are, in fact, akin to PRUCOL status, much like asylum applicants.

53. Like the asylum applicant in *Solis* and *Lisboa*, DACA recipients are allowed to work inside the U.S.[26] Notably, DACA recipients do not have time restrictions on obtaining their initial work authorization. Asylum applicants must wait 180 days after filing their asylum application to receive their initial work authorization, while DACA recipients face no such waiting period.[27] This distinction underscores the similarity, or even closer alignment, between DACA recipients and PRUCOL status.

54. DACA recipients, much like the asylum applicants in *Solis* and *Lisboa*, have no intention of returning to their home country. The very nature of the DACA program, which requires applicants to have been in the United States before their 16th birthday, speaks to the formative years DACA enrollees have spent in this country. Many, including Plaintiff, were brought to the U.S. as infants or young children, have grown up in American schools, and have integrated into the fabric of American society.[28] As President Obama poignantly described, DACA recipients are "young people who study in our schools," "pledge allegiance to our flag," and are "Americans in their heart, in their minds, in every single way but one: on paper." [29] This poignant characterization underscores the depth of their connection to the United States. DACA recipients have embarked on careers as teachers, doctors, nurses, lawyers, and in numerous other capacities, contributing meaningfully to their communities.[30] These facts collectively

---

[26] *Frequently Asked Questions*, Q2, 90, U.S. CITIZENSHIP & IMMIGR. SERVICES, https://www.uscis.gov/humanitarian/consideration-of-deferred-action-for-childhood-arrivals-daca/frequently-asked-questions (last updated Jan. 24, 2025) (stating that DACA recipients are eligible for work authorization and are protected from employment discrimination by the U.S. Department of Justice's Civil Rights Division); *see also* 8 USC 1324a(h)(3)(B); 8 CFR 274a.12(c)(14).

[27] *Asylum*, U.S. CITIZENSHIP & IMMIGR. SERVICES, https://www.uscis.gov/humanitarian/refugees-and-asylum/asylum (last updated Jan. 24, 2025).

[28] *E.g.*, Nicole Prchal Svajlenka, *What we know about DACA Recipients in the United States*, CTR. FOR AM. PROGRESS (Sept. 5, 2019, 9:00AM), https://www.americanprogress.org/issues/immigration/news/2019/09/05/474177/know-daca-recipients-united-states/ (finding that the average DACA recipient arrived in the U.S. when they were just 7 years old and more than one-third arrived before age 5).

[29] The White House, Office of the Press Secretary, *Remarks by the President on Immigration*, (June 15, 2012, 2:09PM EDT), https://obamawhitehouse.archives.gov/the-press-office/2012/06/15/remarks-president-immigration.

[30] *See* Nicole Prchal Svajlenka, *What we know about DACA by Metropolitan Area*, CTR. FOR AM. PROGRESS (Apr. 30, 2020, 12:00PM),https://www.americanprogress.org/issues/immigration/news/2020/04/30/484225/know-daca-recipients-metropolitan-area-2/; *see also* Jie Zong, Ariel G. Ruiz Soto, Jeanne Batalova, Julia Gelatt, Randy Capps, *A Profile of Current DACA*

establish that DACA recipients have no intention of abandoning their lives in the United States to return to their home countries because they have built their futures, invested in their communities, and demonstrated a profound commitment to this country. The VAB's attempt to minimize this reality by suggesting that DACA does not require enrollees to intend to permanently stay in the United States is unpersuasive. Exh. B, VAB decision, at 11. Both asylum applicants and DACA enrollees are allowed to live in the U.S. without being required to give up their home country citizenship or intend to permanently stay. As previously stated, the language used by DHS for both groups are strikingly similar, with DACA recipients being told they "may stay" and asylum applicants being told they "may remain". Additionally, as the courts in *Solis* and *Lisboa* aptly noted: "the status of [Lisboa or Solis] will not change until [they] choose[] to leave this country". *Lisboa*, 705 So.2d at 707; *Solis*, 580 So.2d at 149. This further highlights that asylum applicants do not necessarily need to intend to permanently stay in the United States but rather have the discretion and freedom to remain or depart the U.S. These similarities underscore the parallel between the two groups.

55. Like the asylum applicant in *Solis* and *Lisboa*, DACA receipts have no defined purpose. *See* Exh. B, VAB Decision, at 11.

