

IN THE CIRCUIT COURT OF THE EIGHTH JUDICIAL CIRCUIT
IN AND FOR ALACHUA COUNTY, FLORIDA
CIVIL DIVISION

NORTH FLORIDA REGIONAL
MEDICAL CENTER, INC., a Florida
corporation, NORTH FLORIDA
OUTPATIENT IMAGING CENTER, LTD.,
a Florida limited partnership, NORTH
FLORIDA REGIONAL FREESTANDING
SURGERY CENTER, L.P., LIMITED
PARTNERSHIP, a foreign limited partnership,
and NORTH FLORIDA RADIATION
ONCOLOGY, LLC, a foreign limited liability
company,

Plaintiffs,

Case No.: 2019-CA-001445

vs.

Division:

ED CRAPO, as Property Appraiser;
JOHN POWER, as Tax Collector and
JIM ZINGALE, as Executive Director
of the Florida Department of Revenue,

Defendants.

COMPLAINT

Plaintiffs, NORTH FLORIDA REGIONAL MEDICAL CENTER, INC., a Florida corporation (“NFRMC”), NORTH FLORIDA OUTPATIENT IMAGING CENTER, LTD., a Florida limited partnership (“NFOIC”), NORTH FLORIDA REGIONAL FREESTANDING SURGERY CENTER, L.P., LIMITED PARTNERSHIP, a foreign limited partnership (“NFRFSC”), and NORTH FLORIDA RADIATION ONCOLOGY, LLC, a foreign limited liability company (“NFRO”), sue Defendants, ED CRAPO as Property Appraiser (“Appraiser”), JOHN POWER as Tax Collector (“Collector”), and JIM ZINGALE (“Zingale”), as the Executive Director of the Florida Department of Revenue, and allege:

1. This is an action to contest ad valorem tax assessments and penalties 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 Constitution of the State of Florida.

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

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 Zingale 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.

COUNT I

6. The allegations contained in Paragraphs 1-5 above are hereby incorporated as if specifically set forth in full and realleged herein.

7. Plaintiff, NFRMC, is the owner of certain tangible personal property located in Alachua County, Florida, identified by Appraiser with account numbers 018966, 456177, 690404, 690405 and 690406, hereinafter referred to in Count I as the "Subject Property."

8. Appraiser estimated the assessed values for ad valorem purposes for the Subject Property as follows:

<u>Account Number</u>	<u>Assessed Value</u>
018966	\$547,440
456177	\$62,698,130
690404	\$2,097,440
690405	\$1,489,800

690406

\$500,130

(hereinafter, the “assessments”).

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 receipts is attached hereto as Plaintiff’s Composite 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. The assessments are unlawful and invalid because the criteria in section 193.011, Florida Statutes, were not considered properly.

12. Additionally, the assessments are unlawful and invalid because they include values for items that do not constitute tangible personal property under Florida law.

13. The assessments do not represent the just value of the Subject Property as of the lien date because they exceed the market value, include value of items that are not tangible personal property, and therefore violates article VII, section 4 of the Florida Constitution.

14. The penalties imposed on the tax bills are invalid as Plaintiff listed all of its tangible personal property on its tax returns.

15. In the event any of the items included in the assessments, but not listed on Plaintiff’s tangible personal property tax returns are determined to be taxable as tangible personal property, Plaintiff had good cause for not listing the items on its returns in that it in good faith believed the items were included as part of related real estate assessments and/or were not tangible personal property.

16. The unlisting of these items on Plaintiff’s 2018 DR-405s was not intentional or done with the intent to evade or illegally avoid the payment of lawful taxes.

17. Pursuant to section 193.072(4) the penalties imposed in connection with the assessments should be removed.

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 for the Subject Property in accordance with the Constitution of the State of Florida and section 193.011, Florida Statutes; remove the penalties imposed in connection with the assessments, direct the Collector to cancel the tax bill and penalties and issue a new tax bill in said reassessed amounts; 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.

COUNT II

18. The allegations contained in Paragraphs 1-5 above are hereby incorporated as if specifically set forth in full and realleged herein.

19. Plaintiff, NFRO, is the owner of certain tangible personal property located in Alachua County, Florida, identified by Appraiser as account number 014104, referred to hereinafter in Count II as the "Subject Property."

20. Appraiser estimated account number 014104's assessed value for ad valorem purposes in the amount of **\$1,811,610** (hereinafter, the "assessment").

21. 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 "B."

22. 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.

23. The assessment is unlawful and invalid because the criteria in section 193.011, Florida Statutes, were not considered properly.

