

UNITED STATES DISTRICT COURT  
MIDDLE DISTRICT OF FLORIDA  
TAMPA DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

vs.

Case No: 8:19-cv-908-T-02AEP

13318 LOST KEY PLACE, LAKEWOOD RANCH, FLORIDA;  
6922 LACANTERA CIRCLE, LAKEWOOD RANCH, FLORIDA;  
4064 FOUNDERS CLUB DRIVE, SARASOTA, FLORIDA;  
7312 DESERT RIDGE GLEN, LAKEWOOD RANCH, FLORIDA;  
444 GULF OF MEXICO DRIVE, LONGBOAT KEY, FLORIDA;  
17006 VARDON TERRACE, #105, LAKEWOOD RANCH, FLORIDA;  
16804 VARDON TERRACE, #108, LAKEWOOD RANCH, FLORIDA;  
16904 VARDON TERRACE, #106, LAKEWOOD RANCH, FLORIDA;  
and 4058 FOUNDERS CLUB DRIVE, LLC, SARASOTA, FLORIDA,

Defendants.

---

**DEFENDANT KEN BURTON, JR.,**  
**MANATEE COUNTY TAX COLLECTOR'S ANSWER**  
**AND AFFIRMATIVE DEFENSES TO AMENDED VERIFIED COMPLAINT**

COMES NOW, the Defendant, Ken Burton, Jr., Manatee County Tax Collector ("Tax Collector"), by and through the undersigned counsel, and hereby files this Answer and Affirmative Defenses to the Amended Verified Complaint filed by Plaintiff ("Complaint"), and state as follows:

**NATURE OF THE ACTION**

1. Admitted this is a civil action in rem, commenced by the United States of America to forfeit the property identified in paragraph 1 of the Complaint.

**VENUE AND JURISDICTION**

2. Admitted as to Venue.

3. Admitted for jurisdictional purposes.
4. Without knowledge and therefore denied.
5. Without knowledge and therefore denied.

**STATUTORY BASIS FOR FORFEITURE**

6. Without knowledge and therefore denied.
7. Without knowledge and therefore denied.
8. Without knowledge and therefore denied.

**FACTS**

9. Without knowledge and therefore denied.

**I. SYNOPSIS OF CONSPIRACY**

- 9<sup>1</sup>. Without knowledge and therefore denied.
10. Without knowledge and therefore denied.
11. Without knowledge and therefore denied.
12. Without knowledge and therefore denied.
13. Without knowledge and therefore denied.

**II. BACKGROUND OF THE INVESTIGATION**

14. Without knowledge and therefore denied.
15. Without knowledge and therefore denied.
16. Without knowledge and therefore denied.
17. Without knowledge and therefore denied.

---

<sup>1</sup> The Complaint contains two separate paragraphs that are each identified as paragraph 9. This particular denial is directed to the allegations set forth in the second paragraph identified as paragraph 9, which succeeds the paragraph initially and correctly identified as paragraph 9.

18. Without knowledge and therefore denied.

19. Without knowledge and therefore denied.

20. Without knowledge and therefore denied.

**III. BANK ACCOUNTS USED BY SUBJECTS**

21. Without knowledge and therefore denied.

22. Without knowledge and therefore denied.

23. Without knowledge and therefore denied.

24. Without knowledge and therefore denied.

25. Without knowledge and therefore denied.

26. Without knowledge and therefore denied.

27. Without knowledge and therefore denied.

28. Without knowledge and therefore denied.

29. Without knowledge and therefore denied.

30. Without knowledge and therefore denied.

**IV. BANK ACCOUNT SUMMARY**

31. Without knowledge and therefore denied.

**V. SOLICITATION/REPRESENTATIONS BY OASIS REPRESENTATIVES**

32. Without knowledge and therefore denied.

33. Without knowledge and therefore denied.

34. Without knowledge and therefore denied.

35. Without knowledge and therefore denied.

36. Without knowledge and therefore denied.

37. Without knowledge and therefore denied.
38. Without knowledge and therefore denied.
39. Without knowledge and therefore denied.
40. Without knowledge and therefore denied.
41. Without knowledge and therefore denied.
42. Without knowledge and therefore denied.
43. Without knowledge and therefore denied.
44. Without knowledge and therefore denied.
45. Without knowledge and therefore denied.
46. Without knowledge and therefore denied.
47. Without knowledge and therefore denied.
48. Without knowledge and therefore denied.
49. Without knowledge and therefore denied.
50. Without knowledge and therefore denied.
51. Without knowledge and therefore denied.
52. Without knowledge and therefore denied.
53. Without knowledge and therefore denied.
54. Without knowledge and therefore denied.
55. Without knowledge and therefore denied.
56. Without knowledge and therefore denied.
57. Without knowledge and therefore denied.
58. Without knowledge and therefore denied.

