

IN THE CIRCUIT COURT OF THE 9TH  
JUDICIAL CIRCUIT IN AND FOR ORANGE  
COUNTY, FLORIDA

WAL-MART STORES EAST LP, a CASE NO.  
Delaware limited partnership,

Plaintiff,

**COMPLAINT**

vs.

AMY MERCADO, as Property Appraiser  
of Orange County, Florida; SCOTT  
RANDOLPH, as Tax Collector of Orange  
County, Florida; and JIM ZINGALE, as  
Executive Director of the State of Florida  
Department of Revenue,

Defendants.

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Plaintiff, Wal-Mart Stores East LP ("Taxpayer"), sues Defendants, Amy Mercado, as Property Appraiser of Orange County, Florida ("Property Appraiser"), Scott Randolph, as Tax Collector of Orange 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 Orange County as the subject property, as described below, and the Property Appraiser, are located in Orange County, Florida.

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

3. Property Appraiser is the duly elected Property Appraiser of Orange County, Florida. She 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 Orange 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 2021 *ad valorem* taxes for *the* real property located in Orange County, Florida assessed under Parcel Number 35-23-28-7825-00010 (the "Property").

7. Property Appraiser certified the 2021 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 Orange 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)*.

WHEREFORE, Taxpayer demands judgment against the Defendants as follows:

- (i) Establishing the just value of the Property and directing such adjustments between the Parties as may be necessary in connection therewith or directing the Property Appraiser to reassess the Property for the 2021 tax year in compliance with Florida law;
- (ii) Recalculating the taxes that should have been paid based on an assessment equal to the Property's just value, and ordering a refund to the Taxpayer of the excess amounts paid;
- (iv) Awarding costs in favor of Taxpayer pursuant to *Fla. Stat. §194.192*; and
- (v) Granting such other and further relief as this Court deems just and proper.

**DESIGNATION OF SERVICE E-MAIL ADDRESS**

Pursuant to *Fla. R. Civ. P. 1.080* and *Fla. R. Jud. Admin. 2.516*, undersigned counsel's designation of his primary e-mail address for service of all papers and pleadings filed in this action is as follows:

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