

IN THE CIRCUIT COURT OF THE ELEVENTH JUDICIAL CIRCUIT  
IN AND FOR MIAMI-DADE COUNTY, FLORIDA  
CIVIL DIVISION

BHARAT DESAI and NEERJA SETHI,  
husband and wife,

Plaintiffs,

Case No.: **2022-024055-CA-01**

vs.

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

Defendants.

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**COMPLAINT**

Plaintiffs, BHARAT DESAI and NEEJA SETHI, husband and wife (“Plaintiffs”), sue Defendants PEDRO J. GARCIA, as Property Appraiser (“Appraiser”), PETER CAM, as Tax Collector (“Collector”), and JIM ZINGALE (“Zingale”) 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 tax year **2022**.
2. Jurisdiction is predicated upon Chapter 194, Florida Statutes, and article V, sections 5 and 20 of the Florida Constitution.
3. Plaintiffs are husband and wife and residents of Miami-Dade County, Florida.
4. Appraiser is sued herein in his official capacity and is a necessary party to the action pursuant to section 194.181(2), Florida Statutes.

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

6. 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.

7. The residential real property which is the subject of this action, hereinafter referred to as the "Subject Property," is located at 7446 Fisher Island Drive, Miami, and 7274 Fisher Island Drive, Miami-Dade County, Florida, and identified by Appraiser as **Folio Nos. 30-4210-015-0350 and 02-4210-011-0300**, respectively.

8. Plaintiffs have performed all conditions precedent which are required to be performed by Plaintiffs in establishing their right to bring this action and to the relief requested. Specifically and without limitation, this action has been filed within the time period prescribed by section 194.171(2), Florida Statutes.

9. Plaintiffs have paid the taxes which have been assessed in full, pursuant to section 194.171(3)(4), Florida Statutes. A copy of the receipts are attached hereto as Plaintiffs' Composite Exhibit "A."

10. Plaintiffs acquired legal title to 7446 Fisher Island Drive by Special Warranty Deed dated November 15, 2004. The property is further described as Unit No. 7446 of 7400 Oceanside at Fisher Island Condominium. Plaintiffs occupied Unit 7446 and began using it as their permanent residence, receiving a homestead exemption based on their ownership and use.

11. On February 15, 2008, Plaintiffs acquired title by Warranty Deed to Unit No. 7274, of Oceanside at Fisher Island Condominium No. 5, and began using that condominium unit as an extension of their permanent residence, creating a “family compound.”

12. Oceanside at Fisher Island Condominium is physically contiguous with Oceanside at Fisher Island Condominium No. 5 through their respective common elements.

13. Section 196.031(5), Florida Statutes, permits contiguous parcels of real property to be classified as homestead, based on ownership and use.

14. Where, as here, a taxpayer establishes homestead on the parcel of real property and subsequently acquires a second contiguous parcel of real property, the homestead exemption may extend to the second property. See, AGO 2003-08.

15. Although eligible to do so since tax year 2009, Plaintiffs applied for homestead exemption in 2022 on Unit 7274 by timely filing an application, a true copy of which is attached hereto as Exhibit “B.”

16. For tax year 2022, Plaintiffs were entitled to have 7274 Fisher Island Drive classified as homestead property for ad valorem tax purposes, however, Appraiser denied the application.

17. There is a bona fide, actual, present practical need for a declaration as to Plaintiffs’ right to a homestead exemption for 7274 Fisher Island Drive, and Plaintiffs are in doubt as to their rights and obligations with respect to same.

18. The declaration sought deals with an actual and present controversy as to Plaintiffs' entitlement to a homestead tax exemption.

19. The relief sought is not merely the giving of legal advice by the Court or the answer to questions propounded from curiosity.

20. Plaintiffs request a speedy hearing in this action in accordance with section 86.111, Florida Statutes.

**WHEREFORE**, Plaintiffs demand that this Court take jurisdiction over this cause and the parties hereto; enter an order directing Appraiser to classify 7274 Fisher Island Drive as homestead for 2022 in conjunction with the existing homestead at 7446 Fisher Island Drive; and further, that this Court enter an order directing Collector to cancel the original bills for the Subject Property and issue new tax bills reflecting homestead exempt classification for 7274 Fisher Island Drive and apportioning the exemption between the two units; 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.

/s/ Robert E. V. Kelley, Jr.

Robert E. V. Kelley, Jr.

Florida Bar No. 451230

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