

No. 25 - _____

IN THE
SUPREME COURT OF THE UNITED STATES

FILED
SEP 26 2025

OFFICE OF THE CLERK
SUPREME COURT, U.S.

**VONN CAPEL &
BENJAMIN BLANCHARD**

Petitioners,

v.

PASCO COUNTY, FLORIDA; PASCO COUNTY
PROPERTY APPRAISER OFFICE;
PASCO COUNTY TAX COLLECTOR OFFICE;
MIKE WELLS, in his individual and official
capacity as Property Appraiser;
MIKE FASANO, in his individual and official
capacity as Tax Collector,

Respondents,

APPENDIX

Benjamin Blanchard
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APPENDIX A

UNITED STATE DISTRICT COURT MIDDLE DISTRICT OF FLORIDA TAMPA DIVISION

VONN CAPEL and RICHARD
BLANCHARD,
Plaintiff,
v. Case No. 8:24-cv-352-WFJ-CPT
PASCO COUNTY, et al.,
Defendants.

ORDER DISMISSING AMENDED COMPLAINT WITH PREJUDICE

This matter comes before the Court upon the Motions to Dismiss, Dkts. 30, 31, 32, the Amended Complaint, Dkt. 26. The Motions are granted. The Amended Complaint (“AC”) is not amenable to cure and is dismissed with prejudice.

The 41-page pro se AC asserts claims under the “Fourth, Fifth, Ninth, and Fourteenth Amendments to the United States constitution.” Dkt. 26 at 3.

Defendants are the Pasco County property appraiser and tax collector, their respective offices, and Pasco County itself. The gravamen of the complaint, repeated throughout, is that Defendants are assessing ad valorem property taxes on a piece of residential property in Pasco County without “the required constitutional situs and income return.” Id. at 2, 4, 7, 8. Without this “situs and income return,”

the properties may not be taxed. Id. at 4.

The AC contends that Article VII of the Florida Constitution requires “situs” for taxpayers, the absence of which here deprives the Defendants of taxing authority. Id. at 6. This lack violates the aforesaid federal constitutional amendments. Plaintiff contends the entire State of Florida “is completely ignorant of the Constitutional situs for Ad Valorem Taxation and income requirement for property to be on the rolls, tangible or intangible.” Id. at 8.

After an introduction, the AC goes into recitation of law that is difficult to follow. Id. at 8–13. It appears multiple provisions of Florida statutes are set forth and are alleged to be violated. They allege the taxation of their realty by ~~the~~ County violates these sundry state statutes, and is “continuing the vicious cycle for chilling inalienable rights.” Id. at 15.

Count I alleges a claim for “Fraud Under Color of Law.” Although the Plaintiffs reside on the property (id. at 2-3) and receive a homestead exemption (Dkt. 26 Ex. B), the AC contends that the property is falsely classified as “residential.” Id. at 24. And Count I asserts the property should never have been subject to ad valorem realty tax at all. Id. at 24–25.

Count II alleges a “Conspiracy against Rights.” Id. at 26. Count III asserts the Defendants are “Acting like Robber Barrons [sic] of America’s history” and thus intentionally inflicting emotional stress. Id. at 27. Count IV sounds in negligence. “Federal Causes of

Action” begin with Count V. Count V asserts a 42 U.S.C. § 1983 claim for a fourth amendment violation due to unlawful seizures. This Count appears to seek collective relief “for all others similarly situated in Pasco County, being plagued by property taxes.” Id. at 29. Count VI asserts a fifth amendment takings claim and Count VII asserts a residual claim for the people’s rights under the ninth amendment. Count IIIX [sic] asserts a fourteenth amendment due process claim.

For relief the AC seeks an injunction plus compensatory and punitive damages. The AC seeks treble compensatory damages totally \$2,850,000 and punitive damages in the amount of \$190,000,000. Id. at 39. As to the injunction, Plaintiffs seek to enjoin the Defendants from enforcing its taxation policies related to Plaintiffs’ property, and further seek to enjoin the Defendants from “assessing all property within the county as taxable without an income return filed and demonstrating assessable situs per Constitutional requirements.” Id. at 40.

In their motions to dismiss, Defendants first state that the Tax Injunction Act, 28 U.S.C. § 1341 requires dismissal. Dkt 30 at 1–4; Dkt. 31 at 5–10; Dkt. 32 at 6–11. The Defendants assert other defenses as well, such as Plaintiff Blanchard’s possible lack of standing, and the Defendant’s likely sovereign immunity under State tort law and issue of qualified immunity under the federal causes of action.

ANALYSIS OF THE ISSUES

The Tax Injunction Act states “district courts shall not enjoin, suspend or restrain the assessment, levy or collection of any tax under State law where a plain, speedy and efficient remedy may be had in the courts of such state.” 28 U.S.C. §1341. The Act “embodies the general principle that the jurisdiction of the federal courts to ‘interfere with so important a local concern as the collection of taxes’ must be drastically limited.” *Colonial Pipeline Co. v. Collins*, 921 F.2d 1237, 1242 (11th Cir. 1991) (quoting *Rosewell v. LaSalle Nat'l Bank*, 450 U.S. 503, 522 (1981)); *I.L. v. Alabama*, 739 F.3d 1272, 1282 (11th Cir. 2014) (“The Tax Injunction Act is a ‘jurisdictional rule’ and constitutes a ‘broad jurisdictional barrier.’”). The intent to limit federal court jurisdiction in state tax matters is “consistent with and implements the principles of comity between federal and state governments.” See *Winicki v. Mallard*, 615 F. Supp. 1244, 1247–50 (M.D. Fla. 1985) aff'd, 783 F.2d 1567, 1570 (11th Cir. 1986).

