

IN THE CIRCUIT COURT OF THE 14<sup>TH</sup> JUDICIAL CIRCUIT  
IN AND FOR BAY COUNTY, FLORIDA  
CIVIL DIVISION

SPRINGFIELD CROSSINGS LLC,  
a Florida Limited Liability Company

Plaintiff,

CASE NO. 24001039CA

vs.

DAN SOWELL, as Property Appraiser of  
Bay County, Florida; CHUCK PERDUE,  
as Tax Collector of Bay County, Florida;  
and JIM ZINGALE, as Executive Director  
of the State of Florida Department of  
Revenue,

Defendants.

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**COMPLAINT**

Plaintiff, SPRINGFIELD CROSSINGS LLC (“Taxpayer”), sues Defendants, Dan Sowell, as Property Appraiser of Bay County, Florida (“Property Appraiser”), Chuck Perdue, as Tax Collector of Bay 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 contesting the ad valorem tax assessment for 2024.
2. This Court has jurisdiction pursuant to *Florida Statutes* §§ 194.036 and 194.171, and article V, sections 5 and 20 of the Florida Constitution.

3. The venue is proper in Bay County, pursuant to *Florida Statutes § 194.171(1)*, as the subject property, as described below, and the Property Appraiser are located in Bay County, Florida.
4. Taxpayer is a Florida limited liability company authorized and conducting business in Bay County, Florida.
5. Property Appraiser is the duly elected Property Appraiser of Bay County Florida. Property Appraiser 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)*. Property Appraiser is sued in his official capacity and not personally.
6. Tax Collector is the duly authorized tax collector of Bay County, Florida. Tax Collector 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(3)*. Tax Collector is sued in his official capacity and not personally.
7. Department is named as a defendant to this action as mandated by *Florida Statutes § 194.181(5)*. Department is sued in his official capacity and not personally.
8. Taxpayer is the owner and the party responsible under the law for payment of ad valorem taxes for the real Property located in Bay County, Florida assessed under:

| SITE ADDRESS<br>("the Property")        | ID #          |
|---|---------------|
| 8 <sup>th</sup> St E, Panama City 32401 | 15384-000-000 |

9. The assessed value of the Property for 2024 ("Assessments") are as follows:

| SITE ADDRESS                            | ID #          | ASSESSED<br>TAXABLE<br>VALUE | ASSESSED<br>MARKET<br>VALUE |
|---|---------------|------------------------------|-----------------------------|
| 8 <sup>th</sup> St E, Panama City 32401 | 15384-000-000 | \$5,221,915                  | \$11,542,708                |

10. The Property is used as affordable housing.
11. The Property is subject to low-income housing tax credits from the Florida Housing Finance Corporation.
12. This action has been timely filed.
13. All conditions precedent to the filing of this suit have been satisfied.
14. The 2024 property assessments were certified on October 4, 2024.
15. The assessments are in excess of the Property just value, in violation of Florida Statutes, including § 193.011, and in violation of Article VII, Section 4 of the Florida Constitution.
16. Property Appraiser's assessments of the Property are arbitrarily based on appraisal practices which are not professionally accepted appraisal practices nor acceptable mass appraisal standards within Bay County.
17. Property Appraiser's assessment fails to properly recognize the actual rental income of the Property as required by *Florida Statutes § 193.017*.
18. Taxpayer has mailed payment for the taxes on the Property as required under *Florida Statutes §194.171(3) and (4)*. Evidence of said payment is attached as Exhibit "A".
19. Taxpayer will be irreparably damaged if Defendants are permitted to keep the collection of the full tax based on the Property Appraiser's assessments.
20. 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 Property and directing such adjustments between the Parties as may be necessary in connection therewith or directing the Property Appraiser to reassess the Property for 2024 in compliance with Florida law;
- (ii) Recalculating the taxes that should have been paid based on an assessment equal to the Property's just value, and ordering a refund to the Taxpayer of the excess amounts paid;
- (iii) Awarding costs in favor of Taxpayer pursuant to Florida Statutes §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 his primary e-mail address for service of all papers and pleadings filed in this action is as follows:

Kenneth R. West: [ken.west@ryanlawyers.com](mailto:ken.west@ryanlawyers.com)

DATED this 29th day of November 2024.

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