

IN THE CIRCUIT COURT OF THE 4TH
JUDICIAL CIRCUIT IN AND FOR DUVAL
COUNTY, FLORIDA

GENERAL JURISDICTION DIVISION

ST. JOHNS TOWN CENTER, LLC, a
Georgia Limited Liability Company,

CASE NO.

Plaintiff,

COMPLAINT

vs.

JERRY HOLLAND, as Property Appraiser
of Duval County, Florida; MICHAEL
CORRIGAN, as Property Appraiser of
Duval County, Florida; and LEON M.
BIEGALSKI, as Executive Director of the
State of Florida Department of Revenue,

Defendants.

Plaintiff, St. Johns Town Center, LLC (“Taxpayer”), sues Defendants, Jerry Holland, as Property Appraiser of Duval County, Florida (“Property Appraiser”), Michael Corrigan, as Tax Collector of Duval County, Florida (“Tax Collector”) and Leon M. Biegalski, as Executive Director of the State of Florida Department of Revenue (the “Department”) and says:

1. This is an action for statutory relief. This Court has jurisdiction pursuant to *Florida Statutes §§194.036 and 194.171*. Venue is proper in Duval County as the subject property, as described below, and the Property Appraiser are located in Duval County, Florida.
2. St. Johns Town Center, LLC, is a foreign limited liability company which is registered and conducting business in Duval County, Florida.
3. Property Appraiser is the duly elected Property Appraiser of Duval County, Florida. He is charged with the responsibility of discharging the duties of said office, and is named as a party in accordance with *Florida Statutes §194.181(2)*.

4. Tax Collector is the duly elected and acting Tax Collector for Duval County, Florida, and is obligated to discharge the duties of said office. Tax Collector is named as a party in accordance with Florida Statutes §194.181(3).

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 was the owner of real property and the party responsible under the law for payment of 2017 *ad valorem* taxes for the real property located in Duval County, Florida assessed by Property Appraiser under Parcel ID 167727-9555 (the "Property").

7. Property Appraiser recertified the assessment of the Property for the year 2017 with a market and assessed value of \$9,539,000. These assessments are in excess of the just value of the Property, in violation of Florida Statutes, including §193.011, and in violation of Article VII, Section 4 of the Florida Constitution.

8. Taxpayer duly filed a formal appeal for property tax reduction with the Value Adjustment Board of Duval County ("VAB") pursuant to *Florida Statutes § 194.011 et seq.*, contesting the preliminary assessment of the Property for the year 2017.

9. Pursuant to Florida Statutes §194.171(2), Taxpayer has complied with all conditions precedent to the maintenance of this lawsuit, and has timely brought this action, by filing this action within 60 days from the rendition of the VAB's decision.

10. Taxpayer will be irreparably damaged if forced to pay the full tax based on the assessment of \$9,539,000, for the Property.

11. 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 within Duval County.

12. Taxpayer has complied with all conditions precedent to the maintenance of this lawsuit, and has timely brought this action.

13. Taxpayer has paid the taxes on the Property as required under *Fla. Stat. § 194.171(3) and (4)*. Evidence of said payment is attached hereto and incorporated by reference as Exhibit "A".

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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