

IN THE CIRCUIT COURT OF THE 13TH  
JUDICIAL CIRCUIT IN AND FOR  
HILLSBOROUGH COUNTY, FLORIDA

GENERAL CIVIL DIVISION

J.P. MORGAN TREASURY  
TECHNOLOGIES CORPORATION f/k/a  
CHASE TREASURY TECHNOLOGIES  
CORPORATION,

CASE NO. 17-CA-007828

**Complaint**

Plaintiff,

vs.

BOB HENRIQUEZ, as Property Appraiser  
of Hillsborough County, Florida; DOUG  
BELDEN, as Tax Collector of  
Hillsborough County, Florida; and LEON  
M. BIEGALSKI, as Executive Director of  
the State of Florida Department of  
Revenue,

Defendants.

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Plaintiff, J.P. Morgan Treasury Technologies Corporation f/k/a Chase Treasury Technologies Corporation<sup>1</sup> (“Taxpayer”), sues Defendants, Bob Henriquez, as Property Appraiser of Hillsborough County, Florida (“Property Appraiser”), Doug Belden, as Tax Collector of Hillsborough County, Florida (“Tax Collector”), and Leon M. Biegalski, as Executive Director of the State of Florida, Department of Revenue (“Department”) (collectively, “Defendants”) and says:

1. This is an action for statutory relief. This Court has jurisdiction pursuant to *Florida Statutes §§ 194.036 and 194.171* and venue is proper in this Court since the subject real property, as described below, and the Property Appraiser and Tax Collector, are located in Hillsborough County, Florida.

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<sup>1</sup> Chase Treasury Technologies Corporation filed a Certificate of Amendment changing its name to J.P. Morgan Treasury Technologies in February 2001.

2. Taxpayer is a foreign corporation which is duly registered and authorized to conduct business in Florida.

3. Property Appraiser is the duly elected Property Appraiser of Hillsborough County, Florida. He is charged with the responsibility of discharging the duties of said office.

4. Tax Collector is the duly elected and acting tax collector for Hillsborough County Tax Collector and is obligated to discharge the duties of said office. Tax Collector is named as a defendant in compliance with *Florida Statutes §194.181(3)*.

5. Department is named as a defendant to this action as mandated by *Florida Statutes §194.181(5)*, because the tax assessment is also being contested on the grounds that it is contrary to the laws and Constitution of the State of Florida.

6. Taxpayer is the owner of the real property located at 10410 Laurel Oak Place in Hillsborough County, Florida and identified and assessed under Folio No. 065208-0308 and PIN U-05-29-20-5QN-000001-00006.0 (the "Property"), and is responsible for payment of the taxes on the Property under the law.

7. For the tax year 2016, Property Appraiser certified the values of \$40,046,300 and \$24,623,500 for the market and assessed values of the Property. Taxpayer is contesting these values since they are in excess of the just value of the Property, in violation of *Florida Statutes, including §193.011*, and in violation of Article VII, Section 4 of the Florida Constitution.

8. Property Appraiser's assessment of the Property was arbitrarily based on appraisal practices which are not professionally accepted appraisal practices nor acceptable mass appraisal standards within Hillsborough County.

9. Property Appraiser's failure to properly consider the factors set forth in *Florida Statutes §193.011* and all other Florida statutes related thereto renders the total tax assessments

inaccurate, illegal, arbitrary and violative of established requirements of law in determining just valuation of real property for ad valorem taxation purposes.

10. Taxpayer has paid the 2016 taxes on the Property under protest as required under *Florida Statutes §194.171(3)*. Evidence of said payment is attached hereto and incorporated by reference as Exhibit "A".

11. Pursuant to *Florida Statutes §194.171*, Taxpayer has timely brought this action.

12. Taxpayer will be irreparably damaged if Defendants are permitted to keep the full tax based on the \$40,046,300 and \$24,623,500 for the market and assessed values of the Property.

13. All conditions precedent to the filing and maintaining of this action have occurred, been performed, waived or excused.

WHEREFORE, Taxpayer demands judgment against the Defendants as follows:

- i. Establishing the just value of the Property and directing such adjustments between the Parties as may be necessary in connection therewith or directing the Property Appraiser to reassess the Property for the 2016 tax year in compliance with Florida law;
- ii. Recalculating the taxes that should have been paid based on an assessment equal to the Property's just value, and ordering a refund to the Taxpayer of the excess amounts paid;
- iii. Awarding costs in favor of Taxpayer pursuant to Fla. Stat. §194.192; and
- iv. Granting such other and further relief as this Court deems just and proper.

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By         /s/ Jason R. Block          
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