

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-011059-O

vs.

Division: 35

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:

Allegations Common to All Counts

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 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 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."

7. 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.

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

9. 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.

10. Appraiser has included the value of certain intangible property in the assessments, in violation of article VII, section 1(a) of the Florida Constitution.

Count I

11. Plaintiff re-alleges and incorporates Paragraphs 1 - 11 as if set forth fully hereinbelow.

12. Plaintiff is the owner of certain real property located in Orange County, Florida, known as Epcot and identified by Appraiser on the roll as Parcel No. ~~30-24-28-0000-00001~~, hereinafter referred to as the "Subject Property."

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

<u>Just Value</u>	<u>Assessed Value</u>
\$738,683,657	\$713,655,195

hereinafter, the "assessment."

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.

Count II

14. Plaintiff re-alleges and incorporates Paragraphs 1 - 11 as if set forth fully hereinbelow.

15. Plaintiff is the owner of certain real property located in Orange County, Florida, known as **Magic Kingdom Theme Park** and identified by Appraiser on the roll as Parcel No. **11-24-27-0000-00001**, hereinafter referred to as the "Subject Property."

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

<u>Just Value</u>	<u>Assessed Value</u>
\$577,262,133	\$565,265,414

hereinafter, the "assessment."

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.

Count III

17. Plaintiff re-alleges and incorporates Paragraphs 1 – 11 as if set forth fully hereinbelow.

18. Plaintiff is the owner of certain real property located in Orange County, Florida, known as **Hollywood Studios** and identified by Appraiser on the roll as Parcel No. **36-24-27-0000-00003**, hereinafter referred to as the "Subject Property."

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

<u>Just Value</u>	<u>Assessed Value</u>
\$592,720,280	\$583,194,072

hereinafter, the "assessment."

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.

Count IV

20. Plaintiff re-alleges and incorporates Paragraphs 1 - 11 as if set forth fully hereinbelow.

21. Plaintiff is the owner of certain real property located in Orange County, Florida, known as **Animal Kingdom** and identified by Appraiser on the roll as Parcel No. **34-24-27-0000-00003**, hereinafter referred to as the "Subject Property."

22. Appraiser estimated the just and assessed value of the Subject Property for ad valorem purposes in the amount of **\$464,587,564**, hereinafter, the "assessment."

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.

Count V

23. Plaintiff re-alleges and incorporates Paragraphs 1 – 11 as if set forth fully hereinbelow.

24. Plaintiff is the owner of certain real property located in Orange County, Florida, known as **Blizzard Beach** and identified by Appraiser on the roll as Parcel No. **35-24-27-0000-00008**, hereinafter referred to as the "Subject Property."

25. Appraiser estimated the just and assessed value of the Subject Property for ad valorem purposes in the amount of \$69,862,233, hereinafter, the “assessment.”

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.

Count VI

26. Plaintiff re-alleges and incorporates Paragraphs 1 - 11 as if set forth fully hereinbelow.

27. Plaintiff is the owner of certain real property located in Orange County, Florida, known as **MK Parking Lot** and identified by Appraiser on the roll as Parcel No. **14-24-27-0000-00001**, hereinafter referred to as the “Subject Property.”

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

<u>Just Value</u>	<u>Assessed Value</u>
\$65,986,952	\$63,330,917

hereinafter, the “assessment.”

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.

Count VII

29. Plaintiff re-alleges and incorporates Paragraphs 1 - 11 as if set forth fully hereinbelow.

30. Plaintiff is the owner of certain real property located in Orange County, Florida, known as **Typhoon Lagoon** and identified by Appraiser on the roll as Parcel No. **29-24-28-0000-00022**, hereinafter referred to as the “Subject Property.”

31. Appraiser estimated the just and assessed value of the Subject Property for ad valorem purposes in the amount of **\$50,444,046**, hereinafter, the “assessment.”

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.

Count VIII

32. Plaintiff re-alleges and incorporates Paragraphs 1 - 11 as if set forth fully hereinbelow.

33. Plaintiff is the owner of certain real property located in Orange County, Florida, known as **Indy 200** and identified by Appraiser on the roll as Parcel No. **14-24-27-0000-00002**, hereinafter referred to as the "Subject Property."

34. Appraiser estimated the just and assessed value of the Subject Property for ad valorem purposes in the amount of **\$8,480,767**, hereinafter, the "assessment."

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.

Count IX

35. Plaintiff re-alleges and incorporates Paragraphs 1 – 11 as if set forth fully hereinbelow.

36. Plaintiff is the owner of certain real property located in Orange County, Florida, known as **Ticket & Transportation Center** and identified by Appraiser on the roll as Parcel No. **14-24-27-0000-00005**, hereinafter referred to as the “Subject Property.”

37. Appraiser estimated the just and assessed value of the Subject Property for ad valorem purposes in the amount of **\$27,019,108**, hereinafter, the “assessment.”

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.

Count X

38. Plaintiff re-alleges and incorporates Paragraphs 1 - 11 as if set forth fully hereinbelow.

39. Plaintiff is the owner of certain real property located in Orange County, Florida, known as **MK Bus Drop/Off Boat Docks** and identified by Appraiser on the roll as Parcel No. **11-24-27-0000-00003**, hereinafter referred to as the "Subject Property."

40. Appraiser estimated the just and assessed value of the Subject Property for ad valorem purposes in the amount of **\$20,705,210**, hereinafter, the "assessment."

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.

Count XI

41. Plaintiff re-alleges and incorporates Paragraphs 1 - 11 as if set forth fully hereinbelow.

42. Plaintiff is the owner of certain real property located in Orange County, Florida, known as **MK Car Care Center** and identified by Appraiser on the roll as Parcel No. **13-24-27-0000-00002**, hereinafter referred to as the "Subject Property."

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

<u>Just Value</u>	<u>Assessed Value</u>
\$12,621,702	\$9,597,185

hereinafter, the "assessment."

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.

Count XII

44. Plaintiff re-alleges and incorporates Paragraphs 1 - 11 as if set forth fully hereinbelow.

45. Plaintiff is the owner of certain real property located in Orange County, Florida, known as **Fantasia Golf** and identified by Appraiser on the roll as Parcel No. **25-24-27-0000-00021**, hereinafter referred to as the "Subject Property."

46. Appraiser estimated the just and assessed value of the Subject Property for ad valorem purposes in the amount of **\$3,410,106**, hereinafter, the "assessment."

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.

Count XIII

47. Plaintiff re-alleges and incorporates Paragraphs 1 – 11 as if set forth fully hereinbelow.

48. Plaintiff is the owner of certain real property located in Orange County, Florida, known as **Epcot Wellness Center** and identified by Appraiser on the roll as Parcel No. **30-24-28-0000-00026**, hereinafter referred to as the “Subject Property.”

49. Appraiser estimated the just and assessed value of the Subject Property for ad valorem purposes in the amount of **\$4,811,269**, hereinafter, the “assessment.”

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.

Count XIV

50. Plaintiff re-alleges and incorporates Paragraphs 1 – 11 as if set forth fully hereinbelow.

51. Plaintiff is the owner of certain real property located in Orange County, Florida, known as **Wedding Pavilion** and identified by Appraiser on the roll as Parcel No. **11-24-27-0000-00005**, hereinafter referred to as the "Subject Property."

52. Appraiser estimated the just and assessed value of the Subject Property for ad valorem purposes in the amount of **\$4,009,719**, hereinafter, the "assessment."

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.



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