

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

UNIVISION TELEVISION GROUP, INC.,  
a foreign corporation; UNIVISION  
MANAGEMENT COMPANY, a foreign  
corporation, and FUSION MEDIA  
NETWORK, LLC, a foreign limited  
liability company,

Plaintiffs,

Case No: 2018-CA-041218

v.

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

Defendants.

---

**AMENDED COMPLAINT**

Plaintiffs, UNIVISION TELEVISION GROUP, INC., a Delaware corporation ("UNIVISION TELEVISION"); UNIVISION MANAGEMENT COMPANY, a Delaware corporation ("UNIVISION MANAGEMENT") and FUSION MEDIA NETWORK, LLC, a Delaware limited liability company ("FUSION MEDIA"), sue Defendants, PEDRO J. GARCIA as Property Appraiser ("Appraiser"), MARCUS SAIZ de la MORA as Tax Collector ("Collector"), and LEON M. BIEGALSKI ("Biegalski") as the Executive Director of the Florida Department of Revenue, and alleges:

Allegations Common to All Counts

1. This is an action to contest ad valorem tax assessment against certain tangible personal property having a taxable situs in Miami-Dade County, Florida, and this Court has jurisdiction pursuant to Chapter 194, Florida Statutes, and article V, section 5 and 20 of the Florida Constitution.

2. Plaintiffs are related business entities with common business interests and elements of ownership and authorized to do business in Florida.

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 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 their rights to bring this action. Specifically, this action has been filed within the time period prescribed by section 194.171(2), Florida Statutes.

COUNT I

7. Plaintiffs re-allege and incorporates the allegations contained in Paragraphs 1 - 6 as if specifically set forth in full and re-alleged herein.

8. Plaintiff **UNIVISION TELEVISION** is the owner of certain tangible personal property located in Miami Dade County, Florida, identified by Appraiser using Folio No. **40-351298**, hereinafter referred to as the "Subject Property."

9. Appraiser identified and estimated the Subject Property's just and assessed value for ad valorem purposes in the amount of **\$1,481,423**, hereafter (the "assessment") for tax year 2018.

10. Plaintiff has paid the taxes which have been assessed in full, pursuant to section 194.171(3)(4), Florida Statutes. A copy of the receipt is attached hereto as Plaintiff's Exhibit "A."

11. Appraiser failed to comply with section 193.011, Florida Statutes, and professionally accepted appraisal practices in assessing the Subject Property.

12. The assessment does not represent just value of the Subject Property as of the lien date because it exceeds the market value and therefore violates article VII, section 4 of the Florida Constitution.

**WHEREFORE**, Plaintiff demands that this Court take jurisdiction over this cause and the parties hereto; enter an order setting aside the assessment on the Subject Property as excessive; establish the proper assessment of the Subject Property in accordance with the Constitution of the State of Florida and section 193.011, Florida Statutes; direct the Collector to cancel the original bill and issue a new tax bill in said reassessed amount; 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.

## COUNT II

13. Plaintiffs re-allege and incorporate the allegations contained in Paragraphs 1 - 6 as if specifically set forth in full and re-alleged herein.

14. Appraiser issued "back assessment" notices to Plaintiff **UNIVISION TELEVISION** in 2018 for property that Appraiser contends escaped taxation.

15. The back assessment for tax year **2015** was made in the amount of **\$2,743,351** under Folio No. **40-351437**. A copy of the back assessment notice is attached hereto as Plaintiff's Exhibit "B". Plaintiff has paid the taxes on the back assessment in full as permitted by section 194.171(3) and (4), Florida Statutes and a copy of the receipt is attached hereto as Plaintiff's Exhibit "C."

16. The back assessment for tax year **2016** was made in the amount of **\$2,317,919** under Folio No. **40-351439**. A copy of the back assessment notice is attached hereto as Plaintiff's Exhibit "D". Plaintiff has paid the taxes on the back assessment in full as permitted by section 194.171(3) and (4), Florida Statutes and a copy of the receipt is attached hereto as Plaintiff's Exhibit "E."

17. The back assessment for tax year **2017** was made in the amount of **\$1,854,103** under Folio No. **40-351442**. A copy of the back assessment notice is attached hereto as Plaintiff's Exhibit "F". Plaintiff has paid the taxes on the back assessment in full as permitted by section 194.171(3) and (4), Florida Statutes and a copy of the receipt is attached hereto as Plaintiff's Exhibit "G."

