

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

US TRUST COMPANY OF DELAWARE,
as Trustee of the 2012 Hubbard Family Trust,

Plaintiff,

Case No.: 17-CA-10903-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.

COMPLAINT

Plaintiff, US TRUST COMPANY OF DELAWARE, as Trustee of the 2012 Hubbard Family Trust, sues Defendants, RICK SINGH as Property Appraiser ("Appraiser"), SCOTT RANDOLPH as Tax Collector ("Collector"), and LEON M. BIEGALSKI ("Biegalski"), as the Executive Director of the Florida Department of Revenue, and alleges:

Allegations Common To All Counts

1. This is an action for declaratory relief concerning an ad valorem real estate tax assessment for tax year 2017.
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 real property located in Orange County, Florida, identified by Appraiser as Parcel No. **28-23-28-0000-00019**, Account No. **0133091-9**, hereinafter referred to as the "Subject Property."

7. 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".

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

Count I

9. Plaintiff realleges and adopts paragraphs 1-8 as if fully set forth herein.

10. The Court has jurisdiction pursuant to Chapter 86, Florida Statutes, and section 194.171, Florida Statutes.

11. On January 1, 2017, the Subject Property was used primarily for a bona fide citrus operation, and has been for over the past twenty-five (25) years.

12. On or about June 23, 2017, Appraiser notified Plaintiff that he was removing part of the previously granted agricultural classification on the Subject Property for the 2017 tax year. A true copy of the letter received from Appraiser is attached hereto as Exhibit "B".

14. Plaintiff is in doubt concerning the subject property's entitlement to agricultural classification for assessment purposes in 2017. Plaintiff is entitled to have that doubt removed by the Court.

15. There exist a present, real and bona fide controversy between Plaintiff and Appraiser over the classification of the Subject Property for ad valorem tax purposes in 2017.

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; direct that the property be classified as agricultural and reassessed in accordance with its classified use; and further, that this Court enter an order directing 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.

Count II


16. Plaintiff realleges and adopts paragraphs 1 - 8 as if fully set forth herein. The Court has jurisdiction pursuant to Chapter 194, Florida Statutes.

17. Appraiser estimate the just and assessed value of the Subject Property for ad valorem purposes in the amount of \$3,707,441, hereinafter the ("assessment").

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

19. 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 violates article VII, section 4 of the Florida Constitution.

WHEREFORE, Plaintiff demands that the 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 values 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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