

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

WINN DIXIE STORES, INC., a Florida
corporation and WINN DIXIE LOGISTICS,
LLC, a Florida limited liability company,

Plaintiffs,

Case No.: 2018-CA-006420-O

vs.

Division:

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, WINN DIXIE STORES, INC., a Florida corporation and WINN DIXIE LOGISTICS, LLC, a Florida 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 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. Plaintiffs are related business entities with common elements of ownership and business interests.

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. Plaintiffs, notwithstanding other names used by Appraiser on the tax roll, own certain tangible personal property located in Orange County, Florida, identified by Appraiser using Parcel Nos. REG-036066, REG-014329, REG-036073, REG-036076, REG-036079, REG-036085, REG-036089, REG-097195, REG-097749, REG-101569, REG-101807, REG-105131 and REG-115321 referred to hereinafter as the "Subject Property." Plaintiffs are responsible for the payment of taxes assessed on the Subject Property.

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

<u>Parcel No.</u>	<u>Just Value</u>
REG-036066	\$1,384,573
REG-014329	\$399,474
REG-036073	\$1,276,866
REG-036076	\$342,914

<u>Parcel No.</u>	<u>Just Value</u>
REG-036079	\$371,783
REG-036085	\$309,445
REG-036089	\$470,990
REG-097195	\$545,515
REG-097749	\$364,049
REG-101569	\$372,740
REG-101807	\$517,964
REG-105131	\$593,625
REG-115321	\$736,468

hereinafter, the "assessments."

8. Plaintiffs have paid the taxes which have been assessed in full, pursuant to section 194.171(3)(4), Florida Statutes. Copies of the receipts are attached hereto as Plaintiffs' Composite Exhibit "A."

9. Plaintiffs have performed all conditions precedent which are required to be performed by Plaintiffs in establishing their rights to bring this action. Specifically, this action has been filed within the time period prescribed by section 194.171(2) Florida Statutes.

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

11. The assessments do not represent the just value of the Subject Property as of the lien date because they exceed the market value and therefore violate article VII, section 4 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 assessments 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 new tax bills in said reassessed amounts; 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 33602
rob.kelley@hwhlaw.com
rclitrevk@hwhlaw.com
(813) 221-3900
(813) 221-2900 FAX
Attorney for Plaintiffs