

IN THE CIRCUIT COURT OF THE NINTH
JUDICIAL CIRCUIT IN AND FOR ORANGE
COUNTY, FLORIDA

CASE NO: 2025-CA-005550-O

KELLY PARK VB DEVELOPMENT LLC,

Plaintiff,

vs.

AMY MERCADO, as the Property Appraiser of
Orange County, Florida; SCOTT RANDOLPH,
as the Tax Collector of Orange County, Florida;
and JIM ZINGALE, as the Executive Director
of the Florida Department of Revenue,

Defendants.

COMPLAINT

COMES NOW the Plaintiff, KELLY PARK VB DEVELOPMENT LLC, and sues the Defendants, AMY MERCADO, as the Property Appraiser of Orange County, Florida; SCOTT RANDOLPH, as the Tax Collector of Orange County, Florida; and JIM ZINGALE, as the Executive Director of the Florida Department of Revenue, and, as its cause of action, would state as follows:

1. The Plaintiff, KELLY PARK VB DEVELOPMENT LLC (hereinafter "Plaintiff"), owns real property located in Orange County, Florida, consisting of a vacant agricultural property used for agricultural purposes, the denial of agricultural classification on which property and its subsequent effect on ad valorem taxes is the subject matter of this action.

2. The property is more fully described in the records of the Property Appraiser and Tax Collector under the following Parcel Identification Numbers ("the subject properties"):

13-20-27-9480-00-001	Sadler Road
13-20-27-9480-00-002	Kelly Park Road
13-20-27-9480-01-000	Effie Drive
13-20-27-9480-02-000	Effie Drive
13-20-27-9480-03-000	Effie Drive
13-20-27-9480-05-000	Golden Gem Road
13-20-27-9480-06-000	Golden Gem Road
13-20-27-9480-07-000	Effie Drive
13-20-27-9480-08-000	Sadler Road

3. The subject properties were originally identified by the Property Appraiser as Parcels 13-20-27-0000-00-064 and 13-20-27-4300-01-000 ("the original parcels"). These original parcels were denied for the 2024 agricultural classification, and have now the original parcels have been revised into the nine (9) parcels listed above. The ownership is all under Plaintiff.

4. The Defendant, AMY MERCADO, is the Property Appraiser of Orange County, Florida (hereinafter the "Property Appraiser"), and is sued herein in her official capacity, and not individually.

5. The Defendant, SCOTT RANDOLPH, is the Tax Collector of Orange County, Florida (hereinafter the "Tax Collector"), and is sued herein in his official capacity, and not individually.

6. The Defendant, JIM ZINGALE, is the Executive Director of the Florida Department of Revenue (hereinafter the "DOR"), and is sued herein in his official capacity, and not individually.

7. This Court has jurisdiction of this matter pursuant to Section 194.171(1) of the Florida Statutes.

8. Venue for this action lies in Orange County, Florida pursuant to Section 194.171(1) of the Florida Statutes.

9. Plaintiff is now, and was on January 1, 2024, responsible for the property taxes on the subject properties located in Orange County, the legal descriptions of which are contained in the Property Appraiser's records as listed in Paragraph 2 above.

10. The Orange County Value Adjustment Board issued its Final Decisions on the subject properties on April 17, 2025. These final decisions were also mailed on April 17, 2025.

11. This is an action by Plaintiff contesting the legality and validity of the denial of the 2024 agricultural classification on the subject properties.

12. At all times material to this cause of action, the Property Appraiser was responsible for properly classifying the Plaintiff's parcel in accordance with Florida law.

13. The Tax Collector has the statutory duty to collect the taxes resulting from the assessment of the subject property. The Tax Collector is joined as a nominal party defendant for the purpose of providing timely notice of this action and to provide this Court with jurisdiction over the Tax Collector to direct a refund of taxes paid upon granting of the relief requested herein.

14. The DOR is joined as a party defendant pursuant to Section 194.181 of the Florida Statute.

15. The Property Appraiser is responsible for determining on an annual basis whether lands within the county should be classified as agricultural or nonagricultural, per Section 193.461(1) of the Florida Statutes.

