

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

WALT DISNEY PARKS AND
RESORTS US, INC., a Florida
corporation,

Plaintiff,

Case No.:

vs.

Division:

RICK SINGH, as Property Appraiser;
SCOTT RANDOLPH, as Tax Collector;
REEDY CREEK IMPROVEMENT DISTRICT,
a political subdivision of the State of Florida,
and LEON BIEGALSKI as Executive Director
of the Florida Department of Revenue,

Defendants.

_____ /

COMPLAINT

Plaintiff, WALT DISNEY PARKS AND RESORTS US, INC., a Florida corporation, sues Defendant, RICK SINGH as Property Appraiser ("Appraiser"), SCOTT RANDOLPH as Tax Collector ("Collector"), REEDY CREEK IMPROVEMENT DISTRICT, a political subdivision ("RCID") and LEON BIEGALSKI ("Biegalski"), 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 2015 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 Florida 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. RCID is a political subdivision of the State of Florida and is sued as a collector and recipient of ad valorem taxes on the Subject Property. RCID has opted to collect its share of the taxes resulting from the assessments of the Subject Property rather than using the Tax Collector for this duty.
6. Defendant Biegalski 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.
7. Plaintiff is the owner of certain real property located in Orange County, Florida, identified by Appraiser on the tax roll as Parcel No. 17-24-28-0000-00003 / Account No. [REDACTED] Parcel No. 02-24-27-0000-00020 / Account No. [REDACTED] Parcel No. 22-24-27-0000-00012 / Account No. [REDACTED], hereinafter referred to as the "Subject Property."
8. Appraiser estimated the just and assessed value of the Subject Property for ad valorem purposes as follows:

<u>Parcel No.</u>	<u>Just Value</u>	<u>Assessed Value</u>
17-24-28-0000-00003	\$48,906,479	\$28,238,591
02-24-27-0000-00020	\$44,171,929	\$21,998,413
22-24-27-0000-00012	\$4,682,153	\$1,930,280

hereinafter the ("assessments").

9. Plaintiff has 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 Plaintiff's Composite Exhibit "A."

10. Plaintiff has performed all conditions precedent which is 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. Appraiser failed to comply with section 193.011, Florida Statutes and professionally accepted appraisal practices in assessing the Subject Property.

12. 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.

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 just and assessed values for the Subject Property in accordance with the Constitution of the State of Florida and section 193.011, Florida Statutes; direct the Collector and RCID to cancel the original bills and issue new

tax bills 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.



Robert E. V. Kelley, Jr.
Florida Bar No. 451230
HILL, WARD & HENDERSON, P.A.
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Tampa, FL 33601
rob.kelley@hwhlaw.com
relitrevk@hwhlaw.com
(813) 221-3900
(813) 221-2900 FAX
Attorneys for Plaintiff



Scott Randolph, Tax Collector 2015 REAL ESTATE
ORANGE COUNTY NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

ACCOUNT NUMBER	ESCROW CODE 0	MILLAGE CODE 70 LBV
TAX AMOUNT	Nov/2015	Feb/2016
	Dec/2015	MARCH GROSS TAX
	Jan/2016	INTEREST/ADV
SITUS ADDRESS	1500 LIVE OAK LN LAKE BUENA VISTA 32830	

17-24-28-0000-00003
 COMM SW COR OF SEC 17-24-28 RUN
 ALONG THE S LINE OF THE SW 1/4
 OF SAID SECTION 17 S89-59-4
 SEE TAXROLL FOR COMPLETE LEGAL



C/O WALT DISNEY WORLD CO
 ATTN: TAX DEPT
 PO BOX 22154
 LAKE BUENA VISTA, FL 32830-2154

PAID 2001-01658898 \$556,149.48 11/25/2015

PO Box 545100
Orlando FL 32854-5100

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 Make checks payable to Scott Randolph, Tax Collector • PO Box 545100 • Orlando FL 32854-5100

Scott Randolph, Tax Collector **RETAIN FOR YOUR RECORDS** 2015 REAL ESTATE

WALT DISNEY PARKS AND RESORTS U S
 ATTN: TAX DEPT
 PO BOX 22154
 LAKE BUENA VISTA, FL 32830-2154

17-24-28-0000-00003
 COMM SW COR OF SEC 17-24-28 RUN ALONG THE
 S LINE OF THE SW 1/4 OF SAID SECTION 17
 S89-59-4
 SEE TAXROLL FOR COMPLETE LEGAL

SITUS ADDRESS 1500 LIVE OAK LN LAKE BUENA VISTA 32830

Receipt will be mailed upon request.

