

IN THE CIRCUIT COURT OF THE FIFTH JUDICIAL CIRCUIT  
IN AND FOR HERNANDO COUNTY, FLORIDA  
CIVIL DIVISION

WEEKI CENTER, LLC, a  
Florida limited liability company,

Plaintiff,

Case No.: 18-CA-1403

v.

Division:

JOHN C. EMERSON, as Property  
Appraiser, SALLY L. DANIEL as Tax  
Collector and LEON M. BIEGALSKI,  
as the Executive Director of the Florida  
Department of Revenue,

Defendants.

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**COMPLAINT**

Plaintiff, WEEKI CENTER, LLC, a Florida limited liability company, sues Defendants, JOHN C. EMERSON as Property Appraiser ("Appraiser"), SALLY L. DANIEL 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 **2018** and this Court has jurisdiction pursuant to Chapter 194, Florida Statutes, and article V, sections 5 and 20 of the Florida Constitution.
2. Plaintiff is a Florida limited liability company.
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 her 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 the 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. Plaintiff is the owner of certain real property located in Hernando County, Florida, identify by Appraiser as follows:

<u>Key No.</u>	<u>Parcel No.</u>
1707282	R-13-222-17-3481-0000-0020
1150248	R-13-222-17-3481-0000-0060
1150266	R-13-222-17-3481-0000-0070
1150239	R-13-222-17-3502-0000-005B

referred to hereinafter as the "Subject Property."

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

<u>Key No.</u>	<u>Parcel No.</u>	<u>Just/ Assessed Value</u>
1707282	R-13-222-17-3481-0000-0020	\$458,037
1150248	R-13-222-17-3481-0000-0060	\$380,439
1150266	R-13-222-17-3481-0000-0070	\$482,548
1150239	R-13-222-17-3502-0000-005B	\$536,726

referred to hereinafter as the "assessments."

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

9. Plaintiff has performed all conditions precedent which are required to be

performed by Plaintiff in establishing its right 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.

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 violates article VII, section 4 of the Florida Constitution.

**WHEREFORE**, Plaintiff demands 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 Plaintiff its 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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