

IN THE CIRCUIT COURT OF THE 10TH
JUDICIAL CIRCUIT IN AND FOR HARDEE
COUNTY, FLORIDA

VALENCIA GARDEN APARTMENTS,
LTD.,

CASE NO. 18-000059-CAAXMX

Plaintiff,

vs.

KATHY L. CRAWFORD, as Property
Appraiser of Hardee County, Florida;
JACKI JOHNSON, as Tax Collector of
Hardee County, Florida; and LEON M.
BIEGALSKI, as Executive Director of the
State of Florida Department of Revenue,

Defendants.

COMPLAINT

Plaintiff, Valencia Garden Apartments, Ltd. (“Taxpayer”), sues Defendants, Kathy L. Crawford, as Property Appraiser of Hardee County, Florida (“Property Appraiser”), Jacki Johnson, as Tax Collector of Hardee County, Florida (“Tax Collector”), and Leon M. Biegalski, as Executive Director of the State of Florida, Department of Revenue (“Department”) (collectively, “Defendants”) and alleges:

1. This is an action for statutory relief. This Court has jurisdiction pursuant to Florida Statutes §§ 194.036 and 194.171.

2. Taxpayer is the owner of the real property identified and assessed under Folio No. 10-34-25-0000-00170-0000 (the “Property”), and is the party responsible for payment of taxes on the Property under the law.

3. Property Appraiser lawfully holds the office of Property Appraiser of Hardee County, Florida. She is charged with the responsibility of discharging the duties of said office.

4. Tax Collector is the duly appointed and acting Tax Collector of Hardee County, Florida and is obligated to discharge the duties of said office.

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 contesting the assessment of *ad valorem* taxes for 2017 upon the Property.

7. Property Appraiser has certified the assessment of the Property for the 2017 tax year in the amount of \$2,202,168 (the "Assessment"). The Assessment is in excess of the just value of the Property, in violation of Florida Statutes, including §§ 193.011 and 420.5099, and in violation of Article VII, Section 4 of the Florida Constitution.

8. Taxpayer has paid the taxes under protest as required under Florida Statutes § 194.171(4). Evidence of said payment is attached as Exhibit "A."

9. 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 generally applied by the Property Appraiser within Hardee County.

10. Taxpayer will be irreparably damaged if Defendants are permitted to keep the collection of the full tax based on the \$2,202,168 Assessment.

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

12. Taxpayer has complied with all conditions precedent to the maintenance of this lawsuit. In compliance with Florida Statutes § 194.171(2), Taxpayer has timely brought this action.

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 2017 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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