

IN THE CIRCUIT COURT OF THE SEVENTH JUDICIAL CIRCUIT
IN AND FOR PUTNAM COUNTY, FLORIDA
CIVIL DIVISION

CERTAINTEED GYPSUM PALATKA,
LLC, a foreign limited liability company,
f/k/a Continental Palatka, LLC,

Plaintiff,

Case No.:

vs.

Division:

CLAY DAVIS, as Property Appraiser;
LINDA MYERS, as Tax Collector
and JIM ZINGALE as Executive Director
of the Florida Department of Revenue,

Defendants.

COMPLAINT

Plaintiff, CERTAINTEED GYPSUM PALATKA, LLC, a foreign limited liability company, f/k/a Continental Palatka, LLC, sues Defendants, CLAY DAVIS as Property Appraiser, LINDA MYERS 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, sections 5 and 20 of the Constitution of the state of Florida.
2. Plaintiff is a Delaware limited liability company.
3. Defendant Clay Davis assumed office on January 7, 2025 and is the duly elected successor to Tim Parker, who was property appraiser during calendar year 2024

(hereafter, "Appraiser" interchangeably). Appraiser is sued herein in his official capacity pursuant to section 194.181(2), Florida Statutes.

4. Collector is sued herein in her 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 is the owner of certain real property located in Putnam County, Florida, identified by Appraiser using Account No. 06-09-27-0000-0010-0000, referred to hereinafter as the "Subject Property." Continental Palatka, LLC changed its name to Certainteed Gypsum Palatka, LLC on January 15, 2021.

7. Appraiser estimated the Subject Property's just and assessed values for ad valorem purposes in the amount of \$57,437,010, hereinafter, 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, and professional 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 appraisal methodology to be used in assessing the Subject Property; establish the proper assessment for 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 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.

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

Robert E. V. Kelley, Jr.

Florida Bar No. 451230

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