

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

WALT DISNEY PARKS AND RESORTS  
US, INC., a Florida corporation,

Plaintiff,

Case No.: **2022-CA-005304**

vs.

Division:

AMY MERCADO, as Property Appraiser;  
SCOTT RANDOLPH, as Tax Collector;  
REEDY CREEK IMPROVEMENT DISTRICT,  
a political subdivision of the State of Florida,  
and JIM ZINGALE, as Executive Director  
of the Florida Department of Revenue,

Defendants.

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**COMPLAINT**

Plaintiff, WALT DISNEY PARKS AND RESORTS US, INC., a Florida corporation, sues Defendant, AMY MERCADO as Property Appraiser ("Appraiser"), SCOTT RANDOLPH as Tax Collector ("Collector"), REEDY CREEK IMPROVEMENT DISTRICT, a political subdivision ("RCID") and JIM ZINGALE ("Zingale"), as Executive Director of the Florida Department of Revenue, and allege:

1. This is an action to contest ad valorem tax assessments for the tax year **2021** 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 and is a necessary party to the action pursuant to section 194.181(2), Florida Statutes.

4. Collector is sued herein in his official capacity and is a necessary party to the action pursuant to section 194.181(3), Florida Statutes.

5. RCID is a political subdivision of the State of Florida and is sued as a collector and recipient of ad valorem taxes on the Subject Property. RCID has opted to collect its share of the taxes resulting from the assessments of the Subject Property rather than using the Tax Collector for this duty.

6. Defendant Zingale is sued in his official capacity as Executive Director of the Florida Department of Revenue and is a necessary party to this action pursuant to section 194.181(5), Florida Statutes.

7. Plaintiff is the owner of certain real property located in Orange County, Florida, identified by Appraiser on the tax roll as follows:

Parcel No.  
09-24-27-0000-00007  
11-24-27-0000-00004  
22-24-27-0000-00002  
22-24-27-0000-00009  
22-24-27-0000-00013  
23-24-27-0000-00003  
23-24-27-0000-00004  
23-24-27-0000-00006  
26-24-27-0000-00002  
27-24-27-0000-00011  
34-24-27-1000-01003  
36-24-27-0000-00009  
36-24-27-0000-00017  
17-24-28-0000-00016

Parcel No.  
 17-24-28-0000-00017  
 21-24-28-0000-00030  
 21-24-28-0000-00036  
 22-24-28-0000-00004  
 22-24-28-0000-00015  
 22-24-28-0000-00042  
 28-24-28-0000-00001  
 28-24-28-0000-00051  
 29-24-28-0000-00001  
 30-24-28-0000-00023

hereinafter referred to as the "Subject Property."

8. 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>
09-24-27-0000-00007	\$1,510,315	\$1,359,915
11-24-27-0000-00004	\$40,563,452	\$40,563,452
22-24-27-0000-00002	\$3,512,061	\$2,640
22-24-27-0000-00009	\$973,350	\$973,350
22-24-27-0000-00013	\$1,354,879	\$1,310,103
23-24-27-0000-00003	\$395,080	\$146,274
23-24-27-0000-00004	\$348,121	\$53,546
23-24-27-0000-00006	\$108,338	\$41,732
26-24-27-0000-00002	\$5,028,226	\$4,170,175
27-24-27-0000-00011	\$56,871	\$26,751
34-24-27-1000-01003	\$2,479,320	\$2,479,320
36-24-27-0000-00009	\$1,387,024	\$4,158
36-24-27-0000-00017	\$406,045	\$406,045
17-24-28-0000-00016	\$9,608,788	\$5,664,933
17-24-28-0000-00017	\$3,011,452	\$11,068
21-24-28-0000-00030	\$3,328,777	\$3,328,777

<u>Parcel No.</u>	<u>Just Value</u>	<u>Assessed Value</u>
21-24-28-0000-00036	\$558,592	\$558,592
22-24-28-0000-00004	\$1,628,894	\$1,100,843
22-24-28-0000-00015	\$2,450,096	\$2,450,096
22-24-28-0000-00042	\$2,051,084	\$1,386,631
28-24-28-0000-00001	\$19,656,305	\$15,679,275
28-24-28-0000-00051	\$11,727,356	\$11,727,356
29-24-28-0000-00001	\$6,650,351	\$6,650,351
30-24-28-0000-00023	\$4,635,496	\$4,635,496

hereinafter, the "assessments."

9. 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."

10. 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.

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

12. 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.

13. Additionally, the assessed value for Parcel No. 36-24-27-0000-00017 in the amount of \$406,045 violates section 193.1555(7), Florida Statutes.

WHEREFORE, Plaintiff demands that this Court take jurisdiction over this cause and the parties hereto; enter an order setting aside both 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; direct the Collector and RCID 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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Robert E. V. Kelley, Jr.  
Florida Bar No. 451230  
HILL, WARD & HENDERSON, P.A.  
101 E. Kennedy Boulevard, Suite 3700  
Tampa, FL 33601  
rob.kelley@hwhlaw.com  
relitrevk@hwhlaw.com  
(813) 221-3900  
Attorneys for Plaintiff