

IN THE CIRCUIT COURT OF THE NINTH JUDICIAL CIRCUIT  
IN AND FOR ORANGE COUNTY, FLORIDA  
CIVIL DIVISION

WALT DISNEY PARKS AND RESORTS  
U.S., INC., a Florida corporation,

Plaintiff,

Case No.: 2024-CA-011055-O

vs.

Division: 37

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

Defendants.

\_\_\_\_\_ /

COMPLAINT

Plaintiff, WALT DISNEY PARKS AND RESORTS U.S., INC., a Florida corporation, sues Defendant, AMY MERCADO as Property Appraiser ("Appraiser"), SCOTT RANDOLPH as Tax Collector ("Collector") and JIM ZINGALE ("Zingale"), as Executive Director of the Florida Department of Revenue, and alleges:

1. This is an action to contest ad valorem tax assessments for the tax year 2024 and this Court has jurisdiction pursuant to Chapter 194, Florida Statutes, and article V, sections 5 and 20 of the Florida Constitution.
2. Plaintiff is a Florida corporation.
3. Appraiser is sued herein in her official capacity pursuant to section 194.181(2), Florida Statutes.

4. Collector is sued herein in his official capacity pursuant to section 194.181(3), Florida Statutes.

5. Defendant Zingale is sued in his official capacity as Executive Director of the Florida Department of Revenue pursuant to section 194.181(5), Florida Statutes.

6. Plaintiff is the owner of certain real property located in Orange County, Florida, identified by Appraiser on the tax roll as Parcel No. **34-24-27-0000-00001** / Account No. **0040918-5**; Parcel No. **13-24-27-0000-00003** / Account No. **0037421-5**; Parcel No. **21-24-28-0000-00031** / Account No. **0145054-3**; Parcel No. **31-24-28-0000-00003** / Account No. **0153088-0**; Parcel No. **24-24-27-0000-00001** / Account No. **0037485-0**; Parcel No. **30-24-28-0000-00022** / Account No. **0152876-9** and Parcel No. **02-24-27-0000-00016** / Account No. **0037230-0**, hereinafter referred to as the "Subject Property."

7. Appraiser estimated the just and assessed value of the Subject Property for ad valorem purposes as follows:

<u>Parcel No.</u>	<u>Just Value</u>	<u>Assessed Value</u>
<b>34-24-27-0000-00001</b>	<b>\$24,669,195</b>	<b>\$13,177,124</b>
<b>13-24-27-0000-00003</b>	<b>\$8,162,869</b>	<b>\$8,162,869</b>
<b>21-24-28-0000-00031</b>	<b>\$12,562,704</b>	<b>\$1,990,337</b>
<b>31-24-28-0000-00003</b>	<b>\$49,286,581</b>	<b>\$49,286,581</b>
<b>24-24-27-0000-00001</b>	<b>\$20,982,178</b>	<b>\$2,149,177</b>
<b>30-24-28-0000-00022</b>	<b>\$5,040,843</b>	<b>\$5,040,843</b>
<b>02-24-27-0000-00016</b>	<b>\$93,689,094</b>	<b>\$93,689,094</b>

hereinafter the ("assessments").

8. Plaintiff has paid the taxes which have been assessed in full, pursuant to section 194.171(3)(4), Florida Statutes. Copies of the receipts are attached hereto as Plaintiff's Composite Exhibit "A."

9. Plaintiff has performed all conditions precedent which is required to be performed by Plaintiff in establishing its right to bring this action. Specifically, this action has been filed within the time period prescribed by section 194.171(2) Florida Statutes.

10. Appraiser failed to comply with section 193.011, Florida Statutes and professionally accepted appraisal practices in assessing the Subject Property.

11. The assessments do not represent the just value of the Subject Property as of the lien date because they exceed the market value and therefore violates article VII, section 4 of the Florida Constitution.

12. Additionally, the assessed value for Parcel No. 31-24-28-0000-00003 in the amount of \$49,286,581 violates section 193.1555, Florida Statutes.

**WHEREFORE**, Plaintiff demands that this Court take jurisdiction over this cause and the parties hereto; enter an order setting aside the assessments on the Subject Property as excessive; determine the appropriate appraisal methodology to be used in assessing the Subject Property; establish the proper just and assessed values for the Subject Property in accordance with the Constitution of the State of Florida and section 193.011, Florida Statutes and professionally accepted appraisal practices; direct the Collector to cancel the original bills and issue new tax bills in said reassessed amounts;

and finally, to award Plaintiff its costs incurred in bringing this action pursuant to section 194.192, Florida Statutes, and award such other general relief as may be just and equitable.



---

Robert E. V. Kelley, Jr.  
Florida Bar No. 451230  
HILL, WARD & HENDERSON, P.A.  
101 E. Kennedy Boulevard, Suite 3700  
Tampa, FL 33602  
rob.kelley@hwlaw.com  
relitrevk@hwlaw.com  
(813) 221-3900  
Attorneys for Plaintiff