18. The back assessments are unlawful because the disputed items were either abandoned at the 8550 NW 30<sup>th</sup> Street location when the premises were vacated by

Plaintiff on December 31, 2013 or transferred to another location and lawfully reported on Plaintiff's tangible personal property return and assessed for the tax years at issue.

**WHEREFORE**, Plaintiff demands that this Court take jurisdiction over this cause and the parties hereto; enter an order setting aside the back assessments on the Subject Property as unlawful; 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.

### COUNT III

19. Plaintiffs re-allege and incorporates the allegations contained in Paragraphs 1 - 6 and 14 -17 as if specifically set forth in full and re-alleged herein.

20. In the alternative, to the extent any of the disputed items are the proper subject for a back assessment, Appraiser failed to comply with section 193.011, Florida Statutes, and professionally accepted appraisal practices in assessing the Subject Property.

21. Further pleading in the alternative, Plaintiff alleges that Appraiser's back assessments exceed just (market) value and therefore violate Article VII, section 4 of the Florida Constitution.

**WHEREFORE**, Plaintiff demands that this Court take jurisdiction over this cause and the parties hereto; enter an order setting aside the back assessments on the Subject Property as excessive; establish proper back assessments of the Subject Property in accordance with the Constitution of the State of Florida and section 193.011, Florida

Statutes; direct the Collector to cancel the original bills and issue a new tax bills in said reassessed amounts; 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.

COUNT IV

22. Plaintiffs re-allege and incorporates the allegations contained in Paragraphs 1 - 6 as if specifically set forth in full and re-alleged herein.

23. Plaintiff **UNIVISION MANAGEMENT** is the owner of certain tangible personal property located in Miami Dade County, Florida, identified by Appraiser using Folio No. 40-351286, 40-351253 and 40-351288, hereinafter referred to as the "Subject Property."

24. Appraiser identified and estimated the Subject Property's just and assessed value for ad valorem purposes for tax year 2018 as follows:

<u>Folio No.</u>	<u>Address</u>	<u>Assessed Value</u>
40-351286	8551 NW 30 Terrace, Doral , FL	\$2,382,330
40-351253	9405 NW 41 Street, Doral, FL	\$4,634,303
40-351288	11300 NW 25 Street, Miami, FL	\$725,119

hereafter (the "assessments").

25. Plaintiff has paid the taxes which have been assessed in full, pursuant to section 194.171(3)(4), Florida Statutes. Copies of the receipts are attached hereto as Plaintiff's Composite Exhibit "H."

26. Appraiser failed to comply with section 193.011, Florida Statutes, and professionally accepted appraisal practices in assessing the Subject Property.

27. The assessments do not represent just value of the Subject Property as of the lien date because they exceed market value and therefore violate article VII, section 4 of the Florida Constitution.

**WHEREFORE**, Plaintiff demands that this Court take jurisdiction over this cause and the parties hereto; enter an order setting aside the assessments on the Subject Property as excessive; establish the proper assessments of the Subject Property in accordance with the Constitution of the State of Florida and section 193.011, Florida Statutes; direct the Collector to cancel the original bills and issue new tax bills in said reassessed amounts; 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.

#### **COUNT V**

28. Plaintiffs re-allege and incorporate the allegations contained in Paragraphs 1 - 6 as if specifically set forth in full and re-alleged herein.

29. Appraiser issued "back assessment" notices to Plaintiff UNIVISION MANAGEMENT in 2018 for property that Appraiser contends escaped taxation.

30. The property consists of broadcasting equipment located at 8551 NW 30 Terrace, Doral, FL, 9405 NW 41 Street, Doral, FL and 11300 NW 25 Street, Miami, FL.

31. The tax year **2015** back assessment for the 8551 NW 30 Terrace location was made in the amount of **\$137,264** under Folio No. **40-351511**. A copy of the back assessment notice is attached hereto as Plaintiff's Exhibit "I". Plaintiff has paid the taxes on the back assessment in full as permitted by section 194.171(3) and (4), Florida Statutes and a copy of the receipt is attached hereto as Plaintiff's Exhibit "J."

32. The tax year **2016** back assessment for the 8551 NW 30 Terrace location was made in the amount of **\$1,586,110** under Folio No. **40-351519**. A copy of the back assessment notice is attached hereto as Plaintiff's Exhibit "K". Plaintiff has paid the taxes on the back assessment in full as permitted by section 194.171(3) and (4), Florida Statutes and a copy of the receipt is attached hereto as Plaintiff's Exhibit "L."

