

IN THE CIRCUIT COURT OF THE THIRTEENTH JUDICIAL CIRCUIT
IN AND FOR HILLSBOROUGH COUNTY, FLORIDA

JONES POTATO FARM INC., a Florida
corporation, L&J CITRUS AND CATTLE LLC,
a Florida limited liability company, JASON C.
CLARK, and HOLLY J. CLARK,

Plaintiffs,

v.

Case No.

BOB HENRIQUEZ, as Property Appraiser of
Hillsborough County, Florida, NANCY C. MILLAN,
as Tax Collector of Hillsborough County, Florida,
and JIM ZINGALE, as Executive Director of the
Florida Department of Revenue,

Defendants.

COMPLAINT FOR DECLARATORY RELIEF

Plaintiffs, Jones Potato Farm Inc., L&J Citrus and Cattle LLC, Jason C. Clark, and Holly J. Clark, sue Defendants, Bob Henriquez, as Property Appraiser of Hillsborough County, Florida ("Appraiser"), Nancy C. Millan, as Tax Collector of Hillsborough County, Florida ("Collector"), and Jim Zingale, as Executive Director of the Florida Department of Revenue ("Department"), and allege:

1. This is an action for a declaratory judgment and to challenge the denial of an agricultural classification to property in Hillsborough County, Florida. This Court has jurisdiction pursuant to Chapter 194, Florida Statutes, article V, sections 5 and 20 of the Florida Constitution, and section 86.011, Florida Statutes.
2. Plaintiff Jones Potato Farm Inc., a Florida corporation, is the owner of certain real property consisting of two adjacent parcels located at 4850 Valroy Road in Ruskin, Florida

["Subject Property"] and identified as Parcel Nos. A0328980050 ["L&J Parcel"] and A0328980075 ["Clark Parcel"].

3. Plaintiff Jones Potato Farm Inc. is the entity responsible for payment of the 2022 ad valorem property taxes on the Subject Property.

4. Appraiser is sued herein in his official capacity and is a necessary party to the action pursuant to section 194.181(2), Florida Statutes.

5. Collector is sued herein in her official capacity and is a necessary party to the action pursuant to section 194.181(3), Florida Statutes.

6. Defendant Jim Zingale is sued herein in his official capacity and is a necessary party to the action pursuant to section 194.181(5), Florida Statutes.

7. Plaintiff Jones Potato Farm Inc. has paid the amount of taxes that it admits to be owed on the Subject Property for 2022, pursuant to section 194.171(3)(4), Florida Statutes. A copy of the receipt is attached and incorporated herein as Exhibit "A."

8. Plaintiffs have performed all conditions precedent which are required to be performed by Plaintiffs in establishing their right to bring this action. Specifically, this action has been filed within the time period prescribed by section 196.171, Florida Statutes.

Count 1: L&J Parcel

9. Plaintiffs Jones Potato Farm Inc. and L&J Citrus and Cattle LLC re-allege and incorporate by reference the allegations of paragraphs 1-8 of the Complaint as though fully set forth herein.

10. As of January 1, 2022, Plaintiff L&J Citrus and Cattle LLC owned the L&J Parcel and used it for bona fide agricultural purposes.

11. Upon information and belief, Plaintiff L&J Citrus and Cattle LLC filed a timely application for an agricultural classification on the property in the 2013 tax year, and the application was granted.

12. From the time Plaintiff L&J Citrus and Cattle LLC first received an agricultural classification on the L&J Parcel to and including January 1, 2022, the ownership and use of L&J Parcel did not change.

13. The Property Appraiser continued to classify and assess the L&J Parcel as agricultural property through the 2021 tax year.

14. The Property Appraiser removed the agricultural classification from the L&J Parcel for the 2022 tax year.

15. Plaintiff L&J Citrus and Cattle LLC was entitled to an agricultural classification on the L&J Parcel in the 2022 tax year, pursuant to section 193.461, Florida Statutes. Thus, the Property Appraiser's removal of the agricultural classification from the L&J Parcel was unlawful.

16. As a result of the Property Appraiser's removal of the agricultural classification from the L&J Parcel, the L&J Parcel was assessed at an assessed value of \$1,193,513 in 2022, which exceeded its value for agricultural use as of January 1, 2022. Thus, the assessed value used to calculate the taxes owed for the 2022 tax year was excessive and unlawful, pursuant to section 193.461(6)(1), Florida Statutes.

WHEREFORE, Plaintiffs Jones Potato Farm Inc. and L&J Citrus and Cattle LLC demand that this Court enter an order directing the Property Appraiser to grant an agricultural classification to the L&J Parcel for the 2022 tax year and adjust the 2022 assessed value accordingly, ordering the Collector to cancel the original tax bill, issue new tax bills that reflect

the 2022 agricultural classification, and to refund any overpayments; awarding Plaintiffs their costs incurred in bringing this action pursuant to section 194.192, Florida Statutes; and awarding such other general relief as may be just and equitable.

Count 2: Clark Parcel

17. Plaintiffs Jones Potato Farm Inc., Jason C. Clark and Holly J. Clark re-allege and incorporate by reference the allegations of paragraphs 1-8 of the Complaint as though fully set forth herein.

18. As of January 1, 2022, Plaintiffs Jason C. Clark and Holly J. Clark owned the Clark Parcel and used it for bona fide agricultural purposes.

19. Upon information and belief, Plaintiffs Jason C. Clark and Holly J. Clark filed a timely application for an agricultural classification on the property in the 2001 tax year, and the application was granted.

20. From the year that Jason C. Clark and Holly J. Clark first received an agricultural classification on the Clark Parcel to and including January 1, 2022, the ownership and use of the Clark Parcel did not change.

21. The Property Appraiser continued to classify and assess the Clark Parcel as agricultural property through the 2021 tax year.

22. The Property Appraiser removed the agricultural classification from the Clark Parcel in the 2022 tax year.

23. Plaintiffs Jason C. Clark and Holly J. Clark were entitled to an agricultural classification on the Clark Parcel in the 2022 tax year, pursuant to section 193.461, Florida Statutes. Thus, the Property Appraiser's removal of the agricultural classification from the Clark Parcel was unlawful.

24. As a result of the Property Appraiser's removal of the agricultural classification from the Clark Parcel, the Clark Parcel was assessed at an assessed value of \$434,007 in 2022, which exceeded its value for agricultural use as of January 1, 2022. Thus, the assessed value used to calculate the taxes owed for the 2022 tax year was excessive and unlawful, pursuant to section 193.461(6)(a), Florida Statutes.

WHEREFORE, Plaintiffs Jones Potato Farm Inc., Jason C. Clark and Holly J. Clark demand that this Court enter an order directing the Property Appraiser to grant an agricultural classification to the Clark Parcel for the 2022 tax year and adjust the 2022 assessed value accordingly, ordering the Collector to cancel the original tax bill, issue new tax bills that reflect the 2022 agricultural classification, and to refund any overpayments; awarding Plaintiffs their costs incurred in bringing this action pursuant to section 194.192, Florida Statutes; and awarding such other general relief as may be just and equitable.

Dated: December 2, 2022

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