16. As of January 1, 2024, the subject properties were owned and operated by Plaintiff for agricultural purposes, specifically grazing land for cattle, as well as a sod operation and apiculture operation.

17. The land comprising the subject properties has been used for agricultural purposes for many years, and has received an agricultural classification for those years, until a change of ownership to Plaintiff in 2022.

18. As a result of the change of ownership, even though there was no change of use on the property, Plaintiff timely filed agricultural classification applications (Application and Return for Agricultural Classification of Lands, or form DR-482) on the parcels comprising the land which now comprises the parcels now known as the subject properties, prior to a new parcel identification number being assigned to the single subject property that necessitated an amended agricultural classification application on the subject property. This amended DR-482 form was done in communication with Defendant Property Appraiser, and there was never any question about the timeliness of the filing of the agricultural classification applications for both 2023 and 2024.

19. As of the filing of this action, the ownership and use of the subject properties still remains constant (i.e., no change to either ownership or use).

20. The Property Appraiser failed to properly or lawfully consider Section 193.461, *Florida Statutes*, in making her determination as to the application of the agricultural classification to the subject properties for tax year 2024.

21. Upon information and belief, the Property Appraiser did not comply with Section 193.461, *Florida Statutes*, in determining the agricultural classification of the subject properties. Specifically, the Property Appraiser did not properly consider:

- (a) The length of time the subject properties were used for agricultural purposes;
- (b) The continuous agricultural use of the subject properties;

- (c) The significant size of the land comprising the subject properties, making the subject properties more than capable of agricultural classification;
- (d) The Grazing Lease by and between Plaintiff and Pugh Cattle Company LLC with regard to the subject properties, in effect as of January 1, 2023, a copy of which is attached hereto as Exhibit "A" and is incorporated herein by this reference; and
- (e) The efforts made to care sufficiently and adequately for the subject property in accordance with accepted commercial agricultural practices.

22. As a result of meeting the requirements under Section 193.461, the subject properties are entitled to the agricultural classification and the resulting exemption from ad valorem taxation for tax year 2024.

23. As a result of the foregoing improper denial of the agricultural classification on the subject properties, the ad valorem taxes resulting from the subject properties substantially exceed the taxes which would have been levied on the subject properties had they been properly identified as receiving the agricultural classification identified above.

24. Plaintiff has paid the taxes due on the subject properties for 2024, but payment of these taxes is not an admission that the tax was due and does not prejudice the right to bring this action. Verification of payment of the taxes to the Tax Collector on the original parcels (13-20-27-0000-00-064 and 13-20-27-4300-01-000) are attached hereto as Composite Exhibit "B" and is incorporated herein by this reference.

25. Plaintiff has complied with all conditions precedent to the filing of this action.

WHEREFORE, the Plaintiff, KELLY PARK VB DEVELOPMENT LLC, respectfully prays for the Court to render a judgment decreeing (a) that the applications for the agricultural

classification under Section 193.461, Florida Statutes, on the subject properties were inappropriately denied by the Property Appraiser; (b) that the Court establish and declare that the subject properties be granted an agricultural classification for 2024 or, in the alternative, that the Court remand this determination to the Property Appraiser with instructions to comply with the provisions of the Florida Statutes, the Florida Constitution, and the DOR assessment guidelines in determining the classification status; (c) that the 2024 assessments be set aside to the extent the same exceed the taxable values of the subject properties with the appropriate agricultural classifications in place; and (d) that the judgment further decree that Plaintiff, KELLY PARK VB DEVELOPMENT LLC, is entitled to a refund of any taxes paid to the extent that the amount previously paid exceeds the amount of taxes which would be owed on corrected assessments with the agricultural classifications in place, and such tax refunds shall be promptly paid by the Tax Collector within thirty (30) days of entry of a Final Judgment by this Court, along with any statutory interest. Further, Plaintiff, KELLY PARK VB DEVELOPMENT LLC, would request that it be granted such other and further relief as the Court may deem just and proper, as well as the costs of this action.

LOWNDES, DROSDICK, DOSTER, KANTOR &
REED, P.A.

By: /s/ S. Brendan Lynch

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