

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

SYSCO CENTRAL FLORIDA, INC.,
a foreign corporation and THE SYGMA
NETWORK, INC., a foreign corporation,

Plaintiffs,

Case No.: 2020-CA-006060-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.

_____ /

COMPLAINT

Plaintiffs, SYSCO CENTRAL FLORIDA, INC., a foreign corporation and THE SYGMA NETWORK, INC., a foreign corporation, sue 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 allege:

Allegations Common to All Counts

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. Plaintiffs are Delaware corporations with common 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.

6. Plaintiffs have performed all conditions precedent which are required to be performed by Plaintiffs in establishing their rights to bring this action. Specifically, this action has been filed within the time period prescribed by section 194.171(2) Florida Statutes.

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

8. The assessments do not represent just value of the Subject Property as of the lien date because they exceed the market value and therefore violate article VII, section 4 of the Florida Constitution.

Count I

9. Plaintiffs reallege and incorporate Paragraphs 1 - 8 as if set forth fully hereinbelow.

10. Plaintiff, SYSCO CENTRAL FLORIDA, INC. ("SYSCO") is the owner of certain tangible personal property located in Orange County, Florida, identified by

Appraiser as Account No. **REG-032385**, hereinafter referred to as the "Subject Property."

11. Appraiser estimated the just value of the Subject Property for ad valorem purposes in the amount of **\$3,883,031**, hereinafter, the ("assessment").

12. Plaintiffs have 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 Plaintiffs' Exhibit "A."

WHEREFORE, Plaintiffs demand 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 Plaintiffs their 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

13. Plaintiffs reallege and incorporate Paragraphs 1 - 8 as if set forth fully hereinbelow.

14. Plaintiff, THE SYGMA NETWORK, INC. ("SYGMA") is the owner of certain tangible personal property located in Orange County, Florida, identified by Appraiser as Account No. **REG-101684**, hereinafter referred to as the "Subject Property."

15. Appraiser estimated the just value of the Subject Property for ad valorem purposes in the amount of \$2,285,298, hereinafter, the ("assessment").

16. Plaintiffs have 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 Plaintiffs' Exhibit "B."

WHEREFORE, Plaintiffs demand 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 Plaintiffs their 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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