

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, known as the "Pop Century Resort", identified by Appraiser on the tax roll as Parcel No. 31-24-28-0000-00005 / Account No. [REDACTED] and the "Art of Animation Resort", identified by Appraiser on the tax roll as Parcel No. 31-24-28-0000-00001 / 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>
31-24-28-0000-00005	\$296,420,271	\$216,607,397
31-24-28-0000-00001	\$253,415,340	\$161,293,437

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.

13. Appraiser has included the value of certain intangible property in the assessments, in violation of article VII, section 1(a) 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.  
101 E. Kennedy Boulevard, Suite 3700  
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	MILLAGE CODE	
	0	70 BAY	
<b>TAX AMOUNT</b>	Nov/2015	Feb/2016	31-24-28-0000-00005
	Dec/2015	MARCH GROSS TAX	THAT PART OF SEC 31-24-28 KNOWN AS THE POP CENTURY RESORT AS PER THE SKETCH FROM REEDY CRE
	Jan/2016	INTEREST/ADV	SEE TAXROLL FOR COMPLETE LEGAL
SITUS ADDRESS	1050 CENTURY DR BAY LAKE 32830		



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

PAID 2001-01658957 \$3,622,736.73 11/25/2015

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

To pay by credit card, call 1-855-414-9014 or visit www.octaxcol.com. A fee will be charged by Point and Pay for this service.  
 Or to mail in your payment, return the top portion of your bill with your check.  
 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

31-24-28-0000-00005  
 THAT PART OF SEC 31-24-28 KNOWN AS THE POP CENTURY RESORT AS PER THE SKETCH FROM REEDY CRE  
 SEE TAXROLL FOR COMPLETE LEGAL

SITUS ADDRESS 1050 CENTURY DR BAY LAKE 32830

Receipt will be mailed upon request.

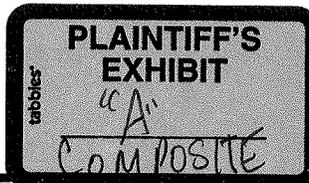
**AD VALOREM TAXES**

TAX AUTHORITY	ASSESSED VALUE	EXEMPT VALUE	TAXABLE VALUE	MILLAGE*	TAX LEVIED
STATE SCHOOL	296,420,271	0	296,420,271	4.9700	\$1,473,208.75
LOCAL SCHOOL	296,420,271	0	296,420,271	3.2480	\$962,773.04
GEN COUNTY	216,607,397	0	216,607,397	4.4347	\$960,588.82
BAY LAKE	216,607,397	0	216,607,397	1.0111	\$219,011.74
LIBRARY	216,607,397	0	216,607,397	.3748	\$81,184.45
SFWM	216,607,397	0	216,607,397	.3551	\$76,917.29

TOTAL MILLAGE*:	14.3937	*DOLLARS PER \$1,000 OF TAXABLE VALUE	<b>AD VALOREM TOTAL:</b>	\$3,773,684.09
-----------------	---------	---------------------------------------	--------------------------	----------------

**NON-AD VALOREM ASSESSMENTS**

LEVYING AUTHORITY AMOUNT



**NON-AD VALOREM TOTAL:** \$0.00

**TOTAL TAXES AND ASSESSMENTS:** \$3,773,684.09

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	216,607,397	0		216,607,397	
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
[REDACTED]	0	70 BAY



PAYMENT	Nov/2015	Feb/2016	31-24-28-0000-00001
	Dec/2015	MARCH GROSS TAX	THAT PT OF SEC 31-24-28 LYING SELY OF VICTORY WAY PER OR 5413/0898 & NELY OF OSCEOLA PKWY
	Jan/2016	INTEREST/ADV	SEE TAXROLL FOR COMPLETE LEGAL

SITUS ADDRESS	1850 ANIMATION WAY BAY LAKE 32830
---------------	-----------------------------------

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

PAID 2001-01658955 \$2,955,520.45 11/25/2015

PO Box 545100  
 Orlando FL 32854-5100

To pay by credit card, call 1-855-414-9014 or visit www.octaxcol.com. A fee will be charged by Point and Pay for this service.  
 Or to mail in your payment, return the top portion of your bill with your check.  
 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 31-24-28-0000-00001  
 ATTN: TAX DEPT THAT PT OF SEC 31-24-28 LYING SELY OF  
 PO BOX 22154 VICTORY WAY PER OR 5413/0898 & NELY OF  
 LAKE BUENA VISTA, FL 32830-2154 OSCEOLA PKWY  
 SEE TAXROLL FOR COMPLETE LEGAL

SITUS ADDRESS 1850 ANIMATION 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	253,415,340	0	253,415,340	4.9700	\$1,259,474.24
LOCAL SCHOOL	253,415,340	0	253,415,340	3.2480	\$823,093.02
GEN COUNTY	161,293,437	0	161,293,437	4.4347	\$715,288.01
BAY LAKE	161,293,437	0	161,293,437	1.0111	\$163,083.79
LIBRARY	161,293,437	0	161,293,437	.3748	\$60,452.78
SFWM	161,293,437	0	161,293,437	.3551	\$57,275.30

TOTAL MILLAGE*:	14.3937	*DOLLARS PER \$1,000 OF TAXABLE VALUE	AD VALOREM TOTAL:	\$3,078,667.14
-----------------	---------	---------------------------------------	-------------------	----------------

**NON-AD VALOREM ASSESSMENTS**

LEVYING AUTHORITY AMOUNT

NON-AD VALOREM TOTAL:	\$0.00
-----------------------	--------

<b>TOTAL TAXES AND ASSESSMENTS:</b>	\$3,078,667.14
-------------------------------------	----------------

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	
[REDACTED]	70 BAY	161,293,437	0		161,293,437	
Nov/2015	Dec/2015	Jan/2016	Feb/2016	MARCH GROSS TAX	INTEREST/ADV	ESCROW CODE
						0