

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

DARDEN RESTAURANTS, INC.,  
a Florida corporation and GMRI,  
INC., a Florida corporation,

Plaintiffs,

Case No: 2018-CA-013520

v.

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**

Plaintiffs, DARDEN RESTAURANTS INC. a Florida corporation, and GMRI, Inc., a Florida corporation, sue 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 allege:

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, section 5 and 20 of the Florida Constitution.

2. Plaintiffs are related business entities with common elements of ownership and business interests.

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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 located in Orange County, Florida, identified by Appraiser as Account No. REG-170010 and referred to hereinafter as the "Subject Property."

7. Appraiser estimated the Subject Property's just and assessed value for ad valorem purposes in the amount of **\$14,408,150.00**, hereafter (the "assessment").

8. Plaintiffs have 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 Plaintiffs' Exhibit "A."

9. 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.

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

11. 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**, Plaintiffs demand 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 assessment 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 bill and issue a new tax bill in said reassessed amount; 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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