

IN THE CIRCUIT COURT OF THE SIXTH JUDICIAL CIRCUIT
IN AND FOR PINELLAS COUNTY, FLORIDA
CIVIL DIVISION

AMERICAN MULTI-CINEMA, INC.,
a foreign corporation,

Plaintiff,

Case No.: 2023-006463-CI

vs.

Division:

MIKE TWITTY, as Property Appraiser;
CHARLES W. THOMAS, as Tax Collector and
JIM ZINGALE as Executive Director of
the Florida Department of Revenue,

Defendants.

COMPLAINT

Plaintiff, AMERICAN MULTI-CINEMA, INC., a foreign corporation, sues Defendant, MIKE TWITTY as Property Appraiser ("Appraiser"), CHARLES W. THOAMS as Tax Collector ("Collector"), and JIM ZINGALE ("Zingale"), as Executive Director of the Florida Department of Revenue, and alleges:

1. This is an action to contest an ad valorem tax assessment for the tax year 2022 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 Missouri 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. Defendant Zingale 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.

6. Plaintiff, notwithstanding other names used by Appraiser in assessing the Subject Property, is the owner of certain tangible personal property located in Pinellas County, Florida, identified by Appraiser as Account No. **0714353** and **0714474** hereinafter referred to as the "Subject Property."

7. Appraiser originally estimated the just value for the Subject Property for ad valorem purposes in the amounts of **\$1,376,476**, and **\$1,576,288**, respectively, the ("assessments").

8. The Value Adjustment Board subsequently reduced the assessments as follows:

<u>Folio No.</u>	<u>Revised Value</u>
0714353	\$1,190,401
0714474	\$1,330,178

hereinafter, (the "revised assessments").

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

10. 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.

11. The revised assessments were not made in compliance with section 193.011, Florida Statutes and professionally accepted appraisal practices.

12. The revised assessments do not represent just value of the Subject Property as of the lien date because they exceed the market value and therefore violate article VII, section 4 of the Florida Constitution.

WHEREFORE, Plaintiff demands that this Court take jurisdiction over this cause and the parties hereto; set aside the revised assessments on the Subject Property as excessive; determine the appropriate appraisal 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 original 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.



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