

**IN THE SECOND JUDICIAL CIRCUIT COURT
IN AND FOR LEON COUNTY, FLORIDA**

DOROTHY INMAN-JOHNSON,
DEBORAH COZART-HAWKINS,
JAMILA ROBINSON, and CITIZENS FOR
GOVERNMENT ACCOUNTABILITY INC.,

Plaintiffs,

Case No. 2025 CA _____

v.

CITY OF TALLAHASSEE,

Defendant.

_____ /

COMPLAINT

1. The Florida Constitution strictly circumscribes local governments' ability to levy taxes. Principally, local tax revenues come from ad valorem property taxes, a progressive tax based on the value of real estate. Article VII, Section 1 of the Constitution prohibits local governments from inventing new forms of taxation, preempting that power to the state.

2. The City of Tallahassee has invented for itself a new form of taxation, to fund the provision of fire services. Calling it the "Fire Services Fee," the City collects this tax not in a lump sum with annual property taxes, but hidden on monthly utility bills.

3. The Fire Services Fee is not only an unconstitutional form of taxation not authorized by law—it is also deeply economically regressive and has a racially discriminatory impact.

4. Because the Fire Services Fee is a flat rate per household, regardless of property value, the burden of the Fire Services Fee is borne disproportionately by low-income households, as compared to property taxes, which are determined by multiplying a home's assessed value by a local tax rate, known as a millage rate.

5. Beyond this disproportionate impact, the Fire Services Fee disproportionately burdens people who live in lower-income properties, as well as Black and Latino residents. The

City structures its Fire Service Fee in two “zones” with two different rates: an “inner” zone that is more racially diverse and lower-income, where each household pays a higher fee each month; and an “outer” zone that is whiter and higher-income than the City overall, where the fee is lower each month. Thus, a higher-income or white household is likely to pay *less* each month than a lower-income or Black household.

6. Plaintiffs are a nonprofit organization and individual Tallahasseeans whose communities—low- and moderate-income residents, renters, Black residents, apartment-dwellers, students, seniors living on fixed income, etc.—the City forces to disproportionately bear the cost of paying for fire services.

7. Plaintiffs bring this suit to vindicate their rights under the Constitution, end the City of Tallahassee’s unjust and unconstitutional taxation practices, end enforcement of the City’s Fire Services Fees, and refund the illegally collected fees to the City’s utility customers.

JURISDICTION, VENUE, AND PARTIES

8. This Court has jurisdiction under Fla. Const. Art. V, § 5(b) and Fla. Stat. §§ 26.012(2)–(3) and 98.0755.

9. Venue is proper pursuant to Fla. Stat. § 47.011.

10. Plaintiffs Dorothy Inman-Johnson, Deborah Cozart-Hawkins, and Jamila Robinson are each Tallahassee residents and City of Tallahassee utility account holders who pay the heightened “inner” zone Fire Service Fee as part of their monthly utility bill.

11. Plaintiff Citizens for Government Accountability Inc. (“CGA”) is a nonprofit organization incorporated in Florida with its principal office in Tallahassee. CGA monitors local government policies and activities for evidence of ethical or legal violations. CGA has dedicated organizational resources to informing the City of Tallahassee that its Fire Services Fee is

unconstitutional and advocated for the City to get rid of its Fire Services Fee. CGA officers and board members are City of Tallahassee utility account holders who pay the Fire Services Fee as part of their monthly utility bill.

12. Defendant City of Tallahassee is a Florida municipal corporation.

FACTUAL ALLEGATIONS

13. The City of Tallahassee has imposed the Fire Services Fee since 1999, when it ceased funding fire services exclusively through ad valorem property taxes.

14. The City has readopted and increased the fee periodically, most recently in 2020, 2023, and 2025.

15. In September 2025, the City readopted the Fire Services Fee ordinance and approved Resolution 25-R-45, which implemented a 9.98% increase in the Fee. The increased Fee went into effect on October 1, 2025.

16. The City is not authorized by the Florida Constitution or general law to levy a Fire Services Fee, and the City's imposition of a Fire Services Fee is contrary to Florida's established ad valorem taxation or special assessment methodology. Thus, the Fire Services Fee is an unconstitutional tax.

17. Article VII, Section 1(a) of the Florida Constitution provides:

No tax shall be levied except in pursuance of law. No state ad valorem taxes shall be levied upon real estate or tangible personal property. All other forms of taxation shall be preempted to the state except as provided by general law.

18. Section 166.021(2)(c), Florida Statutes, limits municipal home rule authority concerning "[a]ny subject expressly preempted to state or county government by the constitution or by general law."

19. Article VII, Section 9(a) of the Florida Constitution provides in relevant part:

[M]unicipalities shall . . . be authorized by law to levy ad valorem taxes and may be authorized by general law to levy other taxes, for their respective purposes, except ad valorem taxes on intangible personal property and taxes prohibited by this constitution.

20. The City did not follow the statutory procedure for enacting a special assessment or a tax.

21. The City provides fire protection services to the general public.

22. The City uses ad valorem tax revenue to cover part of the cost of providing fire protection services to the general public.

23. The City charged, and continues to charge, Fire Services Fees to partially cover the costs of providing fire protection services to the general public.

24. The City's fire protection services are part of the general police-power services it provides to the general public, with, in part, ad valorem tax revenue.

25. The City charged, and continues to charge, a monthly Fire Services Fee to each of its residential utility customers as part of each customer's utility bill.

26. Nonpayment of any monthly Fire Services Fee subjects a City utility customer to severe penalties. *See* Tallahassee Ord. Code § 8-67(a)(3) (failure to pay the "fire services charge shall subject the property to the discontinuance of other utility services and all other penalties and charges available under law relative to the discontinuance of such utility services.").

