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IN THE CIRCUIT COURT OF THE 5TH
JUDICIAL CIRCUIT, IN AND FOR LAKE
COUNTY, FLORIDA

CASE NO.:

MEDALLION HOME AT MT DORA, LLC.,

Plaintiff(s),

vs.

CAREY BAKER, as Property Appraiser for Lake
County, Florida; DAVID JORDAN, as Tax Collector
for Lake County, Florida; and JIM ZINGALE, as
Executive Director of the State of Florida, Department
of Revenue,

Defendant(s).

_____ /

COMPLAINT

Plaintiff, Medallion Home at Mt Dora, LLC., ("Medallion"), hereby sues the
defendants, Carey Baker, in his capacity as Property Appraiser for Lake County, Florida
("Property Appraiser"); David Jordan, in his capacity as Tax Collector for Lake County,
Florida ("Tax Collector"); and Jim Zingale, in his capacity as Executive Director of the
State of Florida, Department of Revenue ("FDOR Director") (collectively, "Defendants")
and alleges:

PARTIES, JURISDICTION, AND VENUE

1. This is an action to challenge the Property Appraiser's appraisal based on
a denial of an agricultural tax classification on Medallion's real property for the tax year
2019.
2. This court has original jurisdiction pursuant to Section 194.171(1).

3. Venue is proper in Lake County, Florida, pursuant to Section 194.171(1), as the property that is the subject matter of this lawsuit is located in Lake County.

4. Plaintiff Medallion is a Florida limited liability company with a principal place of business in Lake County, Florida.

5. Medallion is the owner of and taxpayer for Parcel 16-19-27-0003-000-00500/Alternate Key 1444284 ("the Property").

6. Defendant Property Appraiser is the property appraiser for Lake County, Florida, a political subdivision of the State of Florida, whose office is located in Tavares, Lake County, Florida. Property Appraiser is a mandatory defendant to this action pursuant to Section 194.181(2), Fla. Stat.

7. Defendant Tax Collector, as tax collector for Lake County, Florida, is a mandatory defendant to this action pursuant to Section 194.181(3) Fla. Stat.

8. Defendant FDOR Director, as Executive Director of the State of Florida, Department of Revenue, is a proper party pursuant to Section 194.181 as this action challenges the assessment as in excess of just or market value.

9. This action has been timely filed within sixty (60) days of the date the value adjustment board rendered its decision concerning the assessment, as required by Section 194.171(2), Fla. Stat.

10. All other conditions precedent to bringing this action have occurred.

FACTUAL BACKGROUND

11. Medallion is the owner of and taxpayer for Parcel 16-19-27-0003-000-00500/Alternate Key 1444284 ("the Property"), which comprises approximately 27 acres of land.

12. Medallion is also the owner of and taxpayer for adjoining Parcel 16-19-27-0002-000-03000/Alternate Key 3906864 (Alternate Key 3906864). As of January 1, 2019, Alternate Key 3906864 comprised approximately 106 acres of property.¹

The Common Tree Farm

13. The two parcels have together been the site of a single tree farm ("the "Tree Farm") since 2015.

14. Specifically, in 2015, Forest Environmental Solutions LLC planted a total of 74,000 2nd generation bare-root slash pines on the undeveloped southern parcels, including nearly the entirety of the Property and the adjoining Alternate Key 3906864. Medallion was also provided a Forest Management Plan for the new pine plantings, which remains Medallion's management plan to this day.

15. For the years 2016 and 2017, each parcel received agricultural classifications and valuations from the Property Appraiser.

16. For 2018, the Property Appraiser issued an Automatic Agricultural Renewal for Alternate Key 3906864.

17. Medallion transferred ownership of the Property in 2017. Following that transfer of ownership, a new agricultural classification application had to be submitted for the Property in 2018. Following a dispute over the Property Appraiser's resultant valuation and the filing of a VAB Petition, the Property Appraiser's ultimate valuation reflected the fact that the majority of the Property remained part of the active Tree Farm.

18. By the end of 2018, both parcels were thus appraised as the common Tree Farm.

¹ In the past several weeks, the Phase 3D Plat was recorded by the City of Mount Dora. The 36.67 acres of that plat included approximately 10 of the westernmost acres of Alternate Key 3906864.

19. As of January 1, 2019, both parcels continued as a single common Tree Farm, with no land development underway.

VAB Petition 2019-2

20. Medallion reacquired ownership of the Property in September 2018. As a result, Medallion needed to submit a new application for the Tree Farm's continuing agricultural use for 2019.

21. On May 13, 2019, the Property Appraiser denied the agricultural use exemption for the Property, asserting that development work was ongoing as of April 1, 2019.

22. Medallion filed VAB Petition 2019-2 on October 17, 2019 to challenge the denial of the use classification for the Property, pointing out that the Phase 3D development of the Property had not begun until well after January 1, 2019, the date on which the taxable status of property is determined under Florida law.

23. At issue in Petition 2019-2 is the status of the Tree Farm as of January 1, 2019.

24. The Special Magistrate heard Petition 2019-2 on November 4, 2019, and entered his Recommended Decision on December 4, 2019.

25. Despite the undisputed evidence that the agricultural use of the Property had continued uninterrupted through January 1, 2019, the Special Magistrate's Recommended Decision concluded that Medallion "did not prove that the Property was used for bona fide agricultural purposes" and recommended that the Property Appraiser's denial of the agricultural exemption be upheld.

26. Rather than looking to the Property's use as of January 1, 2019 as required by Florida law, the Special Magistrate relied exclusively on the Property Appraiser's determination regarding the use of the Property as of April 1, 2019 and July 23, 2019.

27. Medallion filed its Objections to Recommended Decision of Special Magistrate with the Value Adjustment Board on December 4, 2019, arguing that it was entitled to the agricultural exemption because as of January 1, 2019 the Property remained timberland and one common tree farm, which uses had supported the agricultural use exemption for the property for the three (3) preceding years.

28. The Value Adjustment Board nevertheless voted to uphold the Special Magistrate's recommendation on December 13, 2019.

29. Medallion has thus exhausted its administrative remedies prior to bringing this action.

ACTION TO CONTEST TAX ASSESSMENT

30. The Property Appraiser failed to properly consider the statutory factors under 193.461, Fla. Stat., and the Florida Constitution in denying Medallion an agricultural exemption for the Property for the tax year 2019.

31. The Property Appraiser failed to confine his assessment to the actual use of the Property on January 1, 2019.

32. On January 1, 2019, the Property was being used primarily for bona fide agricultural purposes as a tree farm.

33. The Property Appraiser abused his discretion in denying Medallion the agricultural classification for the Property for tax year 2019 and assessing the Property at full valuation.

WHEREFORE, Plaintiff Medallion requests that the Court enter judgment in its favor against Defendants as follows:

- (a) Declare that Medallion is entitled to the agricultural classification and all benefits derived therefrom for the tax year 2019;
- (b) Declare the proper tax valuation for the Property;
- (c) Enjoin Defendants from assessing and taxing Medallion's property without the full benefit of the agricultural classification for the tax year 2019;
- (d) Require the Tax Collector to deliver amended tax bills to Medallion;
- (e) Order the Florida Department of Revenue to adjust the tax roll in accordance with the agricultural classification;
- (f) Require Defendants to disgorge any amounts improperly charged and paid by Medallion and direct that said funds be returned to Medallion; and
- (g) Award Medallion all taxable costs incurred in this action and such other further relief as the Court may deem just and proper.

DATED: February 6th, 2020

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