

IN THE CIRCUIT COURT OF THE TENTH JUDICIAL CIRCUIT
IN AND FOR POLK COUNTY, FLORIDA
CIVIL DIVISION

ORANGE COGENERATION LIMITED
PARTNERSHIP, a foreign limited partnership,

Plaintiff,

Case No.: 2025-CA-001763

vs.

Division:

NEIL COMBEE, as Property Appraiser;
JOE G. TEDDER, as Tax Collector and
JIM ZINGALE, as the Executive Director
of the Florida Department of Revenue,

Defendants.

COMPLAINT

Plaintiff, ORANGE COGENERATION LIMITED PARTNERSHIP, a foreign limited partnership, sues Defendants, NEIL COMBEE, as Property Appraiser ("Appraiser"), JOE G. TEDDER 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 Delaware limited partnership.
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 tangible personal property located in Polk County, Florida and identified by Appraiser as Parcel No. **32-020252**, hereinafter referred to as the "Subject Property."

7. Appraiser estimated the Subject Property's just and assessed values for ad valorem purposes in the amount of **\$13,129,046**, hereinafter, the "assessment."

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

10. Appraiser failed to comply with section 193.011, Florida Statutes, and professionally accepted appraisal practices in assessing the Subject Property.

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 appraisal methodology to be used in assessing the Subject Property; establish the proper just and assessed values for the Subject Property in accordance with the Constitution of the State of Florida and section 193.011, Florida Statutes and professionally accepted appraisal practices; direct the Collector to cancel the original bills and issue new tax bills in said reassessed amounts; 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/ Patrick J. Risch

Patrick J. Risch

Florida Bar No. 0165603

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