

IN THE CIRCUIT COURT OF THE
SEVENTEENTH JUDICIAL CIRCUIT, IN AND FOR
BROWARD COUNTY, FLORIDA

CASE NO.: CACE-18-022835

H. ALLAN TUCKER,

Plaintiff,

vs.

MARTY KIAR, as Property Appraiser of
Broward County, Florida; BROWARD
COUNTY, FLORIDA, a political
subdivision of the State of Florida; and
LEON M. BIEGALSKI, as Executive
Director of the State of Florida
Department of Revenue.

Defendants.

COMPLAINT

Plaintiff, H. ALLAN TUCKER ("Taxpayer"), sues Defendants, MARTY KIAR, as Property Appraiser of Broward County, Florida ("Property Appraiser"); BROWARD COUNTY, FLORIDA, a political subdivision of the State of Florida ("Tax Collector"); and LEON M. BIEGALSKI, as Executive Director of the State of Florida Department of Revenue (the "Department").

1. This is an action for statutory relief. This court has jurisdiction pursuant to Sections 194.036 and 194.171, Florida Statutes.
2. Venue is proper in Broward County because the subject property described below in Exhibit "A" is located in Broward County, Florida, as is the Property Appraiser, and Taxpayer is a resident of Broward County, Florida.
3. Property Appraiser is the duly-elected Property Appraiser of Broward County, Florida. He is charged with the responsibility of discharging the duties of said office, and is named as a party in accordance with Section 194.181 (2), Florida Statutes.
4. Tax Collector is being named as a party in accordance with Florida Statute 194.181 (3), as it is responsible for the overall supervision of the assessment and collection of taxes for Broward

County, Florida, through its Records, Taxes and Treasury Division.

5. Department is named as a party to this action as mandated by Section 194.181 (5), Florida Statutes, 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 owns real property that is assessed by Property Appraiser under Folio Number 514113031900 (the "Property"). Pursuant to ownership, Taxpayer is responsible for payment directly to the taxing authorities of all real property taxes assessed against the Property, is authorized to contest the subject ad valorem taxes and therefore, in accordance with Section 194.181(1)(a), Florida Statutes, Taxpayer is the proper plaintiff to bring this action. A true and correct copy of the Deed dated March 1984 is appended hereto as Exhibit "A".

7. Property Appraiser certified the assessment of the Property for the year 2017 with a market value of \$344,150 and an assessed save our homes value of \$295,100. These assessments are in excess of the just value of the Property, in violation of Florida Statutes, including Section 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 that are not professionally accepted appraisal practices nor acceptable mass appraisal standards within Broward County.

9. Property Appraiser failed to consider the fact that there are only four parking spaces in front of the building on Plaintiff's property.

10. Property Appraiser failed to consider that the Florida D.O.T. has closed Tyler Street at State Road 7 (60th Avenue) making access to Tyler Street circuitous and difficult.

11. Property Appraiser failed to consider that City of Hollywood (the "City") has prohibited on street parking.

12. Property Appraiser failed to consider that the City has required that a dumpster enclosure

be constructed on one of the four parking spaces in order to retain use of a dumpster.

13. Property Appraiser failed to consider that the building/zoning regulations require one parking space per 250 square feet and therefore the building should be considered a 1,000 square foot building.

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

15. Taxpayer has paid the taxes on the Property as required under Section 194.171 (3) and (4) Florida Statutes. Evidence of that payment is attached hereto and incorporated by reference as Exhibit "B".

WHEREFORE, Taxpayer demands judgment against the Defendants:

(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.

Dated: September 26, 2018

Respectfully submitted,

/s/ H. Allan Tucker

H. ALLAN TUCKER, Plaintiff

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