

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

GENERAL JURISDICTION DIVISION

CASE NO.

BAL HARBOUR NORTH SOUTH
CONDOMINIUM ASSOCIATION, INC.,

Plaintiff,

vs.

COMPLAINT
(CLASS REPRESENTATION)

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, Bal Harbour North South Condominium Association, Inc., through counsel, pursuant to *Florida Statutes §718.111(3)(e)* and *Fla. R. Civ. P. 1.221*, as class representative, hereby 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 State of Florida Department of Revenue (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* and venue is proper in this Court since the subject real property, as described below, and the Property Appraiser are located in Miami-Dade County, Florida.

2. 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)*.

3. 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)*.

4. 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.

5. Bal Harbour North South Condominium (the “Condominium”) is located in Miami-Dade County, Florida. The Condominium is entirely comprised of units in which there is, appurtenant to each unit, an undivided share in the common elements.

6. Bal Harbour North South Condominium Association, Inc. (the “Association”) is a Florida not-for-profit corporation conducting business in Miami-Dade County, Florida. The Association is responsible for the operation of the Condominium’s common elements. The Association’s membership is composed exclusively of unit owners or their elected or appointed representatives and membership in the Association is a required condition of unit ownership.

7. Property Appraiser certified 2019 preliminary *ad valorem* assessments of the subject Condominium Units (collectively, the “Property”), the folios of which are identified in Exhibit “A”. Pursuant to *Florida Statutes § 194.011(3)(e)*, Property Appraiser has determined that the Property is “substantially similar with respect to location, proximity to amenities,

number of rooms, living area, and condition.” The assessments include taxation of each unit owner’s undivided share in the Condominium’s common elements.

8. The assessments of the Property are arbitrarily based on appraisal practices which are not professionally accepted appraisal practices nor acceptable mass appraisal standards within Miami-Dade County and resulted in Property assessments which are 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. The Property owners will be irreparably damaged if the Property Appraiser’s assessments remain against the Property.

9. The Association is entitled as a matter of right to serve as the class representative since this action involves protests of *ad valorem* taxes on commonly used facilities and on units.

10. The Association has complied with all conditions precedent to the maintenance of this lawsuit and has timely brought this action.

11. The taxes on the Property have been paid as required under *Fla. Stat. § 194.171*. Evidence of said payment is attached hereto and incorporated by reference as Exhibit “A”.

WHEREFORE, the Association 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 taxpayers of the excess amounts paid;

(iii) Awarding costs in favor of Association 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

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Dated: July 24, 2020.

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