

NOT FOR PUBLICATION

In the
United States Court of Appeals
For the Eleventh Circuit

No. 26-10034
Non-Argument Calendar

JOSHUA JORDAN,

individually and as assignee of
Faith Action Church Parsonage Trust,

Plaintiff-Appellant,

versus

BOB HENRIQUEZ,

in his official capacity as
Hillsborough County Property Appraiser,

Defendant-Appellee.

Appeal from the United States District Court
for the Middle District of Florida
D.C. Docket No. 8:25-cv-01800-MSS-CPT

Before JILL PRYOR, BRANCH, and ABUDU, Circuit Judges.

PER CURIAM:

Joshua Jordan, proceeding *pro se*, appeals the district court’s dismissal of his second amended complaint, which brought claims against Bob Henriquez, the Hillsborough County, Florida, Property Appraiser, arising out of a property tax dispute. On appeal, Jordan argues that the district court erred in: (i) concluding that the Tax Injunction Act, 28 U.S.C. § 1341 (“TIA”), barred it from exercising jurisdiction over his claims; (ii) dismissing his claims based on the comity doctrine; and (iii) concluding that his complaint was an impermissible shotgun pleading. After careful review, we affirm the district court’s well-reasoned order. We vacate and remand for the limited purpose of allowing the district court to clarify that its dismissal was without prejudice.

I. FACTUAL BACKGROUND & PROCEDURAL HISTORY¹

This case arises from a dispute over “whether certain real property . . . is entitled to an exemption from ad valorem taxation because it is used for a religious purpose.” *Jordan v. Henriquez*, No. 8:25-cv-1800, 2026 WL 25218, at *1 (M.D. Fla. Jan. 5, 2026). Jordan is the executive director and senior pastor of Faith Action

¹ This case comes to us on a motion to dismiss, so we summarize the allegations of Jordan’s operative complaint, “accepting the allegations in the complaint as true and construing them in the light most favorable to” him. *Watts v. Joggers Run Prop. Owners Ass’n, Inc.*, 133 F.4th 1032, 1038–39 (11th Cir. 2025) (quoting *Hunt v. Aimco Props., L.P.*, 814 F.3d 1213, 1221 (11th Cir. 2016)). We write only for the parties, however, so we omit a lengthy recitation of the facts; instead, we summarize only what is necessary to understand our decision. “[W]e summarily affirm the district court as to all issues not herein discussed.” *United States v. Waymer*, 55 F.3d 564, 568 n.2 (11th Cir. 1995).

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Church, Inc. (“the Church”). In April 2024, Jordan’s wife created the Faith Action Church Parsonage Trust (the “Trust”) and granted the relevant real property to the Trust. Jordan’s wife is the Trustee of the Trust, and “Jordan and his progeny” are beneficiaries of the Trust.

In October 2024, Florida issued a Consumer’s Certificate of Exemption, which provides that the Church is “exempt from the payment of Florida sales and use tax on real property rent, transient rental property rented, tangible personal property purchased or rented, or services provided.” By its terms, the Certificate of Exemption is effective from October 2024 through October 2029.

In July 2024, the Church applied for the property to be exempt from ad valorem taxes because it was being used for a religious purpose. Both Jordan and his wife signed this application. In April 2025, the Property Appraiser’s Office notified Jordan that the application was denied because Jordan did not currently reside on the property and the property was generating rental income. After discussions between Jordan and a member of the Property Appraiser’s Office, Jordan’s exemption was officially denied by Henriquez in his official capacity as the Hillsborough County Property Appraiser. The denial letter from Henriquez advised Jordan that an appeal could be taken to the Value Adjustment Board; but Jordan instead filed suit in federal court.

In July 2025, Jordan filed his initial complaint against Henriquez, followed by an amended complaint in August.² In September 2025, Jordan, on his own initiative, filed the operative 82-page second amended complaint, which brought 18 claims against Henriquez. Jordan also submitted hundreds of pages of exhibits with his complaint. Jordan’s second amended complaint sought various forms of relief, including injunctive relief, “systemic relief,” declaratory relief, appointment of a special master, criminal referral of Henriquez, monetary relief, and “structural reform relief.”³

As relevant here, the second amended complaint asserted that the district court had jurisdiction and the suit was not barred by the TIA or the comity doctrine because: (1) Jordan did not seek a tax refund, reduction in assessment, or injunction against collection; (2) the challenged conduct occurred prior to assessment; (3) the only defendant was the county Property Appraiser, who was not responsible for issuing tax notices or collecting tax payment; and (4) the denial letter constituted a religious determination, not a tax assessment. Jordan also argued that the comity doctrine did not apply because it only bars claims that would intrude on the state’s assessment or collection on taxes and his suit did not.

