

IN THE CIRCUIT COURT OF THE ELEVENTH JUDICIAL CIRCUIT  
IN AND FOR MIAMI-DADE COUNTY, FLORIDA  
CIVIL DIVISION

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

Plaintiffs,

Case No:

v.

Division:

PEDRO J. GARCIA, as Property Appraiser;  
MARCUS SAIZ de la MORA as Tax Collector  
and LEON M. BIEGALSKI as the Executive  
Director of the Florida Department of Revenue;

Defendants.

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COMPLAINT

Plaintiffs, WINN DIXIE STORES, INC., a Florida corporation and WINN DIXIE LOGISTICS, LLC, a Florida limited liability company and SOUTHEASTERN GROCERS, LLC, a foreign limited liability company, sue Defendants, PEDRO J. GARCIA as Property Appraiser ("Appraiser"), MARCUS SAIZ de la MORA 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 ad valorem tax assessments for the tax year 2017 and this Court has jurisdiction pursuant to Chapter 194, Florida Statutes, and article V, section 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 own certain tangible personal property located in Miami Dade County, Florida, hereinafter referred to as the "Subject Property."

7. Plaintiff WINN DIXIE STORES, INC. is the owner of the tangible personal property identified as Property Control Nos. 24-386400, 24-387000, 24-394000, 24-397000, 24-397090, 24-405000, 24-500609, 24-500842, 24-500867, 24-500879, 24-500881, 24-501811, 24-501812, 24-501815, 24-501816, 24-521701, 24-521979, 24-521980, 24-522240, 24-522242, 24-523070, 24-523421, 24-523422, 24-524242, 24-525148, 40-005450, 40-008416, 40-011594, 40-022080, 40-029088, 40-039106, 40-060693, 40-066500, 40-057407, 40-123138, 40-128269, and 40-331216.

8. Plaintiff WINN DIXIE LOGISTICS, LLC owns the tangible personal property identified as Property Control Nos. 24-523803. Appraiser assessed the property to Win Dixie Logistics, Inc., but that entity converted itself to a limited liability company on January 21, 2016.

9. Plaintiff SOUTHEASTERN GROCERS, LLC owns the tangible personal property identified as Property Control Nos. 24-522241, 24-522596 and 40-012669. Appraiser erroneously assessed this property to "Fresco Y Mas", which is a fictitious name owned by Winn Dixie Stores, Inc. Southeastern Grocers, LLC changed its name from Bi-Lo Holdings, LLC in April 2015.

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

<u>Folio No.</u>	<u>Assessed Value</u>
24-386400	\$ 580,203
24-387000	\$ 859,367
24-394000	\$ 584,183
24-397000	\$ 851,729
24-397090	\$ 928,028
24-405000	\$ 1,757,195
24-500609	\$ 945,086
24-500842	\$ 658,120
24-500867	\$ 537,665
24-500879	\$ 688,718
24-500881	\$ 680,855
24-501811	\$ 841,479
24-501812	\$ 710,226
24-501815	\$ 659,620
24-501816	\$ 460,753
24-521701	\$ 833,834
24-521979	\$ 1,719,022
24-521980	\$ 812,379
24-522240	\$ 681,221
24-522241	\$ 761,334
24-522242	\$ 907,402
24-522596	\$ 589,498

<u>Folio No.</u>	<u>Assessed Value</u>
24-523070	\$ 552,355
24-523421	\$ 681,744
24-523422	\$ 792,849
24-523803	\$ 733,205
24-524242	\$ 1,139,406
24-525148	\$ 909,958
40-005450	\$ 1,102,660
40-008416	\$ 1,537,780
40-011594	\$ 1,508,047
40-012669	\$ 897,455
40-022080	\$ 779,050
40-029088	\$ 852,386
40-039106	\$ 938,939
40-060693	\$ 961,426
40-066500	\$ 919,882
40-057407	\$ 1,212,615
40-123138	\$ 765,968
40-128269	\$ 934,262
40-331216	<u>\$ 110,185</u>
TOTAL	\$ 35,398,089

(hereinafter, the "assessments").

11. 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."

12. 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.

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

14. 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 assessments of 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.



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