

IN THE CIRCUIT COURT, FOURTH  
JUDICIAL CIRCUIT, IN AND FOR  
DUVAL COUNTY, FLORIDA

CASE NO.: 2020-CA-2123  
DIVISION: CV-F

RCM ACQUISITION, LLC,

Plaintiff,

v.

JERRY HOLLAND, as Property  
Appraiser for Duval County, Florida;  
JIM OVERTON, as Tax Collector of  
Duval County, Florida; and JIM  
ZINGALE, as Executive Director of  
the Department of Revenue of the  
State of Florida,

Defendants.

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**AMENDED COMPLAINT**

Plaintiff, RCM ACQUISITION, LLC (hereinafter "Plaintiff"), sues Defendants, JERRY HOLLAND, as Property Appraiser for Duval County, Florida; JIM OVERTON, as Tax Collector of Duval County, Florida; and JIM ZINGALE, as Executive Director of the Department of Revenue of the State of Florida, and states:

1. This is an action to contest the 2019 ad valorem property tax assessment of real property owned by Plaintiff in Duval County, Florida, all taxes based on that assessment, for injunctive relief, and to seek a refund of taxes overpaid as a consequence of the assessment.

2. This Court is vested with jurisdiction over this action pursuant to Chapter 194, Florida Statutes (2021).

3. Plaintiff owns real property located at 12900 Broxton Bay Drive, Jacksonville, Duval County, Florida, being more particularly described within Exhibit "A" and having parcel identification number 106609-5226 (the "Development").

4. The Development is a multi-family residential development known as the Broxton Bay Apartment Complex and consists of fourteen apartment buildings, free-standing garages, a clubhouse/leasing office and related infrastructure.

5. Defendant Jerry Holland is the Property Appraiser for Duval County (hereinafter, the "Property Appraiser") and is a necessary party under § 194.181(2), Florida Statutes (2021).

6. Defendant Jim Overton is the Tax Collector for Duval County, Florida (hereinafter, the "Tax Collector") and is a necessary party under § 194.181(3), Florida Statutes (2021).

7. Defendant Jim Zingale is the Executive Director of the Department of Revenue, State of Florida, and is a necessary party under § 194.181(5), Florida Statutes (2021).

8. Plaintiff acquired title to the Development on November 6, 2014 by that certain Special Warranty Deed recorded November 10, 2014 as instrument number 2014255446 in Official Records Book 16973, Page 935, Public Records of Duval County, Florida.

9. The Development was vacant land when Plaintiff purchased it. In accordance with § 193.1555(5)(b), Florida Statutes (2021), the Property Appraiser set the assessed value of the land at \$2,054,940 on January 1, 2015.

10. On January 1, 2018, Plaintiff had completed some, but not all of the apartment buildings within the Development.

11. When the Property Appraiser prepared the 2018 tax roll, ten of the fifteen buildings (building nos. 1, 2, 3, 4, 5, 11, 12, 13, 14, and 15) were added to the tax roll

(collectively, the “2018 Completed Buildings”). The incomplete buildings (building nos. 6 through 10) had a just valuation of \$0.00 since construction of those buildings was not yet complete and the certificates of occupancy had not yet been issued. The following chart summarizes the tax roll for the Development for tax year 2018:

<b>Bldg.</b>	<b>Description</b>	<b>2018 Tax Value</b>
1	24 unit apartment bldg. + garages	\$1,587,017
2	24 unit apartment bldg. + garages	\$1,732,847
3	24 unit apartment bldg. + garages	\$1,596,052
4	24 unit apartment bldg.	\$1,663,313
5	24 unit apartment bldg.	\$1,483,075
6	Not completed	0
7	Not completed	0
8	Not completed	0
9	Not completed	0
10	Not completed	0
11	24 unit apartment bldg.	\$1,517,483
12	24 unit apartment bldg.	\$1,663,313
13	24 unit apartment bldg.	\$917,294
14	24 unit apartment bldg.	\$1,517,483
15	Clubhouse and leasing office	\$ 454,569
	Subtotal:	\$14,132,446
	Extra Feature Value:	\$ 1,347,096
	Total Market Land Value	\$ 2,825,542
	Taxable Value:	\$18,305,084

12. Defendant Property Appraiser assessed the Development for 2018 at \$18,305,084 and issued a tax bill showing the assessment of the Development and demanding payment of the \$329,914.35 ad valorem taxes shown therein based upon the assessment.

13. On January 1, 2019, Plaintiff had completed construction of the remaining five buildings (building nos. 6 through 10) within the Development (collectively, the “2019 Completed Buildings”) and received the final certificates of occupancy.

14. The Property Appraiser added the 2019 Completed Buildings to the tax roll for 2019. Each of the separate, fifteen buildings (being the 2018 Completed Buildings and the 2019 Completed Buildings) were scored and valued on separate tax cards that include extensive detail

as to square footage, unit counts, types of improvements, date of construction, etc. for each building. The following summarizes the tax roll for the year 2019.