² Jordan twice moved for a preliminary injunction in the district court. In the latter of these motions, Jordan asked the court to restrain and enjoin Henriquez from collecting property taxes on the relevant property.

³ The second amended complaint purported to “explicitly disclaim” any tax-related forms of relief. For the reasons we discuss below, however, this disclaimer is inconsistent with the relief Jordan actually requested.

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In the alternative, Jordan asserted that even if TIA or the comity doctrine applied, Florida did not provide sufficient state remedies.

Henriquez moved to dismiss and, after briefing, the district court granted that motion. The court concluded that federal court was not the proper venue for Jordan's claims because both the TIA and the comity doctrine barred it, and Florida law provides plaintiffs with adequate remedies. *Jordan*, 2026 WL 25218, at *3–6. The district court also concluded that Jordan's second amended complaint was an impermissible shotgun pleading. *Id.* at *6–7. Accordingly, the court dismissed the case; but it did not specify whether the dismissal was with or without prejudice. *Id.* at *7. Jordan timely appealed.

II. STANDARDS OF REVIEW

We review a district court's determination that it lacked subject matter jurisdiction *de novo*. *Behr v. Campbell*, 8 F.4th 1206, 1209 (11th Cir. 2021). On the other hand, we review a dismissal on shotgun pleading grounds for abuse of discretion. *Vibe Micro, Inc. v. Shabanets*, 878 F.3d 1291, 1294 (11th Cir. 2018). We also review a district court's decision to abstain or dismiss a suit based on the comity doctrine for abuse of discretion. *Turner v. Jordan*, 117 F.4th 1289, 1300 (11th Cir. 2024) (citing *Boyes v. Shell Oil Prods. Co.*, 199 F.3d 1260, 1265 (11th Cir. 2000)), *cert. denied*, 145 S. Ct. 1922 (2025) (mem.). The abuse of discretion standard is deferential; it “allows for a ‘range of choice for the district court,’ as long as that choice is not a ‘clear error of judgment.’” *United States v. Beaufils*,

160 F.4th 1147, 1163 (11th Cir. 2025) (quoting *Rasbury v. IRS (In re Rasbury)*, 24 F.3d 159, 168 (11th Cir. 1994)).

We construe *pro se* pleadings and briefs liberally. See *Wright v. Newsome*, 795 F.2d 964, 967 (11th Cir. 1986); see also *Parrott v. Neway (In re Parrott)*, 118 F.4th 1357, 1363 n.2 (11th Cir. 2024) (“[P]leadings filed by *pro se* litigants are held to a less stringent standard than counseled pleadings and are liberally construed.”).

III. DISCUSSION

As mentioned above, the district court dismissed Jordan’s case for three reasons: (1) the Tax Injunction Act bars the relief Jordan seeks; (2) the comity doctrine bars any relief not barred by the Tax Injunction Act; and (3) Jordan’s complaint was an impermissible shotgun pleading. We address each in this opinion.

A. *The Tax Injunction Act & The Comity Doctrine*

We begin by addressing the TIA and the comity doctrine. Because these limits on federal court authority are analytically similar, we discuss them together.

The TIA “does not confer jurisdiction”; it instead operates as a limit on “jurisdiction that might otherwise exist.” *Osceola v. Fla. 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

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jurisdiction when two conditions are present: “(1) the relief requested by the plaintiff w[ould] ‘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) (quoting 28 U.S.C. § 1341).

