

IN THE CIRCUIT COURT OF THE  
11<sup>th</sup> JUDICIAL CIRCUIT IN AND FOR  
MIAMI-DADE COUNTY FLORIDA

GENERAL JURISDICTION DIVISION

ADAM J. BASS and ELIZABETH  
BASS,

Plaintiffs,

v.

CASE NO. 18-18890 CA 01 (04)

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

Defendants.

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**AMENDED COMPLAINT**

Plaintiffs, ADAM J. BASS and ELIZABETH BASS ("Plaintiffs"), by and through their undersigned counsel, sue Defendants, PEDRO J. GARCIA, as Property Appraiser for Miami-Dade County, Florida, MARCUS SAIZ DE LA MORA as Tax Collector for Miami-Dade County, Florida, and JIM ZINGALE, as Executive Director of the State of Florida Department of Revenue and allege as follows:

1. Plaintiffs, ADAM J. BASS and ELIZABETH BASS, are the legal title holders of record, as of January 1, 2017, of the real property described by Tax Identification No. 30-6930-000-0351, hereinafter referred to as the "subject property." Attached hereto as Exhibit A is the County's Property Information

summary report for the subject property. Plaintiffs are the taxpayers responsible for payment of the taxes assessed against the subject property.

2. The Defendants, PEDRO J. GARCIA, as Property Appraiser for Miami-Dade County, Florida; MARCUS SAIZ DE LA MORA as Tax Collector for Miami-Dade County, Florida; and JIM ZINGALE, as Executive Director of the State of Florida Department of Revenue, are named herein pursuant to Fla. Stat. § 194.181.

3. Jurisdiction and venue are placed in this Court by Fla. Stat. § 194.171.

4. This action is brought timely pursuant to Fla. Stat. §§ 194.171 (2). This action is being brought within 60-days from the decision of the Value Adjustment Board in accordance with Fla. Stat. § 194.171.

5. This Complaint is filed pursuant to Fla. Stat. § 194.171, to contest the denial of an agricultural classification for the subject property for the 2017 tax year and every year thereafter in accordance with applicable law.

6. In accordance with Fla. Stat. § 194.171(3), Plaintiffs paid in full the 2017 ad valorem taxes on the subject property. A receipt evidencing Plaintiffs payment is attached as Exhibit B to this Complaint as prescribed by Fla. Stat. § 194.171(3).

7. Defendant, PEDRO J. GARCIA, as Miami-Dade County Property Appraiser, denied the agricultural classification application filed for the subject property.

8. Without limitation, the Property Appraiser's 2017 denial of the sought after agricultural classification for the subject property is erroneous because the

Property Appraiser has improperly failed to consider the factors required for this determination. The Property Appraiser failed to properly consider the criteria enumerated in *Fla. Stat.* § 193.461 as required by law.

9. The Property Appraiser failed to account for the good faith commercial agricultural use of the subject property. The Property Appraiser failed to consider the significant evidence presented by the Plaintiffs that the subject property had been developed and was being used as a commercial plant and tree farm specializing and dedicated to growing rare and native specialty ornamental plants and trees.

10. The Property Appraiser failed to recognize the bona fide agricultural purpose of the subject property. The Property Appraiser failed to consider the significant evidence of the commercial use of the subject property for horticulture and floriculture. Such uses specifically defined by Chapter 193 as meeting the definition of "agricultural purposes" set forth in *Fla. Stat.* 193.461(5).

11. Upon information and belief, the Property Appraiser improperly denied the agricultural classification because of the dwelling maintained on the subject property. Pursuant to *Fla. Stat.* 193.461(3)(c), the Property Appraiser is prohibited from refusing the sought after agricultural classification because of the existence of such a dwelling.

12. The Property Appraiser's failure to properly consider the relevant statutory factors and evidence presented by the Plaintiffs renders the denial of the sought after agricultural classification defective and must be set aside and the agricultural classification granted by this Court.

13. The subject assessment also deprives Plaintiffs equal protection under the law as guaranteed by provisions of Article I, Declaration of Rights, Section 2 of the Constitution of the State of Florida, and Article I, Declaration of Rights, Section 9, of the Constitution of United States. The Property Appraiser's denial of the sought after agricultural classification for the subject property is arbitrary and capricious and based on consideration of factors different than those applied by the Property Appraiser to lands with comparable agricultural uses. For this additional reason, the denial of the agricultural classification should be set aside.

WHEREFORE, Plaintiffs demand as follows:

1. That this Court take jurisdiction of the subject matter of the action and the parties hereto;
2. That this Court declare that the subject property is entitled to the granting of the applied for agricultural classification for the 2017 tax year;
3. That this Court assess costs against Defendants, pursuant to *Fla. Stat. § 194.192*, and award Plaintiffs their reasonable attorneys' fees; and
4. That this Court grant Plaintiffs any further relief that it deems necessary and proper.

Respectfully submitted this 21<sup>st</sup> day of February, 2019.

**RODOLFO NUÑEZ, P.A.**

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*/s/ Rodolfo Nuñez*

Rodolfo Nuñez, Esq.  
Fla. Bar No.: 16950

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of the foregoing was provided by U.S. Mail this 21<sup>st</sup> day of February, 2019 to: Ryan Carlin, Assistant County Attorney, Miami-Dade County Attorney's Office, 111 N.W. 1st Street, Suite 2810, Miami, Florida 33128.

*/s/ Rodolfo Nuñez*

Rodolfo Nuñez, Esq.