

IN THE CIRCUIT COURT OF THE 3rd JUDICIAL CIRCUIT
IN AND FOR SUWANNEE COUNTY, FLORIDA
CIVIL DIVISION

SUWANNEE POINTE, LP,
a Florida Limited Partnership

Plaintiff,

CASE NO. 24-CA-250

vs.

RICKY GAMBLE, as Property Appraiser
of Suwannee County, Florida; SHARON
JORDAN, as Tax Collector of Suwannee
County, Florida; and JIM ZINGALE, as
Executive Director of the State of Florida
Department of Revenue,

Defendants.

COMPLAINT

Plaintiff, SUWANNEE POINTE, LP (“Taxpayer”), sues Defendants, Ricky Gamble, as Property Appraiser of Suwannee County, Florida (“Property Appraiser”), Sharon Jordan, as Tax Collector of Suwannee 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.

E-FILED
12-19-24

3. The venue is proper in Suwannee County, pursuant to *Florida Statutes § 194.171(1)*, as the subject property, as described below, and the Property Appraiser are located in Suwannee County, Florida.
4. Taxpayer is a Florida limited partnership authorized and conducting business in Suwannee County, Florida.
5. Property Appraiser is the duly elected Property Appraiser of Suwannee 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 an official capacity and not personally.
6. Tax Collector is the duly authorized tax collector of Suwannee 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 an 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 an 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 Suwannee County, Florida assessed under:

SITE ADDRESS ("the Property")	ID #
900 Silas Drive, Live Oak	27-02S-13E-08084-002007

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

SITE ADDRESS	ID #	ASSESSED TAXABLE VALUE	ASSESSED MARKET VALUE
900 Silas Drive, Live Oak	27-02S-13E-08084-002007	\$3,108,736	\$3,108,736

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. The property is subject to rent restrictions.
13. This action has been timely filed.
14. All conditions precedent to the filing of this suit have been satisfied.
15. The Value Adjustment Board issued its Final Decision on the Property on November 5, 2024.
16. 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.
17. 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 Suwannee County.
18. Property Appraiser's assessment fails to properly recognize the actual rental income of the Property as required by *Florida Statutes* § 193.017.
19. Taxpayer has made 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".

20. Taxpayer will be irreparably damaged if Defendants are permitted to keep the collection of the full tax based on the Property Appraiser's assessments.

21. 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

DATED this 19th day of December 2024.

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