

IN THE CIRCUIT COURT  
OF THE SIXTH JUDICIAL CIRCUIT  
IN AND FOR PINELLAS COUNTY, FLORIDA  
CIVIL DIVISION

CASE NO: 16-2052 CI-21

NAUSSERA N.ZADEH

Plaintiff,

Vs.

PAMELLA MARY DUBOV, as  
Pinellas County Property Appraiser,

DIANE NELSON, as  
Pinellas county Tax Collector and

MARSHALL STRANBURG, EXECUTIVE director of the

THE FLORIDA DEPARTMENT OF REVENUE,

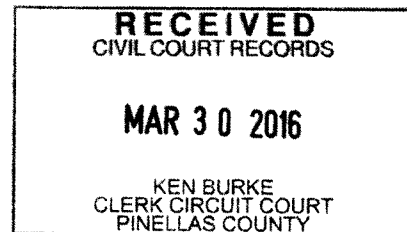
FLORIDA tax oversight program,  
THE FLORIDA DEPARTMENT OF REVENUE,

Defendants,

**COMPLAINT:**

PLAINTIFF, NAUSSERA N. ZADEH by and PRO SE, Hereby sues the  
Defendant and alleges:

1-This is an action to contest a property appraisal and tax assessment based thereon  
in excess of just valuation for which Florida Statutes vests original jurisdiction in  
the Circuit Court and the subject property is in the chapter 13 bankruptcy court



estate subject to automatic stay federal bankruptcy court protection code with the permission to be moved from the civil state court to the federal bankruptcy court. Thus this case is currently filing this complaint in this court.

- Section 193.155(8) (1), 194.171(2), 196.151, and 197.2425 Florida Statutes.
- Section 193.155(8) (1), 194.036, 194,171(2), 196.151, and 197.2425, Florida Statutes

2-Venue is proper in Pinellas County Circuit Court because the subject property for which the tax assessment is challenged is located within the Pinellas County Florida and subject to bankruptcy court protection. The Federal Bankruptcy Court Has concurrent jurisdiction since the property in question is subject to the federal bankruptcy court jurisdiction and of automatic stay 11 U.S. Code § 362.

3-Plaintiff is an individual residing in and owning the subject property in Pinellas County, Florida as part his homestead and the property is the estate in bankruptcy court jurisdiction.

4(A) - Plaintiff is an individual residing in and owning the subject property in Pinellas County, Florida as his homestead and has a bona fide farm operation under bankruptcy court protection and "Agricultural Property" which means a parcel containing a bona fide "Farm Operation" on land classified as agricultural pursuant to Section 193.461, Florida Statutes, for the agricultural classification of lands 193.461 (3) (b).of the Florida Statute.

4(B) - Plaintiff is an individual residing in and owning the subject property in Pinellas County, Florida as his homestead and has a bona fide "Farm Operation" is as defined in section 163.3162(2),Florida Statutes, and under bankruptcy protection. Accordance with section 163.3162(3) (b), Florida Statutes, The County

is prohibited from charging a Surface Water Assessment on Certain Agricultural Property. Accordingly, any owner of Agricultural Property demonstrates that they meet the outlined requirements of the Florida Department of Environmental Protection, The Department of Agricultural and Consumer Services or appropriate water management district shall be granted a Mitigation Credit from the surface water Service Assessment. Therefore the tax assessments charge in the Agricultural land and bona fide farm operations are not permitted under the law, all the storm runoff water from the property is contained in the said property and applications for the agricultural classification of lands.193.461 (3) (b).of the Florida Statute.

5-Defendant "PAMELA MARY DUBOV" is the Pinellas County Property appraiser and (DUBOV) is sued in this and official capacity. Among other duties she has the statutory responsibility to list and appraise all real property in Pinellas County each year for the purpose of ad valorem taxation. Pamela Mary Dubov is a proper party pursuant to F.S.194.181 (2) and has full knowledge of the bankruptcy court protection and subject to her impeachment and fraud upon the federal bankruptcy court using F.S. Ch. 162 as substitution of the statutory laws.

6-Defendant "Diane Nelson" is the Pinellas County Tax Collector and (NELSON) is sued in this and her official capacity. Among other duties, (NELSON) is responsible for collecting ad valorem taxes. (NELSON) is a proper party pursuant to F.S.194.181 (3) and has full knowledge of the bankruptcy court protection and subject to her impeachment and fraud upon the federal bankruptcy court using F.S. Ch. 162 as substitution of the statutory laws.

