

IN THE CIRCUIT COURT OF THE TWELFTH JUDICIAL CIRCUIT  
IN AND FOR SARASOTA COUNTY, FLORIDA  
CIVIL DIVISION

THE HIGBEE COMPANY, LLC,  
a foreign limited liability company,

Plaintiff,

Case No.: 2022-CA-002902 NC

vs.

Division:

BILL FURST, as Property Appraiser;  
BARBARA FORD COATES, as Tax Collector  
and JIM ZINGALE as Executive Director  
of the Florida Department of Revenue,

Defendants.

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**COMPLAINT**

Plaintiff, THE HIGBEE COMPANY, LLC, a foreign limited liability company, sues Defendants, BILL FURST as Property Appraiser ("Appraiser"), BARBARA FORD COATES as Tax Collector ("Collector"), and JIM ZINGALE ("Zingale"), as the 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 Constitution of the State of Florida.
2. Plaintiff is a Delaware limited liability company.
3. Appraiser is sued herein in his official capacity and is a necessary party to the action pursuant to section 194.181(2), Florida Statutes.

4. Collector is sued herein in her official capacity and is a necessary party to the action 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 and is a necessary party to this action pursuant to section 194.181(5), Florida Statutes.

6. Plaintiff is the owner of certain real property located in Sarasota County, Florida, identified by Appraiser using Account Nos. **0014001006**, referred to hereinafter as the "Subject Property."

7. Appraiser estimated the Subject Property's just and assessed values for ad valorem purposes in the amount of **\$16,066,200**, hereinafter, the "assessment".

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

9. Plaintiff has performed all conditions precedent which are 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 professional accepted appraisal practices in assessing the Subject Property.

11. The assessment does not represent the just value of the Subject Property as of the lien date because it exceeds the market value and therefore violate article VII, section 4 of the Florida Constitution.

**WHEREFORE**, Plaintiff demands that this Court take jurisdiction over this cause and the parties hereto; enter an order setting aside the assessment on the Subject Property as excessive; determine the appropriate appraisal methodology to be used in assessing the Subject Property; establish the proper assessment for the Subject Property in accordance with the Constitution of the State of Florida and section 193.011, Florida Statutes; direct the Collector to cancel the tax bill and issue a new tax bill 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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