Injunctive relief preventing a state from assessing taxes against the plaintiff plainly constitutes relief that would “enjoin, suspend[, or restrain” a tax assessment under the first element of the TIA. 28 U.S.C. § 1341. The Supreme Court has held that the TIA also prohibits declaratory relief in certain cases. *California v. Grace Brethren Church*, 457 U.S. 393, 408 (1982) (“Although this Court once reserved the question, we now conclude that the [TIA] also prohibits a district court from issuing a declaratory judgment holding state tax laws unconstitutional.” (footnote omitted)). Thus, those seeking declaratory or injunctive relief challenging the validity of a state tax system under federal law usually must pursue state remedies, provided that those state remedies are plain, adequate, and complete. *Fair Assessment in Real Est. Ass’n, Inc. v. McNary*, 454 U.S. 100, 116 (1981); *see also Osceola*, 893 F.2d at 1233 (“After passage of the [TIA], a taxpayer must follow required state procedure and is generally deprived of access to federal courts to obtain determination of federal issues.”).

The TIA can also bar claims for damages because a monetary award may have the same effect on the state tax system as equitable relief. *See A Bonding Co. v. Sunnuck*, 629 F.2d 1127, 1132–33

(5th Cir. 1980) (holding that the TIA deprives district courts of jurisdiction over claims for money damages based on the unconstitutionality of a city tax and the tortious nature of enforcement).⁴ We have relied on both the TIA and the comity doctrine in ruling that district courts lack subject matter jurisdiction over § 1983 state-tax disputes requesting damages and declaratory relief. *Noble v. Joint City-Cnty. Bd. of Tax Assessors of Fulton Cnty.*, 672 F.2d 872, 875 (11th Cir. 1982).

The second element of the TIA requires that the state court meet certain procedural criteria in providing a plain, speedy, and efficient remedy. *Grace Brethren Church*, 457 U.S. at 411. Chapter 194 of Florida’s Statutes sets forth procedures for administrative and judicial review of property taxes. FLA. STAT. §§ 194, *et seq.* These procedures include the right (1) to petition the value adjustment board (“VAB”), and (2) to seek review in the local circuit court. *Id.* §§ 194.011(2)-(3), 194.171(1). Florida circuit courts are granted “original jurisdiction at law of all matters relating to property taxation.” *Id.* § 194.171(1). We repeatedly have held that Florida law provides plain, adequate, and complete state remedies. *See, e.g., Turner*, 117 F.4th at 1294, 1306 (holding that Florida law provides sufficient remedies under Fla. Stat. § 194.171 for a challenge a tax deed sale); *see also id.* at 1305 (“Florida’s Taxpayer’s Bill of Rights guarantees that its property owners are protected during the

⁴ Decisions issued by the former Fifth Circuit are binding in this Circuit. *Bonner v. City of Prichard*, 661 F.2d 1206, 1210 (11th Cir. 1981) (*en banc*).

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tax levy, assessment, collection, and enforcement processes.”); *Oscicola*, 893 F.2d at 1233 (explaining that the Florida circuit courts have jurisdiction to hear any state tax challenges and can issue declaratory and injunctive relief in such cases); *McKinney v. Pate*, 20 F.3d 1550, 1564 (11th Cir. 1994) (*en banc*) (stating that Florida courts can grant damages and equitable relief and, therefore, provide procedural due process protections), *abrogated in part on other grounds by County of Sacramento v. Lewis*, 523 U.S. 833 (1998), *as recognized in Littlejohn v. Sch. Bd. of Leon Cnty.*, 132 F.4th 1232, 1239–40 (11th Cir. 2025), *cert. denied*, ___ S. Ct. ___, 2026 WL 1127219 (2026) (mem.).

The “comity” doctrine is, in part, federal courts’ recognition of “a proper respect for state functions,” and “of the . . . belief that the National Government will fare best if the States and their institutions are left free to perform their separate functions in their separate ways.” *Younger v. Harris*, 401 U.S. 37, 44 (1971). The Supreme Court has held that this comity doctrine, also referred to as the doctrine of equitable restraint, bars federal-court jurisdiction over a 42 U.S.C. § 1983 action for damages arising from a state tax system. *See Fair Assessment*, 454 U.S. at 107 (“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 TIA, the determination as to whether Jordan’s claims fall within the prohibition of the TIA turns first on the relief