7-The Florida Department of Revenue (DOR) is a state administrative agency with responsibility for general supervision of the assessment and collection of real

property for the purposes of ad valorem taxation. DOR is a proper party pursuant to F.S. 194.181(5) and has full knowledge of the bankruptcy court protection and fully supports the Florida State Constitution and the mandate of the Florida statutes and laws by fully supported DOR published materials and does not support arbitrary and abusive practices of the property appraiser and the tax collector.

“Letter from Pam Dubov, Pinellas County Property Appraiser & Diane Nelson, Pinellas County Tax Collector, to Pinellas County Municipalities, Re: Chronic Nuisance Ordinance (May 29, 2015) (copy on file with Pinellas County Property Appraiser’s Office) (“The very nature of the proposed assessments does not appear to be the type contemplated by Florida Statutes to be collected using the uniform method.”) The author represented the Pinellas County property appraiser in this matter.”

8-Plaintiff is the owner of certain property in Pinellas County Florida, more particularly described as follows:

428 Pasaje Ave. Tarpon Springs Florida 34689

a/k/a kings subdivision lot 33

Parcel ID No.01-27-15-89136-000-0330

9-Without admitting that the tax as assessed against the property was rightfully due and owing, Plaintiff by the permission of the bankruptcy court jurisdiction timely paid and has paid according to what the Florida department of revenue guidelines for agricultural assessments of lands and by publications, believes to be the good faith portion of the, 2011, 2012, 2013,2014,2015,2016 Ad valorem taxes and non-ad valorem assessment for agricultural classification on the said property.

A copy of the plaintiff's allowable administrative expenses has been paid by the United State Bankruptcy Court Division of Tampa Florida by the Chapter 13 trustee Jon M. Waage an approved by the Bankruptcy court order participated by the attorneys of the tax collector and the property appraisers 'office in the courtroom B Honorable Judge Katherine McEwen has not been attached.

10-Pamella Mary Dubov appraised the property significantly in excess of the land's actual value as recorded in the bankruptcy assessed valued of the property and her annual media reporting and other assessed property in the same area and Diane Nelson has continually stated she intends to collect taxes based upon said erroneously inflated appraisal and contrary to the prior decision of Florida grand jury investigation of the former property appraiser "Jim Smith" inflated assessments.

11-Plaintiff timely filed two petitions with the VAB for the year 2015 for denial of agricultural classification of lands and just evaluation of lands and assessments.

12-The VAB denied plaintiff's petitions no sooner than March, 2016. Attachement.

13-The 2015 ad valorem assessment on the property is unjust, arbitrary, capricious, illegal and not made according to the Florida 1968 State Constitution and law and not based on just value and the Agricultural assessment and classification; said assessment denies Plaintiff fair and equal treatment as to like and similar property assessment, and as such said assessment lacks uniformity within the same geographical location and soil samples for AG lands and classifications and actual use as agricultural classified lands.

- The assessed valuation of the Plaintiff's property is excessive and not consistent with just value of the said land as a raw agricultural land use and the demented elevations in the same location .Such actions are contrary to Article VII,

Section 4, Florida Constitution and the Provisions of F.S.193.011 and 1968 Florida constitution Agricultural Land use Doctrine.

- Article VII, Section 4 of the Florida Constitution provides for classification and assessment of agricultural property based on use. Florida Statutes 193.441, 193.451, and 193.461 contain the provisions for Agricultural Classification (Greenbelt) and assessments, defining any assessment at less than the full value as a Classified Use assessment.

14-Plaintiff has satisfied all conditions precedent to commencement of this action, this action in timely and all indispensable parties have been joined.

15-The Department of Agriculture may be joined as a defendant as of the F.S., The DUTIES OF THE FLORIDA DEPARTMENT OF AGRICULTURE per agricultural use of the land and duties preempted by the Florida State Constitution to the department of the agriculture per Florida laws and statutes 570.07 - Statutes & Constitution.

16-Plaintiff is entitled to trial de novo pursuant to F. S. 194.036(3) and other statutory provisions in Florida Statutes and Florida Constitution.

#### **FACTS OF THE CASE:**

A-The property appraiser "PAMELLA MERY DUBOV" has never provided any documented timely denials of the agricultural classifications of lands by the July first or before the deadlines provided by the Florida Statues for the years in question subject to her impeachment and perjury and withholding of public records and destruction in violations of the sunshine laws. Florida Government in the Sunshine State (I) of the Sunshine and Public Records Laws.

B-The property owner "NAUSSERA ZADEH" has never changed nor requested any rezoning of his property from agricultural use to none agricultural use and the zoning changes made from agriculture to none agricultural lands by are arbitrary and illegal zoning changes by the Pinellas county Property appraiser "PAMELLA MERY DUBOV" are illegal and subject to her impeachment.