Absent a showing by a plaintiff that state law does not provide an adequate remedy for his constitutional claims, federal courts lack jurisdiction to entertain challenges to a state’s scheme of taxation. *Colonial Pipeline*, 921 F.2d at 1242. The Tax Injunction Act bars the exercise of federal jurisdiction when “(1) the relief requested by the plaintiff will ‘enjoin, suspend, or restrain’ a state tax assessment and (2) the state affords the plaintiff a ‘plain, speedy and efficient remedy.’” *Terry v. Crawford*, 615 F. App’x 629, 630 (11th Cir. 2015)

(quoting *Williams v. City of Dothan*, 745 F.2d 1406, 1411 (11th Cir. 1984)). A state court remedy is “plain, speedy and efficient” if it provides the taxpayer with a full hearing and judicial determination at which he or she may raise any and all constitutional objections to the tax. *Rosewell*, 450 U.S. at 503. It is a plaintiff’s initial burden to make a showing that there is no “plain, adequate, and complete state remedy available” in order to overcome the jurisdictional bar of the Tax Injunction Act. *Winicki*, 783 F.2d at 1570. A § 1983 claim does not remove the jurisdictional bar imposed by the Tax Injunction Act. *Nat’l Private Truck Council, Inc. v. Oklahoma Tax Comm’n*, 515 U.S. 582, 590 (1995).

Florida has a comprehensive statutory scheme for counties to assess and collect taxes simultaneously with procedures for taxpayers to challenge their tax assessments. Florida taxpayers have both administrative and judicial remedies in the state system. A taxpayer may file suit in circuit court contesting an ad valorem assessment pursuant to section 194.171, Florida Statutes (2023), which confers jurisdiction to the circuit courts as to “all matters relating to property taxation.” Art. V, 20(c)(3), Fla. Const. (“Circuit courts shall have jurisdiction . . . in all cases involving legality of any tax assessment or toll”); *Torres v. Wells*, No. 8:16-cv-2640-T-23AAS, 2017 WL 397609, at *3 (M.D. Fla. Jan. 30, 2017) (stating Florida provides judicial review of ad valorem tax assessments, a plain, speedy, and efficient remedy, therefore, plaintiff is unable to maintain a § 1983 claim).

The Eleventh Circuit has noted that Florida provides a “plain, speedy and efficient” remedy to all aggrieved Florida taxpayers. *Osecola v. Florida Dept. of Revenue*, 893 F.2d 1231, 1233 (11th Cir. 1990); see also *Lussier v. State of Fla., Dep’t of Highway Safety & Motor Vehicles*, 972 F. Supp. 1412, 1422 (M.D. Fla. 1997) (“Eleventh Circuit Court of Appeals has decided that Florida’s courts provide remedies sufficient to satisfy the Tax Injunction Act”). Florida provides all taxpayers a “full hearing and judicial determination” at which time the taxpayer may raise any and all constitutional objections to tax. *Winicki*, 615 F. Supp. at 1248-49, aff’d, 783 F.2d at 1570; see also *Osecola*, 893 F. 2d at 1233 (“Florida courts are also given power to issue declaratory and injunctive relief in tax cases.”).

Florida circuit courts possess broad powers of review. *McKinney v. Pate*, 20 F.3d 1550, 1563 (11th Cir. 1994); *City of Deerfield Bch. v. Vaillant*, 419 So.2d 624, 626 (Fla. 1982). The review afforded to Florida circuit courts gives them the power to remedy loss both in terms of damages and equitable relief, therefore, the Florida procedures satisfy procedural due process and constitute an adequate state remedy. *McKinney*, 20 F.3d at 1563–64. In detail, the Eleventh Circuit held:

The Florida constitution grants to the state’s circuit courts jurisdiction to hear challenges to any state tax. Florida courts are also given power to issue declaratory and injunctive relief in tax cases. Furthermore, a Florida taxpayer has the statutory right to seek a tax refund from the state. The

Florida Supreme Court has held that this statute authorizes the refund of taxes paid under an unconstitutional law. Moreover, this circuit has held that the Florida tax remedies are “plain, adequate, and complete.” Osceola, 893 F.2d at 1233 (citations omitted). Taxpayers in Florida have a plain speedy, and efficient remedy to address tax issues; therefore, federal courts are stripped of jurisdiction for actions that attempt to enjoin, suspend, or restrain a state tax assessment.

Beyond the bar imposed by the Tax Injunction Act, the AC is dismissed because it is simply frivolous. The theories espoused in the AC make no sense, and have no merit in fact or law. The record shows that in the 2023 TRIM notice Plaintiff Capel received an assessment reduction under the Florida Save Our Homes provision, a \$25,000 homestead exemption, and an additional homestead exemption of \$5,180. This was a modest piece of residential real estate and the taxes assessed for 2023 were approximately \$400, which Capel paid. Dkt. 26, Exs. B, C. The theories concocted by the AC make no sense, and cannot be divined to compose a legal theory that comes near to stating a claim. The AC is not subject to remediation or cure and any second amended complaint would be futile. Although a dismissal for lack of subject matter jurisdiction under the Tax Injunction Act would have to be without prejudice, all of these claims are entirely frivolous on their merit and substance. Thus, they are dismissed with prejudice.

