

IN THE CIRCUIT COURT OF THE ELEVENTH JUDICIAL CIRCUIT
IN AND FOR MIAMI-DADE COUNTY, FLORIDA
CIVIL DIVISION

UNIVISION NETWORKS & STUDIOS, INC.,
a foreign corporation,

Case No.: 2017-029197-CA-01

Plaintiff,

v.

PEDRO J. GARCIA, as Property Appraiser;
MARCUS SAIZ de la MORA as Tax Collector and
LEON M. BIEGALSKI, as Executive Director of the
Florida Department of Revenue,

Defendants.

COMPLAINT

Plaintiff, UNIVISION NETWORKS & STUDIOS, INC., a foreign corporation, etc.,
sues Defendants, PEDRO J. GARCIA, as Property Appraiser ("Appraiser"), MARCUS
SAIZ de la MORA as Tax Collector ("Tax Collector") and LEON M. BIEGALSKI, as
Executive Director of the Florida Department of Revenue ("Biegalski"), and alleges:

1. This is an action to contest ad valorem tax assessments imposed in the
2017 tax year against property being back-assessed for tax years 2014, 2015 and 2016,
and this Court has jurisdiction pursuant to Chapter 194, Florida Statutes, and article V,
sections 5 and 20 of the Florida Constitution.
2. Plaintiff is a California corporation.
3. Appraiser is sued herein in his official capacity and is a necessary party to
the action pursuant to section 194.181(2), Florida Statutes.

4. Collector is sued herein in his official capacity and is a necessary party to the action pursuant to section 194.181(3), Florida Statutes.

5. Defendant Biegalski is sued in his official capacity as the Executive Director of the Florida Department of Revenue and is a necessary party to this action pursuant to section 194.181(5), Florida Statutes.

6. Plaintiff has performed all conditions precedent which are required to be performed by Plaintiff in establishing its right to bring this action. Specifically, this action has been filed within the time period prescribed by section 194.171(2) Florida Statutes.

7. Plaintiff, notwithstanding other names used by Appraiser on the tax roll, is the owner of certain tangible personal property located in Miami-Dade County, Florida, identified by Appraiser using Folio No. 40-296328, which property is used in conjunction with its broadcast communications business.

8. Plaintiff conducts its business operation from leased space located at 8551 NW 30 Terrace, Doral, FL (the "leased premises"). The lease permitted Plaintiff, at its expense, to make certain improvements to the leasehold.

9. Appraiser notified Plaintiff that he intended to back assess Plaintiff pursuant to section 193.092, Florida Statutes, contending that Plaintiff failed to render certain real estate fixtures annexed to the leased premises for taxation as tangible personal property (the "disputed items").

10. Appraiser has back assessed the disputed items for tax year 2014 as Folio 40-338328 in the amount of **\$43,417,630**. A copy of the back assessment notice is attached hereto as Plaintiff's Exhibit "A."

11. Appraiser has back assessed the disputed items for tax year 2015 as Folio 40-338333 in the amount of **\$39,637,705**. A copy of the back assessment notice is attached hereto as Plaintiff's Exhibit "B."

12. Appraiser has back assessed the disputed items for tax year 2016 as Folio 40-338335 in the amount of **\$36,344,632**. A copy of the back assessment notice is attached hereto as Plaintiff's Exhibit "C."

13. The disputed items are annexed to the leased premises, are appropriate for the use of the premises as a broadcast studio, office and warehouse, and Plaintiff intended for them to remain a permanent part of the leased premises when initially installed.

14. Section 192.001(12), Florida Statutes, defines "real property" as including "fixtures". Real property is assessed separately from tangible personal property.


15. The back assessments are unlawful because the disputed items are not tangible personal property as defined in section 192.001(11)(d), Florida Statutes - they are fixtures to real estate.

16. Appraiser made the back assessments on the basis of Plaintiff's 2017 tangible personal property tax return rendition, relying solely on vague descriptions such as "Leasehold Improvements - Building Construction", instead of physically inspecting the leased premises to ascertain the nature of the expenditures.

17. The disputed items have already been assessed for the tax year(s) in question through the assessment of the leased premises to which they have been affixed. Consequently, the back assessments constitute a second assessment of property, contrary to law.

18. Plaintiff maintains in good faith that no tax is due on the back assessments for tax years 2014, 2015 and 2016 and therefore has made no tax payment prior to commencing this action.

WHEREFORE, Plaintiff demands that this Court take jurisdiction over this cause and the parties hereto; set aside the proposed back assessments; direct the Collector to cancel the original bills and finally, to award Plaintiff its costs incurred in bringing this action pursuant to section 194.192, Florida Statutes, and award such other general relief as may be just and equitable.



Robert E. V. Kelley, Jr.
Florida Bar No. 451230
HILL, WARD & HENDERSON, P.A.
101 E. Kennedy Boulevard, Suite 3700
Tampa, FL 33601
(813) 221-3900
(813) 221-2900 FAX
rob.kelley@hwhlaw.com
relitrevk@hwhlaw.com
Attorney for Plaintiff