

IN THE CIRCUIT COURT OF THE SEVENTH  
JUDICIAL CIRCUIT IN AND FOR VOLUSIA  
COUNTY FLORIDA

LYNDA E. NELSON,

Plaintiff,

vs.

CIVIL DIVISION

CASE NUMBER:

DIVISION:

LARRY BARTLETT, as Property Appraiser;  
WILL ROBERTS as Tax Collector and JIM  
ZINGALE, as the Executive Director of the  
Florida Department of Revenue,

Defendants.

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**COMPLAINT**

Plaintiff, LYNDA E. NELSON, ("Plaintiff"), sues Defendants, LARRY BARTLETT as Property Appraiser ("Appraiser"), WILL ROBERTS as Tax Collector ("Collector") and JIM ZINGALE ("Zingale") as the Executive Director of the Florida Department of Revenue, and alleges:

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 Florida Constitution

2. Plaintiff is a resident of Volusia County, Florida.

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

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

5. Defendant 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.

6. The residential real property which is the subject of this action, hereinafter referred to as the "Subject Property" is located at 817 Highpoint Drive, Port Orange, Volusia County, Florida, identified by Appraiser using Parcel ID No. 632007000070.

7. Appraiser estimated the Subject Property's just and assessed value for ad valorem purposes for 2024 were in the total amount of \$4,224.27, hereinafter, the ("assessment"). NOTE:

Since Plaintiff was on a quarterly installment tax payment basis, Plaintiff previously paid \$1,190.80 in quarterly taxes for 2024 leaving a balance of \$3,033.47 as shown in the November 18, 2024 screenshot of the Tax Collector's website, Exhibit "A". Accordingly, cumulative Exhibit "B" is Plaintiff's paid receipt(s) from the Tax Collector dated November 19, 2024 for the remaining two installments showing a zero balance.

8. Plaintiff has paid the taxes which have been assessed in full, pursuant to section 194.171(3)(4), Florida Statutes. Therefore, a copy of the paid receipt from the Tax Collector showing a zero balance is attached as Plaintiff's cumulative Exhibit "B".

9. Plaintiff has performed all conditions precedent which are required to be performed by Plaintiff in establishing Plaintiff's rights 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 professionally accepted appraisal practices.

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 methodology to be used in assessing the Subject Property; establish the proper assessment 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 bill and issue a new tax bill in said reassessed amount; and finally, to award Plaintiff's 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 November 21, 2024

/s/ Ronald A. Nour  
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