DONE and ORDERED at Tampa, Florida, on August

2, 2024

/S/ William Jung
WILLIAM F. JUNG
UNITED STATES DISTRICT JUDGE

APPENDIX B

In the
United States Court of Appeals
For the Eleventh Circuit

No. 24-12793
Non-Argument Calendar

VONN CAPEL,
BENJAMIN BLANCHARD,
Plaintiffs-Appellants,
versus
PASCO COUNTY,
a political subdivision of the State of Florida ,
PASCO COUNTY PROPERTY APPRAISER
OFFICE,
a municipal corporation, an agency of Pasco County,
PASCO COUNTY TAX COLLECTOR OFFICE,
a municipal corporation, an agency of Pasco County,
MIKE WELLS,
In his individual and official capacity,
MIKE FASANO,
In his individual and official capacity,
Defendants-Appellees.

Appeal from the United States District Court
for the Middle District of Florida
D.C. Docket No. 8:24-cv-00352-WFJ-CPT

Before ROSENBAUM, ABUDU, and BLACK, Circuit
Judges.

PER CURIAM:

Benjamin Blanchard and Vonn Capel, proceeding pro se, appeal the district court's dismissal with prejudice of their amended complaint alleging state and federal claims related to Florida's ad valorem property tax scheme for lack of subject-matter jurisdiction and frivolousness.¹

Blanchard and Capel also appeal the district court's denial of their motion for jurisdictional discovery. We address each issue in turn.

¹ Because we affirm the district court's conclusion that it lacked subject-matter jurisdiction, we do not address Blanchard's and Capel's frivolity arguments.

I. DISCUSSION

A. Jurisdiction

We review the district court's determination that it lacked subject-matter jurisdiction *de novo*. *Behr v. Campbell*, 8 F.4th 1206, 1209 (11th Cir. 2021). The Tax Injunction Act (TIA), 28 U.S.C. § 1341, does not confer jurisdiction but limits jurisdiction that might have otherwise existed. *Osceola v. Florida Dep't of Revenue*, 893 F.2d 1231, 1232 (11th Cir. 1990). Under the TIA, "district courts shall not enjoin, suspend or restrain the assessment, levy or collection of any tax under State law where a plain, speedy and efficient remedy may be had in the courts of such State." 28 U.S.C. § 1341.

Thus, the TIA bars the exercise of federal jurisdiction if "(1) the relief requested by the plaintiff

will enjoin, suspend, or restrain a state tax assessment and (2) the state affords the plaintiff a plain, speedy, and efficient remedy.” Williams v. City of Dothan, 745 F.2d 1406, 1411 (11th Cir. 1984) (quotation marks omitted). The burden is on the plaintiff to allege facts sufficient to overcome the TIA’s jurisdictional bar. Amos v. Glynn Cnty. Bd. of Tax Assessors, 347 F.3d 1249, 1256 (11th Cir. 2003), abrogated on other grounds by Exxon Mobil Corp. v. Saudi Basic Indus. Corp., 544 U.S. 280, 284 (2005).

While Blanchard and Capel argue they are “non-taxpayers,” the application of the TIA does not turn on an individual’s status as a “taxpayer.” The TIA will bar the claims if (1) Blanchard and Capel’s requested relief would effectively enjoin, suspend, or restrain Florida’s tax assessment, and (2) Florida provide and Capel with plain, speedy, and efficient remedies. See Williams, 745 F.2d at 1411.

As to the first contention, despite their assertions otherwise, Blanchard and Capel sought to enjoin Florida’s tax assessment. All of their claims stemmed from the allegation the defendants misapplied “Ad Valorem Taxes, outside of the scope of their lawful authority, without the Constitutionally required income return and situs.” They specifically sought an injunction to prevent the defendants from “enforcing or implementing [their] policy, practice or custom of enforcing any taxation policies related to Plaintiffs and/or Plaintiffs[’] property rights.” Blanchard and Capel also asked the district court to order the defendants to stop “assessing all Property within the county as Taxable without an income re-

turn filed and demonstrating assessable situs per Constitutional requirements.” This request plainly asked the district court to “enjoin, suspend or restrain” Florida’s tax assessment, which is precisely what the TIA prohibits. 28 U.S.C. § 1341.

Likewise, the damages claims at issue were correctly dismissed for lack of subject-matter jurisdiction. See *A Bonding Co. v. Sunnuck*, 629 F.2d 1127, 1132-33 (5th Cir. 1980)2 (holding the TIA deprives district courts of jurisdiction over claims for money damages based on the unconstitutionality of the city tax and the tortious nature of enforcement); *Noble v. Joint City-Cnty. Bd. of Tax*

2 In *Bonner v. City of Prichard*, 661 F.2d 1206, 1209 (11th Cir. 1981) (en banc), this Court adopted as binding precedent all decisions of the former Fifth Circuit handed down prior to close of business on September 30, 1981.

Assessors of Fulton Cnty., 672 F.2d 872, 875 (11th Cir. 1982) (relying on both the TIA and principles of comity in determining the district court lacked subject-matter jurisdiction in a § 1983 state-tax dispute requesting damages and declaratory relief). Even if the TIA is in sufficient on its own to prohibit damages claims arising out of a state tax system, principles of comity do so. See *Fair Assessment in Real Est. Ass’n v. McNary*, 454 U.S. 100, 107 (1981) (“Because we decide today that the principle of comity bars federal courts from granting damages relief in such cases, we do not decide whether [the TIA], standing alone, would require such a result.”).

