

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

LP VACATION SUITES OWNERS ASSOCIATION,
INC., a Florida nonprofit corporation and HILTON
GRAND VACATIONS MANAGEMENT, LLC,
a foreign limited liability company,

Plaintiffs,

Case No.: 2018-CA-006505-O

v.

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

Defendants.

COMPLAINT

Plaintiffs LP VACATION SUITES OWNERS ASSOCIATION, INC., a Florida nonprofit corporation and HILTON GRAND VACATIONS MANAGEMENT, LLC, a foreign limited liability company, sue 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 allege:

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 LP VACATION SUITES OWNERS ASSOCIATION, INC. is a Florida Not for Profit corporation. Plaintiff HILTON GRAND VACATIONS MANAGEMENT, LLC is a Nevada limited liability company.

3. The subject of this action is that certain timeshare real property, within the meaning of in section 721.13, Florida Statutes, located in Orange County, Florida, and identified by Appraiser using Folio No. **01-24-28-5114-99999** / Account No. **0590515-3**, referred to hereinafter as the "Subject Property."

4. Plaintiffs, notwithstanding other names used by Appraiser on the tax roll, are, and at all material time were, the managing entity of the Subject Property.

5. Appraiser is sued herein in his official capacity and is a necessary party to the action pursuant to section 194.181(2), Florida Statutes.

6. Collector is sued herein in his official capacity and is a necessary party to the action pursuant to section 194.181(3), Florida Statutes.

7. 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.

8. Appraiser classified the Subject Property for ad valorem purposes as timeshare real property pursuant to section 192.037(2), Florida Statutes, and originally estimated its just and assessed value in the amount of **\$51,306,600**, hereinafter (the "assessment").

9. The Value Adjustment Board subsequently reduced the assessment to **\$39,945,705**, (hereinafter, the "revised assessment").

10. Plaintiffs have 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 Exhibit "A."

11. Plaintiffs have performed all conditions precedent which are required to be performed by Plaintiffs 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.

12. Appraiser failed to comply with section 193.011, Florida Statutes, in assessing the Subject Property. Moreover, Appraiser did not properly consider or apply sections 192.037(10) and 192.037(11), Florida Statutes, and professionally accepted appraisal practices in the course of assessing the Subject Property.

13. The revised 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. In addition, Appraiser has included the value of intangibles in his assessment, contrary to the prohibition contained in Article VII, section 9(a) of the Florida Constitution.

WHEREFORE, Plaintiffs demand that this Court take jurisdiction over this cause and the parties hereto; enter an order setting aside the revised assessment on the Subject Property as excessive; establish the proper assessment of the Subject Property in accordance with the Constitution of the State of Florida and sections 193.011,

192.037(10) and 192.037(11), Florida Statutes; direct the Collector to cancel the original bill and issue a new tax bill in said reassessed amount; and finally, to award Plaintiffs their 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@hwlaw.com

relitrevk@hwlaw.com

(813) 221-3900

(813) 221-2900 FAX

Attorney for Plaintiffs