24. Additionally, the assessment is unlawful and invalid because it includes values for items that do not constitute tangible personal property under Florida law.

25. The assessment does not represent the just value of the Subject Property as of the lien date because it exceeds the market value, includes value of items that are not tangible personal property, and therefore violates article VII, section 4 of the Florida Constitution.

26. The penalties imposed on the tax bill are invalid as Plaintiff listed all of its tangible personal property on its tax return.

27. In the event any of the items that included in the assessment, but not listed on Plaintiff's tangible personal property tax return are determined to be taxable as tangible personal property, Plaintiff had good cause for not listing the items on its return in that it in good faith believed the items were included as part of the related real estate assessment and/or were not tangible personal property.

28. The unlisting of these items on Plaintiff's 2018 DR-405 was not intentional or done with the intent to evade or illegally avoid the payment of lawful taxes.

29. Pursuant to section 193.072(4) the penalties imposed in connection with the assessment should be removed.

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 for the Subject Property in accordance with the Constitution of the State of Florida and section 193.011, Florida Statutes; remove the penalties imposed in connection with the assessment, direct the Collector to cancel the tax bill and penalties 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.

COUNT III

30. The allegations contained in Paragraphs 1-5 above are hereby incorporated as if specifically set forth in full and realleged herein.

31. Plaintiff, NFRFSC, is the owner of certain tangible personal property located in Alachua County, Florida, identified by Appraiser as account number 456175, referred to hereinafter in Count III as the "Subject Property."

32. Appraiser estimated account number 456175's assessed value for ad valorem purposes in the amount of **\$1,453,760** (hereinafter, the "assessment").

33. 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 "C."

34. 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.

35. The assessment is unlawful and invalid because the criteria in section 193.011, Florida Statutes, were not considered properly.

36. Additionally, the assessment is unlawful and invalid because it includes values for items that do not constitute tangible personal property under Florida law.

37. The assessment does not represent the just value of the Subject Property as of the lien date because it exceeds the market value, includes value of items that are not tangible personal property, and therefore violates article VII, section 4 of the Florida Constitution.

38. The penalties imposed on the tax bill are invalid as Plaintiff listed all of its tangible personal property on its tax return.

39. In the event any of the items that included in the assessment, but not listed on Plaintiff's tangible personal property tax return are determined to be taxable as tangible personal property, Plaintiff had good cause for not listing the items on its return in that it in good faith

believed the items were included as part of the real estate assessments and/or were not tangible personal property.

40. The unlisting of these items on Plaintiff's 2018 DR-405 was not intentional or done with the intent to evade or illegally avoid the payment of lawful taxes.

41. Pursuant to section 193.072(4) the penalties imposed in connection with the assessment should be removed.

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 for the Subject Property in accordance with the Constitution of the State of Florida and section 193.011, Florida Statutes; remove the penalties imposed in connection with the assessment, direct the Collector to cancel the tax bill and penalties 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.

COUNT IV

42. The allegations contained in Paragraphs 1-5 above are hereby incorporated as if specifically set forth in full and realleged herein.

43. Plaintiff, NFOIC, is the owner of certain tangible personal property located in Alachua County, Florida, identified by Appraiser as account number 43817, referred to hereinafter in Count IV as the "Subject Property."

44. Appraiser estimated account number 043817's assessed value for ad valorem purposes in the amount of **\$409,100** (hereinafter, the "assessment").

45. 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 "D."

46. 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.

47. The assessment is unlawful and invalid because the criteria in section 193.011, Florida Statutes, were not considered properly.

48. Additionally, the assessment is unlawful and invalid because it includes values for items that do not constitute tangible personal property under Florida law.

49. The assessment does not represent the just value of the Subject Property as of the lien date because it exceeds the market value, includes value of items that are not tangible personal property, and therefore violates article VII, section 4 of the Florida Constitution.

50. The penalties imposed on the tax bill are invalid as Plaintiff listed all of its tangible personal property on its tax return.

51. In the event any of the items that included in the assessment, but not listed on Plaintiff's tangible personal property tax return are determined to be taxable as tangible personal property, Plaintiff had good cause for not listing the items on its return in that it in good faith believed the items were included as part of the real estate assessments and/or were not tangible personal property.

52. The unlisting of these items on Plaintiff's 2018 DR-405 was not intentional or done with the intent to evade or illegally avoid the payment of lawful taxes.

53. Pursuant to section 193.072(4) the penalties imposed in connection with the assessment should be removed.

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 for the Subject Property in accordance with the Constitution of the State of Florida and section 193.011, Florida Statutes; remove the penalties imposed in connection

with the assessment, direct the Collector to cancel the tax bill and penalties 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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