As to the second contention, Blanchard and Capel

did not allege sufficient facts to show Florida law offers inadequate remedies to challenge the allegedly improper assessment. See *Amos*, 347 F.3d at 1256. We have held Florida law provides “plain, adequate, and complete state remedies.” *Turner v. Jordan*, 117 F.4th 1289, 1294, 1306 (11th Cir. 2024) (determining Florida provided sufficient remedy under Fla. Stat. § 194.171 to challenge a tax deed sale); *Osceola*, 893 F.2d at 1233 (explaining the Florida circuit courts have jurisdiction to hear any state tax challenges and can issue declaratory and injunctive relief in such cases). The statutory remedies provide plaintiffs with a “full hearing and judicial determination” on tax challenges. *California v. Grace Brethren Church*, 457 U.S. 393, 411 (1982) (holding the remedy must provide the challenger with a “full hearing and judicial determination at which she may raise any and all constitutional objections to the tax” (quotation marks omitted)). Although Blanchard and Capel argue the remedies are unavailable to “non-taxpayers,” Capel is plainly a taxpayer under Florida law because her name is on the recorded warranty deed and the property was assessed in her name. Fla. Stat. § 192.001(13) (providing a “taxpayer” is “the person or other legal entity in whose name property is assessed”). While it is less clear whether Blanchard is a “taxpayer,” he could still pursue the state remedies with Capel’s written permission or if he were responsible for the tax payment. Fla. Stat. §§ 194.011(3), 194.181. Therefore, Blanchard and Capel cannot overcome the TIA’s jurisdictional bar because they did not meet their burden to show that Florida failed to provide a plain, speedy, and efficient remedy to those

challenging tax assessments. Amos, 347 F.3d at 1256.

Because Blanchard and Capel sought to enjoin the assessment and collection of state taxes and Florida provides a plain, speedy, and efficient remedy, the TIA bars their claims. See Williams, 745 F.2d at 1411. We affirm as to this issue.

B. Jurisdictional Discovery

We generally review a district court's denial of a motion for jurisdictional discovery for abuse of discretion. ACLU of Fla., Inc. v. City of Sarasota, 859 F.3d 1337, 1340 (11th Cir. 2017). But when jurisdictional facts are genuinely in dispute, the district court's discretion is limited by (1) its obligation to consider whether it has subject-matter jurisdiction over the case, and (2) the parties' need to obtain discovery of relevant non-privileged matters. *Id.* A party has a "qualified right to jurisdictional discovery" when the facts go to the merits and the district court's jurisdiction is "intertwined and genuinely in dispute." *Id.* at 1341 (quotations omitted).

The district court did not abuse its discretion in denying Blanchard and Capel's motion for jurisdictional discovery because jurisdiction was not genuinely in dispute. It was clear the lawsuit implicated the TIA because (1) the amended complaint plainly requested the district court to enjoin the assessment and collection of state taxes, and (2) Florida offers comprehensive remedies to

those challenging tax assessments. See *Williams*, 745 F.2d at 1411. Further, while Blanchard and Capel asserted that “one piece of pre discovery”—an early 2024 property tax assessment—would show they were not taxpayers and the TIA did not apply, they did not explain how the document would show the court had jurisdiction or how their “non-taxpayer” status created jurisdiction. They simply repeated that the assessment was relevant to determining the court’s jurisdiction. Moreover, as discussed previously, their argument the TIA did not apply because they are “non-taxpayers” is unavailing.

Blanchard and Capel also asserted jurisdictional discovery was necessary to determine whether “the Assessor had the proper information to acquire *in personam* jurisdiction.” This also fails to present a genuine dispute over the district court’s subject-matter jurisdiction. Thus, the record shows no jurisdictional dispute and the district court had discretion to deny a motion for jurisdictional discovery. See *ACLU of Fla.*, 859 F.3d at 1340. Accordingly, we affirm as to this issue.

II. CONCLUSION

The district court did not err in dismissing the complaint for lack of subject-matter jurisdiction under the TIA because Blanchard and Capel asked the court to enjoin the tax assessment and Florida provided sufficient statutory remedies. The district court did not abuse its discretion in denying the motion for jurisdictional discovery because there

was no genuine jurisdictional question in dispute. However, because the court determined it had no subject-matter jurisdiction over the amended complaint, it also lacked jurisdiction to enter a merits judgment, and the dismissal should have been without prejudice. See Stalley ex rel. U.S. v. Orlando Reg'l Healthcare Sys., Inc., 524 F.3d 1229, 1232, 1235 (11th Cir. 2008) (stating a dismissal for lack of subject-matter jurisdiction “is not a judgment on the merits and is entered without prejudice”); Crotwell v. Hockman-Lewis Ltd., 734 F.2d 767, 769 (11th Cir. 1984)(providing when a court lacks jurisdiction to review a claim, it has no power to render a judgment on the merits). Like in Crotwell, “[r]ather than remanding the case for entry of an order without prejudice, we hereby modify the district court’s order by substituting the words ‘without prejudice,’ for the words ‘with prejudice,’ and affirm the judgment of the court as modified.” Crotwell, 734 F.2d at 769.

AFFIRMED AS MODIFIED. 3

3 The pending motion for sanctions under Fed. R. App. P. 38 is DENIED as untimely under 11th Cir. Rule 38-1. The Appellant’s motion to strike is DENIED as moot.

