

IN THE CIRCUIT COURT OF THE THIRTEENTH JUDICIAL CIRCUIT
IN AND FOR HILLSBOROUGH COUNTY, FLORIDA
CIVIL DIVISION

JAMES A. DUKES and
KATHRYN DUKES, husband
and wife,

Plaintiffs,

Case No.:

vs.

Division:

BOB HENRIQUEZ, as Property
Appraiser, NANCY C. MILLAN, as
Tax Collector and JIM ZINGALE,
as Executive Director of the Florida
Department of Revenue,

Defendants.

COMPLAINT

Plaintiffs, JAMES A. DUKES and KATHRYN DUKES, sue Defendant, BOB HENRIQUEZ as Property Appraiser ("Appraiser"), NANCY C. MILLAN as Tax Collector ("Collector"), JIM ZINGALE ("Zingale"), as 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 2020 and this Court has jurisdiction pursuant to Chapter 194, Florida Statutes, and article V, sections 5 and 20 of the Florida Constitution.
2. Plaintiffs are husband and wife and are residents of Hillsborough County, Florida.

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. Collector is sued herein in her official capacity and is a necessary party to the action pursuant to section 194.181(3), Florida Statutes.

5. Defendant Zingale 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. This action concerns the homestead real property identified by Appraiser as Folio No. 054208-0200 (the "Subject Property").

7. Plaintiffs held legal title to the Subject Property as of January 1, 2020.

8. Appraiser assessed the Subject Property to Plaintiffs for tax year 2020. A true copy of the Truth in Millage ("TRIM") notice issued by Appraiser is attached hereto as Exhibit "A".

9. Section 194.181(1)(a), Florida Statutes, provides in pertinent part that the plaintiff in any tax suit shall be the taxpayer. The term "taxpayer" is defined in section 192.001(13), Florida Statutes as "the person . . . in whose name the property is assessed"

10. Appraiser estimated the Subject Property's just value for ad valorem purposes in the amount of \$625,940.00, hereinafter the "assessment."

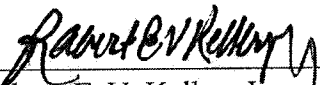
11. The taxes have been paid in full as assessed, thereby complying with section 194.171(3)(4), Florida Statutes. A copy of the receipt is attached hereto as Plaintiff's Exhibit "B."

12. Plaintiffs have performed all conditions precedent which are required to be performed by Plaintiffs in establishing their right to bring this action. Specifically, this action has been filed within the time period prescribed by section 194.171(2) Florida Statutes.

13. The Subject Property's market value is substantially higher than the assessment.

14. The assessment does not represent just 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; set aside the assessment on the Subject Property; establish the proper assessment of the Subject Property in accordance with the Constitution of the State of Florida and section 193.011, Florida Statutes; to award Plaintiffs the costs of this action pursuant to section 194.192, Florida Statutes; and award such other general relief as may be just and equitable.



Robert E. V. Kelley, Jr.
Florida Bar No. 451230
HILL, WARD & HENDERSON, P.A.
101 E. Kennedy Boulevard, Suite 3700
Tampa, FL 33601
rob.kelley@hwhlaw.com
relitrevk@hwhlaw.com
(813) 221-3900
Attorneys for Plaintiffs