

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

GENERAL JURISDICTION DIVISION

MIAMI ENTERTAINMENT HOLDINGS,
LLC, a foreign limited liability company, CASE NO.

Plaintiff,

vs.

COMPLAINT

PEDRO J. GARCIA, as Property Appraiser
of Miami-Dade County, Florida; PETER
CAM, as Tax Collector of Miami-Dade
County, Florida; and JIM ZINGALE, as
Executive Director of the State of Florida
Department of Revenue,

Defendants.

Plaintiff, Miami Entertainment Holdings, LLC, (“Taxpayer”), sues Defendants, Pedro J. Garcia, as Property Appraiser of Miami-Dade County, Florida (“Property Appraiser”), Peter Cam, as Tax Collector of Miami-Dade County, Florida (“Tax Collector”) and Jim Zingale, as Executive Director of the Department of Revenue of the State of Florida (the “Department”), and says:

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 Miami-Dade County, as the subject property, as described below, and the Property Appraiser are located in Miami-Dade County, Florida.

2. Taxpayer is a foreign limited liability company, the owner of, and party responsible for, payment of taxes for the real property located in Miami-Dade County Florida.

3. Property Appraiser is the duly elected Property Appraiser of Miami-Dade County, Florida. He is charged with the responsibility of discharging the duties of said office, and is named as a party in accordance with *Florida Statutes* § 194.181(2).

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. Tax Collector is named as a party in accordance with *Florida Statutes* § 194.181(3).

5. Department is named as a defendant to this action 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 2019, Taxpayer was the owner of, and party responsible for, payment of taxes for the real property located in Miami-Dade County Florida assessed under Folio No. 01-3125-029-1330 (the "Property").

7. Property Appraiser certified the 2019 assessment of the Property. Such assessment is in excess of the just value of the Property in violation of *Florida Statutes*, including §193.011, and Article VII, Section 4 of the Florida Constitution.

8. Property Appraiser's assessment of the Property is arbitrarily based on appraisal practices which are not professionally accepted appraisal practices nor acceptable mass appraisal standards within Miami-Dade 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 Property Appraiser's assessments.

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

12. Defendants are liable for payment of all taxable costs pursuant to Florida Statutes §194.192(1).

WHEREFORE, Taxpayer demands judgment against the Defendants as follows:

(i) Establishing the just value of the Property and directing such adjustments between the Parties as may be necessary in connection therewith or directing the Property Appraiser to reassess the Property for the 2019 tax year in compliance with Florida law;

(ii) Recalculating the taxes that should have been paid based on an assessment equal to the Property's just value, and ordering a refund to the Taxpayer of the excess amounts paid;

(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.

DESIGNATION OF SERVICE E-MAIL ADDRESS

Pursuant to *Fla. R. Civ. P. 1.080* and *Fla. R. Jud. Admin. 2.516*, undersigned counsel hereby designates his primary and secondary e-mail addresses for service of all papers and pleadings filed in this action as follows:

Primary: servicetax@rvmrlaw.com

Secondary: jalvarez@rvmrlaw.com

RENNERT VOGEL MANDLER & RODRIGUEZ, P.A.
Attorneys for Plaintiff
100 S.E. Second Street, Suite 2900
Miami, Florida 33131
Telephone (305) 577-4177
Facsimile: (305) 373-6036
Primary Email: Servicetax@rvmlaw.com

By /s/ Spencer Tew
JASON R. BLOCK, ESQ.
Florida Bar No. 649279
JEFFREY L. MANDLER, ESQ.
Florida Bar No. 310883
SPENCER TEW, ESQ.
Florida Bar No. 537071