

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-005571-0

v.

UPTOWN MAITLAND PARTNERS 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.

COMPLAINT

Plaintiff, RICK SINGH, as Orange County Property Appraiser, sues Defendants, UPTOWN MAITLAND PARTNERS 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 says 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, UPTOWN MAITLAND PARTNERS, LTD., is a Florida Limited Partnership authorized to do business, and doing business, in the State of Florida, is the “taxpayer” pursuant to 192.001(13), Florida Statutes, which owns real property in Orange County, Florida (“Subject Properties”) which have been identified by parcel numbers:

25-21-29-8834-00-001	25-21-29-8834-00-301
25-21-29-8834-00-304	25-21-29-8834-00-306
25-21-29-8834-00-307	25-21-29-8834-00-308
25-21-29-8834-00-309	25-21-29-8834-00-310
25-21-29-8834-00-311	25-21-29-8834-00-312
25-21-29-8834-00-313	25-21-29-8834-00-314
25-21-29-8834-00-315	25-21-29-8834-00-316
25-21-29-8834-00-317	25-21-29-8834-00-318
25-21-29-8834-00-319	25-21-29-8834-00-320
25-21-29-8834-00-321	25-21-29-8834-00-322
25-21-29-8834-00-323	25-21-29-8834-00-324

25-21-29-8834-00-325

25-21-29-8834-00-326

25-21-29-8834-00-327

25-21-29-8834-00-328

25-21-29-8834-00-329

25-21-29-8834-00-330

25-21-29-8834-00-331

25-21-29-8834-00-332

25-21-29-8834-00-401

25-21-29-8834-00-402

25-21-29-8834-00-403

25-21-29-8834-00-404

25-21-29-8834-00-405

25-21-29-8834-00-406

25-21-29-8834-00-407

25-21-29-8834-00-408

25-21-29-8834-00-409

25-21-29-8834-00-410

25-21-29-8834-00-411

25-21-29-8834-00-412

25-21-29-8834-00-413

25-21-29-8834-00-414

25-21-29-8834-00-415

25-21-29-8834-00-416

25-21-29-8834-00-417

25-21-29-8834-00-418

25-21-29-8834-00-419

25-21-29-8834-00-420

25-21-29-8834-00-421

25-21-29-8834-00-422

25-21-29-8834-00-423	25-21-29-8834-00-424
25-21-29-8834-00-425	25-21-29-8834-00-426
25-21-29-8834-00-427	25-21-29-8834-00-428
25-21-29-8834-00-430	25-21-29-8834-00-431
25-21-29-8834-00-432	25-21-29-8834-00-501
25-21-29-8834-00-502	25-21-29-8834-00-503
25-21-29-8834-00-504	25-21-29-8834-00-505
25-21-29-8834-00-506	25-21-29-8834-00-507
25-21-29-8834-00-508	25-21-29-8834-00-509
25-21-29-8834-00-510	25-21-29-8834-00-511
25-21-29-8834-00-512	25-21-29-8834-00-513
25-21-29-8834-00-514	25-21-29-8834-00-515
25-21-29-8834-00-516	25-21-29-8834-00-517
25-21-29-8834-00-518	25-21-29-8834-00-519
25-21-29-8834-00-520	25-21-29-8834-00-521

25-21-29-8834-00-522

25-21-29-8834-00-523

25-21-29-8834-00-524

25-21-29-8834-00-525

25-21-29-8834-00-526

25-21-29-8834-00-527

25-21-29-8834-00-528

25-21-29-8834-00-529

25-21-29-8834-00-530

25-21-29-8834-00-531

25-21-29-8834-00-532

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. Defendant, UPTOWN MAITLAND PARTNERS LTD, applied for an exemption on the Subject Properties pursuant to section 196.1975, Florida Statutes.

9. Plaintiff mailed a notice of denial to the Defendant on June 23, 2017 indicating that the applications for exemption were denied because the Defendant corporation, UPTOWN MAITLAND PARTNERS LTD, is not a nonprofit entity nor is its sole partner a not for profit corporation. (See attached Exhibit "A"). Additionally, an individual condominium parcel cannot be a "home for the aged" as required by Section 196.1975, Florida Statutes.

10. Section 196.1975(1), Florida Statutes, requires that the Subject Properties 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, UPTOWN MAITLAND PARTNERS LTD, does not meet the required criteria and thus do not qualify for an exemption from taxation. Although Defendant switched its general partner after January 1, 2017, all exemptions are determined as of January 1.

12. The Defendant, UPTOWN MAITLAND PARTNERS LTD, filed a petition with the VAB contesting Singh's denial of tax exemption, which the Special Magistrate recommended be overturned.

13. The VAB adopted the Special Magistrate's recommendation to grant the petition and exempt the Defendant, UPTOWN MAITLAND PARTNERS 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, UPTOWN MAITLAND PARTNERS 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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