

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

ELIAS DAMMOUS, individually, and ELIAS
DAMMOUS, AS TRUSTEE OF THE ELIAS
DAMMOUS LIVING TRUST,

CASE NO.: 2017-025604-CA-01

Plaintiffs,

v.

FLORIDA DEPARTMENT OF REVENUE,

Defendant.

COMPLAINT CONTESTING VALIDITY OF
TAX AND FOR DECLARATORY RELIEF

COME NOW, Plaintiffs, ELIAS DAMMOUS (“Dammous”), individually, and ELIAS DAMMOUS, as Trustee of the Elias Dammous Living Trust (“Trust”), sue the State of Florida Department of Revenue and allege the following:

1. This is an action to contest the validity of an assessment of a documentary stamp tax, penalties, and interest.
2. Plaintiff, Dammous, is a resident of the State of Florida and is *sui juris*.
3. At all times material to this cause, Plaintiff, Trust, is a Florida trust with ownership over the property at issue, located in Miami-Dade County, Florida.
4. Defendant Florida Department of Revenue (“DOR”) is an agency of the State of Florida.
5. This dispute concerns the assessment of documentary stamp taxes on a transfer of real property located at 8051 NW 156th Terrace, Miami Lakes, Florida 33016-7109 (the “Property”).
6. DOR improperly assessed the documentary stamp taxes, interest, and penalties on

this transfer as described below.

7. On December 5, 2014, Mr. Elias Dammous and Mrs. Marie N. Dammous, husband and wife, transferred their respective ownership interests in the Property, by way of executing a Quit Claim Deed in favor Elias Dammous, as Trustee of the Elias Dammous Living Trust (the "Transfer"). *A true and correct copy of the recorded Deed is attached hereto as "Exhibit "A".*

8. The purpose of the transfer was solely for estate planning purposes. Both Mr. and Mrs. Dammous are sole beneficiaries of the Trust, and thus, said transfer is exempt from payment of documentary stamp taxes, Pursuant to Florida Administrative Code 12B-4.013(32)(a).

9. Subsequent to the Transfer, DOR improperly issued a tax warrant, in the amount of \$1,587.63, for allegedly unpaid documentary stamp taxes. *A true and correct copy of the Correspondence is attached hereto as "Exhibit "B".*

10. Plaintiff requests a determination as to whether the documentary stamp tax is proper as a result of the above-referenced transfer, and if the assessment was proper, the correct amount of the assessment.

WHEREFORE, ELIAS DAMMOUS and ELIAS DAMMOUS LIVING TRUST request a declaration of their rights by reason of the described transfer and assessment notices.

DATED: November 2, 2017

Respectfully submitted,

THE FIRM LAW GROUP

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