

IN THE CIRCUIT COURT OF THE EIGHTH
JUDICIAL CIRCUIT IN AND FOR ALACHUA
COUNTY, FLORIDA

CASE NO. _____

UNIVERSITY COVE PARTNERS, LTD.,

Plaintiff,

vs.

ED CRAPO, as the Property Appraiser of
Alachua County, Florida; JOHN POWER, as
the Tax Collector of Alachua County, Florida;
and LEON M. BIEGALSKI, as the Executive
Director of the Florida Department of Revenue,

Defendants.

COMPLAINT

COMES NOW the Plaintiff, UNIVERSITY COVE PARTNERS, LTD., and sues the Defendants, ED CRAPO, as the Property Appraiser of Alachua County, Florida; JOHN POWER, as the Tax Collector of Alachua County, Florida; and LEON M. BIEGALSKI, as the Executive Director of the Florida Department of Revenue, and, as its cause of action, would state as follows:

1. The Plaintiff, UNIVERSITY COVE PARTNERS, LTD. (hereinafter "Plaintiff"), owns real property located in Alachua County, Florida, consisting of an affordable housing project known as Harbor Cove Apartments, the denial of affordable housing exemption on which property and its subsequent effect on ad valorem taxes is the subject matter of this action.

2. The parcel is more fully described in the records of the Property Appraiser and Tax Collector under the following Parcel Identification Number ("the subject property"): 06655-006-000.

3. The Defendant, ED CRAPO, is the Property Appraiser of Alachua County, Florida (hereinafter the "Property Appraiser"), and is sued herein in his official capacity, and not individually.

4. The Defendant, JOHN POWER, is the Tax Collector of Alachua County, Florida (hereinafter the "Tax Collector"), and is sued herein in his official capacity, and not individually.

5. The Defendant, LEON M. BIEGALSKI, is the Executive Director of the Florida Department of Revenue (hereinafter the "DOR"), and is sued herein in his official capacity, and not individually.

6. This Court has jurisdiction of this matter pursuant to Section 194.171(1) of the Florida Statutes.

7. Venue for this action lies in Alachua County, Florida pursuant to Section 194.171(1) of the Florida Statutes.

8. Plaintiff is now, and was on January 1, 2018, responsible for the property taxes on the subject property located in Alachua County, the legal description of which is contained in the Property Appraiser's records as listed in Paragraph 2 above.

9. Based on the October 12, 2018 certification of the tax roll by the Property Appraiser, the filing deadline for property tax appeals in Alachua County is December 11, 2018.

10. This is an action by Plaintiff contesting the legality and validity of the 2018 ad valorem taxation exemption denial on the aforesaid tax parcel.

11. At all times material to this cause of action, the Property Appraiser was responsible for properly assessing the value of Plaintiff's parcel in accordance with Florida law, including applying any exemptions or discounts to which the property is entitled.

12. The Tax Collector has the statutory duty to collect the taxes resulting from the assessment of the subject property. The Tax Collector is joined as a nominal party defendant for

the purpose of providing timely notice of this action and to provide this Court with jurisdiction over the Tax Collector to direct a refund of taxes paid upon granting of the relief requested herein.

13. The DOR is joined as a party defendant pursuant to Section 194.181 of the Florida Statutes.

14. The real property for which Plaintiff is responsible for property taxes is subject to assessment by the Property Appraiser for ad valorem tax purposes. Section 192.001(12) of the Florida Statutes defines "real property" to mean "land, buildings, fixtures, and all other improvements to land."

15. This property is entitled to the affordable housing property exemption under Section 196.1978, Florida Statutes, which states that affordable multifamily housing projects that meet the requirements of the statute "shall receive a 50 percent discount from the amount of ad valorem tax otherwise owed beginning with the January 1 assessment after the 15th completed year of the term of the recorded agreement on those portions of the affordable housing property that provide housing to natural persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in [Section] 420.0004." In order to receive this exemption (or discount), the following requirements must also be met:

- (a) The affordable multifamily housing project must contain "more than 70 units."
- (b) The affordable multifamily housing project must also "[b]e subject to an agreement with the Florida Housing Finance Corporation [FHFC] recorded in the official records of the county in which the property is located" A copy of this Extended Low-Income Housing Agreement between FHFC and Plaintiff is attached hereto as Exhibit "A" and incorporated by this reference.
- (c) The subject property "must submit an application to the county property appraiser by March 1."

16. Plaintiff met all the requirements outlined above, as identified in Section 196.1978, Florida Statutes, as of January 1, 2018, the date on which all valuations and exemptions are to be determined in Florida, and filed its exemption application ahead of March 1, 2018, and is therefore entitled to the 50 percent discount under Section 196.1978, Florida Statutes.

17. The Property Appraiser failed to properly or lawfully consider Section 196.1978, Florida Statutes, in making his determination as to the application of this exemption (discount) to the subject property.

18. As a result of the foregoing failure to apply the appropriate exemption (discount) to the subject property, the ad valorem taxes resulting from the subject property substantially exceed the taxes which would have been levied on the subject property had it been properly identified as receiving the 50 percent discount.

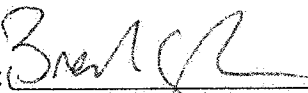
19. Plaintiff has paid the taxes due on the subject property for 2018, less the 4% discount for early payment in November, but payment of these taxes is not an admission that the tax was due and does not prejudice the right to bring this action. Verification of payment of the taxes to the Tax Collector on this parcel is attached hereto as Exhibit "B" and incorporated herein by this reference.

20. This action has been timely filed, and all conditions precedent to the filing of this action have been satisfied.

WHEREFORE, the Plaintiff, UNIVERSITY COVE PARTNERS, LTD., respectfully prays for the Court to render a judgment decreeing (a) that the application for the 50 percent discount (exemption) under Section 196.1978, Florida Statutes, was inappropriately denied by the Property Appraiser; (b) that the Court establish and declare that the subject property be granted the affordable housing exemption for 2018 or, in the alternative, that the Court remand

this determination to the Property Appraiser with instructions to comply with the provisions of the Florida Statutes and the Florida Constitution in determining the exempt status; (c) that the 2018 assessment and the resulting taxes be set aside to the extent the same exceeds the taxable value of the subject property; and (d) that the judgment further decree that Plaintiff, UNIVERSITY COVE PARTNERS, LTD., is entitled to a refund of taxes paid to the extent that the amount previously paid exceeds the amount of taxes which would be owed on a corrected assessment with the 50 percent discount in place, and such tax refund shall be promptly paid by the Tax Collector within thirty (30) days of entry of a Final Judgment by this Court, along with any statutory interest. Further, Plaintiff, UNIVERSITY COVE PARTNERS, LTD., would request that it be granted such other and further relief as the Court may deem just and proper, as well as the costs of this action.

LOWNDES, DROSDICK, DOSTER, KANTOR &
REED, P.A.

By:  _____

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