27. Specifically, failure to pay can subject the City utility customer to discontinuance of other utility services, collections procedures, liens on the property, and even foreclosure. *See* Tallahassee Ord. Code § 8-67(a)–(b).

28. The penalties attendant in failure to pay the Fire Services Fee make the Fee involuntary under Florida law.

29. The City has not charged, and does not charge, a Fire Services Fee to all residential

property owners within its municipal boundaries. Rather, the City charged, and continues to charge, only utility customers.

30. The City has not charged, and does not charge, a Fire Services Fee to owners of vacant or undeveloped property or to property owners who cancel their utility service.

31. The general public has used, and can continue to use, the City's fire protection services regardless of whether or not they are City utility customers.

32. The general public has used, and can continue to use, the City's fire protection services regardless of whether or not they pay the Fire Services Fee.

33. Owners of vacant or undeveloped property within the City, and property owners who have cancelled their utility service, have used and can continue to use the City's fire protection services without paying the Fire Services Fee.

34. The City provided, and continues to provide, the same type and level of fire protection services to those who pay the Fire Services Fee as to those who do not.

35. Before providing fire protection services, the City does not confirm and is not concerned whether a user of such services has paid the Fire Services Fee or not.

36. The City has not charged, and does not charge, the Fire Services Fee in exchange for using fire protection services. Rather, the City charged and continues to charge its utility customers the Fire Services Fee regardless of whether they use the City's fire protection services.

37. The City enforced and continues to enforce collection of its Fire Services Fee "in the same manner, and subject to the same penalties as" other city utility fees, Tallahassee Ord. Code § 8-67(a)(3), billing and collecting it alongside other utility fees. *Id.* § 8-67(a)(1).

38. The City penalized and continues to penalize those who fail to fully pay their utility bill, including each monthly Fire Services Fee, by charging a late fee and, if full payment is still

not received, by terminating all utility service.

39. The City has referred and continues to refer utility accounts that remain unpaid for a certain period of time for collections.

40. If anyone wants to use the City's utility service without interruption, they must pay each monthly Fire Services Fee.

CLAIM FOR RELIEF

Declaratory Judgment Unconstitutional Tax in Violation of Fla. Const. Art. VII, § 1

41. Plaintiffs reallege and reincorporate by reference all prior paragraphs.

42. Pursuant to Section 86.011, Florida Statutes, this Court may render a declaratory judgment on whether the City has the power or right to impose upon Plaintiffs the Fire Services Fee, and whether Plaintiffs have a right to not have the Fee imposed.

43. There is an immediate, substantial, and actual justiciable controversy between Plaintiffs and the City. The City continues to charge and collect the Fire Services Fee from each Plaintiff.

44. Plaintiffs are uncertain as to whether the City has any legal right to charge and not refund the Fire Services Fee.

45. Plaintiffs allege the City's Fire Services Fee is an illegal tax and they are interested in the invalidity of the City's practice of charging the Fire Services Fee to its utility customers.

46. The City claims that its Fire Services Fee is properly imposed.

47. The City will not voluntarily stop charging Plaintiffs the Fire Services Fee, or refund any previously paid Fire Services Fees.

48. Pursuant to Section 86.011, Florida Statutes, this Court should resolve all uncertainties regarding the City's right to charge, collect, and not refund the Fire Services Fee.

REQUEST FOR RELIEF

WHEREFORE, Plaintiffs respectfully request that this Court:

- A. Declare the City's Fire Services Fee void, unconstitutional, and preempted to the state under Fla. Const. Art. VII, § 1;
- B. Permanently enjoin the City from assessing, collecting, enforcing, or taking any action on the Fire Services Fee;
- C. Refund Plaintiffs in the amount of the Fire Services Fee they have paid the City;
- D. Order the City to cancel all outstanding debt owed for the Fire Services Fee, including all pending debt collection efforts such as recalling the debts from collections, cancelling liens, and stopping foreclosures;
- E. Award Plaintiffs' attorney's fees pursuant to Fla. Stat. § 57.112;
- F. Award Plaintiffs' costs pursuant to Fla. Stat. §§ 57.041 and .112;
- G. Retain jurisdiction to grant supplemental relief as necessary and proper pursuant to Fla. Stat. § 86.061, including claims for damages, as appropriate; and
- H. Award any such other relief the Court deems appropriate.

Respectfully submitted November 17, 2025,

/s/ Nicholas L.V. Warren

Nicholas L.V. Warren (FBN 1019018)
Michelle M. Morton (FBN 81975)
Daniel B. Tilley (FBN 102882)
ACLU Foundation of Florida
4343 West Flagler Street, Suite 400
Miami, FL 33134
(786) 363-1769
nwarren@aclufl.org
mmorton@aclufl.org
dtalley@aclufl.org

Jacqueline Azis (FBN 101057)
Southern Poverty Law Center
2 South Biscayne Boulevard, Suite 3750
Miami, FL 33131
(727) 463-2110
jacqueline.azis@splcenter.org

Kirsten Anderson (FBN 17179)
Southern Poverty Law Center
P.O. Box 10788
Tallahassee, FL 32302
(850) 521-3000

Julia Jack*

Southern Poverty Law Center

201 St. Charles Avenue, Suite 2000

New Orleans, LA 70170

Julia.jack@splcenter.org

** Pro hac vice application forthcoming*

kirsten.anderson@splcenter.org

Darrius Woods*

Southern Poverty Law Center

150 East Ponce de Leon Avenue, Suite 340

Decatur, GA 30030

darrius.woods@splcenter.org

Counsel for Plaintiffs