

IN THE CIRCUIT COURT OF THE NINTH JUDICIAL CIRCUIT  
IN AND FOR ORANGE COUNTY, FLORIDA  
CIVIL DIVISION

AMERICAN MULTI-CINEMA, INC.,  
a foreign corporation,

Plaintiff,

Case No.: 17-CA-10845-O

vs.

Division:

RICK SINGH, as Property Appraiser;  
SCOTT RANDOLPH, as Tax Collector and  
LEON M. BIEGALSKI as Executive Director  
of the Florida Department of Revenue,

Defendants.

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**COMPLAINT**

Plaintiff, AMERICAN MULTI-CINEMA, INC., a foreign corporation, sues Defendant, RICK SINGH as Property Appraiser of Orange County, Florida ("Appraiser"), SCOTT RANDOLPH as Tax Collector of Orange County, Florida ("Collector"), and LEON M. BIEGALSKI ("Biegalski"), as Executive Director of the Florida Department of Revenue, and alleges:

1. This is an action to contest ad valorem tax assessments for the tax year 2017 and this Court has jurisdiction pursuant to Chapter 194, Florida Statutes, and article V, sections 5 and 20 of the Florida Constitution.
2. Plaintiff is a Missouri corporation.
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. Plaintiff, notwithstanding other names used by Assessor on the tax roll, is the owner of certain tangible personal property located in Orange County, Florida, identified by Appraiser as Account Nos. **REG-000299**, **REG-098795** and **REG-105826**, hereinafter referred to as the "Subject Property."

7. Appraiser estimated the just value of the Subject Property for ad valorem purposes as follows:

<u>Account No.</u>	<u>Assessed Value</u>
REG-000299	\$ 2,044,955
REG-098795	\$ 451,486
REG-105826	\$ 1,072,154

the ("assessments").

8. Plaintiff has 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 Plaintiff's Composite Exhibit "A."

9. Plaintiff has performed all conditions precedent which are required to be performed by Plaintiff in establishing its right to bring this action. Specifically, this action has been filed within the time period prescribed by section 194.171(2) Florida Statutes.

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

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

**WHEREFORE**, Plaintiff demands 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 Plaintiff its 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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Patrick J. Risch  
Florida Bar No. 0165603  
HILL, WARD & HENDERSON, P.A.  
101 E. Kennedy Boulevard, Suite 3700  
Tampa, FL 33601  
patrick.risch@hwlaw.com  
val.taylor@hwlaw.com  
(813) 221-3900  
(813) 221-2900 FAX  
Attorneys for Plaintiff