

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

FLORIDA SE, LLC, a Florida limited liability company and GMRI, INC., a Florida corporation,

Plaintiffs,

Case No: 2018-CA-013522

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.

COMPLAINT

Plaintiffs, FLORIDA SE, LLC, a Florida limited liability company 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 alleges:

1. This is an action to contest ad valorem tax assessments 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 Florida corporations and related business entities.

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 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.

7. Plaintiffs own certain tangible personal property used in connection with their **Olive Garden** restaurants located in Orange County, Florida, hereinafter referred to as the "Subject Property."

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

<u>Account No.</u>	<u>Just/ Assessed Value</u>
REG-024386	\$349,214
REG-024382	\$314,259
REG-024383	\$281,408
REG-024384	\$322,495
REG-024387	\$287,835
REG-024388	\$379,526
REG-122186	\$293,207
REG-125985	\$295,478

hereafter (the "assessments").

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

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

11. The assessments do not represent just value of the Subject Property as of the lien date because they exceed the market value and therefore violate 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 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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