

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.

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**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 "Team Disney Building," identified by Appraiser on the tax roll as Parcel No. 28-24-28-0000-00019 / Account No. [REDACTED] and the "Casting Building," identified as Parcel No. 28-24-28-0000-00051 / 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> |
|---------------------|-------------------|-----------------------|
| 28-24-28-0000-00019 | \$64,803,773      | \$28,113,758          |
| 28-24-28-0000-00051 | \$18,305,578      | \$12,107,088          |

hereinafter the (“assessments”).

9. The Value Adjustment Board subsequently reduced Parcel No. **28-24-28-0000-00051** to **\$16,100,000**, (hereinafter, the “revised assessment”).

10. 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.”

11. 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.

12. Appraiser failed to comply with section 193.011, Florida Statutes and professionally accepted appraisal practices in 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.

**WHEREFORE**, Plaintiff demands that this Court take jurisdiction over this cause and the parties hereto; enter an order setting aside both the assessments and revised assessment 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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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@hwlaw.com  
relitrevk@hwlaw.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 LBV       |

|                   |          |                 |   |
|-------------------|----------|-----------------|---|
| <b>TAX AMOUNT</b> | Nov/2015 | Feb/2016        | 28-24-28-0000-00019   |
|                   | Dec/2015 | MARCH GROSS TAX | WALT DISNEY WORLD OFFICE  |
|                   | Jan/2016 | INTEREST/ADV    | BUILDING A/K/A TEAM DISNEY DESC<br>AS: BEG 387.69 FT N OF SW COR<br>SEC |



SITUS ADDRESS 1555 E BUENA VISTA DR LAKE BUENA VISTA 32830

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

PAID 2001-01658927 \$680,807.11 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  
 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  
 28-24-28-0000-00019  
 WALT DISNEY WORLD OFFICE BUILDING A/K/A  
 TEAM DISNEY DESC AS: BEG 387.69 FT N OF SW  
 COR SEC  
 SEE TAXROLL FOR COMPLETE LEGAL

SITUS ADDRESS 1555 E BUENA VISTA DR LAKE BUENA VISTA 32830

Receipt will be mailed upon request.

**AD VALOREM TAXES**

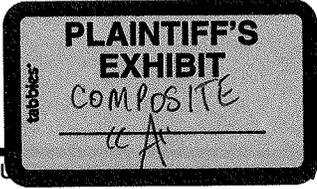
| TAX AUTHORITY | ASSESSED VALUE | EXEMPT VALUE | TAXABLE VALUE | MILLAGE* | TAX LEVIED   |
|---------------|----------------|--------------|---------------|----------|--------------|
| STATE SCHOOL  | 64,803,773     | 554          | 64,803,219    | 4.9700   | \$322,072.00 |
| LOCAL SCHOOL  | 64,803,773     | 554          | 64,803,219    | 3.2480   | \$210,480.86 |
| GEN COUNTY    | 28,113,758     | 554          | 28,113,204    | 4.4347   | \$124,673.63 |
| LK BUENA V    | 28,113,758     | 554          | 28,113,204    | 1.1179   | \$31,427.75  |
| LIBRARY       | 28,113,758     | 554          | 28,113,204    | .3748    | \$10,536.83  |
| SFWM          | 28,113,758     | 554          | 28,113,204    | .3551    | \$9,983.00   |

|                 |         |                                       |                   |              |
|-----------------|---------|---------------------------------------|-------------------|--------------|
| TOTAL MILLAGE*: | 14.5005 | *DOLLARS PER \$1,000 OF TAXABLE VALUE | AD VALOREM TOTAL: | \$709,174.07 |
|-----------------|---------|---------------------------------------|-------------------|--------------|

**NON-AD VALOREM ASSESSMENTS**

LEVYING AUTHORITY AMOUNT

NON-AD VALOREM TOTAL: \$0.00



**TOTAL TAXES AND ASSESSMENTS:** \$709,174.07

ORANGE COUNTY TAXES AND NON-AD VALOREM ASSESSMENTS

|                |              |                |            |                  |               |
|----------------|--------------|----------------|------------|------------------|---------------|
| ACCOUNT NUMBER | MILLAGE CODE | ASSESSED VALUE | EXEMPTIONS | L.I.S. EXEMPTION | TAXABLE VALUE |
| [REDACTED]     | 70 LBV       | 28,113,758     | 554        |                  | 28,113,204    |
| 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 LBV       |

**TAX ANNUITY**

|          |                        |
|----------|------------------------|
| Nov/2015 | Feb/2016               |
| Dec/2015 | <b>MARCH GROSS TAX</b> |
| Jan/2016 | <b>INTEREST/ADV</b>    |

28-24-28-0000-00051  
 THAT PART OF SECTION 28-24-28  
 LYING NLY OF I-4 & LYING ELY OF  
 PARCEL KNOWN AS TEAM DISNEY  
 SEE TAXROLL FOR COMPLETE LEGAL



DECREASE ASSESSMENT

SITUS ADDRESS 1515 E BUENA VISTA DR LAKE BUENA VISTA 32830

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

PAID 2001-01658941 \$200,037.68 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  
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 PO BOX 22154  
 LAKE BUENA VISTA, FL 32830-2154

28-24-28-0000-00051  
 THAT PART OF SECTION 28-24-28 LYING NLY OF  
 I-4 & LYING ELY OF PARCEL KNOWN AS TEAM  
 DISNEY  
 SEE TAXROLL FOR COMPLETE LEGAL

SITUS ADDRESS 1515 E BUENA VISTA DR 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  | 16,100,000     | 0            | 16,100,000    | 4.9700   | \$80,017.00 |
| LOCAL SCHOOL  | 16,100,000     | 0            | 16,100,000    | 3.2480   | \$52,292.80 |
| GEN COUNTY    | 12,107,088     | 0            | 12,107,088    | 4.4347   | \$53,691.30 |
| LK BUENA V    | 12,107,088     | 0            | 12,107,088    | 1.1179   | \$13,534.51 |
| LIBRARY       | 12,107,088     | 0            | 12,107,088    | .3748    | \$4,537.74  |
| SFWM          | 12,107,088     | 0            | 12,107,088    | .3551    | \$4,299.23  |

|                                |                                       |                                       |
|--------------------------------|---------------------------------------|---------------------------------------|
| <b>TOTAL MILLAGE*:</b> 14.5005 | *DOLLARS PER \$1,000 OF TAXABLE VALUE | <b>AD VALOREM TOTAL:</b> \$208,372.58 |
|--------------------------------|---------------------------------------|---------------------------------------|

**NON-AD VALOREM ASSESSMENTS**

LEVYING AUTHORITY AMOUNT

|                                     |
|-------------------------------------|
| <b>NON-AD VALOREM TOTAL:</b> \$0.00 |
|-------------------------------------|

|  |
|--|
| <b>TOTAL TAXES AND ASSESSMENTS:</b> \$208,372.58 |
|--|

**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       | 12,107,088     | 0          |                  | 12,107,088    |
| Nov/2015       | Dec/2015     | Jan/2016       | Feb/2016   | MARCH GROSS TAX  | INTEREST/ADV  |
|                |              |                |            |                  | ESCROW CODE   |
|                |              |                |            |                  | 0             |