

IN THE SUPREME COURT OF FLORIDA
CASE NUMBER: SC2024-0990
LT CASE NO: 2024-CA-000252

DEAN K. MATT,

Appellant,

v.

UNIVERSITY PARK RECREATION DISTRICT,

Appellee.

REPLY BRIEF OF DEAN K. MATT

DEAN K. MATT
Appellant (Pro Se)
7006 Lancaster Ct.
University Park, FL 34201
Telephone: (630) 248-0646
E-Mail: MuchoDeanAero@aol.com

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PREFACE

Appellant, Dean K. Matt shall be referred to in this REPLY Brief as “Matt”, “Appellant” or “Defendant”.

Appellee, University Park Recreation District shall be referred to in this REPLY Brief as “UPRD”, “Appellee” or “Plaintiff”.

For the purpose of this REPLY Brief, the following abbreviations have the following meanings:

(a) Appendix Submitted by Defendant in INITIAL Brief as Record in the Florida Supreme Court will be cited by the abbreviation “A.”, followed by the page number (i.e., A. 001)

(b) Appendix Submitted by Defendant as Record in ANSWER Brief in the Florida Supreme Court will be cited by the abbreviation “UPRD A.”, followed by the page number (i.e., UPRD A. 001)

(c) Appellant’s INITIAL Brief will be cited by the abbreviation “IB.”, followed by the page number (i.e., IB. 10)

(d) Appellee’s ANSWER Brief will be cited by the abbreviation “AB.”, followed by the page number (i.e., AB. 10)

Other:

The April 29, 2024 bond validation hearing may sometimes be referred to as the “Hearing”.

Defendant’s May 13, 2024 Motion for Emergency Hearing to Stay Judge’s Pending Order from the April 29, 2024 Bond Validation Hearing may sometimes be referred to as “Motion for Emergency Hearing”.

I. INTRODUCTION

Appellant disputes the inaccuracies in Appellee's brief regarding the record and legal standards. Contrary to Appellee's Statement of Facts (AB. 11), Appellant *did* inquire about the Master Assessment Methodology report. (A. 546, ¶ 19) Additionally, Appellee's statement that Kevin Plenzler's report demonstrates special benefits exceeding the debt burden (AB. 11) is unfounded. The claim of "substantial competent evidence" backing the special benefits of the 2024 Bonds is flawed and lacks support. The footnote regarding Appellant's knowledge of an amendment to the 2019 Bond Indenture (AB. 22) is baseless and contradicts the principle that judgments must be evidence-based. Additionally, Plenzler was not properly designated as an expert; however, he testified and was referred to as an expert. (AB. 28) Appellant disputes Appellee's reference to Plenzler's testimony as that of an expert witness. See Fla. Stat. § 90.702; Fla. R. Civ. P. 1.280(b)(5).

Appellee's repeated mistakes, such as irrelevant dates and transposed document names, further compromise the integrity of the proceedings. For instance, the reference to the date "March 26, 2010" (AB. 14) is unknown.

These inaccuracies mislead the Court and undermine fair judicial process. Appellant urges that these misstatements be disregarded, as they violate the right to due process.

II. REPLY ARGUMENT

A. UPRD DOES NOT HAVE AUTHORITY TO ISSUE THE 2024 BONDS, AND APPELLANT'S ARGUMENT REGARDING SECTION 5.04 OF THE 2019 BONDS IS RELEVANT TO THE BOND VALIDATION PROCESS.

Bond validation hearings require, in part, confirming the legality of the proceedings of the 2024 Bonds and UPRD's authority to issue it, rather than on alleged collateral agreements as asserted by Appellant. Accordingly, the Appellee's argument is immaterial to the legal questions at hand. Furthermore, the Appellee's argument fails for the following reasons:

(i) Appellee's Mischaracterization of the Section 5.04 Issue

Appellee's portrayal of the Section 5.04 issue as collateral is not correct; it is central to the case. While Appellee cites *State v. City of Miami*, 103 So. 2d 185 (Fla. 1958), Appellee omits its critical holding, which directly undermines their argument:

"It was never intended that proceedings instituted under the authority of this chapter to validate governmental securities would be used for the purpose of deciding collateral issues *or those issues not going directly to the power to issue the securities and the validity of the proceedings with relation thereto.*"

[emphasis added] *State v. City of Miami*, 103 So. 2d at 188.

