

IN THE CIRCUIT COURT OF THE SEVENTH JUDICIAL CIRCUIT
IN AND FOR PUTNAM COUNTY, FLORIDA
CIVIL DIVISION

HEALTH SERVICES OF PALATKA,
INC., a Florida corporation d/b/a
Palatka Health Care Center,

Plaintiff,

Case No.: 2017-437-CA

vs.

Division: 53

TIMOTHY E. PARKER as Property Appraiser;
LINDA MYERS as Tax Collector and LEON
M. BIEGALSKI as the Executive Director
of the Florida Department of Revenue,

Defendants.

COMPLAINT

Plaintiff, HEALTH SERVICES OF PALATKA, INC., a Florida corporation d/b/a Palatka Health Care Center, sues Defendants, TIMOTHY E. PARKER as Property Appraiser ("Appraiser"), LINDA MYERS as Tax Collector ("Collector"), and LEON M. BIEGALSKI as the Executive Director of the Florida Department of Revenue ("Biegalski"), and alleges:

1. This is an action to contest an ad valorem tax assessment 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 Florida 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 her 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. The subject of this action is a skilled nursing facility identified by Appraiser using Account No. **03-10-26-0000-0131-0010**, and located in Putnam County, Florida, referred to hereinafter as the "Subject Property."

7. Plaintiff leases the Subject Property pursuant to a written lease agreement by which it is contractually responsible for the entire payment of any and all ad valorem taxes assessed against the Subject Property. The lease further grants Plaintiff the right to contest any such assessment. An excerpt of the lease evidencing the foregoing is attached hereto as Exhibit "A."

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

<u>Property ID Number</u>	<u>Just / Assessed Value</u>
03-10-26-0000-0131-0010	\$ 12,581,810

hereinafter (the "assessment").

9. Plaintiff, pursuant to section 194.171(3)(4), Florida Statutes, has paid a good faith estimate of taxes which it believes to be lawfully due and owing. A copy of the receipt is attached hereto as Plaintiff's Exhibit "B."

10. 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.

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

12. The assessment exceeds the market value of the Subject Property as of the lien date and therefore violates article VII, section 4 of the Florida Constitution.

WHEREFORE, Plaintiff demands that this Court take jurisdiction over this cause and the parties hereto; enter an order setting aside the assessment on the Subject Property as excessive; establish the proper assessment 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 bill and issue a new tax bill in said reassessed amount; 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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