

**IN THE CIRCUIT COURT OF THE TWELFTH JUDICIAL CIRCUIT,
IN AND FOR DESOTO COUNTY, FLORIDA**

ALLIED RECYCLING INC.,

Plaintiff,

v.

CASE No. 2015-CA-256

**NEWT KEEN, as Property Appraiser of Desoto
County, Florida, KATHRYN HILL, as Tax Collector
of Desoto County, Florida, and MARSHALL
STRANBURG, as Executive Director of the Florida
Department of Revenue,**

Defendants.

COMPLAINT

Plaintiff, Allied Recycling Inc., a Florida Corporation, sues Defendants, Newt Keen, as Property Appraiser of Desoto County, Florida, Kathryn Hill, as Tax Collector of Desoto County, Florida, and Marshall Stranburg, as Executive Director of the Florida Department of Revenue, and alleges:

1. This is an action by Plaintiff to contest the tangible personal property assessment for the year 2014, for its tangible personal property located in Desoto County, Florida. This Court has jurisdiction pursuant to Chapter 194, Florida Statutes, and Article V of the Florida Constitution.

2. Plaintiff is a Florida Corporation and is the owner of certain tangible personal property located in Desoto County, Florida, identified by property ID No. 00580-000. Plaintiff is responsible for payment of taxes on the subject tangible personal property. The property is located at 2347 SW Highway 17 in Arcadia, Florida.

3. Defendant Keen is sued in his official capacity as the Property Appraiser of Desoto County, Florida, and is a necessary party pursuant to Section 194.181(2), Florida Statutes.

4. Defendant Hill is sued in her official capacity as the Tax Collector of Desoto County, Florida, and is a necessary part pursuant to Section 194.181(3), Florida Statutes.

5. Defendant Stranburg is sued in his official capacity as the Executive Director of the Florida Department of Revenue and is a necessary party pursuant to Section 194.181(5), Florida Statutes.

6. The subject tangible personal property consists of machinery and equipment relative to Plaintiff's operation of a large metal recycling shredder facility in Desoto County.

7. The Property Appraiser estimated the subject tangible personal property's taxable value to be \$10,000,000 and its assessed value to be \$9,975,000 ("Assessment"), far in excess of its true, just value. See Exhibit A attached and incorporated herein.

8. Plaintiff filed a petition contesting the assessment with the 2014 Desoto County Value Adjustment Board and on or about March 25, 2015, the Board rendered its decision. This suit is timely filed pursuant to Section 194.171(2), Florida Statutes. See Exhibit B attached hereto.

9. Plaintiff has paid the taxes it admits in good faith to be owing, pursuant to Section 194.171(3), Florida Statutes. A copy of the receipt is attached and incorporated herein as Exhibit C.

10. Plaintiff has met all other conditions precedent which are required to establish its right to bring this suit.

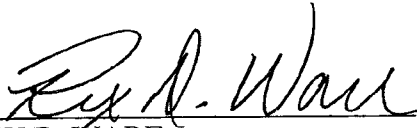
11. The Property Appraiser failed to comply with Section 193.011, Florida Statutes, and professionally accepted appraisal practices in assessing the subject tangible personal property.

12. In light of all of the information available, the Property Appraiser unlawfully estimated the value of the subject tangible personal property or otherwise used an assessment methodology not authorized by Florida law.

13. The assessment at issue far exceeds the market value of the tangible personal property as of the date of assessment, in violation of article VII, Section 1(a) and Section 4 of the Florida Constitution.

WHEREFORE, Plaintiff demands that this Court take jurisdiction over this cause and the parties hereto and enter order setting aside the assessment of the subject tangible personal property; establishing the proper assessment of the subject property in accordance with the Constitution of this State, Section 193.011, Florida Statutes, and professionally accepted appraisal practices; ordering the Tax Collector to cancel the original tax bill and any subsequent thereto and issue a new tax bill and refund any amounts overpaid and awarding Plaintiff its costs incurred in bringing this action pursuant to Section 194.192, Florida Statutes, and such other relief that this Court deems just.

DATED: 5/22/15



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