Jordan sought. *See Hibbs v. Winn*, 542 U.S. 88, 99 (2004) (“To determine whether this litigation falls within the TIA’s prohibition, it is appropriate, first, to identify the relief sought.”). Unlike in *Hibbs*—where the plaintiffs did not request relief that would impact their tax liability and only challenged the distribution of funds—Jordan sought in his complaint: (1) an injunction declaring the denial of the tax exemption he requested unconstitutional; (2) a declaration that properties at issue qualify for a religious tax exemption; and (3) a declaration that revenue generated from renting parsonage properties would not disqualify the property from eligibility for a tax exemption. *See id.* at 93.⁵ These forms of relief would necessarily impede the county’s tax revenues, as they would enjoin the county from collecting property taxes on properties it had previously determined to not be exempt. *Grace Brethren Church*, 457 U.S. at 411; *A Bonding Co.*, 629 F.2d at 1132–33. These types of relief, when sought in federal court, are explicitly prohibited by the TIA,

⁵ Jordan sought various forms of relief in the 18 counts in his second amended complaint. We recognize that a “claim-by-claim approach” is the appropriate way to analyze jurisdictional and prudential limitations, such as the TIA and the comity doctrine. *Cf. Behr*, 8 F.4th at 1213 (applying a claim-by-claim approach to the *Rooker Feldman* doctrine); *Huawei Techs. USA, Inc. v. FCC*, 2 F.4th 421, 434 n.27 (5th Cir. 2021) (same in the ripeness context); *I.L. v. Alabama*, 739 F.3d 1273, 1279 (11th Cir. 2014) (same in the standing context). For the sake of clarity, however, we omit potentially repetitive analysis for each of the 18 claims, which all suffer from the same problems, and provide only some examples above.

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which bars federal jurisdiction over cases that would “enjoin, suspend or restrain the assessment, levy or collection of any tax under State law.” 28 U.S.C. § 1341.

In addition, we repeatedly have held that Florida provides adequate remedies to taxpayers who wish to dispute state and local tax administration. *See Turner*, 117 F.4th at 1294, 1306; *Osceola*, 893 F.2d at 1233; *McKinney*, 20 F.3d at 1564. Jordan does not suggest that there is anything about this case which makes our prior holdings on this issue distinguishable or that our prior caselaw has been abrogated or overturned by intervening decisions of the Supreme Court or this Court sitting *en banc*. *See United States v. White*, 837 F.3d 1225, 1228 (11th Cir. 2016) (explaining our prior panel precedent rule). Accordingly, both elements of the TIA are present in this suit. *See Williams*, 745 F.2d at 1411. For these reasons, we discern no error in the district court’s order dismissing Jordan’s claims as barred by the TIA.

In addition, to the extent that any of Jordan’s claims were not barred by the TIA, we discern no abuse of discretion in the district court’s application of the comity doctrine. *Turner*, 117 F.4th at 1300; *Boyes*, 199 F.3d at 1265. As in *Levin v. Commerce Energy, Inc.*, the relief requested by Jordan would require that the district court inappropriately interfere with local property tax practices. 560 U.S. 413, 430 (2010). Among the relief he sought, Jordan requested court orders requiring that the Property Appraiser’s Office adopt specific written policies and implement constitutional law trainings, as well as the appointment of a “Special Master or Federal

Monitor,” meant to oversee the Property Appraiser’s compliance. Moreover, unlike in *Hibbs*, Jordan’s tax liability is a relevant factor here—notwithstanding Jordan’s disclaimers—as evidenced by his assertions that he would suffer immediate financial harm due to his tax bill and his numerous requests for tax-related relief. *Levin*, 560 U.S. at 430; *Hibbs*, 542 U.S. at 93. Accordingly, the district court did not err by finding that—to the extent it is not barred by the TIA—the relief Jordan requests would require interference by a federal court in local property tax administration. For that reason, the district court did not abuse its discretion in concluding the comity doctrine barred it from hearing the case.

We do not hold that Jordan is precluded from presenting his claims in any forum.⁶ Instead, under our precedent and the TIA, which Congress enacted to limit federal court involvement in state tax systems, he simply cannot do so in federal court. The district court, therefore, correctly declined to hear the suit.

B. Shotgun Pleading

We next turn to whether the district court erred in dismissing Jordan’s second amended complaint without leave to amend as

⁶ Moreover, to the extent that Jordan’s second amended complaint brought any state-law claims, the district court properly declined to exercise supplemental jurisdiction over those claims. See *Raney v. Allstate Ins. Co.*, 370 F.3d 1086, 1089 (11th Cir. 2004) (“We have encouraged district courts to dismiss any remaining state claims when, as here, the federal claims have been dismissed prior to trial.”).

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a shotgun pleading. For the reasons we explain, even if the district court erred, any error was harmless.