APPENDIX C

**In the
United States Court of Appeals
For the Eleventh Circuit**

No. 24-12793

**VONN CAPEL,
BENJAMIN BLANCHARD,**

Plaintiff-Appellants,

versus

PASCO COUNTY,

a political subdivision of the State of Florida,

**PASCO COUNTY PROPERTY APPRAISER
OFFICE,**

**a municipal corporation, an agency of Pasco County,
PASCO COUNTY TAX COLLECTOR OFFICE,**

**a municipal corporation, an agency of Pasco County,
MIKE WELLS,**

In his individual and official capacity,

MIKE FASANO,

In his individual and official capacity,

Defendants-Appellees.

**Appeal from the United States District Court
for the Middle District of Florida
D.C. Docket No. 8:24-cv-00352-WFJ-CPT**

ON PETITION(S) FOR REHEARING AND

PETITION(S) FOR REHEARING EN BANC

Before ROSENBAUM, ABUDU, and BLACK, Circuit Judges.

PER CURIAM:

The Petition for Rehearing En Banc is DENIED, no judge in regular active service on the Court having requested that the Court be polled on rehearing en banc. FRAP 40. The Petition for Panel Rehearing also is DENIED. FRAP 40.

APPENDIX D

Federal Statutes

28. U.S.C. § 1341.....

The district courts shall not enjoin, suspend or restrain the assessment, levy or collection of any tax under State law where a plain, speedy and efficient remedy may be had in the courts of such State.

28 U.S.C. § 1343(3).....

3) To redress the deprivation, under color of any State law, statute, ordinance, regulation, custom or usage, of any right, privilege or immunity secured by the Constitution of the United States or by any Act of Congress providing for equal rights of citizens or of all persons within the jurisdiction of the United States;

42 U.S.C. § 1983.....

Every person who, under color of any statute, ordinance, regulation, custom, or usage, of any State or Territory or the District of Columbia, subjects, or causes to be subjected, any citizen of the United States or other person within the jurisdiction thereof to the deprivation of any rights, privileges, or immunities secured by the Constitution and laws, shall be liable to the party injured in an action at law, suit in equity, or other proper proceeding for redress, except that in any action brought against a judicial officer for an act or omission taken in

such officer's judicial capacity, injunctive relief shall not be granted unless a declaratory decree was violated or declaratory relief was unavailable. For the purposes of this section, any Act of Congress applicable exclusively to the District of Columbia shall be considered to be a statute of the District of Columbia.

Florida Statutes

(Cited with s.)

s. 192.0105(4)(a)

4) THE RIGHT TO CONFIDENTIALITY.—

(a) The right to have information kept confidential, including federal tax information, ad valorem tax returns, social security numbers, all financial records produced by the taxpayer, Form DR-219 returns for documentary stamp tax information, and sworn statements of gross income, copies of federal income tax returns for the prior year, wage and earnings statements (W-2 forms), and other documents (see ss. 192.105, 193.074, 193.114(5), 195.027(3) and (6), and 196.101(4)(c)).

s. 192.001(9)

“Levy” means the imposition of a tax, stated in terms of “millage,” against all appropriately located property by a governmental body authorized by law to impose ad valorem taxes.

s. 192.001(13)

“Taxpayer” means the person or other legal entity in whose name property is assessed,

including an agent of a timeshare period titleholder.

s. 193.011-

Factors to consider in deriving just valuation.—In arriving at just valuation as required under s. 4, Art. VII of the State Constitution, the property appraiser shall take into consideration the following factors:

- (1) The present cash value of the property, which is the amount a willing purchaser would pay a willing seller, exclusive of reasonable fees and costs of purchase, in cash or the immediate equivalent thereof in a transaction at arm's length;
- (2) The highest and best use to which the property can be expected to be put in the immediate future and the present use of the property, taking into consideration the legally permissible use of the property, including any applicable judicial limitation, local or state land use regulation, or historic preservation ordinance, and any zoning changes, concurrency requirements, and permits necessary to achieve the highest and best use, and considering any moratorium imposed by executive order, law, ordinance, regulation, resolution, or proclamation adopted by any governmental body or agency or the Governor when the moratorium or judicial limitation prohibits or restricts the development or improvement of property as otherwise authorized by applicable law. The applicable governmental body or agency or the Governor shall notify the property appraiser in writing

of any executive order, ordinance, regulation, resolution, or proclamation it adopts imposing any such limitation, regulation, or moratorium;

- (3) The location of said property;
- (4) The quantity or size of said property;
- (5) The cost of said property and the present replacement value of any improvements thereon;
- (6) The condition of said property;
- (7) The income from said property; and
- (8) The net proceeds of the sale of the property, as received by the seller, after deduction of all of the usual and reasonable fees and costs of the sale, including the costs and expenses of financing, and allowance for unconventional or atypical terms of financing arrangements. When the net proceeds of the sale of any property are utilized, directly or indirectly, in the determination of just valuation of realty of the sold parcel or any other parcel under the provisions of this section, the property appraiser, for the purposes of such determination, shall exclude any portion of such net proceeds attributable to payments for household furnishings or other items of personal property.

s. 193.023(1)

The property appraiser shall complete his or her assessment of the value of all property no later than July 1 of each year, except that the department may for good cause shown extend the time for completion of assessment of all property.

