

IN THE CIRCUIT COURT OF THE 20TH
JUDICIAL CIRCUIT IN AND FOR LEE
COUNTY, FLORIDA

MBVW REALTY CORPORATION, a CASE NO.
foreign corporation,

Plaintiff,

COMPLAINT

vs.

MATTHEW H. CALDWELL, as Property
Appraiser of Lee County, Florida; NOELLE
BRANNING, as Tax Collector of Lee
County, Florida; and JIM ZINGALE, as
Executive Director of the State of Florida
Department of Revenue,

Defendants.

Plaintiff, MBVW Realty Corporation (“Taxpayer”), sues Defendants, Matthew H. Caldwell, as Property Appraiser of Lee County, Florida (“Property Appraiser”), Noelle Branning, as Tax Collector of Lee County, Florida (“Tax Collector”), and Jim Zingale, as Executive Director of the State of Florida, Department of Revenue (“Department”) (collectively “Defendants”) and alleges:

1. This is an action for statutory relief. This Court has jurisdiction pursuant to *Florida Statutes* §§ 194.036 and 194.171. Venue is proper in Lee County as the subject property, as described below, and the Property Appraiser are located in Lee County, Florida.
2. Taxpayer is a foreign corporation authorized to conduct business in Lee County, Florida.
3. Property Appraiser is the duly elected Property Appraiser of Lee County, Florida. He is charged with the responsibility of discharging the duties of said office and is named as a party in accordance with *Florida Statutes* §194.181(2).

4. Tax Collector is the duly elected and acting Tax Collector for Lee County, Florida, and is obligated to discharge the duties of said office. Tax Collector is named as a party in accordance with *Florida Statutes §194.181(3)*.

5. Department is named as a defendant to this action as mandated by *Florida Statutes §194.181(5)*, because the tax assessment is also being contested on the grounds that it is contrary to the laws and Constitution of the State of Florida.

6. Taxpayer was the owner and the party responsible under the law for payment of 2024 *ad valorem* taxes for the real property located in Lee County, Florida assessed under Parcel ID Number 31-44-25-P4-00400.0060 (the “First Parcel”) and 31-44-25-P4-00400.0090 (the “Second Parcel”).

7. Property Appraiser certified the 2024 assessments of the First Parcel and the Second Parcel. Such assessments are in excess of the just value of the First Parcel and the Second Parcel in violation of Florida Statutes, including §193.011, and Article VII, Section 4 of the Florida Constitution.

8. Property Appraiser’s assessment of the First Parcel and the Second Parcel are arbitrarily based on appraisal practices which are not professionally accepted appraisal practices nor acceptable mass appraisal standards within Lee County.

9. Taxpayer has paid the taxes on the First Parcel and Second Parcel as required under *Fla. Stat. §194.171(3) and (4)*. Evidence of said payment is attached as Exhibits “A” and “B,” respectively.

10. Taxpayer will be irreparably damaged if Defendants are permitted to keep the collection of the full tax on the First Parcel and the Second Parcel based on the Property Appraiser’s assessments.

11. Taxpayer has complied with all conditions precedent to the maintenance of this

lawsuit, and has timely brought this action.

12. Defendants are liable for payment of all taxable costs pursuant to *Florida Statutes §194.192(1)*.

WHEREFORE, Taxpayer demands judgment against the Defendants as follows:

(i) Establishing the just value of the First Parcel and Second Parcel and directing such adjustments between the Parties as may be necessary in connection therewith or directing the Property Appraiser to reassess the First Parcel and Second Parcel for the 2024 tax year in compliance with Florida law;

(ii) Recalculating the taxes that should have been paid based on an assessment equal to the First Parcel's just value and the Second Parcel's just value, and ordering a refund to the Taxpayer of the excess amounts paid;

(iii) Awarding costs in favor of Taxpayer pursuant to *Fla. Stat. §194.192*; and

(iv) Granting such other and further relief as this Court deems just and proper.

DESIGNATION OF SERVICE E-MAIL ADDRESS

Pursuant to *Fla. R. Civ. P. 1.080* and *Fla. R. Jud. Admin. 2.516*, undersigned counsel's designation of the primary e-mail address for service of all papers and pleadings filed in this action is as follows:

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