56. Like the asylum applicant in *Solis* and *Lisboa*, DACA receipts do not have a defined end. DACA's two-year renewal period does not indicate temporariness. The Napolitano Memorandum[31] which DACA was created did not impose temporal limits to the DACA policy or otherwise indicate a temporary intent. When DACA was established in 2012 through a memorandum, the language used was "deferring action for a period of two years, subject to renewal."[32] Notably, neither the memo nor the rule that fortified and preserved DACA into a federal regulation specify any duration or temporal limits on the number of times an individual could renew their deferred action. The absence of explicit limitations on renewal periods or numbers and the fact that DACA has been in effect for over 12 years, with many

---

Recipients by Education, Industry, and Occupation, MIGRATION POL'Y INST. (Nov. 2017), https://www.migrationpolicy.org/research/profile-current-daca-recipients-education-industry-and-occupation.

[31] Janet Napolitano, *Exercising Prosecutorial Discretion with Respect to Individuals who came to the United States as Children*, U.S. DEP'T OF HOMELAND SEC., at 1-2 (June 15, 2012), https://www.dhs.gov/xlibrary/assets/s1-exercising-prosecutorial-discretion-individuals-who-came-to-us-as-children.pdf

[32] *Id.* at 1-2.

recipients, like Plaintiff, renewing their status multiple times, suggests DACA is akin to a form or relationship of "continuing and lasting", further solidifying its indefinite, PRUCOL-compatible nature.

57. Therefore, drawing parallels with asylum applicants, whose application process can span decades—potentially up to 30 years—DACA recipients similarly face an undefined duration for their status, bolstered by the absence of limitations on renewals and the program's 12-year history of continuous renewals. *See Solis*, 580 So.2d at 149 (noting "there is no upper limit on how long it takes to process an asylum application, and that it could take as long as thirty years"). This open-ended nature of both asylum processing and DACA renewals underscores the comparable indefinite nature.

58. The federal government's policy, practice, and factual realities not to enforce the departure of DACA recipients also supports the notion that DACA has no defined end. According to DHS, individuals with DACA are authorized by DHS to be in the United States for the duration of the deferred action period and they will not be referred to ICE even on a denial unless specific exceptions apply, such as public safety or national security concerns.[33] This treatment parallels that of asylum applicants, who are generally allowed to remain in the United States unless they pose an absolute threat to public safety. *See Solis*, 580 So.2d at 149 (quoting an INS employee's testimony that asylum applicants "generally, yes, almost always" are allowed to remain in the United States, absent "an absolute threat to public safety"). The similarity in treatment between DACA recipients and asylum applicants underscores the open-ended indefinite nature of both.

59. Ongoing litigation over DACA's broader immigration status does not negate its compliance with PRUCOL. DACA recipients' renewal eligibility remains intact.[34] DACA has also been codified at 8 CFR 236.24, solidifying it as a federal regulation.[35] This is no different than the litigation restricting asylum eligibility, notably the Circumvention of Lawful Pathways[36] that is currently in

---

[33] *Frequently Asked Questions*, Q21, 28, U.S. CITIZENSHIP & IMMIGR. SERVICES, https://www.uscis.gov/humanitarian/consideration-of-deferred-action-for-childhood-arrivals-daca/frequently-asked-questions (last updated Jan. 24, 2025).

[34] *DACA*, U.S. CITIZENSHIP & IMMIGR. SERVICES, https://www.uscis.gov/DACA

[35] *DACA*, 87 Fed. Reg. 53152 (Aug. 30, 2022), https://www.federalregister.gov/documents/2022/08/30/2022-18401/deferred-action-for-childhood-arrivals

[36] *See* 8 CFR §208.33(a)(1); *see also Circumvention of Lawful Pathways*, 88 Fed Reg. 31314 (May 16, 2023),

effect.[37] Moreover, the Supreme Court of the United States has recognized that "the defining feature of deferred action is the decision to defer removal"[38] and referred to forbearance as "the heart of DACA", thus preserving its role under PRUCOL irrespective of federal benefits challenges. *Regents*, 140 S. Ct. at 1911-1912. As the *Lisboa* decision stated, the fact that one's status can be "dissolved eventually at the instance either of the United States or of the individual" does not detract from its permanency. 8 USC § 1101(31); *see also Lisboa* at 707.

