

IN THE CIRCUIT COURT OF THE 17TH
JUDICIAL CIRCUIT IN AND FOR
BROWARD COUNTY, FLORIDA

SHALIMAR MIDTOWN PLANTATION CASE NO.
WEST OWNER, LLC, a Florida limited
liability company,

Plaintiff,

COMPLAINT

vs.

MARTY KIAR, as Property Appraiser of
Broward County, Florida; BROWARD
COUNTY, a political subdivision of the
State of Florida; and JIM ZINGALE, as
Executive Director of the State of Florida
Department of Revenue,

Defendants.

Plaintiff, Shalimar Midtown Plantation West Owner, LLC (“Taxpayer”), sues Defendants, Marty Kiar, as Property Appraiser of Broward County, Florida (“Property Appraiser”), Broward County, a political subdivision of the State of Florida (“Broward County”), and Jim Zingale, as Executive Director of the State of Florida, Department of Revenue (“Department”) (collectively, “Defendants”) and alleges:

1. This is an action for statutory relief. This Court has jurisdiction pursuant to *Florida Statutes §§ 194.036 and 194.171*. Venue is proper in Broward County as the subject property, as described below, and the Property Appraiser, are located in Broward County, Florida.

2. Taxpayer is a Florida limited liability company authorized to and conducting business in Broward County, Florida.

3. Property Appraiser is the duly elected Property Appraiser of Broward County, Florida. He is charged with the responsibility of discharging the duties of said office and is named as a party in accordance with *Florida Statutes §194.181(2)*.

4. Broward County, a political subdivision of the State of Florida, is being named as a party in accordance with Florida Statutes §194.181(3), as it is responsible for the overall supervision of the assessment and collection of taxes for Broward County, Florida, through its Records, Taxes and Treasury Division.

5. Department is named as a defendant to this action as mandated by *Florida Statutes §194.181(5)*, because the tax assessment is also being contested on the grounds that it is contrary to the laws and Constitution of the State of Florida.

6. Taxpayer was the owner and the party responsible under the law for payment of 2024 *ad valorem* taxes for the real property located in Broward County, Florida assessed under Parcel Number 5041-04-49-0060 (the "Property").

7. The Property is a nonresidential parking garage. For tax year 2023, Property Appraiser certified the assessed value of the Property at \$3,698,510. Therefore, pursuant to *Florida Statutes §193.1555(3)*, the 2024 assessed value for the Property could not exceed 10% of the 2023 assessed value, *i.e.*, \$4,068,361.

8. The Property was repaired and/or portions of it replaced. Such repairs and/or replacements do not meet the definition of an "improvement" under *Florida Statutes §193.1555(1)(b)*.

9. Since there was no addition or change to the Property's land or building, and only repairs and/or replacements to the Property were made, *Florida Statutes §193.1555(3)* statutory 10% cap remained in place providing for a maximum 2024 assessed value of \$4,068,361. Nevertheless, Property Appraiser certified the 2024 assessed value of the Property at \$15,757,090. Such assessment violates the 10% statutory cap contained in *Florida Statutes §193.1555(3)*.

10. Such assessment is in violation of Florida Statutes, including §193.011, and Article

VII, Section 4(g)(1) of the Florida Constitution.

11. Taxpayer has paid the taxes on the Property as required under *Fla. Stat. §194.171(3)* and (4). Evidence of said payment is attached as Exhibit "A".

12. Taxpayer will be irreparably damaged if Defendants are permitted to keep the collection of the full tax based on the Property Appraiser's assessment.

13. Taxpayer has complied with all conditions precedent to the maintenance of this lawsuit, and has timely brought this action.

14. Defendants are liable for payment of all taxable costs pursuant to *Florida Statutes §194.192(1)*.

WHEREFORE, Taxpayer demands judgment against the Defendants as follows:

- (i) Establishing the assessed value of the Property and directing such adjustments between the Parties as may be necessary in connection therewith or directing the Property Appraiser to reassess the Property for the 2024 tax year in compliance with Florida law;
- (ii) Recalculating the taxes that should have been paid based on an assessment equal to the Property's assessed value, and ordering a refund to the Taxpayer of the excess amounts paid;
- (iii) Awarding costs in favor of Taxpayer pursuant to *Fla. Stat. §194.192*; and
- (iv) Granting such other and further relief as this Court deems just and proper.

DESIGNATION OF SERVICE E-MAIL ADDRESS

Pursuant to *Fla. R. Civ. P. 1.080* and *Fla. R. Jud. Admin. 2.516*, undersigned counsel's designation of the primary e-mail address for service of all papers and pleadings filed in this action is as follows:

servicetax@rvmlaw.com

Respectfully Submitted,

RENNERT VOGEL MANDLER & RODRIGUEZ, P.A.

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