“A pleading that states a claim for relief must contain . . . a short and plain statement of the claim showing that the pleader is entitled to relief” FED. R. CIV. P. 8(a). Further, claims should be stated in numbered paragraphs, each limited as far as practicable to a single set of circumstances. FED. R. CIV. P. 10(b). Each claim founded on a separate transaction or occurrence should be stated in a separate count if doing so would promote clarity. *Id.* “Shotgun pleadings violate” these pleading requirements. *Vibe Micro*, 878 F.3d at 1294–95.

We have identified four categories of shotgun pleadings: (1) “a complaint containing multiple counts where each count adopts the allegations of all preceding counts, causing each successive count to carry all that came before and the last count to be a combination of the entire complaint”; (2) “a complaint . . . replete with conclusory, vague, and immaterial facts not obviously connected to any particular cause of action”; (3) a complaint that fails to “separate[e] into a different count each cause of action or claim for relief”; and (4) a complaint that “assert[s] multiple claims against multiple defendants without specifying which of the defendants are responsible for which acts or omissions, or which of the defendants the claim is brought against.” *Weiland v. Palm Beach Cnty. Sheriff’s Off.*, 792 F.3d 1313, 1321–23 (11th Cir. 2015).

We have held that, before dismissing a complaint with prejudice on shotgun-pleading grounds, a district court must first explain how the pleading violates the shotgun-pleading rule and give the plaintiff at least one opportunity to re-plead the complaint. *Vibe Micro*, 878 F.3d at 1296. However, even if a district court should provide leave to amend, no amendment is required (and any error in failing to grant leave to amend is harmless) “where amendment would be futile.” *Bryant v. Dupree*, 252 F.3d 1161, 1163 (11th Cir. 2001); *see also Equal Emp. Opportunity Comm’n v. STME, LLC*, 938 F.3d 1305, 1322–23 (11th Cir. 2019) (“[The appellant] was not prejudiced because there is no reasonable likelihood that the outcome of this proceeding would have been different had [the error not occurred].”). “Leave to amend would be futile if an amended complaint would still fail at the motion-to-dismiss . . . stage.” *L.S. ex rel. Hernandez v. Peterson*, 982 F.3d 1323, 1332 (11th Cir. 2020).

Here, for the reasons we already have explained, Jordan’s federal claims are barred by the TIA and the comity doctrine, and they were due to be dismissed. Moreover, regardless of whether Jordan’s complaint was a shotgun pleading—and, therefore, regardless of whether the district court should have permitted Jordan leave to amend, *see Vibe Micro*, 878 F.3d at 1296—amendment would have been futile because his claims cannot proceed in federal court in light of the TIA and the comity doctrine, *see L.S.*, 982 F.3d at 1332. Accordingly, we discern no reversible error.

IV. CONCLUSION

For the reasons we have explained, we affirm the district court’s dismissal of Jordan’s suit. However, “[d]ismissals for a lack of jurisdiction are not judgments on the merits and are to be entered without prejudice.” *Dupree v. Owens*, 92 F.4th 999, 1007 (11th Cir. 2024).⁷ “An unlabeled dismissal is presumed to be without prejudice . . . if it is for lack of jurisdiction.” *Id.* “However, even if a dismissal is presumptively without prejudice, it is a best practice for district courts to err on the side of clarity and indicate whether prejudice has attached.” *Id.* at 1008. Accordingly, we “vacate and remand for the limited purpose of allowing the district court to dismiss the case without prejudice.” *Id.* “We affirm the district court in all other respects.” *Id.*

AFFIRMED IN PART, VACATED AND REMANDED IN PART WITH INSTRUCTIONS.

⁷ The dismissal here was a jurisdictional, non-merits, dismissal because both the TIA and the comity doctrine presuppose that a plaintiff may bring his challenges to the state tax system somewhere; just not in federal court. *Cf. Semtek Int’l Inc. v. Lockheed Martin Corp.*, 531 U.S. 497, 505 (2001) (explaining that a dismissal without prejudice does not “bar[] the plaintiff from returning later . . . with the same underlying claim”); *cf. Dynes v. Army Air Force Exch. Serv.*, 720 F.2d 1495, 1499 (11th Cir. 1983) (recognizing that, for this reason, a dismissal without prejudice is less often an abuse of discretion than a dismissal with prejudice).