s. 193.052

- (1) The following returns shall be filed:
 - (a) Tangible personal property; and
 - (b) Property specifically required to be returned by other provisions in this title.
- (2) No return shall be required for real property the ownership of which is reflected in instruments recorded in the public records of the county in which the property is located, unless otherwise required in this title. In order for land to be considered for agricultural classification under s. 193.461 or high-water recharge classification under s. 193.625, an application for classification must be filed on or before March 1 of each year with the property appraiser of the county in which the land is located, except as provided in s. 193.461(3)(a). The application must state that the lands on January 1 of that year were used primarily for bona fide commercial agricultural or high-water recharge purposes.
- (3) A return for the above types of property shall be filed in each county which is the situs of such property, as set out under s. 192.032.
- (4) All returns shall be completed by the taxpayer in such a way as to correctly reflect the owner's estimate of the value of property owned or otherwise taxable to him or her and covered by such return. All forms used for returns shall be prescribed by the department and delivered to the property appraisers for distribution to the taxpayers.
- (5) Property appraisers may distribute returns in whatever way they feel most

appropriate. However, as a minimum requirement, the property appraiser shall requisition, and the department shall distribute, forms in a timely manner so that each property appraiser can and shall make them available in his or her office no later than the first working day of the calendar year.

s. 193.062

Dates for filing returns.—All returns shall be filed according to the following schedule:

- (1) Tangible personal property—April 1.
- (2) Real property—when required by specific provision of general law.
- (3) Railroad, railroad terminal, private car and freight line and equipment company property—April 1.
- (4) All other returns and applications not otherwise specified by specific provision of general law—April 1.

s. 193.074

Confidentiality of returns.—All returns of property and returns required by former s. 201.022 submitted by the taxpayer pursuant to law shall be deemed to be confidential in the hands of the property appraiser, the clerk of the circuit court, the department, the tax collector, the Auditor General, and the Office of Program Policy Analysis and Government Accountability, and their employees and persons acting under their supervision and control, except upon court order or order of an administrative body having quasi-judicial powers in ad valorem tax matters, and such

returns are exempt from the provisions of s. 119.07(1).

s. 194.034(1)(j)

An assessment may not be contested unless a return as required by s. 193.052 was timely filed. For purposes of this paragraph, the term “timely filed” means filed by the deadline established in s. 193.062 or before the expiration of any extension granted under s. 193.063. If notice is mailed pursuant to s. 193.073(1)(a), a complete return must be submitted under s. 193.073(1)(a) for the assessment to be contested.

s. 194.171(2)(a)

No action shall be brought to contest a tax assessment after 60 days from the date the assessment being contested is certified for collection under s. 193.122(2), or after 60 days from the date a decision is rendered concerning such assessment by the value adjustment board if a petition contesting the assessment had not received final action by the value adjustment board prior to extension of the roll under s. 197.323.

s. 194.301(1)

In any administrative or judicial action in which a taxpayer challenges an ad valorem tax assessment of value, the property appraiser’s assessment is presumed correct if the appraiser proves by a preponderance of the evidence that the assessment was arrived at by complying with s. 193.011, any other applicable statutory requirements relating to classified use values or assessment caps, and

professionally accepted appraisal practices, including mass appraisal standards, if appropriate. However, a taxpayer who challenges an assessment is entitled to a determination by the value adjustment board or court of the appropriateness of the appraisal methodology used in making the assessment. The value of property must be determined by an appraisal methodology that complies with the criteria of s. 193.011 and professionally accepted appraisal practices. The provisions of this subsection preempt any prior case law that is inconsistent with this subsection.

s. 194.3015

Burden of proof.—(1) It is the express intent of the Legislature that a taxpayer shall never have the burden of proving that the property appraiser's assessment is not supported by any reasonable hypothesis of a legal assessment. All cases establishing the every-reasonable-hypothesis standard were expressly rejected by the Legislature on the adoption of chapter 97-85, Laws of Florida. It is the further intent of the Legislature that any cases published since 1997 citing the every-reasonable-hypothesis standard are expressly rejected to the extent that they are interpretative of legislative intent.

s. 195.073

All items required by law to be on the assessment rolls must receive a classification based upon the use of the property. The department shall promulgate uniform

definitions for all classifications. The department may designate other sub classifications of property. No assessment roll may be approved by the department which does not show proper classifications.

s. 197.123

Erroneous returns; notification of property appraiser.—If a tax collector has reason to believe that a taxpayer has filed an erroneous or incomplete statement of her or his personal property or has not disclosed all of her or his property subject to taxation, the collector must notify the property appraiser of the erroneous or incomplete statement.

s. 197.131

Correction of erroneous assessments.—Any tax collector who discovers an erroneous assessment shall notify the property appraiser. If the error constitutes a double assessment, the tax collector shall collect only the tax justly due.

Constitutional Provisions

U.S. Const. amend. V

...nor be deprived of life, liberty, or property, without due process of law; nor shall private property be taken for public use, without just compensation.

U.S. Const. amend. XIV

No State shall make or enforce any law which shall abridge the privileges or immunities of citizens of the United States; nor shall any

State deprive any person of life, liberty, or property, without due process of law; nor deny to any person within its jurisdiction the equal protection of the laws.

Fla. Const. Art. I Sect. 2

Basic rights.—All natural persons, female and male alike, are equal before the law and have inalienable rights, among which are the right to enjoy and defend life and liberty, to pursue happiness, to be rewarded for industry, and to acquire, possess and protect property. No person shall be deprived of any right because of race, religion, national origin, or physical disability.

