

**IN THE CIRCUIT COURT OF THE SIXTH JUDICIAL CIRCUIT  
IN AND FOR PINELLAS COUNTY, FLORIDA  
CIVIL DIVISION**

**NICKLAUS OF FLORIDA, INC.,**  
a Florida corporation,

**Plaintiff,**

v.

**CASE:**  
**DIV:**

**MIKE TWITTY, MAI, as Property Appraiser  
of Pinellas County, Florida; CHARLES W. THOMAS,  
as Tax Collector for Pinellas County, Florida; and  
JIM ZINGALE, as Executive Director of the Department  
of Revenue of the State of Florida,**

**Defendants.**

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**COMPLAINT**

Plaintiff, NICKLAUS OF FLORIDA, INC. ("Taxpayer"), sues Defendants, MIKE TWITTY, MAI, as Property Appraiser of Pinellas County, Florida ("Property Appraiser"), CHARLES W. THOMAS, as Tax Collector for Pinellas County, Florida ("Tax Collector") and JIM ZINGALE, as Executive Director of the Department of Revenue of the State of Florida (the "Department") and says:

This is an action for statutory relief. This Court has jurisdiction pursuant to *Florida Statutes §194.036 and §194.171*. Venue is proper in Pinellas County as the subject property, as described below, and the Property Appraiser are located in Pinellas County, Florida.

1. Taxpayer is an active Florida corporation.
2. Property Appraiser is the duly elected Property Appraiser of Pinellas County, Florida.

He is charged with the responsibility of discharging the duties of said office, and is named as a party in accordance with *Florida Statutes §194.181(2)*.

3. Tax Collector is named as a party in accordance with Florida Statutes §194.181(3).

4. Department is named as a defendant to this action as mandated by *Florida Statutes §194.181(5)*, because the tax assessment is also being contested on the grounds that it is contrary to the laws and Constitution of the State of Florida.

5. Taxpayer is the owner of real property and responsible under the law for payment of 2018 ad valorem taxes for the real property located in Pinellas County, Florida assessed by Property Appraiser under Parcel No. 06-32-16-08136-000-0270 and commonly known as 5300 Gulf Boulevard, St. Pete Beach, Florida 33706 (the "Property").

6. Property Appraiser certified the assessment of the Property for the year 2018 with an assessment of \$1,298,247. These assessments are in excess of the just value of the Property, in violation of Florida Statutes, including §193.011, and in violation of Article VII, Section 4 of the Florida Constitution.

7. Property Appraiser's assessments of the Property were arbitrarily based on appraisal practices which are not professionally accepted appraisal practices nor acceptable mass appraisal standards within Pinellas County. Taxpayer will be irreparably damaged if Defendants are permitted to keep the collection of the full tax based on the market of \$1,298,247.

8. Taxpayer has complied with all conditions precedent to the maintenance of this lawsuit, and has timely brought this action.

9. Taxpayer has paid the taxes on the Property as required under *Fla. Stat. § 194.171(3) and (4)*. Evidence of said payment is attached hereto and incorporated by reference as **Exhibit "A"**.

WHEREFORE, Taxpayer demands judgment against the Defendants as follows:

(i) Establishing the just value of the Property and directing such adjustments between the Parties as may be necessary in connection therewith or directing the Property Appraiser to reassess the Property for the 2018 tax year in compliance with Florida law;

(ii) Recalculating the taxes that should have been paid based on an assessment equal to the Property's just value, and ordering a refund to the Taxpayer of the excess amounts paid;

(iii) Awarding costs in favor of Taxpayer pursuant to Fla. Stat. §194.192; and

(iv) Granting such other and further relief as this Court deems just and proper

Respectfully submitted,

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