

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

NAUSSERA ZADEH

Plaintiff/

Case Number:

Div.: Civil

Vs.

**MIKE TWITTY, PINELLAS COUNTY
PROPERTY APPRAISER,
CHARLES W. THOMAS, PINELLAS COUNTY
TAX COLLECTOR, and
THE FLORIDA DEPARTMENT OF REVENUE, EXECUTIVE DIRECTOR:
E Leon M.BIEGALSKI:
THE DAPARTMENT OF REVENUE TAX OVERSIGH PROGRAM:
Dr. MAURICE GOGARTY:
Defendant(s)/.**

COMPLAINT:

PLAINTIFF, NAUSSERA N. ZADEH by and PRO SE, Hereby sues the Defendant and alleges with a copy of the good faith estimate taxes for greenbelt classifications of lands send directly to the tax collector CHARLES W. THOMAS with this complaint:

- 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 with the permission from the bankruptcy court to file this complaint in this civil circuit court.
- 2-Venue is proper in Pinellas County because the subject property for which the tax assessment is challenged is located within the Pinellas County Florida and subject to bankruptcy court protection and automatic stay.
- 3-Plaintiff is an individual residing in and owning the subject property in Pinellas County, Florida as his homestead and the property is the estate in bankruptcy court jurisdiction subject to automatic stay.

4-Plaintiff is an individual residing in and owning the subject property in Pinellas County, and has never changed nor applied for any zoning changes as the legal map provided to the plaintiff by the county.

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 livestock and honey bees farm operation under bankruptcy court protection and "Agricultural Property" which means a parcel containing a bona fide "Farm Operation" on land shall be classified as agricultural pursuant to Section 193.461, Florida Statutes, for the agricultural classification of lands 193.461 (3) (b).of the Florida State Constitution Statute and Florida right to Farm Act section 823.14 Florida Statutes.

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 since all the run off are contained in the same property and exempt from county fire assessments on agricultural lands.

4(C) - Accordingly, the owner of Agricultural Property has demonstrated 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 and exempt from county fire assessments.

4(D)-The tax assessments charges in the Agricultural land and bona fide farm operations are not permitted under the Florida statutory law, and applications for the agricultural classification of lands.193.461 (3) (b).of the Florida Statute.

4(E) - The plaintiff right to farm act under the Florida statutes has been violated by the defendants in illegal assessments and illegal fines negatively affecting the operations of the farm activity.

5-Defendant MIKE TWITTY is the Pinellas county property appraiser and (TWITTY) is sued in this 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. MIKE TWITTY is a proper party pursuant to F.S.194.181 (2) and has knowledge of the bankruptcy court protection.

6-Defendant CHARLES W. THOMAS is the Pinellas County Tax Collector and (THOMAS) is sued in this official capacity. Among other duties, (THOMAS) is responsible for collecting ad valorem taxes. (THOMAS) is a proper party pursuant to F.S.194.181 (3) and has knowledge of the bankruptcy court protection.

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 knowledge of the bankruptcy court protection.

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 what he believes to be the good faith portion of the, 2011, 2012, 2013,2014,2015,2016,2017 current year "GOOD FAITH" ad valorem taxes and non-ad valorem assessment on 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 Honorable Judge Katherine McEwen .

10- MIKE TWITTY appraised the property significantly in excess of the land's actual value and CHARLES W. THOMAS has continually stated she intends to collect taxes based upon said erroneously inflated appraisal.

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

12-The VAB has denied plaintiff's petitions without any disclosures of any legal facts contrary to the Florida constitution for just and unbiased hearings.

13-The 2017 ad valorem assessment on the property is unjust, arbitrary, capricious, illegal and not made according to the Florida statutory 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 all Pinellas County granted agricultural exemptions .

- 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 flood elevations. 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 licensing of agricultural use of the land.

16-Plaintiff is entitled to trial in the circuit civil court pursuant to Florida Statutes F. S. 194.036(3) and other statutory provisions in Florida Statutes.

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 and green belt classifications 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 defined in the Florida statutes , Court costs, attorneys' fees and such other relief as this court deems just and proper.


Respectfully Submitted,

NAUSSERA N.ZADEH

428PASAJEAVE.

TARPON SPRINGS FLORIDA 34689

By:



NAUSSERA N.ZADEH

Pro Se

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