

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

TOPLINE HY-LIFT JOHNSON, INC,
a foreign corporation,

Plaintiff,

Case No.: 2018-CA-001419

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.

COMPLAINT

Plaintiff, TOPLINE HY-LIFT JOHNSON, INC., a foreign corporation, 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 an Illinois corporation.
3. Plaintiff is the tenant under a written lease agreement by which it is contractually responsible for the entire payment of any and all ad valorem taxes

assessed against the leased property. The lease further provides written permission for the Plaintiff to contest any such assessment.

4. The property is identified by Appraiser using the following Key and Parcel Nos.:

<u>Key No.</u>	<u>Parcel No.</u>
1738962	R-Z-RLP-19-0000-0110-0080

referred to hereinafter as the "Subject Property."

5. Appraiser is sued herein in his official capacity and is a necessary party to the action pursuant to section 194.181(2), Florida Statutes.

6. Collector is sued herein in her official capacity and is a necessary party to the action pursuant to section 194.181(3), Florida Statutes.

7. 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.

8. Appraiser estimated the Subject Property's just and assessed value for ad valorem purposes in the amount of \$7,576,500, hereinafter, the ("assessment").


9. 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."

10. 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.

11. Appraiser failed to comply with section 193.011, Florida Statutes and professionally accepted appraisal practices.

12. 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 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 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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