

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

CVS VERO FL DISTRIBUTION LLC,

Plaintiffs

CASE NO: 2017-029592-CA-01

GENERAL JURISDICTION DIVISION

v.

JUDGE:

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

Defendants.

COMPLAINT

COMES NOW, Plaintiff, CVS VERO FL DISTRIBUTION LLC, a Florida limited liability company, and sues Defendants, PEDRO J. GARCIA, as Property Appraiser for Miami-Dade County, Florida ("Garcia"), MARCUS SAIZ DE LA MORA, as Tax Collector of Miami-Dade County, Florida ("De La Mora"), and, LEON M. BIEGALSKI, as Executive Director of The Florida Department of Revenue ("Biegalski"), and alleges as follows:

1. This is an action to contest an ad valorem tax assessment for the tax year 2017 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 Florida Limited Liability Company.

3. Defendant GARCIA, is the County Property Appraiser for Miami-Dade County, Florida. GARCIA is sued herein in his official capacity and is a necessary party to this action pursuant to Florida Statute §194.181(2).

4. Defendant, DE LA MORA, is the County Tax Collector for Miami-Dade County, Florida. DE LA MORA is sued herein in his official capacity and is a necessary party to this action pursuant to §194.181(3).

5. Defendant, BIEGALSKI, is the Executive Director of The Florida Department of Revenue. BIEGALSKI is sued herein in his official capacity and is a necessary party to this action pursuant to Florida Statute §194.181(5).

6. This Court has jurisdiction, pursuant to F.S. 194.171, to hear the issues raised in this controversy.

7. Plaintiffs have paid the tax in full pursuant to Florida Statute §194.171(3) and (4). Copy of the Plaintiff's payment is attached hereto as Plaintiff's Exhibit A.

8. Plaintiffs have 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 Florida Statute §194.171(2).

9. Plaintiff is the owner of certain tangible personal property located in Miami-Dade County, Florida, identified by the Property Appraiser using account number 40-312176 (the "Subject Property").

10. GARCIA estimated the Subject Property's just and assessed value for ad valorem purposes at \$5,604,769 for the tax year 2017 (hereinafter the "assessment").

11. The Assessments do not represent the just value of the Subject Property as of the January 1, 2017 assessment date because they exceed market value and therefore violate Article VII, Section 4 of the Florida Constitution.

12. Defendant, GARCIA has improperly classified and assessed as tangible personal property items that are either not tangible personal property, have no value due to depreciation, or are no longer in the possession of or owned by the Plaintiff.

13. Defendant, GARCIA failed to comply with Section 193.011, Florida Statutes in assessing the Subject Property.

14. Defendant, GARCIA, has arbitrarily and discriminatorily, and not through inadvertence or error, assessed the Subject Property at higher values relatively and comparatively to all or substantially all other property within the same class and within Miami-Dade County.

15. Defendant, GARCIA, has arbitrarily and discriminatorily utilized appraisal practices which differ from the usual, customary and general appraisal practices applied to comparable property within the same class in the same County.

WHEREFORE, Plaintiff, CVS VERO FL DISTRIBUTION LLC, requests that this Court grant the following relief:

(a) That this Court take jurisdiction over this cause;

(b) That this Court enter an order setting aside the assessment on the Subject Property as excessive;

(c) That this Court establish the proper taxable assessments of the Subject Property for 2017 in accordance with the Constitution of the State of Florida and section 193.011, Florida Statutes;

(d) That this Court enter an Order directing the appropriate Defendant to cancel the original tax bills and issue a new tax bill for 2017 in the proper assessed amount;

(e) That this Court Order the Defendant, DE LA MORA, to refund to the Plaintiff the difference between the taxes paid by the Plaintiff for the 2017 taxes and the

amount due under the assessment established by this Court for the 2017 tax year
respectively;

(f) That this Court assess costs against the Defendants pursuant to Florida
Statute §194.192; and

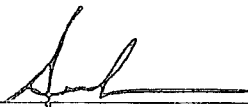
(g) That this Court award such other and further relief as may be just and
proper.

Dated this 20th day of December, 2017.

Respectfully Submitted By,

Attorney for Plaintiff

BY:



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