

IN THE CIRCUIT COURT OF THE ELEVENTH JUDICIAL CIRCUIT
IN AND FOR MIAMI-DADE COUNTY, FLORIDA
CIVIL DIVISION

WINN DIXIE STORES, INC., a
Florida corporation, WINN
DIXIE LOGISTICS, LLC, a Florida
limited liability company, and
SOUTHEASTERN GROCERS, LLC, a
foreign limited liability company,

Plaintiffs,

Case No: 2017-019589-CA-01

v.

Division: 08

PEDRO J. GARCIA, as Property Appraiser;
MARCUS SAIZ de la MORA as Tax Collector
and LEON M. BIEGALSKI as the Executive
Director of the Florida Department of Revenue;

Defendants.

COMPLAINT

Plaintiffs, WINN DIXIE STORES, INC., a Florida corporation and WINN DIXIE LOGISTICS, LLC, a Florida limited liability company and SOUTHEASTERN GROCERS, LLC, a foreign limited liability company, sue Defendants, PEDRO J. GARCIA as Property Appraiser ("Appraiser"), MARCUS SAIZ de la MORA as Tax Collector ("Collector"), and LEON M. BIEGALSKI ("Biegalski") as the Executive Director of the Florida Department of Revenue, and allege:

1. This is an action to contest an ad valorem tax assessments for the tax year 2016 and this Court has jurisdiction pursuant to Chapter 194, Florida Statutes, and article V, section 5 and 20 of the Florida Constitution.

2. Plaintiffs are related business entities with common elements of ownership and business interests.

3. Appraiser is sued herein in his official capacity and is a necessary party to the action pursuant to section 194.181(2), Florida Statutes.

4. Collector is sued herein in his official capacity and is a necessary party to the action pursuant to section 194.181(3), Florida Statutes.

5. Defendant Biegalski is sued in his official capacity as Executive Director of the Florida Department of Revenue and is a necessary party to this action pursuant to section 194.181(5), Florida Statutes.

6. Plaintiffs own certain tangible personal property located in Miami Dade County, Florida, hereinafter referred to as the "Subject Property."

7. Plaintiff WINN DIXIE STORES, INC. is the owner of the tangible personal property identified as Property Control Nos. 24-385400, 24-386400, 24-387000, 24-394000, 24-397000, 24-397090, 24-398030, 24-405000, 24-500609, 24-500842, 24-500867, 24-500879, 24-500881, 24-501811, 24-501812, 24-501815, 24-501816, 24-521701, 24-521979, 24-521980, 24-522240, 24-522242, 24-523070, 24-523421, 24-523422, 24-524242, 24-525148, 40-005450, 40-008416, 40-011594, 40-022080, 40-029088, 40-039106, 40-060693, 40-066500, 40-057407, 40-123138, 40-128269, 40-275032 and 40-275034.

8. Plaintiff WINN DIXIE LOGISTICS, LLC owns the tangible personal property identified as Property Control Nos. 24-523803. Appraiser assessed the property to Win Dixie Logistics, Inc., but that entity converted itself to a limited liability company on January 21, 2016.

9. Plaintiff SOUTHEASTERN GROCERS, LLC owns the tangible personal property identified as Property Control Nos. 24-522241, 24-522596 and 40-012669. Appraiser erroneously assessed this property to "Fresco Y Mas", which is a fictitious name owned by Winn Dixie Stores, Inc. Southeastern Grocers, LLC changed its name from Bi-Lo Holdings, LLC in April 2015.

10. Appraiser estimated the Subject Property's just and assessed value for ad valorem purposes as follows:

<u>Folio No.</u>	<u>Assessed Value</u>
24-385400	\$ 253,237
24-386400	\$ 520,400
24-387000	\$ 628,747
24-394000	\$ 557,517
24-397000	\$ 597,534
24-397090	\$ 743,726
24-398030	\$ 344,409
24-405000	\$ 883,188
24-500609	\$ 764,816
24-500842	\$ 468,864
24-500867	\$ 432,668
24-500879	\$ 511,366
24-500881	\$ 517,816
24-501811	\$ 591,876
24-501812	\$ 532,428
24-501815	\$ 537,755
24-501816	\$ 340,609
24-521701	\$ 527,226
24-521979	\$ 630,853
24-521980	\$ 664,930
24-522240	\$ 540,388
24-522241	\$ 582,729
24-522242	\$ 674,041
24-522596	\$ 443,161

<u>Folio No.</u>	<u>Assessed Value</u>
24-523070	\$ 422,267
24-523421	\$ 475,297
24-523422	\$ 640,699
24-523803	\$ 644,031
24-524242	\$ 792,626
24-525148	\$ 666,863
40-005450	\$ 651,773
40-008416	\$ 1,169,345
40-011594	\$ 1,053,921
40-012669	\$ 735,762
40-022080	\$ 557,127
40-029088	\$ 607,824
40-039106	\$710,817
40-060693	\$ 636,254
40-066500	\$ 726,422
40-057407	\$ 906,945
40-123138	\$ 571,423
40-128269	\$ 723,758
40-275032	\$ 28,272
40-275034	\$ 56,704
TOTAL	\$ 26,068,414

(hereinafter, the "assessments").

11. Plaintiffs have paid the taxes which have been assessed in full, pursuant to section 194.171(3)(4), Florida Statutes. Copies of the receipts are attached hereto as Plaintiffs' Composite Exhibit "A."

12. Plaintiffs have performed all conditions precedent which are required to be performed by Plaintiffs in establishing their rights to bring this action. Specifically, this action has been filed within the time period prescribed by section 194.171(2), Florida Statutes.

13. Appraiser failed to comply with section 193.011, Florida Statutes, and professionally accepted appraisal practices in assessing the Subject Property.

14. The assessments do not represent the just value of the Subject Property as of the lien date because they exceed the market value and therefore violate article VII, section 4 of the Florida Constitution.

WHEREFORE, Plaintiffs demand that this Court take jurisdiction over this cause and the parties hereto; enter an order setting aside the assessments on the Subject Property as excessive; establish the proper assessments of the Subject Property in accordance with the Constitution of the State of Florida and section 193.011, Florida Statutes; direct the Collector to cancel the original bills and issue new tax bills in said reassessed amounts; and finally, to award Plaintiffs their costs incurred in bringing this action pursuant to section 194.192, Florida Statutes, and award such other general relief as may be just and equitable.



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