

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

FLORIDA GAS TRANSMISSION  
COMPANY, LLC, a Delaware limited  
liability company,

Plaintiff,

v.

CASE NO.

*2018 CA 5261*

RICK SINGH, CFA, as Orange County  
Property Appraiser; LEON M. BIEGALSKI,  
as Executive Director of the Florida Department  
of Revenue; and SCOTT RANDOLPH, as Orange  
County Tax Collector,

Defendants.

---

**COMPLAINT**

Plaintiff, Florida Gas Transmission Company, LLC, a Delaware limited liability company ("Florida Gas"), sues Defendants, Rick Singh, CFA, as Orange County Property Appraiser ("Appraiser"), Leon M. Biegalski, as Executive Director of the Florida Department of Revenue ("DOR"), and Scott Randolph, as Orange County Tax Collector ("Collector") and alleges:

1. This is an action by Florida Gas contesting the \$94,183,501.00 assessed value of its tangible personal property located in Orange County, Florida as of January 1, 2017 and the taxes arising therefrom.
2. Florida Gas contests the legality and validity of the 2017 assessed value under the Constitution of the State of Florida and the laws of Florida.
3. Venue and the jurisdiction of the Court is predicated upon Sections 26.012, 194.171, and 194.181, Florida Statutes.

4. Florida Gas is a Delaware limited liability company authorized to transact business in the State of Florida.

5. Florida Gas is now, and was on January 1, 2017, the owner of the natural gas pipeline which is the subject of the tax bills attached hereto as Exhibit "A" and by reference made a part hereof.

6. At all times material, Appraiser was the Property Appraiser for Orange County, Florida and responsible for valuing/assessing Florida Gas' tangible personal property at just value as of January 1, 2017.

7. DOR is joined as a Defendant pursuant to Section 194.181(5), Florida Statutes.

8. At all times relevant, Collector was the Tax Collector for Orange County, Florida and has the statutory duty to collect the taxes resulting from the assessment/valuation of Florida Gas' tangible personal property. As a result, Collector is joined as a nominal party defendant for jurisdictional purposes pertaining to the refund sought by Florida Gas.

9. This action was filed within the time prescribed by Section 194.171, Florida Statutes.

10. The 2017 assessed value of Florida Gas' tangible personal property established by Appraiser exceeds just value, is unlawful and/or invalid for all or certain of the following reasons:

A. The assessed value is unjust, excessive, arbitrary, capricious, and in violation of Article VII, Section 4, of the Constitution of the State of Florida;

B. Appraiser failed to lawfully consider all of the eight factors set forth in Section 193.011, Florida Statutes;

C. Appraiser ignored or failed to apply the definition of tangible personal property set forth in Section 192.001(11)(d), Florida Statutes;

D. The value derived by Appraiser was not determined by an appraisal methodology which complies with the criteria of Section 193.011, Florida Statutes, and professionally accepted appraisal practices;

E. Appraiser has unlawfully, systematically, and intentionally substituted his own substantive assessment policy for Section 193.011, Florida Statutes, other applicable general laws of Florida, and Article VII of the Constitution of the State of Florida in valuing Florida Gas' tangible personal property; and

F. Appraiser's assessment is arbitrarily based on appraisal practices which are different from the appraisal practices generally applied by the Appraiser to comparable property within the same class and within Orange County, Florida.

11. As a result, the 2017 assessment greatly exceeds the just value of the subject property and the resulting taxes substantially exceed the taxes which should have been levied on the property.

12. Florida Gas has complied with all lawful conditions precedent to filing this action, including the timely filing of tangible personal property tax return(s) on the approved form(s) and the full payment of taxes on November 30, 2017 in the total amount of \$1,615,632.56, inclusive of the 4% discount. The receipt for payment is evidenced on Exhibit "A" attached hereto.

13. In accordance with Sections 192.0105(3)(b) and 194.171(3), Florida Statutes, the filing of this action, full payment of the taxes due inclusive of the 4% discount, and the issuance by the Tax Collector of the receipts attached as Exhibit "A," all procedures for the collection of taxes are suspended until the final disposition of this action.

**WHEREFORE**, Florida Gas requests the entry of a judgment:

A. Decreeing that:

(i) the subject property was unlawfully and/or invalidly assessed by Appraiser for the year 2017; and/or

(ii) the assessed value for the year 2017 and the resulting taxes be set aside as contrary to law or be set aside to the extent of such value as may be determined based upon a lawful assessment or by the Court.

B. Establishing the lawful 2017 assessed value.

C. Providing that Florida Gas is entitled to a refund of taxes paid to the extent that the same exceeds the sum that the Court finds lawful and that Collector be directed to refund said sums to Florida Gas.

D. Granting Florida Gas such other and further relief as the Court may deem proper, including injunctive relief.

E. Awarding Florida Gas its costs incurred in this action to be paid by Appraiser.

DATED: May 29<sup>th</sup>, 2018.

HARLEE & BALD, P.A.

By: *Harlee*

KIMBERLY A. BALD  
Florida Bar No. 0434190  
BRIAN L. TRIMYER  
Florida Bar No. 183792  
202 Old Main Street  
Bradenton, FL 34205  
Telephone: 941/744-5537  
Facsimile: 941/744-5547  
[KAB@harleebald.com](mailto:KAB@harleebald.com)  
[BLT@harleebald.com](mailto:BLT@harleebald.com)  
[BLY@harleebald.com](mailto:BLY@harleebald.com)  
[DDF@harleebald.com](mailto:DDF@harleebald.com)  
Attorneys for Plaintiff