

Central Carillon Beach Condominium Association, Inc. v. Garcia, Nos. 3D17-1198 & 3D17-1197, 2018 WL 1404113 (Fla. 3d DCA Mar. 21, 2018)

Condominium Associations Cannot Represent a Defense Class of Unit Owners in Lawsuits Brought by Property Appraiser

In *Central Carillon Beach Condominium Association, Inc. v. Garcia*, Central Carillon Beach Condominium and 2201 Collins Avenue Condominium Association each filed a single joint petition with the Miami-Dade County Value Adjustment Board (“VAB”) challenging the appraiser’s proposed assessments for all of the units within each respective condominium building, an action authorized under Section 718.111(3), Florida Statutes. Each association obtained substantial reductions in assessed value in the VAB decision. As permitted by the ad valorem statutes, the property appraiser subsequently appealed the VAB determinations in separate lawsuits for each condominium, with the defendants being individual unit owners instead of the association on behalf of all unit owners.

The main dispute is the conflicting language of two Florida Statutes, Section 718.111(3) and Section 194.181(2). Section 718.111(3) authorizes a condominium association to sue or be sued on behalf of all unit owners concerning areas of common interest within the unit owners and association. In contrast, Section 194.181(2) requires the individual unit owners to be the defendants in actions brought by a county property appraiser appealing an administrative decision by the VAB, instead of allowing the association, who could otherwise represent the unit owners, to be the defendant.

The court held that Section 718.111(3) does not apply in this case for multiple reasons. First, in Section 718.111(3), the statute refers to the act of protesting ad valorem taxes. However, lawsuits brought by a property appraiser are not protests, they are judicial review proceedings. Second, the defense listed in the statute where associations may act on behalf of the association’s members is for actions of eminent domain, not actions challenging ad valorem taxes. The lack of precise application in Section 718.111(3) to actions challenging ad valorem taxes prompts use of Section 194.181(2) instead because of its specificity to the procedures in these types of cases. Therefore, by applying Section 194.181(2), a condominium association cannot represent a class of unit owners as a defense class in lawsuits brought by a property appraiser.