

IN THE CIRCUIT COURT OF THE THIRTEENTH JUDICIAL CIRCUIT
IN AND FOR HILLSBOROUGH COUNTY, FLORIDA
CIVIL DIVISION

TAMPA LIFE PLAN VILLAGE, INC.,
a Florida not-for-profit corporation,
and ROSEMAWR MANAGEMENT
LLC, a foreign limited liability company,
as designee of UMB Bank, N.A., as Trustee,
a foreign corporation,

Plaintiffs,

Case No: 24-CA-009590

v.

Division: G

BOB HENRIQUEZ, as Property Appraiser;
NANCY C. MILLAN, as Tax Collector; and
JIM ZINGALE as the Executive Director
of the Florida Department of Revenue,

Defendants.

COMPLAINT

Plaintiffs, TAMPA LIFE PLAN VILLAGE, INC., etc., a Florida not-for-profit corporation ("TAMPA LIFE PLAN") and ROSEMAWR MANAGEMENT, LLC, a foreign limited liability company, as designee of UMB Bank, N.A., a foreign corporation ("UMB"), contract vendee, sue Defendants, BOB HENRIQUEZ as Property Appraiser ("Appraiser"), NANCY C. MILLAN 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, section 5 and 20 of the Florida Constitution.

2. Plaintiff TAMPA LIFE PLAN is a Florida non-for-profit corporation.
3. Plaintiff ROSEMAWR is a Delaware limited liability company.
4. Appraiser is sued herein in his official capacity pursuant to section 194.181(2), Florida Statutes.
5. Collector is sued herein in her official capacity pursuant to section 194.181(3), Florida Statutes.
6. 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.
7. The real property forming the basis of this action comprises some 508 separate tax folios as set forth more fully on the attached Exhibit "A" (henceforth, the "Subject Property"). The Subject Property is a former senior care facility which operated as Unisen Senior Living.
8. Plaintiff Tampa Life Plan is the legal title holder of the Subject Property and currently a debtor-in-possession of the Subject Property.
9. UMB is the master trustee of certain bond series, pre-petition lender and debtor-in-possession lender to Tampa Life Plan. UMB or its designee, as buyer, is also the successful bidder for the Subject Property pursuant to that certain November 26, 2024 Order Approving Asset Purchase Agreement ("APA") for the Subject Property by the United States Bankruptcy Court for the Middle District of Florida, In re: Tamp Life Plan Village, Inc., Debtor, Case Number 8:24-bk-01885-RCT (the "Order").
10. Pursuant to the Order and APA, UMB or its designee, as buyer, is responsible for the payment of ad valorem taxes assessed against the Subject Property.

Further, UMB has designated ROSEMAWR as its contract assignee to complete the purchase of the Subject Property at a later date.

11. Appraiser estimated the just and assessed value of the Subject Property for ad valorem purposes as follows:

SEE ATTACHED EXHIBIT "A"

hereinafter, the "assessments."

12. Plaintiff ROSEMAWR, pursuant to section to section 194.171(3)(4), Florida Statutes, has paid a good faith estimate of taxes which it believes to be lawfully due and owing. A copy of the receipt is attached hereto as Plaintiff's Exhibit "B."

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

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

15. The assessments do not represent the just value of the Subject Property as of the lien date because they exceed the market value and therefore violate article VII, section 4 of the Florida Constitution.

WHEREFORE, Plaintiffs demand that this Court take jurisdiction over this cause and the parties hereto; enter an order setting aside the assessments on the Subject Property as excessive; determine the appropriate appraisal methodology to be used in assessing the Subject Property; establish the proper assessments of 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 Plaintiffs their 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.

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