

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 "Grand Floridian Resort", identified by Appraiser on the tax roll as Parcel No. 11-24-27-0000-00002 / Account No. [REDACTED] the "Polynesian Resort", identified by Appraiser on the tax roll as Parcel No. 11-24-27-0000-00007 / Account No. [REDACTED] and the "Contemporary Resort", identified by Appraiser on the tax roll as 11-24-27-0000-00006 / 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>
11-24-27-0000-00002	\$531,777,530	\$151,379,049
11-24-27-0000-00007	\$167,337,157	\$76,624,385
11-24-27-0000-00006	\$204,853,847	\$93,576,286

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.



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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	MILLAGE CODE
[REDACTED]	0	70 BAY

TAX AMOUNT	Nov/2015	Feb/2016	11-24-27-0000-00002 COMMENCE AT THE SOUTHEAST CORNER OF SAID SECTION 10 RUN ALONG THE EAST LINE OF THE SOUTHEA SEE TAXROLL FOR COMPLETE LEGAL
	Dec/2015	MARCH GROSS TAX	
	Jan/2016	INTEREST/ADV	
SITUS ADDRESS	4401 FLORIDIAN WAY BAY LAKE 32830		



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

PAID 2001-01658831 \$5,092,818.57 11/25/2015

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

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 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

11-24-27-0000-00002
 COMMENCE AT THE SOUTHEAST CORNER OF SAID
 SECTION 10 RUN ALONG THE EAST LINE OF THE
 SOUTHEA
 SEE TAXROLL FOR COMPLETE LEGAL

SITUS ADDRESS 4401 FLORIDIAN 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	531,777,530	0	531,777,530	4.9700	\$2,642,934.32
LOCAL SCHOOL	531,777,530	0	531,777,530	3.2480	\$1,727,213.42
GEN COUNTY	151,379,049	0	151,379,049	4.4347	\$671,320.67
BAY LAKE	151,379,049	0	151,379,049	1.0111	\$153,059.36
LIBRARY	151,379,049	0	151,379,049	.3748	\$56,736.87
SFWM	151,379,049	0	151,379,049	.3551	\$53,754.70

TOTAL MILLAGE*:	14.3937	*DOLLARS PER \$1,000 OF TAXABLE VALUE	AD VALOREM TOTAL:	\$5,305,019.34
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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:	\$5,305,019.34
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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	
[REDACTED]	70 BAY	151,379,049	0		151,379,049	
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	11-24-27-0000-00007
	Dec/2015	MARCH GROSS TAX	THAT PART OF SECTION 11-24-27 & THAT PART OF SECTION 14-24-27 KNOWN AS THE POLYNESIAN RESO
	Jan/2016	INTEREST/ADV	SEE TAXROLL FOR COMPLETE LEGAL
SITUS ADDRESS	1600 W SEVEN SEAS DR BAY LAKE 32830		



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

PAID 2001-01658836 \$1,774,450.54 11/25/2015

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

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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

11-24-27-0000-00007
 THAT PART OF SECTION 11-24-27 & THAT PART
 OF SECTION 14-24-27 KNOWN AS THE
 POLYNESIAN RESO
 SEE TAXROLL FOR COMPLETE LEGAL

SITUS ADDRESS 1600 W SEVEN SEAS 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	167,337,157	0	167,337,157	4.9700	\$831,665.67
LOCAL SCHOOL	167,337,157	0	167,337,157	3.2480	\$543,511.09
GEN COUNTY	76,624,385	0	76,624,385	4.4347	\$339,806.16
BAY LAKE	76,624,385	0	76,624,385	1.0111	\$77,474.92
LIBRARY	76,624,385	0	76,624,385	.3748	\$28,718.82
SFWM	76,624,385	0	76,624,385	.3551	\$27,209.32

TOTAL MILLAGE*:	14.3937	*DOLLARS PER \$1,000 OF TAXABLE VALUE	AD VALOREM TOTAL:	\$1,848,385.98
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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:	\$1,848,385.98
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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	76,624,385	0		76,624,385	
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	11-24-27-0000-00006
	Dec/2015	MARCH GROSS TAX	THAT PART OF SECTION 11-24-27 & SECTION 12-24-27 KNOWN AS THE CONTEMPORARY RESORT AS PER T
	Jan/2016	INTEREST/ADV	SEE TAXROLL FOR COMPLETE LEGAL

SITUS ADDRESS	4600 N WORLD DR 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 2001-01658835 \$2,170,932.47 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

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

11-24-27-0000-00006
 THAT PART OF SECTION 11-24-27 & SECTION 12-24-27 KNOWN AS THE CONTEMPORARY RESORT AS PER T
 SEE TAXROLL FOR COMPLETE LEGAL

SITUS ADDRESS 4600 N WORLD 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	204,853,847	0	204,853,847	4.9700	\$1,018,123.62
LOCAL SCHOOL	204,853,847	0	204,853,847	3.2480	\$665,365.30
GEN COUNTY	93,576,286	0	93,576,286	4.4347	\$414,982.76
BAY LAKE	93,576,286	0	93,576,286	1.0111	\$94,614.98
LIBRARY	93,576,286	0	93,576,286	.3748	\$35,072.39
SFWM	93,576,286	0	93,576,286	.3551	\$33,228.94

TOTAL MILLAGE*:	14.3937	*DOLLARS PER \$1,000 OF TAXABLE VALUE	AD VALOREM TOTAL:	\$2,261,387.99
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NON-AD VALOREM ASSESSMENTS

LEVYING AUTHORITY	AMOUNT
NON-AD VALOREM TOTAL: \$0.00	

TOTAL TAXES AND ASSESSMENTS:	\$2,261,387.99
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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	93,576,286		0	93,576,286
Nov/2015	Dec/2015	Jan/2016	Feb/2016	MARCH GROSS TAX	INTEREST/ADV
					ESCROW CODE
					0