

IN THE CIRCUIT COURT OF THE 6TH
JUDICIAL CIRCUIT IN AND FOR
PINELLAS COUNTY, FLORIDA

WAL-MART STORES EAST LP, a
Delaware limited partnership,

CASE NO. 2020-002257-CI-15

Plaintiff,

AMENDED COMPLAINT

vs.

MIKE TWITTY, as Property Appraiser of
Pinellas County, Florida; CHARLES
W. THOMAS, as Tax Collector of Pinellas
County, Florida; and JIM ZINGALE, as
Executive Director of the State of Florida
Department of Revenue,

Defendants.

_____/

Plaintiff, Wal-Mart Stores East LP (“Taxpayer”), sues Defendants, Mike Twitty, as Property Appraiser of Pinellas County, Florida (“Property Appraiser”), Charles W. Thomas, as Tax Collector of Pinellas 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. This Court has jurisdiction pursuant to *Florida Statutes §§ 194.036 and 194.171*. Venue is proper in Pinellas County as the subject property, as described below, and the Property Appraiser, are located in Pinellas County, Florida.

2. Taxpayer is a Delaware limited partnership authorized to and conducting business in Pinellas County, Florida.

3. Property Appraiser is the duly elected Property Appraiser of Pinellas County, Florida. He 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)*.

4. Tax Collector is the duly elected and acting Tax Collector for Pinellas County, Florida, and is obligated to discharge the duties of said office. Tax Collector is named as a party in accordance with *Florida Statutes §194.181(3)*.

5. Department is named as a defendant to this action as mandated by *Florida Statutes §194.181(5)*, because the tax assessment is also being contested on the grounds that it is contrary to the laws and Constitution of the State of Florida.

6. Taxpayer was the owner and the party responsible under the law for payment of 2019 *ad valorem* taxes for the real property located in Pinellas County, Florida assessed under Parcel Number 31-27-16-00000-240-0100 (the "Property").

7. Property Appraiser certified the 2019 Property assessments. Such assessments are in excess of the Property's just value, in violation of *Florida Statutes*, including *§193.011*, and in violation of Article VII, Section 4 of the Florida Constitution.

8. 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 Pinellas County.

9. Taxpayer has paid the taxes on the Property as required under *Fla. Stat. §194.171(3) and (4)*. Evidence of said payment is attached as Exhibit "A".

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

11. Taxpayer has complied with all conditions precedent to the maintenance of this lawsuit, and has timely brought this action.

12. Defendants are liable for payment of all taxable costs pursuant to *Florida Statutes §194.192(1)*.

