

IN AND FOR THE CIRCUIT COURT OF THE FOURTEENTH JUDICIAL CIRCUIT
IN AND FOR GULF COUNTY, FLORIDA

THE ST. JOE COMPANY
a Florida corporation,
Plaintiff,

CASE NO.:

v.

MITCH BURKE, as Property Appraiser
for Gulf County, Florida;
SHIRLEY JENKINS, as Tax Collector for
Gulf County, Florida; and
FLORIDA DEPARTMENT OF REVENUE,
a state agency of the State of Florida.
Defendants

COMPLAINT

The Plaintiff, THE ST. JOE COMPANY ("the Taxpayer"), sues the Defendants and alleges:

1. This is an action for declaratory relief contesting the legality and validity of the 2022 assessments of real property located in Gulf County, Florida, and the taxes arising from those assessments.
2. This action is pursuant to Sections 26.012(2)(e), and 68.01, Chapter 86, and Parts II and III of Chapter 194, Florida Statutes (2022).¹
3. The Taxpayer is a Florida corporation currently authorized to do business in the state of Florida. It is the owner of, and the party responsible for payments of taxes on, the real property assessments and taxes being contested.

¹ All references to "Section" numbers are to the current (2022) Florida Statutes.

4. MITCH BURKE (“the Appraiser”) is the duly constituted and elected Property Appraiser of Gulf County, Florida, and this action is brought against him in that official capacity.

5. SHIRLEY JENKINS (“the Collector”) is the duly constituted and elected Tax Collector of Gulf County, Florida, and this action is brought against her in that official capacity.

6. FLORIDA DEPARTMENT OF REVENUE (“DOR”) is a collegial agency of the State of Florida. It is the state agency charged with oversight of the administration of ad valorem property taxes by county property appraisers and tax collectors. It is named as a party only in that supervisory role. Service is affected on this agency by serving a copy of the Complaint on the Agency Clerk.

7. The real property, which is the subject of this action, is located in Gulf County. It is an active timber operation including nearly 177.3 acres under cultivation and nearly 137.7 acres of submerged lands.

8. The property at issue is identified by the Appraiser on the 2022 real property tax roll as parcel numbers: 06224-000R and 06228-000R. He has assessed them as nonagricultural for \$3,004,780 and \$4,800,730, respectively.

9. The Taxpayer timely filed an application, in 2019, to classify the property as agricultural, as provided for in section 193.461, Florida Statutes, which the Appraiser denied. Taxpayer filed a complaint against the Appraiser’s 2019 denial, which is currently pending before this Court as Case No. 2019 CA 000330, consolidated with Case No.s 2020 CA 000142 and 2021 CA 000093.

10. The Taxpayer timely filed an application, in 2020, to classify the property as agricultural, as provided for in section 193.461, Florida Statutes, which the Appraiser denied. Taxpayer filed a complaint against the Appraiser’s 2020 denial, which is currently pending before

this Court as 2020 CA 000142 as consolidated with the cases referenced in paragraphs 9 and 11 of this Complaint.

11. The Taxpayer timely filed an application, in 2021, to classify the property as agricultural, as provided for in section 193.461, Florida Statutes, which the Appraiser denied. Taxpayer filed a complaint against the Appraiser's 2021 denial, which is currently pending before this Court as 2021 CA 000093 as consolidated with the cases referenced in paragraphs 9 and 10 of this Complaint.

12. In 2022, Taxpayer timely filed an application to classify the property as agricultural. The Appraiser again denied the agricultural classification for the subject property despite the fact that the land has been in continuous use as an active timber operation for 50 or more years. The Appraiser has classified essentially identical lands with active timber operations and even other properties with standing timber but no on-going commercial activity.

14. The Appraiser has failed to comply with the assessment objectives and mandates of Section 193.461, by denying classification to property on which *bona fide* commercial timbering operations are ongoing. Further, his assessment is arbitrary and capacious and fails to comply with professionally acceptable appraised practices applicable to agricultural use.

15. As of the time this Complaint was filed, the Gulf County Property Appraiser had not posted on its website whether it had certified the 2022 tax roll. Accordingly, this Complaint is filed in a timely manner and meets the requirement of Section 194.171(2), Florida Statutes.

16. The Taxpayer paid to the Tax Collector the amount of taxes which the taxpayer admits is good faith to be due and owing for 2022, \$552.30. Payment was made September 6, 2022, and took into account the November discount of 4%. The Tax Collector's counsel confirmed this good faith payment would be applied on November 1, 2022. A copy of the Tax Collector's

receipt is attached as Exhibit "A." Accordingly, the payment requirement of Section 194.171(3), Florida Statutes, has been satisfied.

17. The Tax Collector is made a party to this action because the Court must have jurisdiction over her to insure her compliance with the requirement of Section 194.171(3) and her correction of the 2022 Gulf County real property tax roll.

WHEREFORE, the Taxpayer prays that his Court grant the following relief:

- A. Establish the entitlement of the Taxpayer to agricultural classification on the subject real property taking into consideration all criteria and requirements set out in Section 193.461 and professionally accepted appraisal practices, as required under Section 194.301;
- B. Based on the Court's findings established under the preceding paragraph, order the Tax Collector to correct the 2022 Gulf County real property tax roll and generate a corrected tax bill, crediting the amount paid in good faith and refunding any excessive payment;
- C. Tax against the Defendants the costs of this suit, as determined by the Court.
- D. Grant such other relief as may be deemed appropriate to provide full relief for the Taxpayer.



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