59. Without knowledge and therefore denied.
60. Without knowledge and therefore denied.
61. Without knowledge and therefore denied.
62. Without knowledge and therefore denied.
63. Without knowledge and therefore denied.
64. Without knowledge and therefore denied.
65. Without knowledge and therefore denied.
66. Without knowledge and therefore denied.
67. Without knowledge and therefore denied.
68. Without knowledge and therefore denied.
69. Without knowledge and therefore denied.
70. Without knowledge and therefore denied.
71. Without knowledge and therefore denied.
72. Without knowledge and therefore denied.
73. Without knowledge and therefore denied.
74. Without knowledge and therefore denied.
75. Without knowledge and therefore denied.
76. Without knowledge and therefore denied.
77. Without knowledge and therefore denied.
78. Without knowledge and therefore denied.
79. Without knowledge and therefore denied.
80. Without knowledge and therefore denied.

81. Without knowledge and therefore denied.

82. Without knowledge and therefore denied.

83. Without knowledge and therefore denied.

84. Without knowledge and therefore denied.

85. Without knowledge and therefore denied.

86. Without knowledge and therefore denied.

87. Without knowledge and therefore denied.

88. Without knowledge and therefore denied.

89. Without knowledge and therefore denied.

90. Without knowledge and therefore denied.

91. Without knowledge and therefore denied.

92. Without knowledge and therefore denied.

93. Without knowledge and therefore denied.

94. Without knowledge and therefore denied.

**VI. ACTUAL TRADING RESULTS**

95. Without knowledge and therefore denied.

96. Without knowledge and therefore denied.

97. Without knowledge and therefore denied.

98. Without knowledge and therefore denied.

99. Without knowledge and therefore denied.

100. Without knowledge and therefore denied.

101. Without knowledge and therefore denied.

**VII. COMPENSATION/INCOME OF SUBJECTS**

102. Without knowledge and therefore denied.

103. Without knowledge and therefore denied.

104. Without knowledge and therefore denied.

105. Without knowledge and therefore denied.

106. Without knowledge and therefore denied.

**V. TRACING OF SUBJECT ASSETS**

107. Without knowledge and therefore denied.

108. Without knowledge and therefore denied.

109. Without knowledge and therefore denied.

110. Without knowledge and therefore denied.

111. Without knowledge and therefore denied.

112. Without knowledge and therefore denied.

**A. 13318 LOST KEY PLACE, LAKEWOOD RANCH, FL**

113. Without knowledge and therefore denied.

114. Admitted that DACORTA purchased the referenced property. Without knowledge and therefore denied as to all remaining allegations set forth in paragraph 114.

115. Without knowledge and therefore denied.

116. Without knowledge and therefore denied.

117. Admitted Tax Collector received checks totaling \$49,669.00 for property taxes from 2016 through 2018. Without knowledge and therefore denied as to all remaining allegations set forth in paragraph 117.

118. Without knowledge and therefore denied.

119. Without knowledge and therefore denied.

**B. 6922 LACANTERA CIRCLE, LAKEWOOD RANCH, FL**

120. Without knowledge and therefore denied.

121. Admitted that DACORTA purchased the referenced property. Without knowledge and therefore denied as to all remaining allegations set forth in paragraph 121.

122. Without knowledge and therefore denied.

123. Without knowledge and therefore denied.

124. Without knowledge and therefore denied.

125. Admitted Tax Collector received payments in the amount of \$31,297.00 for property taxes. Without knowledge and therefore denied to all remaining allegations set forth in paragraph 125.

126. Without knowledge and therefore denied.

**C. 4064 FOUNDERS CLUB DRIVE, SARASOTA, FL**

127. Without knowledge and therefore denied.

128. Without knowledge and therefore denied.

129. Without knowledge and therefore denied.

130. Without knowledge and therefore denied.

131. Without knowledge and therefore denied.

132. Without knowledge and therefore denied.

133. Without knowledge and therefore denied.

**D. 4058 FOUNDERS CLUB DRIVE, SARASOTA, FL**



134. Without knowledge and therefore denied.

135. Without knowledge and therefore denied.

136. Without knowledge and therefore denied.

137. Without knowledge and therefore denied.

**E. 7312 DESERT RIDGE GLEN, LAKEWOOD RANCH, FL**

138. Without knowledge and therefore denied.

139. Admitted that the referenced property was purchased by 7312 Desert Ridge Glen, LLC. Without knowledge and therefore denied as to all remaining allegations set forth in paragraph 139.

