

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

FLORIDA GAS TRANSMISSION COMPANY,
LLC, a Delaware limited liability company,

Plaintiff,

v.

CASE NO. 2020 CA _____

KATRINA SCARBOROUGH, CFA, CCF, MCF, as
Osceola County Property Appraiser; JIM ZINGALE,
as Executive Director of the Florida Department of
Revenue; and BRUCE VICKERS, CFC, CFBTO, ELC,
as Osceola County Tax Collector,

Defendants.

COMPLAINT

Plaintiff, Florida Gas Transmission Company, LLC, a Delaware limited liability company ("Florida Gas"), sues Defendants, Katrina Scarborough, CFA, CCF, MCF, as Osceola County Property Appraiser ("Appraiser"), Jim Zingale, as Executive Director of the Florida Department of Revenue ("DOR"), and Bruce Vickers, CFC, CFBTO, ELC, as Osceola County Tax Collector ("Collector") and alleges:

1. This is an action by Florida Gas contesting the \$58,208,373.00 assessed value for 2019 of its tangible personal property located in Osceola County, Florida and the taxes arising therefrom.
2. Florida Gas contests the legality and validity of the 2019 assessed value under the Constitution of the State of Florida and the laws of Florida.
3. Venue and the jurisdiction of the Court is predicated upon Sections 26.012, 194.171, and 194.181, Florida Statutes.

4. Florida Gas is a Delaware limited liability company authorized to transact business in the State of Florida.

5. Florida Gas is now, and was on January 1, 2019, the owner of the natural gas pipeline which is the subject of the tax bills attached hereto as Exhibit "A" and by reference made a part hereof.

6. At all times material, Appraiser was the Property Appraiser for Osceola County, Florida and responsible for valuing/assessing Florida Gas' tangible personal property at just value as of January 1, 2019.

7. DOR is joined as a Defendant pursuant to Section 194.181(5), Florida Statutes.

8. At all times relevant, Collector was the Tax Collector for Osceola County, Florida and has the statutory duty to collect the taxes resulting from the assessment/valuation of Florida Gas' tangible personal property. As a result, Collector is joined as a nominal party defendant for jurisdictional purposes pertaining to the refund sought by Florida Gas.

9. This action was filed within the time prescribed by Section 194.171, Florida Statutes.

10. The 2019 assessed value of Florida Gas' tangible personal property established by Appraiser exceeds just value, is unlawful and/or invalid for all or certain of the following reasons:

A. The assessed value is unjust, excessive, arbitrary, capricious, and in violation of Article VII, Section 4, of the Constitution of the State of Florida;

B. Appraiser failed to lawfully consider all of the eight factors set forth in Section 193.011, Florida Statutes;

C. Appraiser ignored or failed to apply the definition of tangible personal property set forth in Section 192.001(11)(d), Florida Statutes;

D. The value derived by Appraiser was not determined by an appraisal methodology which complies with the criteria of Section 193.011, Florida Statutes, and professionally accepted appraisal practices;

E. Appraiser has unlawfully, systematically, and intentionally substituted her own substantive assessment policy for Section 193.011, Florida Statutes, other applicable general laws of Florida, and Article VII of the Constitution of the State of Florida in valuing Florida Gas' tangible personal property; and

F. Appraiser's assessment is arbitrarily based on appraisal practices which are different from the appraisal practices generally applied by the Appraiser to comparable property within the same class and within Osceola County, Florida.

11. As a result, the 2019 assessment greatly exceeds the just value of the subject property and the resulting taxes substantially exceed the taxes which should have been levied on the property.

12. Florida Gas has complied with all lawful conditions precedent to filing this action, including the timely filing of a tangible personal property tax return(s) on the approved form(s) and the full payment of taxes on December 3, 2019 in the amount of \$851,756.31 for its tangible personal property, inclusive of the 4% discount. The receipt(s) for payment are evidenced on the tax bills attached hereto as Exhibit "A."

WHEREFORE, Florida Gas requests the entry of a judgment:

A. Decreeing that:

(i) the subject property was unlawfully and/or invalidly assessed by Appraiser for the year 2019; and/or

(ii) the assessed value for the year 2019 and the resulting taxes be set aside as contrary to law or be set aside to the extent of such value as may be determined based upon a lawful assessment or by the Court.

B. Establishing the lawful 2019 assessed value.

C. Providing that Florida Gas is entitled to a refund of taxes paid to the extent that the same exceeds the sum that the Court finds lawful and that Collector be directed to refund said sums to Florida Gas.

D. Granting Florida Gas such other and further relief as the Court may deem proper, including injunctive relief.

E. Awarding Florida Gas its costs incurred in this action to be paid by Appraiser.

DATED: February 9, 2020.

HARLLEE & BALD, P.A.

By: _____


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