This omission is significant. The Section 5.04 issue directly concerns UPRD's authority to issue bonds and the validity of the referendum, both of

which are central to this case. Bond validation proceedings under Chapter 75 are intended to test compliance with constitutional and statutory provisions, emphasizing the necessity of addressing issues fundamental to the legality of the bonds and the issuing authority's adherence to legal requirements.

(ii) Section 5.04 Issue Is Not Collateral

Appellant agrees with Appellee that *some* citations in the Answer Brief address true collateral issues, such as the lease agreements discussed in *McCoy Restaurants, Inc. v. City of Orlando*, 392 So. 2d 252, 254 (Fla. 1980). (AB. 21) However, the Section 5.04 issue is fundamentally different and critical for several reasons:

(a) Statutory Requirement Under Section 75.04(1), Florida Statutes

Section 75.04(1) mandates that “[t]he complaint shall set out the...holding of an election and the result.” This requirement inherently assumes that the election and all associated proceedings were legal and valid. Appellee’s referendum fails this requirement. The election occurred while Section 5.04’s prohibitory language—barring additional bonds—remained in effect. Without first amending Section 5.04, the referendum was legally ineffective, rendering the election invalid under Section 75.04(1).

(b) Failure to Address the Referendum's Contingent Nature

Appellant's argument is flawed because the January 16, 2024 referendum was contingent on unresolved issues: (i) The prohibition against issuing additional bonds remained in effect, (ii) No assurances were provided that this legal barrier would be cured, (iii) UPRD offered no evidence at the Hearing to address this contingency, and (iv) Residents were not informed of these critical deficiencies and contingencies at the time of the election.

As a result, the referendum was invalid under the statute. Further, UPRD's assertion in its Resolution 2024-01 that "all things necessary to be done prior to the calling of an election" (A. 045) had been completed is demonstrably false.¹

(c) Direct Impact on Residents

Unlike collateral issues, the Section 5.04 problem **directly** affects the Appellant and over 900 residents who voted in a procedurally invalid referendum. Residents were invited to participate in good faith, unaware of the contingent and hypothetical nature of the election. This invalid process undermines the statutory safeguards designed to protect the integrity of elections and bond validation proceedings.

¹ UPRD's claim that "all things necessary to be done prior to the calling of an election" was satisfied (A. 045) fails because the unresolved legal prohibition against issuing additional bonds was a prerequisite to holding a valid referendum. The absence of evidence addressing this critical issue undermines the assertion that statutory requirements for the election were fulfilled.

(iii) Contingent Elections Are Invalid and Hypothetical

For elections to uphold their integrity, results must be final and unequivocal, free from contingent scenarios. Take, for example, a presidential candidate under the age of 35; such a candidate cannot justifiably run based on a future Constitutional amendment—an election of this nature would lack legitimacy. Likewise, UPRD's referendum relied on speculative adjustments to Section 5.04, making it both premature and invalid. This not only impacts UPRD's ability to issue bonds but also calls into question the legitimacy of the election itself. By proceeding with a referendum contingent on uncertain future actions, UPRD has failed to adhere to the statutory criteria outlined in Section 75.04(1), consequently invalidating the election and jeopardizing the foundation for the 2024 Bonds.

Therefore, the Appellant respectfully urges this Court to reverse the Circuit Court's judgment.

