

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

GENERAL JURISDICTION DIVISION

PUMPS AT 71, LLC,

CASE NO.

Plaintiff,

vs.

COMPLAINT

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

Defendants.

Plaintiff, Pumps at 71, LLC (“Taxpayer”), sues Defendants, Pedro J. Garcia, as Property Appraiser of Miami-Dade County, Florida (“Property Appraiser”); Marcus Saiz de la Mora, as Tax Collector of Miami-Dade County, Florida (“Tax Collector”); and Leon M. Biegalski, as Executive Director of the State of Florida Department of Revenue (“Executive Director”), and alleges:

1. This is an action for statutory relief. This Court has original and exclusive jurisdiction pursuant to *Florida Statutes §§ 194.036 and 194.171*. Venue is proper in Miami-Dade County as the subject tangible personal property and the Property Appraiser are both located in Miami-Dade County, Florida.

2. Taxpayer is a foreign limited liability company authorized to and conducting business in Miami-Dade County, Florida.

3. Property Appraiser lawfully holds the office of Property Appraiser of Miami-Dade County, Florida. He is charged with the responsibility of discharging the duties of said office.

4. Tax Collector is the duly appointed and acting Tax Collector for Miami-Dade County, Florida, and is obligated to discharge the duties of said office.

5. Department is named as a Defendant to this action as mandated by *Florida Statutes §194.181(5)*, because the subject tax assessments (as described below) are also being contested on the grounds that they are contrary to the laws and Constitution of the State of Florida.

6. During all relevant times, Taxpayer was the owner of the subject tangible personal property located at 401 71st Street, Miami Beach, Florida.

7. All conditions precedent to filing this action, including Taxpayer's compliance with *Florida Statutes §194.171(2)*, has occurred, been performed, waived or excused.

8. Taxpayer is contesting the 2018 assessment of *ad valorem* taxes of its tangible personal property under Folio No. 40-304147 in the amount of \$21,931.94 (the "2018 TPP Assessment"). See Exhibit "A".

9. Property Appraiser has certified the 2018 TPP Assessment. The 2018 TPP Assessment is in excess of the just value of the tangible personal property, in violation of Florida Statutes, including §193.011, and in violation of Article VII, Section 4 of the Florida Constitution.

10. Property Appraiser's 2018 TPP Assessment was arbitrarily based on appraisal practices which are neither professionally accepted appraisal practices nor acceptable mass appraisal standards within Miami-Dade County.

11. Taxpayer has paid the taxes on the 2018 TPP Assessment as required under Fla. Stat. §194.171(3). See Exhibit "B".

12. Taxpayer will be irreparably damaged if Defendants are permitted to keep the collection of the full 2018 TPP Assessment.

13. Property Appraiser's failure to properly consider the factors set forth in *Florida Statutes §193.011* and all other Florida statutes related thereto renders the total tax assessment inaccurate, illegal, arbitrary and violative of established requirements of law in determining just valuation of real property for *ad valorem* taxation purposes.

WHEREFORE, Taxpayer demands judgment against the Defendants as follows:

(i) Establishing the just value of the tangible personal property and directing such adjustments between the parties as may be necessary in connection therewith or directing the Property Appraiser to reassess the tangible personal property for the 2018 tax year in compliance with Florida law, and the Florida Constitution;

(ii) Recalculating the taxes that should have been paid based on a proper assessment of the tangible personal property and ordering a refund to the Taxpayer of the excess amounts paid, plus prejudgment interest;

(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 Taxpayer
100 S.E. Second Street, Suite 2900
Miami, Florida 33131-2130
Telephone: (305) 577-4177
Telefax: (305) 373-6036
Primary Email: servicetax@rvmlaw.com

By /s. Jason R. Block
JEFFREY L. MANDLER
Florida Bar No. 310883
JASON R. BLOCK
Florida Bar No. 0649279