APPENDIX E

Filing # 212528686 E-Filed 12/10/2024 12:06:41 PM
IN THE COURT OF THE SIXTH JUDICIAL
CIRCUIT
IN AND FOR PASCO COUNTY FLORIDA

BENJAMIN BLANCHARD,
VONN CAPEL, Natural Persons
Plaintiffs,

v. Case No: 2024-CA-002097
MIKE WELLS as Property Appraiser;
MIKE FASANO as Tax Collector;
PASCO COUNTY, a political subdivision
of the State of Florida; and
JIM ZINGALE as Executive Director
of the Florida Department of Revenue,
Defendants,

AMENDED COMPLAINT

Plaintiffs, BENJAMIN BLANCHARD and VONN CAPEL, Article I, Section 2 Natural Persons, sue Defendant, MIKE WELLS as Property Appraiser (“Appraiser”), MIKE FASANO as Tax Collector (“Collector”), PASCO COUNTY, a political subdivision of the State of Florida (“County”), and JIM ZINGALE (“Zingale”) as Executive Director of the Florida Department of Revenue, and allege:

1. This is an action to contest ad valorem tax assessments for the tax year 2024 and this Court has jurisdiction pursuant to Chapter 194, Florida Statutes, and Article V and Sections 5 and 20 of the Florida Constitution.

2. Plaintiffs are Article I, Section 2, Natural Persons.
13. Appraiser is sued herein in his official capacity and is a necessary party to the action pursuant to s. 194.181(2), Florida Statutes.
4. Collector is sued herein in his official capacity and is a necessary party to the action pursuant to s. 194.181(3), Florida Statutes.
5. County is a political subdivision of the State of Florida and is sued as a recipient of ad valorem taxes on the Subject Property.
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 s. 194.181 (5), Florida Statutes.
7. Plaintiffs are the owners of private property located in Pasco County, Florida, identified by the Appraiser on the tax roll as 20-26-21-0010-10100-0020 parcel/account number, hereinafter referred to as the "Subject Property."
8. Appraiser assessed the just value of the Subject Property for ad valorem purposes as follows:

Just Value	Assessed Value
\$116,883	\$56,830

hereinafter the ("assessment").
9. Plaintiffs have paid the taxes in full, pursuant to s. 194.171(3)(4), Florida Statutes. Copies of the receipts are attached hereto as Plaintiffs' Exhibit "A."
10. Plaintiffs have performed all conditions which are required to be performed for establishing their right to bring this action. Specifically, this action has been filed within the time period prescribed by s. 194.171(2), Florida Statutes.
11. Appraiser failed to comply with section 193.011,

Florida Statutes and professionally accepted appraisal practices in assessing the Subject Property.

12. Appraiser contends that he does not have to meet the burden of proof, demonstrating all eight just values of s. 193.011, Florida Statutes, incorrectly stating that the "only document that the property appraiser is required to produce and provide to the taxpayers is the TRIM notice..." (emphasis mine) [Page 13, Appraiser's Motion to Dismiss, DK #11.]. See Singh v. Walt Disney Parks & Resorts US, Inc., 325 So. 3d 124, 132 (Fla. Dist. Ct. App. 2020); See also, Scripps Howard Cable Co. v. Havill, 665 So.2d 1071, 1077 (Fla. 5th DCA 1995).

13. Appraiser has levied the Plaintiffs without determining first whether they are taxpayers subject to ad valorem or property tax. See Section 220.03(1)(z), Florida Statutes.

WHEREFORE, Plaintiffs move this Honorable Court to take jurisdiction over this cause and the parties hereto; enter an order setting aside the assessment, levy and collection on the subject property as invalid to protect private property owned by Natural Persons, refund the balance of the tax paid, and order the Appraiser or Collector to remove the subject property from the Tax/Assessment Rolls, and finally, to award Plaintiffs their costs incurred in bringing this action pursuant to s. 194.192, Florida Statutes, consider if any previous collections were unconstitutional, and award such other general relief as may be just and equitable. Respectfully submitted this 10th day of December, 2024

/S/Benjamin Blanchard /S/ Vonn Capel
3201 Anata Dr

Zephyrhills, FL 33541
bennyblanch@protonmail.com

APPENDIX F

Contract of Land and Buildings Between Vonn Capel and Benjamin Blanchard

To all who read this document, an accord between Vonn Capel and Benjamin Blanchard has been reached regarding private property located at 3201 Anata Dr, Zephyrhills Florida, 33541, on this 14th day of October, 2022.

Terms

Ms. Capel, hereby gifts and conveys ownership of the building and land it is on, SW corner to SE corner aligned with pavilion platform corner, to a NE plane equal to the Great Oak and back to NW corner at fence, of 3201 Anata Dr to Mr. Blanchard and heirs or his assigns along with all hereditaments and tenements, and grants full use of the remaining property

lands, for all other conceivable uses that may mutually benefit those on the property.

Covenants

Section A

Should Mr. Blanchard wish to sell, he will repair, if necessary, and lease the building to tenants, to create an income stream that Ms. Capel shall use to acquire a loan for purchasing the property. The sale will be set at a price agreeable to both parties, that is reasonable in order to effect the sale.

Section B

In the event that Either Owner passes away, this section shall be executed as follows:

In the event of Mr. Blanchard's passing, the

ownership of 1/3 the property will be recovered and made whole with the entirety of the property.

