

IN THE CIRCUIT COURT OF THE TENTH JUDICIAL
CIRCUIT, IN AND FOR POLK COUNTY, FLORIDA

FLORIDA SOUTHEAST CONNECTION, LLC
a Delaware corporation,

Case No.:

Plaintiff,

v.

MARSHA M. FAUX, as Property Appraiser,
JOE G. TEDDER, as Tax Collector
and JIM ZINGALE as the Executive Director
of the Florida Department of Revenue

Defendants.

COMPLAINT

Plaintiff, FLORIDA SOUTHEAST CONNECTION, LLC, a Florida corporation ("FSC")
sues Defendants, MARSHA M. FAUX, as Property Appraiser ("Appraiser"), JOE G. TEDDER,
as Tax Collector ("Collector") and JIM ZINGALE ("Zingale") as the Executive Director of the
Florida Department of Revenue, and alleges:

Allegations Common to all Counts

1. This is an action to contest ad valorem tax assessments against certain tangible
personal property located in Polk County, Florida for the tax year 2022, and for refund of taxes
paid in excess of amounts lawfully due with respect to the assessments. This Court has jurisdiction
pursuant to Chapter 194, Florida Statutes, and Article V, Sections 5 and 20 of the Florida
Constitution.

2. Venue and the jurisdiction of this Court is predicated on Sections 26.012, 194.171
and 194.181, Florida Statutes, since the subject property is located in Polk County, Florida.

3. Plaintiff is a Delaware corporation that is doing business as a natural gas transmission pipeline, which owns tangible personal property in Polk County, Florida.

4. Appraiser is sued in her official capacity and is a necessary party to this action pursuant to Section 194.181(2), Florida Statutes.

5. Collector is the Polk County Tax Collector and is sued in his official capacity and is a necessary party to this action pursuant to Section 194.181(3), Florida Statutes.

6. Zingale is sued in his official capacity as the 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. FSC 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 timely within the time period prescribed by Section 194.171(2), Florida Statutes, and all taxes have been paid.

8. FSC is the owner of certain tangible personal property located in Polk County, Florida, identified by the Appraiser using the following Property ID numbers: 32-179422, 32-179423, 32-179424, 32-179425, 32-179426 and 32-179427.

9. Appraiser estimated the assessed value for ad valorem purposes of the tangible personal property that includes the Subject Property in the amounts set forth below:

32-179422	\$116,908,454
32-179423	\$83,573,111
32-179424	\$11,823,162
32-179425	\$ 2,134,145
32-179426	\$1,237,804
32-179427	\$7,853,653

10. FSC has paid taxes which have been assessed in full, pursuant to Section 194.171(3)(4), Florida Statutes. Copies of the receipts are attached hereto as Exhibit 1.

11. Appraiser failed to comply with Section 193.011, Florida Statutes, and professionally accepted appraisal practices in assessing the Subject Property, resulting in illegal and unconstitutional assessments and taxes levied thereon.

12. The assessments exceed just value and the market value of the Subject Property as of the lien date and therefore violate Article VII, Section 4, of the Florida Constitution, resulting in illegal and unconstitutional assessments and taxes levied thereon.

WHEREFORE, Plaintiff demands that this Court take jurisdiction over this cause and the parties hereto; enter an order setting aside the assessments on the property that includes the Subject Property as illegal and excessive in accordance with the Constitution of the State of Florida and Section 193.011, Florida Statutes; establish the proper assessments of the Subject Property in accordance with the Constitution of the State of Florida and Section 193.011, Florida Statutes; direct the Collector to cancel the original bills and issue new bills in said reassessed amounts; direct the Collector and Florida Department of Revenue to refund the amount of taxes paid in excess of those taxes legally due on these revised assessments 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.

DATED this 2nd of December, 2022.

/s/ Yvonne M. Yegge
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