C-The present case the land has never being plotted for any future use.

### **BACKGROUND:**

1. The property owner has appealed the timely denials of their agricultural classification of lands to the county value adjustment board (VAB) or in circuit court. Also requests the transfer to the Federal Bankruptcy Court estate protection.
2. The (VAB) decisions are arbitrary and illegal not according to the Florida Constitution and retaliatory thus appealed to the circuit court denovo.
3. The Florida legislature has not denied the jurisdiction of The Federal Bankruptcy Court in the designation of the greenbelt agricultural classification of lands and agricultural tax assessments of lands and thus the greenbelt classification is not a criminal statute in violations of the automatic stay federal bankruptcy court code is not exempted from federal bankruptcy court jurisdiction and of automatic stay 11 U.S. Code § 362.
4. Subject property has never been rezoned from agriculture to none agricultural lands use and doctrine according to the former Florida Statutes and the three times the purchase price does not apply nor ever being plotted for future land use not subject to any Florida criminal courts state court jurisdiction under Code Enforcement actions to deny agricultural use Violates the Florida constitution .As agricultural must first be conducted on the land it does not create a zoning code violation to "Run with the Land"? Competing Interests of Local Governments and

Private Parties and Their Constitutional Considerations in Code Enforcement Proceedings are not subject to denial of agricultural classification of lands under Florida statutes F.S. Ch. 162 could not be substituted for Florida states 193.461.

5. The land owner has continually used and timely applied on DOR for (DR-482) for agricultural classification of his land and assessments and has paid the estimated taxes believed owed according to the Florida department of revenue guidelines.

6. Attachment and copy of such instruments are not mandatory under Florida statues according to the Florida courts.

**FLORIDA PUBLIC POLICY AND 1968 FLORIDA CONSTITUTION:**

1. Florida State Public Policy and the Police Power of the State lawmakers created the greenbelt tax classification more than 50 years ago to protect farms and ranches from disappearing as a building boom boosted the value of all their lands and 1968 Florida Constitution.

2. The property appraiser of the Pinellas county "PAMELLA MERY DUBOV" intends by zoning out the farming out of the entire county with higher and highest property valuations and assessments by annually changing the zoning of the property from agriculture to none agriculture land use without authorization of any zoning change from the landowners for the future best and highest use assessments contrary to the Florida State Constitution and Public Policy of the State of Florida to initiate criminal prosecution of the land owners in criminal courts for illegal future land use categories.

3. The property appraiser's practices "PAMELLA MERY DUBOV" are abusive and contrary to the Florida State Constitution and arbitrary and conspiracy



illegal by circumventing the Florida constitution as evidenced by the property appraiser's manifesto by circumventing the Florida Constitution published under her name "PAMELLA MERY DUBOV".

### **THE PROPERTY APPRAISER'S PRACTICES:**

1. property appraiser's practices are contrary to the Florida State Constitution and illegal and arbitrary contrary to all other 75 county property appraisers' practices and intentional and abusive and very personal attacks against the land owner retaliatory and ignoramus and abusive decision making subject to her impeachment. Thus, under the state constitution, agricultural land constitutes its unreasonable. ...The Florida statute which gave the tax assessor the authority to classify the assessment of land. Except by a clear showing that it is unsupported by competent and substantial evidence or otherwise constitutes an abuse of discretion.

"A parcel of land was being used by the lessee of the owner as a pasture for grazing cattle in connection with a bona fide livestock operation, an agricultural purpose entitling the land to an agricultural classification. The Florida Supreme Court held: We have concluded that the legislative classification of agricultural lands for tax purposes was intended to benefit the owner whose lands are dedicated to the named agricultural purposes 'exclusively' so used under old Section 193.201 and 'primarily' so used under new Section 193.461 whether such use is being made directly by the owner himself or indirectly through an agent or lessee; \* \* \*"

2. In the post-recession economy, Hillsborough County has 5 percent more property designated as greenbelt than it did five years ago.

3. 14 percent of greenbelt parcels in Hillsborough County are approved for new homes or businesses as "planned development" areas, according to county property

appraiser's records approved by the Florida department of revenue Tax oversight program and investigation report as legal agricultural assessments.

4. The same report is evidenced by the Florida department of Revenue Tax oversight program in Polk County and the property appraiser's tax assessments and agricultural assessments and evaluations as legal agricultural assessments.

5. Land designated for any purpose, in fact, is eligible for consideration as greenbelt under broad interpretations handed down by Florida courts. Florida supreme court and the district appeal courts.

6. The law intended to preserve Florida's green panoramas and agricultural heritage but the property appraiser's "PAMELLA MERY DUBOV" practices contribute to their disappearance thus arbitrary and ignoramus decision making.

