

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

RICK SINGH, as Orange  
County Property Appraiser,

Plaintiff,

Case No. 2018-CA-005569-0

v.

SAS FOUNTAINS AT PERSHING PARK, LTD.,  
a Florida Limited Partnership, SCOTT RANDOLPH,  
as Orange County Tax Collector, and LEON M.  
BIEGALSKI, as Executive Director of the Florida  
Department of Revenue,

Defendants.

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**COMPLAINT**

Plaintiff, RICK SINGH, as Orange County Property Appraiser, sues Defendants, SAS FOUNTAINS AT PERSHING PARK, LTD., a Florida Limited Partnership, SCOTT RANDOLPH, as Orange County Tax Collector, and LEON M. BIEGALSKI, as Executive Director of the Florida Department of Revenue, and states as follows:

1. This action is filed pursuant to sections 194.036(1)(a) & (b), Florida Statutes appealing decisions of the Orange County Value Adjustment Board (“VAB”) for the tax year 2017, which direct Plaintiff, RICK SINGH, to grant an exemption for real property located in Orange County, Florida.

2. This Court has jurisdiction over, and is the proper venue for, this action pursuant to section 194.171(1), Florida Statutes.

3. Plaintiff, RICK SINGH (“Singh”), is the duly-elected Property Appraiser for Orange County, Florida.

4. Defendant, SAS FOUNTAINS AT PERSHING PARK, LTD., is a Florida Limited Partnership authorized to do business, and doing business, in the State of Florida, and/or is otherwise a “taxpayer” pursuant to 192.001(13), Florida Statutes, which owns real property in Orange County, Florida (“Subject Property”) which has been identified by parcel number: 10-23-30-3032-00-981

5. Defendant, SCOTT RANDOLPH, is named in his official capacity as Orange County Tax Collector as a nominal defendant and party herein pursuant to section 194.181(3), Florida Statutes.

6. Defendant, LEON M. BIEGALSKI, is named in his official capacity as Executive Director of the Florida Department of Revenue (the “DOR”) as a nominal defendant and party herein pursuant to section 194.181(5), Florida Statutes.

7. All conditions precedent to the maintenance of this action have been performed, have occurred, or have been waived. Specifically and without limitation, Singh has timely filed this action prior to the expiration of thirty (30) days from Singh’s April 27, 2018, recertification of Orange County’s Real Property Assessment Roll pursuant to section 193.122(4), Florida Statutes.

8. The Defendant, SAS FOUNTAINS AT PERSHING PARK, LTD., applied for an exemption on the Subject Property pursuant to section 196.1975, Florida Statutes.

9. Plaintiff Singh mailed a notice of denial to the Defendant on June 23, 2017 indicating that the application was denied because the Defendant corporation is not a nonprofit entity nor is its sole partner a not for profit corporation. (See attached Exhibit “A”)

10. Section 196.1975(1), Florida Statutes, requires that the Subject Property be owned by either a not for profit corporation, incorporated pursuant to section 617, Florida Statutes, or a limited partnership with a sole general partner that is a not for profit corporation, pursuant to

section 617, Florida Statutes and the entity must be exempted from federal income tax pursuant to section 501(c)(3), Internal Revenue Code (“IRC”), as of January 1 for the relevant tax year.

11. The Defendant, SAS FOUNTAINS AT PERSHING PARK, LTD., does not meet the required criteria and thus do not qualify for an exemption from taxation.

12. The Defendant, SAS FOUNTAINS AT PERSHING PARK, LTD. filed a petition with the VAB contesting Singh’s denial of tax exemption, which was granted by the VAB special magistrate.

13. The VAB adopted the Special Magistrate’s recommendation to grant the petition and exempt the Defendant, SAS FOUNTAINS AT PERSHING PARK, LTD., from taxation.

14. The VAB’s decision to overturn Singh’s denial of exemption was incorrect and the resulting relief from taxation is contrary to Florida law and the Florida Constitution. Based on the VAB’s actions, Singh is authorized to file and prosecute this appeal of the VAB’s decision pursuant to section 194.036(1)(a), Florida Statutes.

15. The Property Appraiser’s denial of exemption was proper and the decision by the VAB to reverse said denial should be overturned.

WHEREFORE, Plaintiff, RICK SINGH, respectfully requests the Court to enter judgment against Defendant, SAS FOUNTAINS AT PERSHING PARK, LTD.: a) reversing the decision of the Orange County Value Adjustment Board which improperly granted an exemption for the subject properties identified above; b) reinstating Plaintiff’s 2017 denial of exemption as proper thus restoring Plaintiff’s 2017 assessed and taxable value as the correct and just value for the subject properties; c) awarding Plaintiff the costs he incurs in the prosecution of this action; and d) granting Plaintiff any such other relief the Court deems necessary and proper.

/s/ Robert J. Grimaldi

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