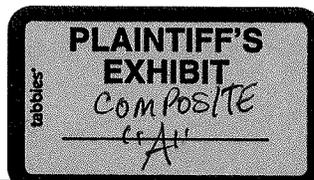
AD VALOREM TAXES

TAX AUTHORITY	ASSESSED VALUE	EXEMPT VALUE	TAXABLE VALUE	MILLAGE*	TAX LEVIED
STATE SCHOOL	48,906,479	0	48,906,479	4.9700	\$243,065.20
LOCAL SCHOOL	48,906,479	0	48,906,479	3.2480	\$158,848.24
GEN COUNTY	28,238,591	0	28,238,591	4.4347	\$125,229.68
LK BUENA V	28,238,591	0	28,238,591	1.1179	\$31,567.92
LIBRARY	28,238,591	0	28,238,591	.3748	\$10,583.82
SFWM	28,238,591	0	28,238,591	.3551	\$10,027.52

TOTAL MILLAGE*:	14.5005	*DOLLARS PER \$1,000 OF TAXABLE VALUE	AD VALOREM TOTAL:	\$579,322.38
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NON-AD VALOREM ASSESSMENTS

LEVYING AUTHORITY AMOUNT



NON-AD VALOREM TOTAL: \$0.00

TOTAL TAXES AND ASSESSMENTS: \$579,322.38

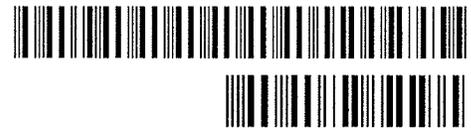
ORANGE COUNTY NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

ACCOUNT NUMBER	MILLAGE CODE	ASSESSED VALUE	EXEMPTIONS	L.I.S. EXEMPTION	TAXABLE VALUE	
	70 LBV	28,238,591	0		28,238,591	
Nov/2015	Dec/2015	Jan/2016	Feb/2016	MARCH GROSS TAX	INTEREST/ADV	ESCROW CODE
						0

Scott Randolph, Tax Collector 2015 REAL ESTATE
ORANGE COUNTY NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

ACCOUNT NUMBER	ESCROW CODE 0	MILLAGE CODE 70 BAY
TAX AMOUNT	Nov/2015	Feb/2016
	Dec/2015	MARCH GROSS TAX
	Jan/2016	INTEREST/ADV
SITUS ADDRESS	0 FACILITIES WAY BAY LAKE 32830	

02-24-27-0000-00020
 THAT PART OF SECTIONS 01-24-27 &
 02-24-27 KNOWN AS THE NORTH
 SERVICE AREA PER THE SKETCH F
 SEE TAXROLL FOR COMPLETE LEGAL



C/O WALT DISNEY WORLD CO
 ATTN: TAX DEPT
 PO BOX 22154
 LAKE BUENA VISTA, FL 32830-2154

PAID 2001-01658820 \$478,906.11 11/25/2015

PO Box 545100
Orlando FL 32854-5100

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Scott Randolph, Tax Collector
 WALT DISNEY PARKS AND RESORTS U S
 ATTN: TAX DEPT
 PO BOX 22154
 LAKE BUENA VISTA, FL 32830-2154

RETAIN FOR YOUR RECORDS 2015 REAL ESTATE

02-24-27-0000-00020
 THAT PART OF SECTIONS 01-24-27 & 02-24-27
 KNOWN AS THE NORTH SERVICE AREA PER THE
 SKETCH F
 SEE TAXROLL FOR COMPLETE LEGAL

SITUS ADDRESS 0 FACILITIES WAY BAY LAKE 32830

Receipt will be mailed upon request.

