

IN THE CIRCUIT COURT OF THE FIRST JUDICIAL CIRCUIT
IN AND FOR ESCAMBIA COUNTY, FLORIDA

CHRIS JONES, in his official capacity as
Property Appraiser for Escambia County, Florida

Plaintiff,

v.

Case No.:

Division:

TOY ARNETT A/K/A TOY REX ARNETT,
individually and as Trustee of the Toy Rex
Arnett Jr. Living Trust; SCOTT LUNSFORD,
in his official capacity as Tax Collector for
Escambia County, Florida; and
THE FLORIDA DEPARTMENT OF REVENUE

Defendants.

COMPLAINT FOR DECLARATORY RELIEF

COMES NOW Plaintiff, CHRIS JONES, in his official capacity as Property Appraiser for Escambia County, Florida (“**Property Appraiser**”), by through the undersigned counsel, and in support of his Complaint for Declaratory Relief states as follows:

Jurisdiction and Venue

1. The Property Appraiser seeks declaratory relief that is within the jurisdiction of the Court pursuant to Chapters 86 and 194, Florida Statutes.
2. The Property Appraiser is the County property appraiser for Escambia County, Florida.
3. Toy Arnett a/k/a Toy Rex Arnett, individually and as Trustee of the Toy Rex Arnett Jr. Living Trust (each independently and collectively, “**Mr. Arnett**”) is the owner of certain real estate in Escambia County, Florida, commonly known as 4420 Highway 4-A, Century, Florida (“**Property**”).

4. Scott Lunsford is the County tax collector for Escambia County, Florida (“**Tax Collector**”).

5. Defendant, The Florida Department of Revenue (“**Department**”) is an agency of the State of Florida with its principal office in Leon County, Florida.

6. This action relates to the applicability of the homestead exemption from ad valorem taxation to the Property.

7. Venue is proper in Escambia County, Florida.

General Allegations

8. Mr. Arnett is, and since approximately 1984 has been, the pastor, president, and director of Faith Assembly Christian Church of Miramar Beach, Inc. (the “**Church**”), located at or about 306 Geronimo Street, Miramar Beach in Walton County, Florida.

9. Rena Arnett (“**Mrs. Arnett**”) was married to Mr. Arnett prior to 1984, and they remained continuously married until her death in 2015.

10. Mrs. Arnett was a vice-president and director of the Church from approximately 1984 until her death.

11. On or about March 3, 2008, the Church acquired title to certain waterfront real estate located at 1441 Driftwood Point Road, Santa Rosa Beach, Florida in Walton County, Florida, approximately seven miles from the Church.

12. The Church completed construction of an approximately 3,000 square foot residence on that Santa Rosa Beach property in 2009.

13. In 2010, the Church applied to the Walton County property appraiser for a parsonage exemption from ad valorem taxation on the Santa Rosa Beach property, based upon

26. As a result, the Property Appraiser denied Mr. Arnett's Homestead Exemption for the year 2018 on or about January 31, 2018, and further notified Mr. Arnett that, because the Property was not being used as his permanent residence, he did not qualify for the Homestead Exemption during his prior years of ownership of the Property ("**Denial**"). A copy of the Denial and transmitting correspondence are attached hereto as **Exhibit A**.

27. On or about February 25, 2018, Mr. Arnett filed a petition ("**Petition**") to the Value Adjustment Board ("**VAB**"), contesting the Denial. A copy of Mr. Arnett's Petition is attached hereto as **Exhibit B**.

28. After a hearing, the VAB issued its decision on or about December 7, 2018, granting Mr. Arnett's Petition and concluding that (a) Mr. Arnett met the requirements for, and (b) should be granted, the Homestead Exemption. A copy of that decision is attached as **Exhibit C**.

29. Mr. Arnett has never been entitled to the Homestead Exemption on the Property, and the VAB's decision violates Florida Statutes and Constitution.