60. Additionally, the VAB's discussion of DACA's history is incomplete. It omits any discussion of the United States Circuit Court of Appeals for the Fifth Circuit that was decided on January 17, 2025,[39] which was several months before the VAB issued its decision on May 15, 2025. *See* Exh. B, VAB Decision, at 6-8. This decision has significant implications for DACA recipients, particularly in Florida. The court ruled that "forbearance from removal" is lawful and can be preserved as part of DACA, thereby protecting recipients from deportation. *State of Texas, et al.* at 2, & 33-35, 38 (recognizing and citing to the Supreme Court of the United States Decision in *Regents* that "forbearance and benefits are legally distinct and can be decoupled" thereby declining to "disturb DACA's policy of forbearance"). Although the Fifth Circuit limited work authorization for Texas, this ruling does not impact the remaining 49 states, including Florida, where DACA recipients can continue to receive benefits such as work permits and protection from removal. *State of Texas, et al.* at 2-3, 35-38. As a result, any changes to DACA are effectively limited to Texas, leaving Florida's DACA recipients unaffected.

61. The VAB's decision is also flawed due to a misguided comparison. The decision states "[t]he Florida Supreme Court has not expanded this sole exception [PRUCOL], so the relevant inquiry in Florida is whether *enrollment in DACA is equivalent to a pending asylum application*". *See* Exh. B, VAB Decision, at 11 (emphasis added). However, the VAB's own analysis betrays this framework, as it

---

https://www.federalregister.gov/documents/2023/05/16/2023-10146/circumvention-of-lawful-pathways

[37] *Asylum*, U.S. CITIZENSHIP & IMMIGR. SERVICES, https://www.uscis.gov/humanitarian/refugees-and-asylum/asylum (last updated Jan. 24, 2025).

[38] *Id.* at 1911.

[39] *State of Texas, et al. v. U.S.A, et al.*, 23-40653 (5th Cir. 2025), available at https://www.ca5.uscourts.gov/opinions/pub/23/23-40653-CV0.pdf.

erroneously equates asylum applicants with those granted asylum. *Id.* at 11-12. Notably, the VAB compares pathways to permanent status and travel restrictions for DACA enrollees and asylees, rather than focusing on the relevant comparison with asylum applicants. This oversight obscures the fact that DACA recipients and asylum applicants share similar advance parole requirements, necessitating a demonstration of urgent humanitarian reasons or significant public benefit to travel abroad.[40] Moreover, while both groups face similar restrictions, DACA recipients actually possess greater flexibility, with eligibility to travel for educational, employment, and humanitarian purposes.[41]

62. The VAB's decision is further undermined by a misguided requirement. It suggests that an individual must have a pending application for permanent residence status to be considered PRUCOL. The VAB reasoned that such an application would "solidify [Plaintiff's] intent to remain in the United States under the permanent color of law." *See* Exh. B, VAB Decision, at 12. However, this requirement is unfounded and contradicts the very cases the VAB cited, including *Solis* and *Lisboa*, which establish that no such application is necessary for PRUCOL status. This misapplication of the law undermines the VAB's conclusion and reveals a fundamental misunderstanding of PRUCOL eligibility.

63. The Florida Supreme Court decision in *Juarrero* also supports that DACA recipients can establish a "permanent residence". The court emphasized that those with "nothing more than a temporary visa" have "no assurance that [t]he[y] can continue to reside in good faith for any fixed period of time in this country". *Juarrero*, 157 So.2d at 81. As a result, Appellants were not entitled to the exemption. *Id.* Hence, the rationale of *Juarrero* instructs that those without limitations for a fixed period of time are included in the class of individuals for whom a "permanent residence" may be maintained on Florida property. DACA recipients can reside rightfully and in good faith for a fixed period of time. The DHS has stated that individuals who have DACA (1) "are authorized by DHS to be in the United States for the duration of the deferred action period"; (2) "are lawfully present… for purposes of eligibility for certain public benefits (such as certain Social Security benefits) during the period of deferred action"; (3) "will

[40] *See Application for Travel Documents, Parole Documents, and Arrival/Departure Records*, U.S. CITIZENSHIP & IMMIGR. SERVICES, at 7, https://www.uscis.gov/sites/default/files/document/forms/i-131instr.pdf (last updated Jan. 20, 2025); *see also Adjudicator's Field Manual*, at 2-4, https://www.uscis.gov/sites/default/files/document/policy-manual-afm/afm54-external.pdf.

