

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

GENERAL JURISDICTION DIVISION

MACY'S PRIMARY REAL ESTATE,
INC., a Delaware corporation,

CASE NO. 17-029512 CA (15)

Plaintiff,

COMPLAINT

vs.

PEDRO J. GARCIA, as Property Appraiser
of Miami-Dade County, Florida; MARCUS
SAIZ DE LA MORA, as Tax Collector of
Miami-Dade County, Florida; and LEON
M. BIEGALSKI, as Executive Director of
the State of Florida Department of
Revenue,

Defendants.

_____/

Plaintiff, Macy's Primary Real Estate, Inc. ("Taxpayer"), sues Defendants, Pedro J. Garcia, as Property Appraiser of Miami-Dade County, Florida ("Property Appraiser"), Marcus Saiz de la Mora, as Tax Collector of Miami-Dade County, Florida ("Tax Collector") and Leon M. Biegalski, as Executive Director of the Department of Revenue of the State of Florida (the "Department") and says:

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 Miami-Dade County as the subject property, as described below, and the Property Appraiser are located in Miami-Dade County, Florida.

2. Taxpayer is a foreign corporation that is registered and conducting business in Miami-Dade County, Florida.

3. Property Appraiser is the duly elected Property Appraiser of Miami-Dade 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. Tax Collector is the duly elected and acting Tax Collector for Miami-Dade County, Florida, and is obligated to discharge the duties of said office. Tax Collector is named as a party in accordance with *Florida Statutes §194.181(3)*.

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 leases real property that is assessed by Property Appraiser under Folio No. 30-5016-048-0021 (the "Property"). Pursuant to section 5.5 of Taxpayer's lease, Taxpayer is responsible for payment directly to the taxing authorities of all real property taxes assessed against the Property and is authorized to contest the subject *ad valorem* taxes. Therefore, in accordance with *Florida Statutes §194.181(1)(a)*, Taxpayer is the proper plaintiff to bring this action. A true and correct copy of the lease is attached as Exhibit "A"¹.

7. Property Appraiser certified the assessment of the Property for the year 2017 with a market and assessed value of \$15,750,000. These assessments are in excess of the just value of the Property, in violation of Florida Statutes, including §193.011, and in violation of Article VII, Section 4 of the Florida Constitution.

8. Property Appraiser's assessments of the Property were arbitrarily based on appraisal practices which are not professionally accepted appraisal practices nor acceptable mass appraisal standards within Miami-Dade County.

¹ Due to the voluminous nature of the Lease, only the relevant portion is attached. If requested, a full copy of the Lease can be made available during discovery.

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

10. Taxpayer has paid the taxes on the Property as required under *Fla. Stat. § 194.171(3) and (4)*. Evidence of said payment is attached hereto and incorporated by reference as Exhibit "B".

WHEREFORE, Taxpayer demands judgment against the Defendants as follows:

(i) Establishing the just 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 2017 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 just 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.

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