

**IN THE CIRCUIT COURT OF THE TWELFTH JUDICIAL CIRCUIT
IN AND FOR SARASOTA COUNTY, FLORIDA**

BILL FURST, as Property Appraiser

Plaintiff,

vs.

Case No.

VENICE HMA, LLC,
BARBARA FORD-COATES,
as Tax Collector,

Defendants.

_____ /

COMPLAINT

Plaintiff, BILL FURST, as Sarasota County Property Appraiser ("Property Appraiser"),
sues the Defendant, VENICE HMA, LLC., a Florida limited liability company, and alleges:

1. This is an action filed pursuant to Subsections 194.036(1)(a) and (b) of the Florida Statutes, appealing the decision of Sarasota County Value Adjustment Board ("VAB") directing the Property Appraiser to reduce the assessed value of certain real property identified by the Property Appraiser Parcel Identification Number 0429-06-0017 (the "Parcel"), owned by VENICE HMA, LLC.
2. Pursuant to Section 194.171(1), Florida Statutes, this Court has original jurisdiction at law of all matters related to "property taxation." The venue is proper for this action.

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3. Bill Furst is the duly elected Property Appraiser for Sarasota County, Florida.
4. VENICE HMA, LLC at all times material hereto owns the Parcel, located at 540 The Rialto, Venice, Florida, 34285 that is the subject of this action. VENICE HMA, LLC is a Florida limited liability company.
5. Tax Collector is the duly elected and acting Tax Collector for Sarasota County, Florida, and is obligated to discharge the duties of said office. Tax Collector is named as a party in compliance with Section 194.181(3), Florida Statutes.
6. All conditions precedent to bringing this action have been performed, have occurred or have been waived.
7. On January 1, 2017, VENICE HMA, LLC was the record owner of the Parcel.
8. Pursuant to Section 193.011, Florida Statutes, the Property Appraiser assessed the Parcel at a just value of \$35,179,600.00.
9. Subsequently, VENICE HMA, LLC filed a petition challenging the Plaintiff's assessment, and a special magistrate appointed by the VAB held an evidentiary hearing on their Petition (VAB Petition 2017-0201).
10. On or about March 25, 2018, the special magistrate issued a recommendation to the VAB that the just value of the Parcel be reduced to \$29,871,625.00 and the assessed value of the parcel be \$29,871,625.00. A copy of the recommendation is attached hereto as Exhibit A.
11. On April 26, 2018, the VAB approved the special magistrate's recommendation and rendered its decision on VAB Petition 2017-0201, directing the Property Appraiser to reduce the just value of the Parcel to \$29,871,625.00 and the assessed value of the parcel to \$29,871,625.00. A copy of the VAB's decision is attached hereto as Exhibit B.
12. Subsequently, the Clerk to the VAB sent notice of the VAB decision to the parties hereto or their agents.

13. The VAB's decision results in (i) an assessed value of the Parcel that is substantially below just value (fair market value), in violation of Section 193.011, Florida Statutes, and (ii) a materially reduced tax bill for VENICE HMA, LLC.

14. The VAB's decision has the effect of creating a variance from the Property Appraiser's assessed value of the Parcel in excess of the limits set forth in Subsection 194.036(1)(b), Florida Statutes.

15. The VAB's decision has the effect of allowing VENICE HMA, LLC to underpay its ad valorem property taxes for 2017.

16. If the Property Appraiser prevails in this action, Section 194.192, Florida Statutes requires VENICE HMA, LLC to pay the costs incurred by the Property Appraiser in this action, plus prejudgment interest on unpaid taxes and additional penalties, if applicable.

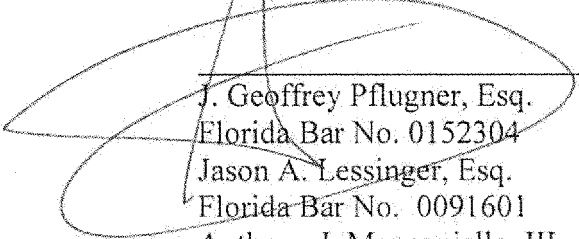
WHEREFORE, Plaintiff, BILL FURST, respectfully requests that this Court enter a final judgment (a) reversing the decision of the Sarasota County Value Adjustment Board, (b) restoring the assessed value established by the Property Appraiser as the proper assessed value of the Property, (c) awarding the Property Appraiser the costs he incurs in the prosecution of this action, (d) requiring VENICE HMA, LLC. to pay the appropriate costs, unpaid taxes, prejudgment interest, and penalties, as applicable, and (e) granting such other and further relief as the Court deems proper.

DESIGNATION OF ELECTRONIC MAIL ADDRESSES

PLEASE TAKE NOTICE that the law firm of Icard, Merrill, Cullis, Timm, Furen & Ginsburg, P.A. hereby enters its appearance in the above-styled action as attorney for BILL FURST, as Property Appraiser of Sarasota County, and requests that all future pleadings or other papers served or filed in this action be served upon the undersigned as counsel for BILL FURST, as Property Appraiser of Sarasota County. Electronic service of all pleadings and papers pursuant to Rule 2.516, Florida Rules of Judicial Administration shall be made as follows:

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