[41] *See Application for Travel Documents, Parole Documents, and Arrival/Departure Records*, U.S. CITIZENSHIP & IMMIGR. SERVICES, at 7, https://www.uscis.gov/sites/default/files/document/forms/i-131instr.pdf (last updated Jan. 20, 2025).

not be referred to ICE" and even "[i]f we deny your request for DACA....we [still] will not refer your case to ICE....unless...denial...[involves]...criminal offense, fraud, a threat to national security, or public safety concerns"[42]; and (4) "are not precluded by federal law from establishing a domicile in the U.S".[43] The DHS has further stated that "DACA is a form of deferred action" and "deferred action is a discretionary determination to defer removal of an individual".[44] The Supreme Court of the United States recognized that "the defining feature of deferred action is the decision to defer removal"[45] and referred to forbearance as "the heart of DACA". *Regents*, 140 S. Ct., at 1911-1912. The Fifth Circuit recently ruled the lawfulness of "forbearance from removal", ensuring that DACA recipients' protection from deportation remains intact nationwide. *State of Texas, et al.* at 2, & 33-35, 38. Therefore, unlike *Juarrero* where the law prohibited the Appellants from forming the requisite intent for "permanent residence" due to the nature of their temporary visas, DACA recipients do possess the legal power to rightfully and in good faith make the subject property their "permanent home."

Count II: 2024 Homestead Tax Exemption

64. The Plaintiff re-alleges and incorporates by reference the allegations of paragraphs 1-63 of the Complaint as though fully set forth herein.

65. As a result of Appraiser denying Plaintiff's homestead tax exemption, the exemption was not reflected on the Plaintiff's 2024 tax bill.

66. Plaintiff has paid the 2024 taxes on the Subject Property in full, pursuant to section 194.171(3)(4), Fla. Stat. A copy of the receipt for payment of the taxes is attached as Exhibit "I."

67. Plaintiff has performed all conditions precedent which are required to be performed by Plaintiff in establishing his right to bring this action. Specifically, this action has been filed within

---

[42] This treatment parallels that of asylum applicants, whom Florida courts, as discussed *supra*, have deemed can establish permanent residence. *E.g., Dep't of Health & Rehab. Servs. v. Solis*, 580 So.2d 146, 147 (Fla. 1991) (quoting an INS employee's testimony that asylum applicants "generally, yes, almost always" are allowed to remain in the United States, absent "an absolute threat to public safety").

[43] *Frequently Asked Questions*, Q1, 6, 21, 28, U.S. CITIZENSHIP & IMMIGR. SERVICES, https://www.uscis.gov/humanitarian/consideration-of-deferred-action-for-childhood-arrivals-daca/frequently-asked-questions (last updated Jan. 24, 2025).

[44] *Id.* at Q1, 4.

[45] *Id.* at 1911.

the time period prescribed by section 194.171(2), Fla. Stat.

68. The Plaintiff was entitled to the homestead tax exemption on the Subject Property in 2024 and 2025,[46] pursuant to Article VII, § 6 of the Fla. Const. (1968) and § 196.031(1), Fla. Stat. (2021), and thus the Appraiser's denial of the exemption was unlawful.

WHEREFORE, Plaintiff prays that this Court to render a judgment decreeing (a) that the Plaintiff is entitled to the homestead tax exemption; (b) find that the Plaintiff is entitled to the 2024 homestead tax exemption on the Subject Property and enter an order declaring same; (c) ordering the Collector to cancel the original tax bill, issue a new tax bill that reflects the 2024 homestead tax exemption; and (d) to refund any overpayments, awarding Plaintiff his costs incurred in bringing this action pursuant to § 194.192, Fla. Stat., and awarding such other general relief as may be just and equitable.

Mauricio Murga Rios, Plaintiff
1106 Sugarberry Trail
Oviedo, FL 32765
Phone: (818) 799-4615
Email: maury818@gmail.com

05/29/2025

Mauricio Murga Rios

[46] The 2025 tax bill is not yet due.