

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

SWAN HOTEL ASSOCIATES, a Florida
general partnership,

Plaintiff,

Case No.: 2018-CA-006473-O

vs.

Division:

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

Defendants.

COMPLAINT

Plaintiff, SWAN HOTEL ASSOCIATES, a Florida general partnership, sues Defendants, RICK SINGH as Property Appraiser ("Appraiser"), SCOTT RANDOLPH as Tax Collector ("Collector"), and LEON M. BIEGALSKI ("Biegalski"), as the Executive Director of the Florida Department of Revenue, and alleges:

1. This is an action to contest an ad valorem tax assessment for the tax year 2017 and this Court has jurisdiction pursuant to Chapter 194, Florida Statutes, and article V, sections 5 and 20 of the Florida Constitution.
2. Plaintiff is a Florida general partnership.
3. Appraiser is sued herein in his official capacity and is a necessary party to the action pursuant to section 194.181(2), Florida Statutes.
4. Collector is sued herein in his official capacity and is a necessary party to the action pursuant to section 194.181(3), Florida Statutes.

5. Defendant Biegalski is sued in his official capacity as Executive Director of the Florida Department of Revenue and is a necessary party to this action pursuant to section 194.181(5), Florida Statutes.

6. The real property which is the subject matter of this action, hereinafter referred to as the "Subject Property," consists of a resort hotel located in Orange County, Florida and identified by Appraiser as Folio No. 25-24-27-0000-00007.

7. Appraiser estimated the Subject Property's just and assessed values for ad valorem purposes as follows:

<u>Folio No.</u>	<u>Just Value</u>	<u>Assessed Value</u>
25-24-27-0000-00007	\$ 151,968,223	\$ 129,965,342

hereinafter, the "assessment."

8. Plaintiff has performed all conditions precedent which are required to be performed by Plaintiff in establishing its right to bring this action. Specifically, this action has been filed within the time period prescribed by section 194.171(2), Florida Statutes.

9. Plaintiff is the owner of the buildings and other improvements located on the hotel site and has a leasehold interest in the underlying land.

10. Pursuant to a contractual agreement, Plaintiff is responsible for the payment of all ad valorem taxes assessed against the Subject Property. Moreover, Plaintiff has the landlord's written consent to contest the assessment. Accordingly, Plaintiff has standing to bring this action as provided in section 194.181(1)(a), Florida Statutes.

11. Plaintiff has paid the taxes which have been assessed in full, pursuant to section 194.171(3)(4), Florida Statutes. A copy of the receipt is attached hereto as Plaintiff's Exhibit "A."

12. Appraiser failed to comply with section 193.011, Florida Statutes, and professionally accepted appraisal practices in assessing the Subject Property.

13. The assessment does not represent the just value of the Subject Property as of the lien date because it exceeds the market value and therefore violates article VII, section 4 of the Florida Constitution.

14. Appraiser has included the value of certain intangible property in the assessment, in violation of article VII, section 1(a) of the Florida Constitution.

WHEREFORE, Plaintiff demands that this Court take jurisdiction over this cause and the parties hereto; enter an order setting aside the assessment on the Subject Property as excessive; establish the proper just and assessed values for the Subject Property in accordance with the Constitution of the State of Florida and section 193.011, Florida Statutes; direct the Collector to cancel the original bills and issue a new tax bill in said reassessed amount; and finally, to award Plaintiff its costs incurred in bringing this action pursuant to section 194.192, Florida Statutes, and award such other general relief as may be just and equitable.



Robert E. V. Kelley, Jr.
Florida Bar No. 451230
HILL, WARD & HENDERSON, P.A.
101 E. Kennedy Boulevard, Suite 3700
Tampa, FL 33601
rob.kelley@hwhlaw.com
relitrevk@hwhlaw.com
(813) 221-3900
(813) 221-2900 FAX
Attorneys for Plaintiff