B. SUBSTANTIAL COMPETENT EVIDENCE WAS NOT PRESENTED TO SHOW THAT THE 2024 BONDS PROVIDES SPECIAL BENEFITS EXCEEDING THE BURDEN OF DEBT

Contrary to Appellee's claim that "all legislative determinations are entitled to a presumption of correctness and should be upheld if supported by competent, substantial evidence in the record", (AB. 25), Appellee never provides substantial competent evidence showing the 2024 Bonds provides

special benefits *exceeding the debt burden* imposed. Florida law requires clear evidence of such a relationship, yet Appellee has failed to provide the necessary analysis. Appellee's argument relies on conclusory statements and an uncritical deference to legislative findings, which cannot substitute for the evidence required under Florida law. Without competent, substantial evidence to establish a logical relationship between the Project and a special benefit to the assessed properties *in excess of the burden of debt proposed*, UPRD has not satisfied its burden. Appellee's claims fail for the following reasons:

(i) **Appellee's Misplaced Focus on Special Benefits Without Addressing Debt Burden**

Appellee's Answer Brief only argues that the proposed capital projects within the UPRD provide special benefits, asserting that the assessed properties must derive such benefits from the improvements. (AB. 23) They contend that these projects serve a public purpose, enhance recreational amenities, and increase property values. (AB. 23–24) However, Florida law, as established in *City of Boca Raton v. State*, 595 So. 2d 25, 30 (Fla. 1992), requires that the special benefits conferred by the improvements must exceed the debt burden placed on the assessed properties. This principle finds further support in *Stockman v. City of Trenton*, 132 Fla. 406, 181 So.

383 (Fla. 1938) where the court recognized the well-established rule in Florida law that special assessments must not exceed the benefits conferred. Appellee fails to address this essential legal standard, as the burden is on the proponent of the special assessment to prove, by competent evidence, that the benefits outweigh the burden of debt imposed on the properties. Appellee's failure to meet this requirement renders their argument legally insufficient.

(ii) **Failure to Present Evidence Quantifying Special Benefits Relative to Debt Burden**

Appellee relies on *Sarasota County v. Sarasota Church of Christ*, 667 So. 2d 180, 184 (Fla. 1995), stating:

“The standard is the same for both prongs; that is, the legislative determinations as to the existence of special benefits and as to the apportionment of the costs of those benefits should be upheld unless the determination is arbitrary.” (AB.25)

Here Appellee agrees that legislative determinations should be upheld unless deemed arbitrary. This principle indicates the need for objective analysis to support a proper evidentiary foundation. For special benefits to exceed the proposed assessment, it must be demonstrated through objective analysis; otherwise, any determination of their existence would, indeed, be rendered arbitrary.

Further, by definition and logical necessity, special benefits can only exist if they exceed the burden of debt. (IB. 26, Footnote 42) Without a thorough analysis or a range of values to substantiate the claimed benefits, any legislative determination is baseless. Appellee's failure to meet the criteria established in City of Boca Raton renders the Circuit Court's validation of the 2024 Bonds invalid. The necessary analysis and evidence required by Florida law were not provided. Consequently, the 2024 Bonds should not have been validated, and this Court should reverse the Circuit Court's judgment. Additionally, Appellee's argument incorrectly assumes that merely demonstrating the existence of special benefits satisfies legal requirements; again, the law also mandates a comparison to the debt burden. As stated in UPRD's Master Assessment Methodology report:

“Valid special assessments under Florida law require two things. First, the properties assessed must receive a special benefit from the improvements funded by the assessments, and this benefit must exceed the burden of debt placed on them.” [*emphasis added*] (A. 094)

Yet, Appellee provides no evidence or analysis to quantify the alleged special benefits or to compare them with the debt burden. Without such an assessment, Appellee fails to meet the legal standard established in City of Boca Raton.

(iii) Appellee's Awareness of the Standard but Failure to Comply

The Appellee's own citations recognize the requirements established by City of Boca Raton:

“In *City of Boca Raton*, the Florida Supreme Court summarized this standard as follows: ‘We note that the City made specific findings that the improvements would constitute a special benefit to the subject property, that benefits would exceed the amount of the assessments, and ...’” [*emphasis added*] (AB. 24)

Despite acknowledging the requirement for special benefits to outweigh the debt burden, Appellee fails to conduct the necessary analysis. This omission constitutes a significant failure to comply with Florida law.

