

IN THE CIRCUIT COURT OF THE NINTH JUDICIAL CIRCUIT  
IN AND FOR ORANGE COUNTY, FLORIDA  
CIVIL DIVISION

DARDEN CORPORATION, a  
foreign corporation,

Plaintiff,

Case No.: 2018-CA-013519

vs.

Division:

RICK SINGH, as Property Appraiser;  
SCOTT RANDOLPH, as Tax Collector  
and LEON M. BIEGALSKI, as the  
Executive Director of the Florida  
Department of Revenue,

Defendants.

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**COMPLAINT**

Plaintiff, DARDEN CORPORATION, a foreign corporation, sues Defendants, RICK SINGH as Property Appraiser ("Appraiser"), SCOTT RANDOLPH as Tax Collector ("Collector"), and LEON M. BIEGALSKI ("Biegalski"), as the Executive Director of the Florida Department of Revenue, and alleges:

**Allegations Common to All Counts**

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 Delaware corporation.
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. The tangible personal property which is the subject matter of this action, hereinafter referred to as the "Subject Property," is located in Orange County, Florida and identified by Appraiser as TPP No. **REG-202877**.

7. Plaintiff, pursuant to a written lease agreement, leases the Subject Property and is contractually responsible for the entire payment of any and all ad valorem taxes assessed against the Subject Property. Accordingly, Plaintiff has standing to bring this action as provided in section 194.181(1)(a), Florida Statutes.

8. 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.

9. Appraiser estimated the Subject Property's just and assessed values for ad valorem purposes in the amount of **\$5,609,985** hereinafter the ("assessment").

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

## COUNT I

11. Plaintiff re-alleges and incorporates the allegations contained in Paragraphs 1-10 as if specifically set forth in full and re-alleged herein.

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

13. The assessment does not represent the just value of the Subject Property as of the lien date because it exceeds 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 assessment on the Subject Property as excessive; establish the proper just value and assessed values for 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 bill and issue new a tax bill in said reassessed amount; 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.

## COUNT II

14. Plaintiff re-alleges and incorporates the allegations contained in Paragraphs 1-10 as if specifically set forth in full and re-alleged herein.

15. The Subject Property includes renewable energy source devices as defined in section 193.624, Florida Statutes, to wit: inverters, solar panels, structural supports, pipes, ducts, wiring, etc.

16. The subject renewable energy source devices were installed on real property as of January 1, 2018.

17. Section 196.182, Florida Statutes, provides an exemption for renewable energy source devices equal to eighty percent (80%) of their assessed value.

18. Appraiser assessed the renewable energy source devices as tangible personal property, but failed to apply the exemption in reaching a taxable value.

19. Plaintiff is entitled to have the exemption applied to the subject renewable energy source devices.

WHEREFORE, Plaintiff demands that this Court take jurisdiction over this cause and the parties hereto; enter an order setting aside the assessment on the subject renewable energy source devices; apply the exemption factor to the subject renewable energy source devices; direct the Collector to cancel the original bill and issue new a tax bill in said reassessed amount; 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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