In the event of Ms. Capel's passing, the remaining 2/3rd's are split between Audrey and Dean Capel, with Mr. Blanchard retaining his 1/3 co-ownership.

Should Mr. Blanchard wish to sell, Section A will be executed to leave control of the property to Ms. Capel's heirs.

Should All heirs agree to sell the property, the funds from the sale will be split three ways.

Intentionally Blank

The signatures of Mr. Blanchard and Ms. Capel, hereby execute this agreement, its covenants and grant the lands to Benjamin Blanchard.

This accord and signatures are witnessed and signed by Dale Dugas.

/S/ Vonn Capel /S/ Benjamin Blanchard
Vonn Capel Benjamin Blanchard

On this 14th day of October 2022

/s/ Dale Dugas
Dale Dugas, witness

APPENDIX G

2023 Letter for Ad Valorem Taxation Information Request of Appraiser

F r o m :

bfitterer@pascopa.com<bfitterer@pascopa.com>

To : "Vonn@diesel-mp.com"<Vonn@diesel-mp.com>

Date : Thu, 09 Nov 2023 08:39:48 -0500

Subject : RE: Pasco County Property Appraiser
Contact Form Submission

===== Forwarded message =====

Ms. Sampson,

F.S. 119 addresses Public Records. What you are requesting on most of the items below is interpretation of statute. Many of these questions are beyond the scope of the duties of this office and ad valorem taxation.

This office has devoted substantial time and resources addressing inquiries related to 3201 Anata Drive following requests by you and Mr. Blanchard, both in person and in writing. On February 9, 2023 in response to Mr. Blanchard's threat of legal action following similar, repetitive questions, we passed this along to our general counsel, Loren E. Levy (cc'd). Per advice of counsel, we informed Mr. Blanchard that we are not permitted to comment on potential/pending litigation and as a result cannot discuss this matter further.

As a courtesy, previously asked and answered inquiries are included in this response.

#1 – Provide the legally and lawfully promulgated statutory “procedure” used to place my non-commercial property, commonly known as 3201 Anata Dr, Zephyrhills, Florida 33541 onto your Ad Valorem tax roll, for 2023.

We do not have documents specifically responsive to this request, however, Florida Statute 196.001 covers property subject to taxation.

196.001 Property subject to taxation.—Unless expressly exempted from taxation, the following property shall be subject to taxation in the manner provided by law:

- (1) All real and personal property in this state and all personal property belonging to persons residing in this state; and
- (2) All leasehold interests in property of the United States, of the state, or any political subdivision, municipality, agency, authority, or other public body corporate of the state.

REQUEST #2 - Provide the legally and lawfully promulgated return filed for my property commonly known as 3201 Anata Dr, Zephyrhills, Florida 33541 to ASCERTAIN the amount of the assessments, for 2023.

We do not have documents specifically responsive to this request, however, your 2023 Truth in Millage Notice of Proposed Property Taxes and Non-Ad Valorem Assessments is attached.

REQUEST #3 – Provide the legally and lawfully promulgated signed assessment for 2023 for my property commonly known as 3201 Anata Dr, Zephyrhills, Florida 33541.

We have no documents that are responsive to your request for a signed assessment. As a courtesy, I have attached the property record card for 3201 Anata as well as the certification of the property tax roll.

REQUEST #5 - Provide the legally and lawfully promulgated record that evidences I am a Person pursuant to State tax code.

We do not have documents specifically responsive to this request. The owner of record, Vonn Sampson, signed application for and is benefiting from both homestead exemption and portability as allowed by Florida law. This benefit is exclusively for persons who are permanent residents of the state of Florida. If this is fraudulent or in error, please contact our office so that we may investigate this matter.

REQUEST #6 Provide the legally and lawfully promulgated record that evidences I am an Inhabitant pursuant to State tax code. Thank you.

Vonn

We do not have documents specifically responsive to this request. The owner of record, Vonn Sampson, applied for and is benefiting from both homestead exemption and portability as allowed by Florida law. These benefits are exclusively for Florida residents. If this is fraudulent or in error, please contact our office so that we may investigate this matter.

REQUEST #7. Provide me with digital copies of the first two emails sent to you regarding these questions in the month of Oct.

copied below as requested

Sincerely,

Brendan Fitterer
Chief Deputy of Administration
Pasco County Property Appraiser
8731 Citizens Dr., Suite 130
New Port Richey, FL 34654
O: 727.847.8151
bfitterer@pascopa.com
www.pascopa.com

APPENDIX H

MIKE FASANO
Tax Collector
Pasco County Florida.
Post Office Box 276 • Dade City, Florida 33526-0276

March 30, 2023

Vonn Sampson
3201 ANATA DR
ZEPHYRHILLS, FL 33541

Re: Parcel/Account No. 20-26-21-0010-101000-0020

Mr. Sampson,

We have received your payment of the 2022 Real Estate taxes and a receipt has been enclosed for your records.

Unfortunately, our office does not determine the assessed value of your property. We mail the bill and collect the taxes based off the tax roll certified by the Property Appraiser's office. Your correspondence has been forwarded to the Pasco County Appraiser office. You may contact their office for questions pertaining to exemptions and assessed value of the property. 352-521-4433.

Please contact the tax department at one of the phone numbers listed below if you have questions. Thank you for allowing us to serve you.

Sincerely,
/S/Michele Musser
Michele Musser
Tax Manager