30. There is a bona fide, actual, present and practical need for a declaration from the Court as to the matters set forth herein.

31. A declaration as to the matters set forth herein will deal with a present, ascertained or ascertainable state of facts or present controversy as to a state of facts.

32. Immunities, powers, privileges or rights of the parties hereto are dependent upon the facts or law applicable to the facts.

33. The parties hereto have actual, present, adverse and antagonistic interests in the subject matter of this case, either in fact or law.

34. Mr. Arnett, the Tax Collector and the Department are the parties who have, or reasonably may have, an actual, present adverse interest in the subject matter of this action, and are, or will be, before the Court by proper process.

35. The relief sought herein is not merely the giving of legal advice by the Court or to answer questions propounded from curiosity.

36. The Property Appraiser has incurred costs as a result of this action.

Count I – Mr. Arnett is not entitled to the Homestead Exemption for 2018

37. Paragraphs 1-36 are hereby realleged and incorporated herein by reference.

38. The Property was not Mr. Arnett's permanent residence or the permanent residence of his legal dependent on January 1, 2018.

39. The VAB's decision to grant Mr. Arnett the Homestead Exemption related to the Property for 2018 violates Florida law, including, without limitation, Article VII, Section 6 of the Florida Constitution, Florida Statutes 196.012(17), and Florida Statutes 196.031.

WHEREFORE, the Property Appraiser respectfully requests the Court enter its judgment (a) declaring that the Property was not Mr. Arnett's permanent residence or the permanent residence of his legal dependent on January 1, 2018; (b) declaring that Mr. Arnett is not entitled to the Homestead Exemption related to the Property for 2018; (c) awarding the Property Appraiser the costs of this action; and (d) granting all further relief just and proper in the premises.

Count II – Mr. Arnett is not entitled to the Homestead Exemption for 2017

40. Paragraphs 1-36 are hereby realleged and incorporated herein by reference.

41. The Property was not Mr. Arnett's permanent residence or the permanent residence of his legal dependent on January 1, 2017.

42. The VAB's decision to grant Mr. Arnett the Homestead Exemption related to the Property for 2017 violates Florida law, including, without limitation, Article VII, Section 6 of the Florida Constitution, Florida Statutes 196.012(17), and Florida Statutes 196.031.

WHEREFORE, the Property Appraiser respectfully requests the Court enter its judgment (a) declaring that the Property was not Mr. Arnett's permanent residence or the permanent residence of his legal dependent on January 1, 2017; (b) declaring that Mr. Arnett is not entitled to the Homestead Exemption related to the Property for 2017; (c) awarding the Property Appraiser the costs of this action; and (d) granting all further relief just and proper in the premises.

Count III – Mr. Arnett is not entitled to the Homestead Exemption for 2016

43. Paragraphs 1-36 are hereby realleged and incorporated herein by reference.

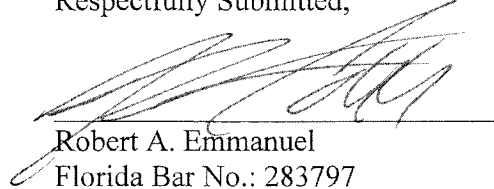
44. The Property was not Mr. Arnett's permanent residence or the permanent residence of his legal dependent on January 1, 2016.

45. The VAB's decision to grant Mr. Arnett the Homestead Exemption related to the Property for 2016 violates Florida law, including, without limitation, Article VII, Section 6 of the Florida Constitution, Florida Statutes 196.012(17), and Florida Statutes 196.031.

WHEREFORE, the Property Appraiser respectfully requests the Court enter its judgment (a) declaring that the Property was not Mr. Arnett's permanent residence or the permanent residence of his legal dependent on January 1, 2016; (b) declaring that Mr. Arnett is not entitled to the Homestead Exemption related to the Property for 2016; (c) awarding the Property

Appraiser the costs of this action; and (d) granting all further relief just and proper in the premises.

Respectfully Submitted,



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