7. The greenbelt designation and the law yields many benefits and Public Policy , including keeping Florida farmers at work producing the food and fiber we need to survive, as well as protecting Florida's landscape and recharging valuable water and natural green resources.

8. The law contains no specific formulas, such as minimum acreage or specific animals nor agricultural products as defined in Florida Statute as provided by the department of revenue tax oversight program and publications.

9. To get the tax benefit and break reduction for farm operations, a landowner need only show during an annual inspection that the property is being used for a bona fide agricultural activity conducted on the land and his homestead need not be included as exemption but the livestock need daily protection and feeding associated with the activity in the homestead farm land operations.

10. And greenbelt designation cannot be denied because land is zoned for future residential or commercial development for future land use even if the land is being plotted and subdivided .The present case no land is being plotted or subdivided for any future land use and has a historical agricultural land.

11. Property appraisers cannot take into account that owner resides in the property or are residential or commercial development companies or individual homeowners with no history of ranching or farming operations or leased lands to the farmers under the future land use. A homestead property needs not to be leased to others to be eligible for classification.

**ILLEGAL ZONING CHANGES BY THE PROPERTY APPRAISER:**

1. Nonconformance with zoning in and of itself is not sufficient to deny greenbelt agricultural classification.

2. Landowners and home owners who apply for greenbelt designation do meet the law's definition of a bona fide agricultural operation need not to be full time farmer occupation according to State and the United States Federal laws.

3. The question and the legitimacy of an agricultural operation is not in investment back expectations, owner's for paperwork to prove the operation need not to be profitable.

4. The owners don't have to provide the privileged personal documents information to the abusive property appraisers, justifiable legal refusal may only be denied the designation of agricultural classification but the agricultural activity cannot be stopped to continuous bone fide farming operations.

5. The supermarket chains and landowners allow to lease lands for grazing operations and to graze about 6-15 head of cattle on a 27-acre or more parcel of

lands are bone fide farm operations. The owners of lands continually won the cases and now and only pay about \$138 in property taxes per year on the 27 acres or more designated lands in all counties according to the court documents.

6. Though the test of a legitimate agriculture operation is the Florida Constitution and the agricultural activity on the January first of each year and application deadline filled by March first of each year is proof that the land is being used for agricultural purpose for livestock grazing operations. Current evidence proves such as rebuttal of correctness. F.S. Ch. 162 could not be used to deny agricultural classifications.

*“After all, it seems inherent in the statutory scheme that the UCM cannot be complied with if the proposed charge is improper or unconstitutional. However, the degree of judgment that can be exercised by the property appraiser in administering the UCM is a question that has no clear answer.”*

*Letter from Pam Dubov, Pinellas County Property Appraiser & Diane Nelson, Pinellas County Tax Collector, to Pinellas County Municipalities, Re: Chronic Nuisance Ordinance (May 29, 2015) (copy on file with Pinellas County Property Appraiser’s Office) (“The very nature of the proposed assessments does not appear to be the type contemplated by Florida Statutes to be collected using the uniform method.”) The author represented the Pinellas County property appraiser in this matter as the attorney of the Pinellas County of state of Florida.*

7. The Pinellas county property appraiser has continually request the Pinellas county building department to issue criminal summons to the property owner to appear in the criminal courts to deny the agricultural classifications of lands contrary to Florida statues 193.461 and constitution subject to her impeachment.

WHEREFORE, Plaintiff requests the Court to (a) reduce the property’s assessment to just value and assessment based on the agricultural classification of lands; (b) reduce the assessment so as to provide plaintiff with a fair and uniform value for its property;(c) determine the amount of taxes owed, to deny the surcharge storm

water runoff tax on AG LANDS by or refund due to Plaintiff with a fair and uniform value for its property;(c) determine the amount of taxes owed by or refund due to plaintiff on the assessment challenged herein; (d) together with interest, Court costs, attorneys' fees and such other relief as this court deems just and proper based on following .

1. Subject to individual will or judgment without restriction; contingent solely upon one's discretion: an arbitrary decision.
2. Decided by a VAB magistrate or arbiter rather than by a Florida law or statute.
3. Having unlimited power; uncontrolled or unrestricted by law; despotic: an arbitrary government action unsupported by the Florida statues.
4. Capricious; unreasonable; unsupported: an arbitrary demand for payment.
5. Math. Undetermined; not assigned a specific value: an arbitrary constant.

Respectfully Submitted,

NAUSSERA N.ZADEH

428 PASAJE AVE.

TARPON SPRINGS FLORIDA 34689

By:

NAUSSERA N.ZADEH

Pro Se: 