

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

IMPERIAL PALM VILLAS CONDOMINIUM
ASSOCIATION, INC., a Florida corporation
not for profit,

Plaintiff,

CASE NO.:

CIVIL DIVISION

v.

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

Defendants.

COMPLAINT

Plaintiff, IMPERIAL PALM VILLAS CONDOMINIUM ASSOCIATION, INC., a Florida corporation not for profit, sues Defendants, RICK SINGH, as Property Appraiser of Orange County ("Appraiser"), SCOTT RANDOLPH, as Tax Collector of Orange County ("Collector"), and LEON M. BIEGALSKI, as the Executive Director of the Florida Department of Revenue ("Biegalski"), and alleges:

1. This is an action to contest ad valorem tax assessments and for refund of taxes paid for the 2018 tax year on certain real property located in Orange County, Florida.
2. This Court has jurisdiction pursuant to Chapter 194, *Florida Statutes*, and Art. V, s. 5 and 20 of the Florida Constitution.
3. The property that is the subject of this action is timeshare property within the meaning of Chapter 721, *Florida Statutes* and is located within Orange County, Florida. Venue is proper under section 194.171, *Florida Statutes* as this matter relates to property taxation and the property in question is located in Orange County, Florida.

4. Plaintiff is a Florida corporation not for profit. Plaintiff, acting through its Board of Directors, brings this suit pursuant to the provisions of section 194.181(1), *Florida Statutes*.

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

7. Defendant Biegalski is sued herein 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*.

8. At all times relevant hereto, Plaintiff has been and is the managing entity under sections 721.13 and 192.037, *Florida Statutes* for the property located in Orange County, Florida, identified as Property Identification No. 34-24-28-3842-99-999 (the "Property").

9. The Appraiser estimated the just value on the Property for ad valorem purposes as \$21,238,660 and the assessed value as \$21,238,660 (the "Assessment").

10. All of the ad valorem Assessment was paid on November 16, 2018. Said payment exceeded the good faith estimate of the amount of the tax which Plaintiff believes to be lawfully due and owing on the Property. A copy of the Tax Collector's acknowledgment of receipt of these funds on November 16, 2018 is attached hereto as Exhibit "A."

11. Plaintiff has performed all conditions precedent which are required to be performed in establishing its right to bring this action. This action has been filed within the time period prescribed by section 194.171(2), *Florida Statutes*.

12. The Appraiser failed to comply with sections 193.011 and 192.037, *Florida Statutes*, the Rules and Regulations of the Department of Revenue, State of Florida, and professionally accepted appraisal practices in assessing the Property.

13. The Assessment does not represent just value and therefore violates article VII, Section 4 of the Florida Constitution, because it exceeds the market value of the Property as of January 1, 2018.

WHEREFORE, Plaintiff respectfully requests that this Court (a) take jurisdiction over this action and the parties hereto, (b) set aside the Assessment on the Property as excessive, (c) establish the proper assessment of the Property in accordance with the Constitution of the State of Florida and section 193.011, *Florida Statutes*, (d) direct the Collector to cancel the original bills and issue new tax bills in said reassessed amounts, (e) award Plaintiff its costs incurred in bringing this action pursuant to section 194.192, *Florida Statutes*, and (f) grant such other general relief as may be just and equitable.

DATED this 14th day of December, 2018.

/s/ Derek E. Bruce
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