33. The tax year **2017** back assessment for the 8551 NW 30 Terrace location was made in the amount of **\$2,564,292** under Folio No. **40-351527**. A copy of the back assessment notice is attached hereto as Plaintiff's Exhibit "M". Plaintiff has paid the taxes on the back assessment in full as permitted by section 194.171(3) and (4), Florida Statutes and a copy of the receipt is attached hereto as Plaintiff's Exhibit "N."

34. The tax year **2015** back assessment for the 9405 NW 41 Street location was made in the amount of **\$5,642,155** under Folio No. **40-351481**. A copy of the back assessment notice is attached hereto as Plaintiff's Exhibit "O". Plaintiff has paid the taxes on the back assessment in full as permitted by section 194.171(3) and (4), Florida Statutes and a copy of the receipt is attached hereto as Plaintiff's Exhibit "P."

35. The tax year **2016** back assessment for the 9405 NW 41 Street location was made in the amount of **\$5,104,881** under Folio No. **40-351484**. A copy of the back



assessment notice is attached hereto as Plaintiff's Exhibit "Q". Plaintiff has paid the taxes on the back assessment in full as permitted by section 194.171(3) and (4), Florida Statutes and a copy of the receipt is attached hereto as Plaintiff's Exhibit "R."

36. The tax year 2017 back assessment for the 9405 NW 41 Street location was made in the amount of \$5,000,627 under Folio No. 40-351486. A copy of the back assessment notice is attached hereto as Plaintiff's Exhibit "S". Plaintiff has paid the taxes on the back assessment in full as permitted by section 194.171(3) and (4), Florida Statutes and a copy of the receipt is attached hereto as Plaintiff's Exhibit "T."

37. The tax year 2015 back assessment for the 11300 NW 25 Street location was made in the amount of \$2,175,356 under Folio No. 40-351594. A copy of the back assessment notice is attached hereto as Plaintiff's Exhibit "U". Plaintiff has paid the taxes on the back assessment in full as permitted by section 194.171(3) and (4), Florida Statutes and a copy of the receipt is attached hereto as Plaintiff's Exhibit "V."

38. The tax year 2016 back assessment for the 11300 NW 25 Street location was made in the amount of \$1,639,399 under Folio No. 40-351593. A copy of the back assessment notice is attached hereto as Plaintiff's Exhibit "W". Plaintiff has paid the taxes on the back assessment in full as permitted by section 194.171(3) and (4), Florida Statutes and a copy of the receipt is attached hereto as Plaintiff's Exhibit "X."

39. The tax year 2017 back assessment for the 11300 NW 25 Street location was made in the amount of \$1,071,915 under Folio No. 40-351592. A copy of the back assessment notice is attached hereto as Plaintiff's Exhibit "Y". Plaintiff has paid the

taxes on the back assessment in full as permitted by section 194.171(3) and (4), Florida Statutes and a copy of the receipt is attached hereto as Plaintiff's Exhibit "Z."

40. The back assessments are unlawful because the disputed items were either abandoned at their respective locations when the premises were vacated by Plaintiff on December 31, 2013 or transferred to another location and lawfully reported on Plaintiff's tangible personal property return and assessed for the tax years at issue.

**WHEREFORE**, Plaintiff demands that this Court take jurisdiction over this cause and the parties hereto; enter an order setting aside the back assessments on the Subject Property as unlawful; 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.

#### COUNT VI

41. Plaintiffs re-allege and incorporates the allegations contained in Paragraphs 1 - 6 and 29 - 39 as if specifically set forth in full and re-alleged herein.

42. In the alternative, to the extent any of the disputed items are the proper subject of a back assessment, Appraiser failed to comply with section 193.011, Florida Statutes, and professionally accepted appraisal practices in assessing the Subject Property.

43. Further pleading in the alternative, Plaintiff alleges that Appraiser's back assessments exceed just (market) value and therefore violate Article VII, section 4 of the Florida Constitution.

WHEREFORE, Plaintiff demands that this Court take jurisdiction over this cause and the parties hereto; enter an order setting aside the back assessments on the Subject Property as excessive; establish proper back assessments of the Subject Property in accordance with the Constitution of the State of Florida and section 193.011, Florida Statutes; direct the Collector to cancel the original bills and issue a new tax bills in said reassessed amounts; 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.

#### COUNT VII

44. Plaintiffs re-allege and incorporates the allegations contained in Paragraphs 1 - 6 as if specifically set forth in full and re-alleged herein.