(iv) The Critical Importance of the “Exceeds Burden” Test

The well-settled principle in this state that “special benefits must exceed the burden of debt” is not a mere procedural formality; it is a critical safeguard intended to protect property owners from excessive and unjustified financial obligations. See *Stockman v. City of Trenton*, 132 Fla. 406, 181 So. 383 (1938). While proposed project may enhance community amenities, at some point—say, \$5,000, \$50,000, \$500,000, \$5 million, or more—an assessment becomes indefensible if it imposes an unreasonable financial burden. Appellee concedes that no such analysis was conducted in this case (A. 546-547, ¶ 20-21; A. 550-551, ¶ 34), leaving the 2024 Bonds

legally deficient. The failure to quantify and compare the benefits to the debt burden renders the bond validation legally unjustifiable, further highlighting its legal inadequacy of the bond validation in this case.

(v) Failure to Follow Precedent from *City of Boca Raton*

In *City of Boca Raton*, the Court upheld a special assessment as the city's consultant quantified the benefits: a 7:1 benefit-to-cost ratio:

“...Robert J. Harmon, the City's urban economic consultant, testified that his analysis showed that the subject properties 'would, at least on a cumulative basis, receive \$7 of benefit for every \$1 that they were paying in assessments.'”

Again, Appellee's failure to quantify the special benefits of the project, relying solely on speculation, violates the legal standards established in *City of Boca Raton*.

(vi) Irrelevance of Historical Property Value Increases

In Appellee's Answer Brief, it asserts, without substantiating proof:

“Kevin Plenzler's report *demonstrates that special benefits exceed total burden of debt*, and, again, referred Mr. Matt to Section 1.6 where he said that his analysis showed that 'property values of UPRD properties have increased by 37.5%...'” [emphasis added] (AB. 11)

This statement is fundamentally flawed. Mr. Plenzler's report fails to demonstrate that UPRD's proposed capital projects provide special benefits exceeding the total debt burden. The reliance on a 37.5% historical increase

in property values is irrelevant. Instead, the proper focus is whether the proposed projects confer special benefits that outweigh the debt burden, as required by City of Boca Raton.

(vii) Circuit Court Erred in Validating the Bonds

By failing to provide evidence that special benefits exceed the burden of debt, the Appellee did not meet its burden of proof. Therefore, the Circuit Court erred in validating the bonds. Without the necessary analysis and based on all arguments presented in Section B (supra), the Circuit Court's validation of the bonds violates Florida law and must be reversed.

C. APPELLEE'S ASSERTION REGARDING DUE PROCESS AND THE TRIAL JUDGE'S CONDUCT

Appellant disagrees with Appellee's assertion that his rights to due process were upheld. While Appellee claims that Appellant had a meaningful opportunity to present his case, the trial judge's actions, as detailed by Appellant, raise significant due process concerns.

(i) Appellee's Flawed Argument Regarding Appellant's Right to Be Heard

Appellee contends that Appellant's right to be heard was sufficiently satisfied through participation in the bond validation hearing:

"The resolution authorizing the issuance of 2024 Bond and the evidence adduced at the bond validation hearing were sufficient to give the citizens and taxpayers, including

Appellant, adequate knowledge concerning the purposes for which the bonds were to be issued.” (AB. 30)

Even by Appellee’s own admission, Appellant's right to due process is protected under both the Florida Constitution and the principles of procedural due process. These protections require not only adequate notice but also a meaningful opportunity to present evidence and arguments at every critical stage of proceedings. As the Florida First District Court of Appeal has held “[p]rocedural due process requires both fair notice and a real opportunity to be heard.” See *Jackson v. Leon Cnty. Elections Canvassing Bd.*, 204 So. 3d 571, 577 (Fla. 1st DCA 2016) Appellee's narrow interpretation of due process overlooks the broader obligation to ensure fairness throughout the entirety of the case. Due process rights are not satisfied by a single opportunity to be heard but must extend to all proceedings where substantive rights are at stake.

