

PAY THE RENT LLC,
Plaintiff,
vs.
FLORIDA DEPARTMENT OF REVENUE
Defendant(s).

IN THE CIRCUIT COURT OF THE
11TH JUDICIAL CIRCUIT IN AND FOR
MIAMI-DADE COUNTY, FLORIDA

Case No.: 15-007087 CA05.

**AMENDED COMPLAINT CONTESTING VALIDITY OF
TAX AND FOR DECLARATORY RELIEF**

Audit No.: 200172118

ID No. [REDACTED]

Audit Period: 12/30/2013 – 01/01/20014

(Chapter 72 & 65 Fla. Stat.)

Plaintiff PAY THE RENT, LLC., sues the State of Florida Department of Revenue and
allege:

1. This is an action to contest the validity of an assessment of a documentary stamp tax, penalties, and interest.
2. Plaintiff PAY THE RENT LLC is a Florida limited liability company with its principal place of business in Miami Dade County, Florida.
3. Defendant Florida Department of Revenue is an agency of the State of Florida ("DOR").
4. This dispute concerns the assessment of documentary stamp taxes on a transfer of real property and improvements located at [REDACTED] ("Property").
5. Grantor [REDACTED] sold and conveyed the Property to Pay the Rent, LLC. A copy of the deed is attached as Exhibit A.
6. State Documentary stamps were collected and paid with the recording of the deed.
7. No documentary surtax was collected and paid with the recording of the deed.
8. The Property is a single lot on which is constructed a single family residence.
9. Under Miami Dade County zoning law, only a single family residence is permitted on the Property.
10. Chapter 201.031 Florida Statutes provides "Discretionary surtax; administration and collection; Housing Assistance Loan Trust Fund; reporting requirements.—(1) Each county, as defined by s. 125.011(1), may levy, subject to the provisions of s. 125.0167, a discretionary surtax on documents taxable under the provisions of s. 201.02, except that

there shall be no surtax on any document pursuant to which the interest granted, assigned, transferred, or conveyed involves only a single-family residence. The single-family residence may be a condominium unit, a unit held through stock ownership or membership representing a proprietary interest in a corporation owning a fee or a leasehold initially in excess of 98 years, or a detached dwelling.”

11. DOR illegally assessed a surtax on the Property, which is a single family residence, in violation of Chapter 201.031 Florida Statutes.
12. DOR issued an assessment notice with regard to the transfer from [REDACTED] and PAY THE RENT LLC. to PAY THE RENT LLC.. A copy of the assessment notice is attached as Exhibit B.
13. Plaintiff is entitled to a determination that no documentary surtax stamps, interest, and penalties are due on the transfer of the Property to the Plaintiff
Wherefore, PAY THE RENT LLC., request a declaration of their rights by reason of the described transfers and assessment notices.

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