

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

HARBOR BEACH PROPERTY, LLC
a foreign limited liability company, and
LAUDERDALE BEACH ASSOCIATION,
A Florida general partnership,

Plaintiffs,

Case No.: CACE-18-029334

vs.

Division:

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

Defendants.

AMENDED COMPLAINT

Plaintiffs, HARBOR BEACH PROPERTY, LLC, a foreign limited liability company and LAUDERDALE BEACH ASSOCIATION, a Florida general partnership, sues Defendants, MARTY KIAR as Property Appraiser ("Appraiser"), BROWARD COUNTY, a political subdivision of the state of Florida ("Broward County"), and LEON M. BIEGALSKI ("Biegalski"), as the Executive Director of the Florida Department of Revenue, and allege:

1. This is an action to contest an ad valorem tax assessment for the tax year 2017 and this Court has jurisdiction pursuant to Chapter 194, Florida Statutes, and article V, sections 5 and 20 of the Florida Constitution.

2. Plaintiff HARBOR BEACH PROPERTY, LLC ("HARBOR") is a Delaware limited liability company. Plaintiff LAUDERDALE BEACH ASSOCIATION ("LAUDERDALE") is a Florida general partnership.

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. Broward County is sued herein in its official capacity and is a necessary party to the action pursuant to section 194.181(3), Florida Statutes. Broward County abolished the office of tax collector and replaced it with the Department of Finance and Administrative Services. Charter of Broward County, Florida, section 3.06 (Rev. November 5, 2002).

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 HARBOR is the fee owner of certain real property located in Broward County, Florida, identified by Appraiser using Property ID No. 504213-19-0010, referred to hereinafter as the "Subject Property." Plaintiff LAUDERDALE is the Subject Property's lessee and contractually responsible for paying any ad valorem taxes assessed against it. LAUDERDALE also has HARBOR'S written permission to contest the assessment.

7. Appraiser estimated the Subject Property's just and assessed values for ad valorem purposes as follows:

<u>Property ID No.</u>	<u>Just Value</u>	<u>Assessed Value</u>
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504213-19-0010

\$300,445,960

\$215,525,380

hereinafter (the "assessment").

8. Plaintiff LAUDERDALE 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."

9. Plaintiff LAUDERDALE'S tax representative timely filed a Petition to the Broward County Value Adjustment Board in September, 2017. A hearing was scheduled for March 21, 2018 and Plaintiff's agent waited four hours but was never reached. The hearing was ultimately rescheduled by the Board and heard on April 4, 2018. Plaintiff's agent was never provided a copy of the Decision rendered by the Board.

10. Plaintiffs have performed all conditions precedent which are required to be performed by Plaintiffs in establishing their right to bring this action.

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 the 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, Plaintiffs demand 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 bills and issue a new tax bill in said reassessed amount; and finally, to award Plaintiffs their 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.



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