

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 "Port Orleans Resort", identified by Appraiser on the tax roll as Parcel No. 20-24-28-0000-00008 / Account No. [REDACTED] the "Coronado Springs Resort", identified by Appraiser on the tax roll as Parcel No. 25-24-27-0000-00020 / Account No. [REDACTED] and the "Caribbean Beach Resort", identified by Appraiser on the tax roll as Parcel No. 30-24-28-0000-00002 / 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>
20-24-28-0000-00008	\$312,535,569	\$282,997,329
25-24-27-0000-00020	\$264,095,637	\$184,049,914
30-24-28-0000-00002	\$222,929,557	\$190,842,238

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	
[REDACTED]	0	70 LBV	
TAX AMOUNT	Nov/2015	Feb/2016	20-24-28-0000-00008
	Dec/2015	MARCH GROSS TAX	THAT PART OF THE NE1/4 OF SECTION 19-24-28 & THAT PART OF SECTION 20-24-28 KNOWN AS THE PO
	Jan/2016	INTEREST/ADV	SEE TAXROLL FOR COMPLETE LEGAL
SITUS ADDRESS	1251 DIXIE DR LAKE BUENA VISTA 32830		



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

PAID 2001-01658907 \$4,172,494.10 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

20-24-28-0000-00008
 THAT PART OF THE NE1/4 OF SECTION 19-24-28
 & THAT PART OF SECTION 20-24-28 KNOWN AS
 THE PO
 SEE TAXROLL FOR COMPLETE LEGAL

SITUS ADDRESS 1251 DIXIE DR LAKE BUENA VISTA 32830

Receipt will be mailed upon request.

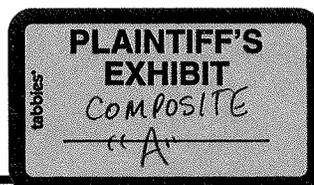
AD VALOREM TAXES

TAX AUTHORITY	ASSESSED VALUE	EXEMPT VALUE	TAXABLE VALUE	MILLAGE*	TAX LEVIED
STATE SCHOOL	312,535,569	0	312,535,569	4.9700	\$1,553,301.78
LOCAL SCHOOL	312,535,569	0	312,535,569	3.2480	\$1,015,115.53
GEN COUNTY	282,997,329	0	282,997,329	4.4347	\$1,255,008.25
LK BUENA V	282,997,329	0	282,997,329	1.1179	\$316,362.71
LIBRARY	282,997,329	0	282,997,329	.3748	\$106,067.40
SFWM	282,997,329	0	282,997,329	.3551	\$100,492.35

TOTAL MILLAGE*:	14.5005	*DOLLARS PER \$1,000 OF TAXABLE VALUE	AD VALOREM TOTAL:	\$4,346,348.02
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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:	\$4,346,348.02
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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 LBV	282,997,329	0		282,997,329	
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	
TAX AMOUNT	Nov/2015	Feb/2016	25-24-27-0000-00020
	Dec/2015	MARCH GROSS TAX	THAT PARCEL OF LAND LYING IN SECTIONS 25, 26, 35 & 36-24-27 KNOWN AS CORONADO SPRINGS RESO
	Jan/2016	INTEREST/ADV	SEE TAXROLL FOR COMPLETE LEGAL
SITUS ADDRESS	301 W BUENA VISTA DR BAY LAKE 32830		



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

PAID 2001-01658856 \$3,174,696.00 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

25-24-27-0000-00020
 THAT PARCEL OF LAND LYING IN SECTIONS 25,
 26, 35 & 36-24-27 KNOWN AS CORONADO
 SPRINGS RESO
 SEE TAXROLL FOR COMPLETE LEGAL

SITUS ADDRESS 301 W BUENA VISTA 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	264,095,637	0	264,095,637	4.9700	\$1,312,555.32
LOCAL SCHOOL	264,095,637	0	264,095,637	3.2480	\$857,782.63
GEN COUNTY	184,049,914	0	184,049,914	4.4347	\$816,206.15
BAY LAKE	184,049,914	0	184,049,914	1.0111	\$186,092.87
LIBRARY	184,049,914	0	184,049,914	.3748	\$68,981.91
SFWM	184,049,914	0	184,049,914	.3551	\$65,356.12

TOTAL MILLAGE*: 14.3937	*DOLLARS PER \$1,000 OF TAXABLE VALUE	AD VALOREM TOTAL: \$3,306,975.00
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NON-AD VALOREM ASSESSMENTS

LEVYING AUTHORITY AMOUNT

NON-AD VALOREM TOTAL: \$0.00

TOTAL TAXES AND ASSESSMENTS: \$3,306,975.00
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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	184,049,914	0		184,049,914	
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	900 CAYMAN WAY BAY LAKE 32830	



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

PAID 2001-01658949 \$2,890,194.73 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

30-24-28-0000-00002
 THAT PART OF SECTIONS 29-24-28 & 30-24-28
 KNOWN AS THE CARIBBEAN BEACH RESORT AS PER
 THE S
 SEE TAXROLL FOR COMPLETE LEGAL

SITUS ADDRESS 900 CAYMAN 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	222,929,557	0	222,929,557	4.9700	\$1,107,959.90
LOCAL SCHOOL	222,929,557	0	222,929,557	3.2480	\$724,075.20
GEN COUNTY	190,842,238	0	190,842,238	4.4347	\$846,328.07
BAY LAKE	190,842,238	0	190,842,238	1.0111	\$192,960.59
LIBRARY	190,842,238	0	190,842,238	.3748	\$71,527.67
SFWM	190,842,238	0	190,842,238	.3551	\$67,768.08

TOTAL MILLAGE*:	14.3937	*DOLLARS PER \$1,000 OF TAXABLE VALUE	AD VALOREM TOTAL:	\$3,010,619.51
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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:	\$3,010,619.51
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ORANGE COUNTY NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

ACCOUNT NUMBER	MILLAGE CODE 70 BAY	ASSESSED VALUE 190,842,238	EXEMPTIONS 0	L.I.S. EXEMPTION	TAXABLE VALUE 190,842,238
Nov/2015	Dec/2015	Jan/2016	Feb/2016	MARCH GROSS TAX	INTEREST/ADV
					ESCROW CODE 0