

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

NX PORT ORANGE OWNER, LLC,
a foreign limited liability company,

Plaintiff,

Case No.: 2025-10913-CICI

vs.

Division: 31

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

Defendants.

AMENDED COMPLAINT

Plaintiff, NX PORT ORANGE OWNER, LLC, a Florida limited liability company, 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 ad valorem tax assessments 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 Delaware limited liability company.
3. Appraiser is sued herein in his official capacity pursuant to section 194.181(2), Florida Statutes.

4. Collector is sued herein in his official capacity pursuant to section 194.181(3), Florida Statutes.

5. Defendant Zingale is sued in his official capacity as Executive Director of the Florida Department of Revenue pursuant to section 194.181(5), Florida Statutes.

6. Plaintiff is the owner of certain real property located in Volusia County, Florida and identified by Appraiser as Parcel No. 633209000010 and Alternate Key No. 8022437 hereinafter referred to as the "Subject Property."

7. Plaintiff has paid the taxes which have been assessed in full, pursuant to section 194.171(3)(4), Florida Statutes. A copy of the receipt is attached hereto as Plaintiff's Exhibit "A."

8. Plaintiff has performed all conditions precedent which are required to be performed by Plaintiff in establishing its right to bring this action. Specifically, this action has been filed within the time period prescribed by section 194.171(2), Florida Statutes.

9. The Subject Property was formerly a portion of parcel 633200000010.

10. For tax year 2023, Appraiser divided parcel 633200000010 into two new parcels. For tax year 2022, parcel 633200000010 consisted of 18.72 total acres. The 13 acre upland portion was assessed at \$5.50 per square foot. The 5.72 acre "wasteland" portion was assessed at \$500 per acre. The total just value was \$1,560,130. A true and correct copy of Appraiser's 2022 property record card is attached hereto as Exhibit "B."

11. The Subject Property was designated parcel 633209000010 and assigned a just and assessed value of \$7,017,518.

12. Appraiser re-designated 48,008 square feet of excess land as parcel 633209000020 (the "Divided Property"), assessing it in the amount of \$5.00 per square foot for a total of \$240,040. A true and correct copy of Appraiser's property record card for parcel 633209000020 is attached hereto as Exhibit "C."

13. Appraiser's division of parcel 633200000010 in 2023 into two separate parcels did not have the effect of increasing the market value of either the Subject Property or the Divided Property.

14. Nonetheless, Appraiser increased the assessed value of the Subject Property from \$7,017,518 to \$13,134,373 for tax year 2024, contrary to section 193.1555(3), Florida Statutes.

15. Under the circumstances, the subject property's assessed value should not have increased more than 10% in 2024, as compared to 2023.

16. The Subject Property's assessed value for tax year 2024 should have been no greater than \$7,719,270.

17. Appraiser's assessed value for the Subject Property in 2024 in the amount of \$13,134,373 violates section 193.1555(3), Florida Statutes.

WHEREFORE, Plaintiff demands that this Court take jurisdiction over this cause and the parties hereto; enter an order setting aside the assessed value on the Subject Property as unlawful; establish the proper assessed value for the Subject Property in accordance with the section 193.1555, 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 its 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.

/s/ Robert E. V. Kelley, Jr.

Robert E. V. Kelley, Jr.

Florida Bar No. 451230

HILL, WARD & HENDERSON, P.A.

101 E. Kennedy Boulevard, Suite 3700

Tampa, FL 33602

rob.kelley@hwhlaw.com

relitrevk@hwhlaw.com

(813) 221-3900

Attorneys for Plaintiff