

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

CIVIL DIVISION

THOR GALLERY AT BEACH PLACE,
LLC, a foreign limited liability company,

CASE NO.

Plaintiffs,

vs.

MARTY KIAR, as Property Appraiser of
Broward County, Florida; BROWARD
COUNTY, a political subdivision of the
State of Florida; and JIM ZINGALE, as
Executive Director of the State of Florida
Department of Revenue,

COMPLAINT

Defendants.

_____/

Plaintiff, Thor Gallery at Beach Place, LLC (the “Taxpayer”), sue 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 Jim Zingale, as Executive Director of the State of Florida Department of Revenue (the “Department,” and together with Property Appraiser and Tax Collector, the “Defendants”) and say:

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 are the owners of the subject real property.

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 herein 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 as mandated by *Florida Statutes §194.181(5)*, because the tax assessments are also being contested on the grounds that they are contrary to the laws and Constitution of the State of Florida.

6. For the tax year 2018, Taxpayer was the owner of, and party responsible for, payment of taxes for the real property located in Broward County, Florida assessed under the Parcel Id Nos. 5042-12-10-0080, 5042-12-10-0090 and 5042-12-10-0100 (collectively referred to as the “Property”).

7. Property Appraiser certified the 2018 assessments of the Property. Such assessments exceed the Property’s just value, and is 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 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”.

10. Taxpayer will be irreparably damaged if Defendants are permitted to keep the collection of the full tax based on the assessments set forth in paragraph 8 above.

11. Taxpayer has complied with all conditions precedent to the maintenance of this lawsuit, and has timely brought this action.

