

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

HOWMEDICA OSTEONICS CORP.,  
a foreign corporation,

Plaintiff,

Case No.: 2020-CA-006062-O

vs.

Division:

RICK SINGH, as Property Appraiser;  
SCOTT RANDOLPH, as Tax Collector and  
JIM ZINGALE as Executive Director of the  
Florida Department of Revenue,

Defendants.

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**COMPLAINT**

Plaintiff, HOWMEDICA OSTEONICS CORP., a foreign corporation, sues Defendant, RICK SINGH as Property Appraiser of Orange County, Florida ("Appraiser"), SCOTT RANDOLPH as Tax Collector of Orange County, Florida ("Collector"), and JIM ZINGALE ("Zingale"), as Executive Director of the Florida Department of Revenue, and alleges:

1. This is an action to contest ad valorem tax assessments for the tax year **2019** 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 a New Jersey corporation.
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.

6. Plaintiff, notwithstanding other names used by Assessor on the tax roll, is the owner of certain tangible personal property located in Orange County, Florida, identified by Appraiser as Account No. **REG-163990**, hereinafter referred to as the "Subject Property."

7. Appraiser estimated the just value of the Subject Property for ad valorem purposes as follows:

<u>Account No.</u>	<u>Assessed Value</u>
REG-163990	\$ 4,035,153

hereinafter, the ("assessment").

8. 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."

9. 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.

10. Appraiser failed to comply with section 193.011, Florida Statutes and professionally accepted appraisal practices in assessing the Subject Property.

11. The assessment does not represent just value of the Subject Property as of the lien date because it exceeds the market value and therefore violate 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 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.

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(813) 221-2900 FAX  
Attorneys for Plaintiff



**ORANGE COUNTY TAX COLLECTOR**  
**SCOTT RANDOLPH**  
 INDEPENDENTLY ELECTED TO SERVE YOU

**Orange County Notice of Ad Valorem Taxes & Non-Ad Valorem Assessments**

STRYKER ORTHOPAEDICS  
 HOWMEDICA OSTEONICS CORP  
 C/O RYAN LLC  
 PO BOX 56607  
 ATLANTA, GA 30343-0607

**Account Number:** 0493215-8  
**Assessed Value:** 4,035,153  
**Value:**  
**Millage Code:** 10 ORG  
**TPP Number:** REG-163990  
**Address:** 10003 SATELLITE BLVD UNINCORPORATED 32837  
**Exemptions:** Amendment 1

AD VALOREM TAXES							
Taxing Authority	Assessed Value	Exempt Value	Taxable Value	Millage	Tax Levied		
STATE SCHOOL	4,035,153	25,000	4,010,153	3.8610	\$15,483.20		
LOCAL SCHOOL	4,035,153	25,000	4,010,153	3.2480	\$13,024.98		
GEN COUNTY	4,035,153	25,000	4,010,153	4.4347	\$17,783.83		
CNTY FIRE	4,035,153	25,000	4,010,153	2.2437	\$8,997.58		
UTD	4,035,153	25,000	4,010,153	1.8043	\$7,235.52		
LIBRARY	4,035,153	25,000	4,010,153	.3748	\$1,503.01		
SFWM	4,035,153	25,000	4,010,153	.2795	\$1,120.84		
				<b>Total Millage:</b>	16.2460	<b>Subtotal:</b>	<b>\$65,148.96</b>

NON-AD VALOREM ASSESSMENTS					
Levying Authority	Phone	Amount	Levying Authority	Phone	Amount
					<b>Subtotal:</b>
<b>Combined Total of Ad Valorem Taxes &amp; Non-Ad Valorem Assessments</b>					
					<b>\$65,148.96</b>

Pay Online, Opt-in to E-Billing and Print your Receipt at [octaxcol.com](http://octaxcol.com).

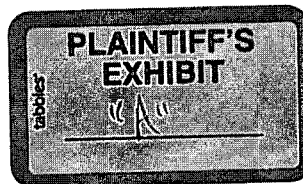
Payments not received by March 31st are delinquent.

DETACH AND RETURN THE BOTTOM PORTION WITH YOUR PAYMENT

0493215-8  
 10003 SATELLITE BLVD UNINCORPORATED 32837-0000  
 REG-163990

10003 SATELLITE BLVD UNINCORPORATED 32837-0000

STRYKER ORTHOPAEDICS  
 C/O RYAN LLC  
 PO BOX 56607  
 ATLANTA, GA 30343-0607



ONLY PAY ONE AMOUNT	
If Paid By	Amount Due
<b>Nov. 30, 2019</b>	<b>\$62,543.00</b>
Dec. 31, 2019	\$63,194.49
Jan. 31, 2020	\$63,845.98
Feb. 29, 2020	\$64,497.47
Mar. 31, 2020	\$65,148.96

STRYKER ORTHOPAEDICS  
 HOWMEDICA OSTEONICS CORP  
 C/O RYAN LLC  
 PO BOX 56607  
 ATLANTA, GA 30343-0607

**PAID - DO NOT PAY**  
 PAID 0099-01936532 \$62,543.00 11/26/2019

PO Box 545100  
 Orlando FL 32854-5100

