

IN THE CIRCUIT COURT OF THE 17TH
JUDICIAL CIRCUIT IN AND FOR
BROWARD COUNTY, FLORIDA

CIVIL DIVISION

DANIA ENTERTAINMENT CENTER, CASE NO.
LLC, a Delaware limited liability company,

Plaintiff,

vs.

COMPLAINT

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

Defendants.

Plaintiff, Dania Entertainment Center, LLC (“Taxpayer”), sues Defendants, Marty Kiar, as Property Appraiser of Broward County, Florida (“Property Appraiser”), Broward County, a political subdivision of the State of 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 Broward County as the subject property, as described below, and the Property Appraiser are located in Broward County, Florida.

2. Taxpayer is a foreign limited liability company duly registered to conduct business in 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 *Florida Statutes §194.181(2)*.

4. Broward County, a political subdivision of the State of Florida, is being named as a party in accordance with Florida Statutes §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 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 was the owner of real property and the party responsible under the law for payment of 2017 ad valorem taxes for the real property located in Broward County, Florida assessed by Property Appraiser under Folio No. 5042-34-61-0010 (the "Property").

7. Property Appraiser certified the assessment of the Property for the year 2017 with a market and assessed value of \$58,207,170. 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 are arbitrarily based on appraisal practices which are not professionally accepted appraisal practices nor acceptable mass appraisal standards within Broward County.

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 "A".

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.

RENNERT VOGEL MANDLER & RODRIGUEZ, P.A.
Attorneys for Plaintiff
Miami Tower, Suite 2900
100 S.E. Second Street
Miami, Florida 33131
Telephone (305) 577-4177
Facsimile (305) 373-6036

By /s/ Jason R. Block
Jeffrey L. Mandler
Florida Bar No. 310833
Jason R. Block
Florida Bar No. 649279