

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

AMAZON.COM SERVICES, LLC,  
a foreign limited liability company,

Plaintiff,

Case No: 2025-CA-005543

v.

Division: 34

AMY MERCADO, as Property Appraiser;  
SCOTT RANDOLPH as Tax Collector; and  
JIM ZINGALE as the Executive Director  
of the Florida Department of Revenue;

Defendants.

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COMPLAINT

Plaintiff, AMAZON.COM SERVICES, LLC, a foreign limited liability company, sues Defendants, AMY MERCADO as Property Appraiser ("Appraiser"), SCOTT RANDOLPH as Tax Collector ("Collector"), and JIM ZINGALE ("Zingale") as the Executive Director of the Florida Department of Revenue, and allege:

1. This is an action to contest an ad valorem tax assessment for the tax year **2024** and this Court has jurisdiction pursuant to Chapter 194, Florida Statutes, and article V, section 5 and 20 of the Florida Constitution.
2. Plaintiff is a Delaware limited liability company.
3. Appraiser is sued herein in her official capacity pursuant to section 194.181(2), Florida Statutes.

4. Collector is sued herein in his official capacity pursuant to section 194.181(3), Florida Statutes.

5. Defendant Zingale is sued in his official capacity as Executive Director of the Florida Department of Revenue pursuant to section 194.181(5), Florida Statutes.

6. Plaintiff, notwithstanding other names used by Appraiser on the tax roll, owns certain tangible personal located in Orange County, Florida, identified by Appraiser as Account No. **REG-213444** and referred to hereinafter as the "Subject Property."

7. Appraiser estimated the Subject Property's just and assessed value for ad valorem purposes in the amount of **\$145,221,946**, hereafter (the "assessment").

8. Plaintiff has paid the taxes which have been assessed in full, pursuant to section 194.171(3)(4), Florida Statutes. A copy of the receipt is attached hereto as Plaintiff's Exhibit "A."

9. Plaintiff has performed all conditions precedent which are 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.

10. Appraiser failed to comply with section 193.011, Florida Statutes, professionally accepted appraisal practices in assessing the Subject Property.

11. The assessment does not represent the just value of the Subject Property as of the lien date because it exceeds 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 assessment on the Subject Property as excessive; determine the appropriate methodology to be used in assessing the Subject Property; establish the proper assessment of the Subject Property in accordance with the Constitution of the State of Florida and section 193.011, Florida Statutes and professionally accepted appraisal practices; direct the Collector to cancel the tax bill and issue a new tax bill in said reassessed amount; 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.

/s/ Robert E. V. Kelley, Jr.

Robert E. V. Kelley, Jr.

Florida Bar No. 451230

HILL, WARD & HENDERSON, P.A.

101 E. Kennedy Boulevard, Suite 3700

Tampa, FL 33602

(813) 221-3900

rob.kelley@hwhlaw.com

relitrevk@hwhlaw.com

Attorney for Plaintiff