

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

ORANGE LAKE COUNTRY CLUB VILLAS
CONDOMINIUM ASSOCIATION, INC., a Florida
nonprofit corporation; ORANGE LAKE COUNTRY
CLUB VILLAS CONDOMINIUM ASSOCIATION II,
INC., a Florida nonprofit corporation; ORANGE LAKE
COUNTRY CLUB VILLAS CONDOMINIUM
ASSOCIATION III, INC., a Florida nonprofit corporation;
ORANGE LAKE COUNTRY CLUB VILLAS
CONDOMINIUM ASSOCIATION IV, INC., a Florida
nonprofit corporation; and ORANGE LAKE COUNTRY
CLUB VILLAS CONDOMINIUM ASSOCIATION V, INC.,
a Florida nonprofit corporation and ORANGE LAKE
COUNTRY CLUB, INC., a Florida corporation, n/k/a
HOLIDAY INN CLUB VACATIONS INCORPORATED,
a foreign corporation;

Plaintiffs,

Case No.: 2021-CA-006069

v.

Division: 34

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

Defendants.

COMPLAINT

Plaintiffs, ORANGE LAKE COUNTRY CLUB VILLAS CONDOMINIUM
ASSOCIATION, INC., a Florida nonprofit corporation; ORANGE LAKE COUNTRY
CLUB VILLAS CONDOMINIUM ASSOCIATION II, INC. a Florida nonprofit
corporation; ORANGE LAKE COUNTRY CLUB VILLAS CONDOMINIUM
ASSOCIATION III, INC., a Florida nonprofit corporation; ORANGE LAKE COUNTRY
CLUB VILLAS CONDOMINIUM ASSOCIATION IV, INC., a Florida nonprofit

corporation; ORANGE LAKE COUNTRY CLUB VILLAS CONDOMINIUM ASSOCIATION V, INC., a Florida nonprofit corporation and ORANGE LAKE COUNTRY CLUB, INC., a Florida corporation n/k/a HOLIDAY INN CLUB VACATIONS INCORPORATED, a foreign corporation, sue Defendants, AMY MERCADO as Property Appraiser (“Appraiser”); SCOTT RANDOLPH 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 for the tax year **2020** and this Court has jurisdiction pursuant to Chapter 194, Florida Statutes, and article V, sections 5 and 20 of the Florida Constitution.

2. The subject of this action is certain timeshare real property, within the meaning of in section 721.13, Florida Statutes, located in Orange County, Florida, referred to hereinafter as the “Subject Property.”

3. Plaintiffs are Florida and Delaware corporations. Orange Lake Country Club, Inc. is the successor, by merger, to Wilson Land, Inc. Orange Lake Country Club, Inc. changed its name to Holiday Inn Club Vacations Incorporated on August 19, 2019.

4. Appraiser is sued herein in his official capacity and is a necessary party to the action pursuant to section 194.181(2), Florida Statutes.

6. Collector is sued herein in his official capacity and is a necessary party to the action pursuant to section 194.181(3), Florida Statutes.

7. 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.

8. Appraiser classified the Subject Property for ad valorem purposes as timeshare real property pursuant to section 192.037(2), Florida Statutes, and estimated its just and assessed value as follows:

<u>Folio No.</u>	<u>Just Value</u>	<u>Assessed Value</u>
32-24-27-6253-9999	\$306,270,925	\$306,270,925
32-24-27-6254-9999	\$128,432,520	\$128,432,520
28-24-27-6255-9999	\$446,005,664	\$446,005,664
28-24-27-6256-9999	\$175,305,570	\$175,305,570
28-24-27-6257-9999	\$35,061,354	\$35,061,354

hereinafter, the "assessments".

9. Plaintiffs were the managing entities of the Subject Properties at all material time.

10. Plaintiffs have paid the taxes which have been assessed in full, pursuant to section 194.171(3)(4), Florida Statutes. Copies of the receipts are attached hereto as Composite Exhibit "A."

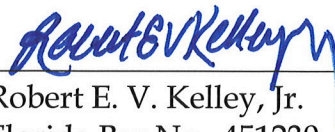
11. Plaintiffs have performed all conditions precedent which are required to be performed by Plaintiffs in establishing its right to bring this action. Specifically, this action has been filed within the time period prescribed by section 194.171(2) Florida Statutes.

12. Appraiser failed to comply with section 193.011, Florida Statutes, in assessing the Subject Property. Moreover, Appraiser did not properly consider or apply sections 192.037(10) and 192.037(11), Florida Statutes, and professionally accepted appraisal practices in the course of assessing the Subject Property.

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

14. In addition, Appraiser has included the value of intangibles in his assessment, contrary to the prohibition contained in Article VII, section 9(a) of the Florida Constitution.

WHEREFORE, Plaintiffs demand 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 of the Subject Property in accordance with the Constitution of the State of Florida and sections 193.011, 192.037(10) and 192.037(11), Florida Statutes; direct the Collector to cancel the original bills and issue new tax bills 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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