Bldg.	Description	2019 Tax Value
1	24 unit apartment bldg. + garages	\$ 2,818,822
2	24 unit apartment bldg. + garages	\$ 3,112,817
3	24 unit apartment bldg. + garages	\$ 2,834,871
4	24 unit apartment bldg.	\$ 2,987,909
5	24 unit apartment bldg.	\$ 2,634,202
6	24 unit apartment bldg.	\$ 2,984,179
7	24 unit apartment bldg.	\$ 2,933,312
8	24 unit apartment bldg.	\$ 2,615,456
9	24 unit apartment bldg.	\$ 2,660,810
10	24 unit apartment bldg.	\$ 2,660,810
11	24 unit apartment bldg.	\$ 2,695,317
12	24 unit apartment bldg.	\$ 2,987,909
13	24 unit apartment bldg.	\$ 1,646,936
14	24 unit apartment bldg.	\$ 2,695,317
15	Clubhouse and leasing office	\$ 814,246
	Subtotal:	\$39,082,913
	Extra Feature Value:	\$ 1,906,369
	Total Market Land Value	\$ 2,825,542
	Unspecified Added Factor:	\$ 3,062,276
	Taxable Value:	\$46,877,100

15. Defendant Property Appraiser assessed the Development for 2019 at \$46,877,100 and issued a tax bill showing the assessment of the Development and demanding payment of the \$837,473.45 ad valorem taxes shown therein based upon the assessment.

16. The 2019 assessed value of the Development was an increase of 254% from 2018. Such increase violates Article VII, Section 4(h)(1), Florida Constitution, and § 193.1555, Florida Statutes (2021), which caps the annual increase on the assessed values for certain non-residential property at 10% per year.

17. Completion of construction of the 2019 Completed Buildings between January 1, 2018 to January 1, 2019 does not constitute a “qualifying improvement” under § 193.1555(5)(a), Florida Statutes (2021), which would render the constitutional and statutory 10% cap ineffective as to the value of the 2018 Completed Buildings, thus allowing the Property Appraiser to

reevaluate the value of the buildings without regard to the cap. In calculating the assessed value of the overall Development, the Property Appraiser valued each building as a separate improvement to provide the overall assessed value of the Development which was comprised of the building value, extra feature value, and total market land value.

18. Excluding the values of the 2019 Completed Buildings, extra features value and total market land values from the 2019 taxable value calculation for purposes of testing against the ten percent (10%) cap, results in a total of \$25,228,346 which is 179% of the 2018 taxable value and exceeds the statutory and constitutional cap. Accordingly, the 2019 taxable value as to 2018 Completed Buildings is unlawful, and must be quashed.

19. There are no reported cases which interpret and apply the provisions of § 193.1555(5)(a), Florida Statutes (2021), under this factual scenario. Plaintiff asks the Court to exercise its adjudicatory power to find that the “qualifying improvement” exception of § 193.1555 does not apply to previously completed buildings within the same real estate parcel identification number to evade the 10% cap on increase in valuation.

20. Plaintiff maintains that the assessed value of the 2018 Completed Buildings should have been no more than \$15,545,690.60 (instead of \$25,228,346) in 2019, no more than \$15,752,458.60 (instead of \$25,435,114) in 2020, and no more than \$16,998,109.60 (instead of \$26,680,765) in 2021. Plaintiff files this suit contesting the assessment of this property by the Property Appraiser and the 2019, 2020 and 2021 taxes based thereon levied by the Tax Collector.

21. This suit has been filed within sixty (60) days from the date a decision was rendered concerning the assessment by the Value Adjustment Board.

22. As required by provisions of § 194.171(3), Florida Statutes (2021), Plaintiff has paid the Tax Collector all amounts of the taxes which have been demanded by the Tax Collector. These amounts are \$807,928.18 for 2019, \$805,362.44 for 2020, and \$858,857.86 for 2021. The receipt for such payment, issued by the Tax Collector, is attached hereto as Exhibit "B".

23. All of the taxes due on the property at issue for prior years have been paid.

24. The Defendant Property Appraiser has assessed and placed a valuation on Plaintiff's property far in excess of just value and in violation of Article VII, Section 4, of the Constitution of the State of Florida. Said assessment and valuation by the Property Appraiser are illegal and excessive.

25. The Defendant Property Appraiser has failed to follow the statutory requirements of § 193.1555, Florida Statutes (2021), and has failed to assess and value Plaintiff's property in accordance with the facts set forth therein.

**WHEREFORE**, Plaintiff prays:

a. That this Court take jurisdiction of this cause and the subject matter thereof pursuant to the provisions of § 194.171, Florida Statutes (2021).

b. That this Court find and determine that the assessment and valuation placed upon Plaintiff's property as described herein are illegal and excessive and in excess of just value as required by Article VII, Section 4, of the Constitution of the State of Florida.

c. That this Court find and determine that the Defendant Property Appraiser failed to comply with the laws of Florida in establishing the assessment and valuation of Plaintiff's property and that Plaintiff be required to pay taxes based only on the valuation established by Plaintiff.

d. That this Court find and determine that the just value of Plaintiff's Development for 2019 should have been no more than \$29,400,257.60.

e. That this Court find and determine that no taxes based upon a valuation in excess of \$29,400,257.60 for 2019 is owing on Plaintiff's property, and that any taxes certified to the Tax Collector to be due and owing based upon valuation in excess of such amount, is illegal, excessive and void.

f. That this Court issue a mandatory injunction against the Property Appraiser requiring him to reduce the assessment of Plaintiff's property to a sum which this Court finds to be just value.

g. That this Court issue an injunction requiring Defendants to refund to Plaintiff the amount of taxes paid in excess of those taxes due on the assessment which exceeds just value for the tax payments made in 2019, 2020 and 2021.

h. That this Court grant such other relief as it may deem just and proper, including the assessment of costs.

Dated this \_\_\_\_ day of May, 2022.

**ROGERS TOWERS, P.A.**

By: /s/ James M. Riley  
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**ATTORNEYS FOR PLAINTIFF**

**Exhibit "A"**

Legal Description of 12900 Broxton Bay Drive, Jacksonville, Duval County, Florida  
(Duval County Parcel Identification Number 106609-5226)