

IN THE CIRCUIT COURT OF THE EIGHTH JUDICIAL CIRCUIT
IN AND FOR ALACHUA COUNTY, FLORIDA
CIVIL DIVISION

SYSCO MERCHANDISING AND SUPPLY
CHAIN SERVICES, INC., a foreign corporation,

Plaintiff,

Case No.: 2017-CA-004104

vs.

Division:

ED CRAPO, as Property Appraiser;
JOHN POWER, as Tax Collector and
LEON M. BIEGALSKI as Executive
Director of the Florida Department of Revenue,

Defendants.

_____ /

COMPLAINT

Plaintiff, SYSCO MERCHANDISING AND SUPPLY CHAIN SERVICES, INC., a foreign corporation, sues Defendant, ED CRAPO as Property Appraiser ("Appraiser"), JOHN POWER as Tax Collector ("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 Delaware 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 is the owner of certain tangible personal property located in Alachua County, Florida, identified by Appraiser as Account Nos. **37947**, hereinafter referred to as the "Subject Property."

7. Appraiser estimated the Subject Property's just and assessed values for ad valorem purposes in the amount of **\$7,664,030**, hereinafter, the ("assessment").

8. Plaintiff has paid the taxes which have been assessed in full, pursuant to section 194.171(3)(4), Florida Statutes. A copy of the receipt is attached hereto as Plaintiff's 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 assessment does not represent the just value of the Subject Property as of the lien date because it exceeds the market value and therefore violate article VII, section 4 of the Florida Constitution.

12. Some of the assessed items are not tangible personal property as defined by section 192.011(11)(d) and as such are not taxable as tangible personal property.

13. In the alternative to the extent the items are tangible personal property, the value of these items was included in the related real estate assessments for the 2017 tax year where the property was located; thus it has not escaped taxation within the meaning of section 192.092, Florida Statutes. Further, to value the items separately as tangible personal property for the 2017 tax year would amount to an improper double assessment.

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 just and assessed value for 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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