Here, the Circuit Court failed to provide such meaningful opportunities. The court issued its Final Judgment on May 14 but made no mention of the Appellant's pending Motion for Emergency Hearing—a filing that contained evidence and legal arguments—and which remained unresolved at the time of the Final Judgment issuance. This action effectively denied Appellant a chance to fully present his case. The premature judgment undermines the fairness and impartiality required in judicial proceedings.

(ii) Prejudicial Treatment Against the Appellant

Appellant reiterates the arguments in his Initial Brief (IB. 38–45), emphasizing procedural irregularities and bias in the case. The Circuit Court's dismissal of Appellant's motions and evidence due to his pro se status violates due process, as condemned by Florida courts. Courts must respect the rights of all litigants, ensuring that their claims are properly evaluated, regardless of whether they are represented by counsel.

(iii) Failure of the Circuit Court to Provide a Fully Developed Record

The Circuit Court's expedited Final Judgment overlooked the Appellant's pending motions and arguments, reflecting a flawed decision-making process. By failing to review the complete record, the Court ignored crucial filings and evidence, violating Florida law, which mandates the consideration of all relevant material before a final ruling.

The court's premature issuance of its Final Judgment also contravened the principle that **all** motions and evidence must be resolved before final adjudication. The Florida First District Court of Appeal has held that the trial court broke due process by issuing a final judgment without looking at pretrial motions, like those that could end the case. The court made it clear that not addressing these motions before making a final decision is a violation of due process. See Jackson v. Leon Cnty. Elections Canvassing Bd. at 579. This

procedural failure denied Appellant a fair chance to present his case and compromised the bond validation process.

Furthermore, Florida courts have consistently held that procedural due process demands the consideration of all relevant evidence and motions to ensure fairness. By disregarding Appellant's pending motions and arguments, the Circuit Court failed to meet this standard, violating Appellant's right to due process and compromising the validity of its judgment.

Appellee's assertion is without merit for the reasons stated above, and Appellant respectfully requests that this Court reverse the Circuit Court's judgment.

III. CONCLUSION

The Circuit Court's ruling validating Appellee's Series 2024 Bonds should be reversed for several reasons outlined in Appellant's Briefs, including these key issues: (1) Section 75.04(1), Florida Statutes, requires bond validation proceedings to be legal and valid. UPRD's January 16, 2024 referendum was invalid, relying on uncertain future events, rendering it contingent, hypothetical, and premature; (2) UPRD failed to analyze whether the special benefits of the project exceed the debt burden, as required by City of Boca Raton. Their Master Assessment Methodology report shows no

such analysis, making the Circuit Court's validation of the 2024 Bonds erroneous; (3) Appellant was denied due process when the Circuit Court issued its Final Judgment without addressing his pending motions or considering all of his evidence and arguments, constituting a violation of procedural rights and leading to an improper bond validation.

Dated: December 2, 2024.

/s/: Dean K. Matt
By: DEAN K. MATT
Appellant (Pro Se)
7006 Lancaster Ct
University Park, FL 34201
Telephone: (630) 248-0646
E-Mail: MuchoDeanAero@aol.com

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that the foregoing was electronically filed with the Clerk of Court using the Florida E-Portal system which will send a notice of electronic filing to Fred E. Moore, Esq. at (fmoore @ blalockwalters.com) and Cynthia Evers, Esq. at (evers @ sao12.org; saorounds @ sao12.org; jladkins @ sao12.org), this 2nd day of December, 2024.

/s/: Dean K. Matt

By: DEAN K. MATT

Appellant (Pro Se)

7006 Lancaster Ct

University Park, FL 34201

Telephone: (630) 248-0646

E-Mail: MuchoDeanAero@aol.com

CERTIFICATE OF COMPLIANCE

I **HEREBY CERTIFY** that this Reply Brief complies with the font and word and page limitation requirements of Rule 9.210, Fla. R. App. P.

/s/: Dean K. Matt

By: DEAN K. MATT

Appellant (Pro Se)

7006 Lancaster Ct.

University Park, FL 34201

Telephone: (630) 248-0646

E-Mail: MuchoDeanAero@aol.com