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IN THE CIRCUIT COURT OF THE
FOURTH JUDICIAL CIRCUIT, IN AND
FOR DUVAL COUNTY, FLORIDA

**ROBERT J. SCHEURING and
SUE A. SCHEURING,**

Plaintiffs,

Case No.:

v.

Division:

JERRY HOLLAND, Duval County
Property Appraiser, **JIM OVERTON**,
Duval County Tax Collector, and
JIM ZINGALE, Executive Director,
Florida Department of Revenue

Defendants.

COMPLAINT FOR DECLARATORY RELIEF

THE PLAINTIFFS, ROBERT J. SCHEURING and SUE A. SCHEURING (hereafter referred to as "**THE SCHEURINGS**") sue the Defendants, **JERRY HOLLAND**, the Duval County Property Appraiser, State of Florida ("Property Appraiser"), **JIM OVERTON**, the Duval County Tax Collector, State of Florida ("Tax Collector"), and **JIM ZINGALE**, Executive Director, Florida Department of Revenue ("FL DOR"), and allege the following:

1. This is an action for a Declaratory Judgment and Supplemental Relief.
2. This Court has original jurisdiction to consider this action on behalf of **THE SCHEURINGS** under *Florida Statutes* §§ 194.171, 194.181(1)(b), 194.181(3), and 194.181(5).
3. **THE SCHEURINGS** purchased property located at 4182 Emilio Lane, Jacksonville, Florida 32226 on September 19, 2016. As a condition of the Mortgage with SWBC Mortgage

Corp., which secured the subject property, the Taxpayers were contractually obligated to use the Jacksonville property as their primary residence which had always been their intention anyway.

4. THE SCHEURINGS were issued Florida Driver's Licenses on September 23, 2016 and registered to vote in Duval County, Florida, on September 23, 2016.

5. THE SCHEURINGS moved their AT&T U-Verse Service on September 27, 2016 from their prior home in Valdosta, Georgia, to the Jacksonville, Florida property.

6. THE SCHEURINGS moved all of their belongings from their previous home in Valdosta, Georgia, to the Jacksonville, Florida home by mid-to-late October of 2016. After the move, the Valdosta, Georgia property remained vacant until it was sold.

7. On or around January 13, 2017 THE SCHEURINGS were issued a Florida license plate for their 2014 Lexus.

8. THE SCHEURINGS have continuously owned and resided in the Jacksonville property through and including the date of this Complaint.

9. THE SCHEURINGS filed a timely application for their homestead exemption prior to the deadline of March 1, 2017.

10. The Tax Appraiser granted THE SCHEURINGS' request for homestead exemption for 2017 and the exemption was renewed in 2018, 2019, 2020, and 2021.

11. THE SCHEURINGS or their lender previously timely paid the assessed property taxes for 2017 through 2021 in full as they came due, and contend that the previous assessments were the proper amounts due and owing. Copies of the receipts are attached hereto as **Composite Exhibit "A."**

12. All of THE SCHEURINGS Federal tax returns filed since October 2016 have shown the Jacksonville address as their home address. THE SCHEURINGS filed a 2017 Georgia tax return as non-residents and showed the Jacksonville address as their home address.

13. On or around January 12, 2022 the Defendant forwarded correspondence to the Taxpayers disallowing their previously claimed Homestead Exemption for tax years 2017, 2018, 2019, 2020, and 2021 and the assessed value cap for tax years 2018, 2019, 2020 and 2021. A copy of the January 12, 2022 correspondence is attached hereto as **Exhibit "B."**

14. Both Robert J. Scheuring and their counsel attempted to reach out to Defendant Property Appraiser's office to provide information and documentation regarding the above alleged factors supporting THE SCHEURINGS Homestead Exemptions, but Defendant Property Appraiser was not receptive to changing its position.

15. Upon information and belief, Defendant Property Appraiser's position is that, even though THE SCHEURINGS would otherwise be entitled to the Homestead Exemptions (based upon the numerous factors recited above including their continuous ownership, presence, and intent) on their Jacksonville property, solely because THE SCHEURINGS were incorrectly receiving a Homestead Exemption on their abandoned Valdosta, Georgia property until it was sold, they are ineligible. Further, the Defendant Property Appraiser's position is apparently that THE SCHEURINGS are not entitled to their subsequent Florida Homestead Exemption even after they no longer owned the Georgia property nor receiving a Georgia Homestead Exemption benefit.

16. The Defendants erred in failing to give due weight to the fact that homestead property, for purposes of Article X, Section 4 or Article VIII, Section 6, are Constitutional rights provided to Citizens of the State of Florida, to be liberally construed, and a Citizen's subjective intent of

establishing Constitutionally-protected and taxing homestead status, corroborated by objective factors, should not be challenged without a substantial basis or belief.

17. THE SCHEURINGS have a bona fide dispute with the Property Appraiser, Tax Collector, and Department of Revenue (in their function to oversee the Property Appraiser and Tax Collector).

18. THE SCHEURINGS have a justiciable issue over their homestead rights.

19. THE SCHEURINGS have a doubt as to the propriety of the actions of the Duval County Property Appraiser.

20. THE SCHEURINGS have a bona fide need for a determination of their rights as set forth under the Florida Constitution.

21. THE SCHEURINGS paid the legally assessed and collected ad valorem taxes for tax years 2017, 2018, 2019, 2020, and 2021.

WHEREFORE, THE SCHEURINGS demand judgment declaring:

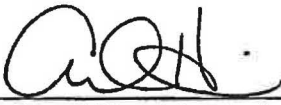
A. THE SCHEURINGS are entitled to exemptions for their homestead property located in Duval County for tax year 2017 and thereafter, as long as they continue to reside at the property and elect homestead status;

B. The Property Appraiser must recognize the lawfully declared homestead status; and

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C. Provide such other relief as appropriate and necessary under the facts and circumstances.

**JOHNSON AND JOHNSON, P.A.
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