45. Plaintiff **FUSION MEDIA** is the owner of certain tangible personal property located in Miami Dade County, Florida, identified by Appraiser using Folio No. **40-351290**, hereinafter referred to as the "Subject Property."

46. Appraiser identified and estimated the Subject Property's just and assessed value for ad valorem purposes in the amount of **\$2,784,728**, hereafter (the "assessment") for tax year 2018.

47. Plaintiff has paid the taxes which have been assessed in full, pursuant to section 194.171(3)(4), Florida Statutes. A copy of the receipt is attached hereto as Plaintiff's Exhibit "AA."

48. Appraiser failed to comply with section 193.011, Florida Statutes, and professionally accepted appraisal practices in assessing the Subject Property.

49. The assessment does not represent just value of the Subject Property as of the lien date because it exceeds the market value and therefore violates article VII, section 4 of the Florida Constitution.

**WHEREFORE**, Plaintiff demands that this Court take jurisdiction over this cause and the parties hereto; enter an order setting aside the back assessments on the Subject Property as unlawful; 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.

#### COUNT VIII

50. Plaintiffs re-allege and incorporate the allegations contained in Paragraphs 1 - 6 as if specifically set forth in full and re-alleged herein.

51. Appraiser issued "back assessment" notices to Plaintiff **FUSION MEDIA** in 2018 for property that Appraiser contends escaped taxation.

52. The property consists of broadcasting equipment located at 8551 NW 30 Terrace, Doral FL.

53. The back assessment for tax year **2015** was made in the amount of **\$2,934,417** under Folio No. **40-351444**. A copy of the back assessment notice is attached hereto as Plaintiff's Exhibit "AB". Plaintiff has paid the taxes on the back assessment in

full as permitted by section 194.171(3) and (4), Florida Statutes and a copy of the receipt is attached hereto as Plaintiff's Exhibit "AC."

54. The back assessment for tax year 2016 was made in the amount of \$3,000,054 under Folio No. 40-351449. A copy of the back assessment notice is attached hereto as Plaintiff's Exhibit "AD". Plaintiff has paid the taxes on the back assessment in full as permitted by section 194.171(3) and (4), Florida Statutes and a copy of the receipt is attached hereto as Plaintiff's Exhibit "AE."

55. The back assessment for tax year 2017 was made in the amount of \$3,193,189 under Folio No. 40-351450. A copy of the back assessment notice is attached hereto as Plaintiff's Exhibit "AF". Plaintiff has paid the taxes on the back assessment in full as permitted by section 194.171(3) and (4), Florida Statutes and a copy of the receipt is attached hereto as Plaintiff's Exhibit "AG."

56. The back assessments are unlawful because the disputed items were either abandoned at the 8551 NW 30 Terrace, Doral FL location when the premises were vacated by Plaintiff on December 31, 2013 or transferred to another location and lawfully reported on Plaintiff's tangible personal property return and assessed for the tax years at issue.

**WHEREFORE**, Plaintiff demands that this Court take jurisdiction over this cause and the parties hereto; enter an order setting aside the back assessments on the Subject Property as excessive; establish the proper assessment of the Subject Property in accordance with the Constitution of the State of Florida and section 193.011, Florida Statutes; direct the Collector to cancel the original bills and issue a new tax bills in said

reassessed amounts; 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.

### COUNT IX

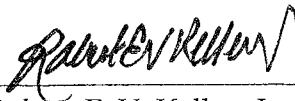
57. Plaintiffs re-allege and incorporates the allegations contained in Paragraphs 1 - 6 and 51-55 as if specifically set forth in full and re-alleged herein.

58. In the alternative, to the extent any of the disputed items Appraiser back assessed constitute tangible personal property, and were located in Miami Dade County as of the lien dates, Appraiser failed to comply with section 193.011, Florida Statutes, and professionally accepted appraisal practices in assessing the Subject Property.

59. Further pleading in the alternative, Plaintiff alleges that Appraiser's back assessments exceed just (market) value and therefore violate Article VII, section 4 of the Florida Constitution.

**WHEREFORE**, Plaintiff demands that this Court take jurisdiction over this cause and the parties hereto; enter an order setting aside the back assessments on the Subject Property as excessive; establish proper back assessments of the Subject Property in accordance with the Constitution of the State of Florida and section 193.011, Florida Statutes; direct the Collector to cancel the original bills and issue a new tax bills in said reassessed amounts; 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