

IN THE CIRCUIT COURT, FOURTH
JUDICIAL CIRCUIT, IN AND FOR
DUVAL COUNTY, FLORIDA

CASE NO.
DIVISION

JOYCE MORGAN, as Property Appraiser
of Duval County, Florida,

Plaintiff,

v.

SPIRIT MASTER FUNDING X, LLC,
a foreign limited liability company;
JIM OVERTON, as Tax Collector of Duval County,
Florida; and JIM ZINGALE, as Executive Director
of the Florida Department of Revenue,

Defendants.

COMPLAINT TO RE-ESTABLISH REAL PROPERTY ASSESSMENT

Plaintiff, Joyce Morgan, as Property Appraiser of Duval County, Florida (“Property Appraiser”), sues Defendants, Spirit Master Funding X, LLC (“Property Owner”), Jim Overton, as Tax Collector of Duval County, Florida (“Tax Collector”); and Jim Zingale, as Executive Director of the Florida Department of Revenue, and alleges:

1. This is an action, pursuant to section 194.036(1), Florida Statutes, to re-establish the Property Appraiser’s 2024 real property assessment that was reduced by the Duval County Value Adjustment Board (“VAB”).
2. This Court has jurisdiction pursuant to chapter 194, Florida Statutes, and article V, sections 5 and 20 of the Florida Constitution.
3. Venue is proper pursuant to section 194.171(1), Florida Statutes.

4. The Property Appraiser is the duly elected and serving Property Appraiser of Duval County, Florida, and is the proper plaintiff to this action pursuant to section 194.181(1)(b), Florida Statutes.

5. On January 1, 2024, the date of assessment, the Property Owner owned certain real property located in Duval County, Florida, with real estate identification number 152653-0000 (“Subject Property”). As such, the Property Owner is properly named as Defendant pursuant to section 194.181(2), Florida Statutes.

6. The Tax Collector is sued in his official capacity as the Duval County Tax Collector and is a necessary party to this action pursuant to section 194.181(3), Florida Statutes.

7. Jim 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.

8. The Property Appraiser has performed all conditions precedent required to be performed in order to bring this action pursuant to Section 193.122, Florida Statutes.

9. For tax year 2024, the Property Appraiser assessed the just, assessed and taxable values of the Subject Property as follows:

Just Value:	\$5,996,006
Assessed Value:	\$3,823,266
Taxable Value:	\$3,823,266

10. The Property Owner filed a petition with the VAB, and the VAB administratively reduced the just value on the Subject Property as follows:

Just Value:	\$4,833,618
Assessed Value:	\$3,823,266
Taxable Value:	\$3,823,266

11. Pursuant to section 194.036, Florida Statutes, the Property Appraiser may challenge a reduction by the VAB when the Property Appraiser's assessed value is in excess of \$2.5 million dollars and the VAB reduces the assessed value by more than five percent. The Subject Property was valued by the Property Appraiser in excess of \$2.5 million dollars, and the VAB's reduction of the Subject Property's assessment from \$5,996,006 to \$4,833,618 is a reduction of the assessed value by more than nineteen percent.

12. This challenge is a de novo proceeding before the Circuit Court. Fla. Stat. § 194.036(3).

13. The VAB, in reducing the assessment on the Subject Property, did not comply with the requirements of section 193.011, Florida Statutes, and professionally accepted appraisal practices; therefore, the reduced assessment is invalid and unlawful.

14. The VAB reduced the assessment on the Subject Property below just value; therefore, the assessment is contrary to the requirements of article VII, section 4 of the Florida Constitution.

15. In addition, the VAB reduction may result in an erroneous determination of assessed values for subsequent years pursuant to Article VII, Section 4 of the Florida Constitution and Sections 193.155, 193.1554, and 193.1555, Florida Statutes.

WHEREFORE, Plaintiff, Joyce Morgan, as Property Appraiser of Duval County, Florida, requests the Court: to hear this cause de novo; to determine the proper assessment for the Subject Property for tax year 2024 in accordance with applicable law; to direct the Tax Collector to issue a revised tax bill consistent with the proper assessment; to grant the Property Appraiser her costs in accordance with section 194.192, Florida Statutes; and to grant such further relief as this Court may deem just and proper.

DATED: JUNE 25, 2024

**OFFICE OF GENERAL COUNSEL
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