AD VALOREM TAXES

TAX AUTHORITY	ASSESSED VALUE	EXEMPT VALUE	TAXABLE VALUE	MILLAGE*	TAX LEVIED
STATE SCHOOL	44,171,929	0	44,171,929	4.9700	\$219,534.49
LOCAL SCHOOL	44,171,929	0	44,171,929	3.2480	\$143,470.43
GEN COUNTY	21,998,413	0	21,998,413	4.4347	\$97,556.36
BAY LAKE	21,998,413	0	21,998,413	1.0111	\$22,242.60
LIBRARY	21,998,413	0	21,998,413	.3748	\$8,245.01
SFWM	21,998,413	0	21,998,413	.3551	\$7,811.64

TOTAL MILLAGE*: 14.3937	*DOLLARS PER \$1,000 OF TAXABLE VALUE	AD VALOREM TOTAL: \$498,860.53
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NON-AD VALOREM ASSESSMENTS

LEVYING AUTHORITY AMOUNT

NON-AD VALOREM TOTAL: \$0.00

TOTAL TAXES AND ASSESSMENTS: \$498,860.53
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ORANGE COUNTY NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

ACCOUNT NUMBER	MILLAGE CODE 70 BAY	ASSESSED VALUE 21,998,413	EXEMPTIONS	L.I.S. EXEMPTION 0	TAXABLE VALUE 21,998,413	
Nov/2015	Dec/2015	Jan/2016	Feb/2016	MARCH GROSS TAX	INTEREST/ADV	ESCROW CODE 0

Scott Randolph, Tax Collector 2015 REAL ESTATE
ORANGE COUNTY NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

ACCOUNT NUMBER	ESCROW CODE	MILLAGE CODE
	0	70 BAY

TAX AMOUNT	Nov/2015	Feb/2016	22-24-27-0000-00012
	Dec/2015	MARCH GROSS TAX	PART OF SE1/4 OF SEC 22-24-27 DESC AS COMM SE COR SAID SEC 22 TH N00-16-28W 849.22 FT W 12
	Jan/2016	INTEREST/ADV	SEE TAXROLL FOR COMPLETE LEGAL



SITUS ADDRESS	2451 RECYCLE WAY BAY LAKE 32830
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C/O WALT DISNEY WORLD CO
 ATTN: TAX DEPT
 PO BOX 22154
 LAKE BUENA VISTA, FL 32830-2154

PAID 2001-01658850 \$48,382.81 11/25/2015

**PO Box 545100
 Orlando FL 32854-5100**

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 WALT DISNEY PARKS AND RESORTS U S
 ATTN: TAX DEPT
 PO BOX 22154
 LAKE BUENA VISTA, FL 32830-2154

22-24-27-0000-00012
 PART OF SE1/4 OF SEC 22-24-27 DESC AS COMM
 SE COR SAID SEC 22 TH N00-16-28W 849.22 FT
 W 12
 SEE TAXROLL FOR COMPLETE LEGAL

SITUS ADDRESS 2451 RECYCLE WAY BAY LAKE 32830

Receipt will be mailed upon request.

AD VALOREM TAXES

TAX AUTHORITY	ASSESSED VALUE	EXEMPT VALUE	TAXABLE VALUE	MILLAGE*	TAX LEVIED
STATE SCHOOL	4,682,153	0	4,682,153	4.9700	\$23,270.30
LOCAL SCHOOL	4,682,153	0	4,682,153	3.2480	\$15,207.63
GEN COUNTY	1,930,280	0	1,930,280	4.4347	\$8,560.21
BAY LAKE	1,930,280	0	1,930,280	1.0111	\$1,951.71
LIBRARY	1,930,280	0	1,930,280	.3748	\$723.47
SFWM	1,930,280	0	1,930,280	.3551	\$685.44

TOTAL MILLAGE*:	14.3937	*DOLLARS PER \$1,000 OF TAXABLE VALUE	AD VALOREM TOTAL:	\$50,398.76
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NON-AD VALOREM ASSESSMENTS

LEVYING AUTHORITY AMOUNT

NON-AD VALOREM TOTAL:	\$0.00
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TOTAL TAXES AND ASSESSMENTS:	\$50,398.76
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ORANGE COUNTY NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

ACCOUNT NUMBER	MILLAGE CODE	ASSESSED VALUE	EXEMPTIONS	L.I.S. EXEMPTION	TAXABLE VALUE	
	70 BAY	1,930,280	0		1,930,280	
Nov/2015	2015	Jan/2016	Feb/2016	MARCH GROSS TAX	INTEREST/ADV	ESCROW CODE
						0