140. Without knowledge and therefore denied.

141. Without knowledge and therefore denied.

**F. 444 GULF OF MEXICO DRIVE, LONGBOAT, KEY, FL**

142. Without knowledge and therefore denied.

143. Without knowledge and therefore denied.

144. Without knowledge and therefore denied.

145. Without knowledge and therefore denied.

146. Without knowledge and therefore denied.

147. Without knowledge and therefore denied.

148. Without knowledge and therefore denied.

149. Without knowledge and therefore denied.

**G. 17006 VARDON TERRACE #105, LAKEWOOD RANCH, FL**

150. Without knowledge and therefore denied.

151. Admitted that 17006 Vardon Terrace #105, LLC purchased the referenced property. Without knowledge and therefore denied as to all remaining allegations set forth in paragraph 151.

152. Without knowledge and therefore denied.

153. Without knowledge and therefore denied.

**H. 16804 VARDON TERRACE #108, LAKEWOOD RANCH, FL**

154. Without knowledge and therefore denied.

155. Admitted that 16804 Vardon Terrace #106, LLC purchased the referenced property. Without knowledge and therefore denied as to all remaining allegations set forth in paragraph 155.

156. Without knowledge and therefore denied.

157. Without knowledge and therefore denied.

**I. 16904 VARDONE TERRACE #106, LAKEWOOD RANCH, FL**

158. Without knowledge and therefore denied.

159. Admitted that 16904 Vardon Terrace #106, LLC purchased the referenced property. Without knowledge and therefore denied as to all remaining allegations set forth in paragraph 159.

160. Without knowledge and therefore denied.

161. Without knowledge and therefore denied.

162. Without knowledge and therefore denied.

**AFFIRMATIVE DEFENSES OF DEFENDANT, KEN BURTON, JR.,**  
**MANATEE COUNTY TAX COLLECTOR**

163. The Tax Collector hereby asserts and alleges the following Affirmative Defenses to the claims set forth in the Complaint:

**FIRST AFFIRMATIVE DEFENSE**

164. The Tax Collector's lien against the property that is the subject of this action attaches as of January 1 of each year in which taxes are assessed and is accorded statutory priority over security interests which are prior in time to the lien of the Tax Collector. Said lien secures payment of taxes of general application based on the value of the property (i.e. ad valorem taxes) together with special assessments imposed directly upon the property for the purpose of defraying the cost of public improvements (i.e. non-ad valorem assessments for storm water drainage and fire and rescue services benefiting the property).

**SECOND AFFIRMATIVE DEFENSE**

165. The Tax Collector asserts it holds a first lien, superior to all other liens, for taxes imposed under the Florida Constitution and laws of the State of Florida, pursuant to Fla. Stat. § 197.122.

**THIRD AFFIRMATIVE DEFENSE**

166. The Tax Collector asserts it holds a first lien, coequal with the lien of all state, county, district, and municipal taxes, superior in dignity to all other liens, titles, and claims, until paid, for unpaid fire control district non-ad valorem assessments pursuant to Fla. Stat. § 191.011(8)(b), and for unpaid storm water management assessments pursuant to Fla. Stat. § 403.0893(3) and Chapter 197, Florida Statutes.

**CERTIFICATE OF SERVICE**

**I HEREBY CERTIFY** that a true and correct copy of the foregoing has been furnished by electronic mail via the E-Portal or by U.S. first class mail on this 13<sup>th</sup> day of June 2019 to Suzanne C. Nebesky, Esq., US Attorney's Office – FLM, 400 N. Tampa Street, Suite 3200, Tampa, FL 33602, Suzanne.nebesky@usdoj.gov; and Jared J. Perez, Esq., Wiand Guerra King, PL, 5505 W. Gray Street, Tampa, FL 33609, jperez@aiandlaw.com.

/s/ Patrick G. Bryant

Janelle L. Esposito, Esq., FBN 0035631  
Patrick G. Bryant, Esq., FBN 0060287  
Matthew E. Bobulsky, Esq., FBN 0116684  
Attorneys for Ken Burton, Jr.  
Manatee County Tax Collector  
Esposito Law Group, P.A.  
P. O. Box 9266, Bradenton, Florida 34206  
(941) 251-0000 (941) 251-4044 (Fax)  
Janelle@espositolegal.com  
Patrick@espositolegal.com  
Matt@espositolegal.com