

IN THE CIRCUIT COURT OF THE EIGHTEENTH JUDICIAL CIRCUIT,
IN AND FOR SEMINOLE COUNTY, FLORIDA

SEMINOLE COUNTY, a political subdivision of the State
of Florida,

Petitioner,

v.

AUTOZONE INC., et al.,

Respondents.

CASE NO. 2021-CA-
002978

Parcel: 104

**MOTION FOR AWARD OF STATUTORY EMINENT DOMAIN ATTORNEY'S FEES
BASED UPON NONMONETARY BENEFITS ACHIEVED FOR RESPONDENTS' 150
OXFORD ROAD, LLC AND DERMATOLOGY BILLING ASSOCIATES, INC**

Respondents 150 Oxford Road, LLC and Dermatology Billing Associates, Inc. ("Respondents"), pursuant to Section 73.092(1)(b), Fla. Stat., file this Motion for Award of Statutory Eminent Domain Attorney's Fees Based Upon Nonmonetary Benefits Achieved to be paid by Petitioner Seminole County (the "County") and write:

I. Argument Summary

Florida eminent domain law requires an owner's attorney be paid based "solely" on the "benefits achieved" for the attorney's client. Benefits include both monetary and nonmonetary benefits. § 73.092(1), Fla. Stat. Monetary benefits achieved for the client are defined as the difference between the final judgment or settlement and the statutorily required written offers made by the condemning authority to fee owners and business owners. §§ 73.092(1)(a); 73.015(2), Fla. Stat. Nonmonetary benefits are benefits achieved for the client which do not involve the direct payment of money, but which can be reasonably quantified. § 73.092(1)(b), Fla. Stat. Once the monetary or nonmonetary benefit is calculated, section 73.092(1)(c), Fla. Stat., provides the attorney's fees "shall"

be awarded in accordance with the following schedule: (1) 33% of any benefit up to \$250,000; plus (2) 25% of any portion of the benefit between \$250,000 and \$1 million; plus (3) 20% of any portion of the benefit exceeding \$1 million. This statutory formula applies to both monetary and nonmonetary benefits achieved. § 73.092(1)(b), (c), Fla. Stat.

Nonmonetary benefits are awarded when either: (1) the owner's attorney obtains a nonmonetary benefit for the client as part of an eminent domain settlement (such as getting the taking authority to install a fence or driveway at its cost); or (2) the owner's attorney obtains a client benefit that reduces the amount of compensation owed by the taking authority. This second trigger benefits both the owner and the taking authority. It encourages owners and their counsel to work with the taking authority to implement logical changes that preserve the property's value and reduce overall compensation owed by the taking authority. It discourages owners from concealing practical solutions to maximize their monetary claims (on which the attorney would be paid its statutory monetary benefit fee).

For example, assume a taking, as designed, will cause \$200,000 in severance damages because it eliminates 10 parking spaces, but if engineering changes are made to the taking authority's construction plans, the parking can be saved, and these damages can be eliminated. The owner benefits by saving the spaces, and the taking authority avoids \$200,000 in damages. It now must only pay the statutory nonmonetary benefit fee of \$66,000 (33% of the \$200,000 benefit), which it would have had to pay either way, because if the changes were not made, the \$200,000 severance damage award would

result in a \$66,000 monetary benefit fee. The statutory percentage amounts apply to both monetary and nonmonetary benefits.

Here, through extensive efforts dating back to 2016, Respondents' attorneys obtained significant nonmonetary benefits, which ultimately saved Respondents' successful minority owned and operated business from being wiped out or crippled from the ability to grow. As the evidence will show, this resulted in an exact, easily quantifiable nonmonetary benefit to Respondents and the County of \$3,243,620, which results in a \$718,724 nonmonetary benefit attorney's fee under section 73.092(1)(c). Respondents' attorneys also negotiated with the County to obtain additional land, which the County deeded to Respondents as a condition of the Stipulated Order of Taking entered by the Court in this case. This donated land was worth \$248,349 resulting in a nonmonetary benefit fee of \$81,955.17 under section 73.092(1)(c).

II. Material Facts and Background

A. The Property and the Business

1. In 1996, Inga Ellzey opened Dermatology Billing Associates, Inc. (the "Company"), the Respondent business owner in this case.

2. This minority-owned and operated business is the largest single-specialty dermatology billing company in the country. Dermatology practices around the nation are connected to the Company through a cloud-based interface, and the doctors use the Company's system to schedule patient appointments, enter patient data and insurance information, and access patient and insurance information. The Company handles the submission of insurance claims, payments, and accounts receivable. The Company fields phone calls from patients to assist them with billing and insurance issues.

3. 85% of the staff is comprised of minority groups, and many employees are single mothers who rely on nearby public transportation, which is one reason the Oxford Road location is so important.

4. In 2005, the Company purchased the property and building located at 125 Oxford Road for Company operations.

5. Due to Company growth and expansion, in 2015, the Company purchased the property and building across the street at 150 Oxford Road, hired 16 additional employees, and began operating out of both buildings.

6. Because the Company's servers must be connected, it obtained the requisite permits and ran an expensive T1 computer line under Oxford Road that connects the servers housed in the 125 and 150 Oxford buildings. Thus, the servers, phone, and internet have been fully connected and integrated between the buildings since 2015. Employees operate out of both buildings, which share parking and a kitchen.

7. Due to the connectivity between the Company and the dermatology practices, the Company cannot withstand disruption to operations, because Company clients cannot function without being connected. The Company carefully avoids any downtime, and when it completed the expansion across the street, it was careful to use a holiday weekend with numerous vendors to ensure no business interruptions occurred.

8. Both 125 Oxford and 150 Oxford are owned by Respondent 150 Oxford, LLC, which is another Inga Ellzey entity. Thus, the undersigned represents both Respondents – the fee owner and the Company tenant.

B. The County's Initial 2016 Oxford Road Project Plans Showed a Pond Taking over the 150 Oxford Building

9. This eminent domain matter began in 2016 when the County initiated negotiations for its Oxford Road Project.

10. The County sought to construct a stormwater retention pond over the 150 Oxford Road building. The proposed pond could have potentially destroyed and wiped out the Company's highly profitable and expanding business. Minimally, the proposed pond would certainly have prevented the Company's ability to grow and take on new customers. Attached here as **Exhibit A** is a map of the County's proposed pond taking.

11. Respondents came to the undersigned in a panic after receiving County communications regarding the planned pond.

12. Respondents had recently purchased the 150 Oxford building to expand business operations and spent well over \$200,000 to renovate it and run the underground cable connecting the servers.

13. Respondents were terrified the pond taking would either completely destroy the Company, or minimally, cause it to lose its then-recently added new customers and prevent the Company from taking on any additional customers. The Company had just added several new, large customers and could not operate out of the 125 Oxford building alone. If the pond remained, the Company would have had to discharge these newly added customers and would not be able to sustain future growth.

14. Additionally, the Company could not withstand any downtime for its customers, which the pond would undoubtedly cause. Finally, relocation of the Company was not feasible. The overall Oxford Road location was important due to public transportation for employees, who heavily rely on the same. Also, both the County and the Company searched for potential relocation properties that would be as large as the

combined 125 and 150 buildings which also had access to public transportation, but no suitable replacements could be found.

15. Respondents hired the undersigned counsel with the adamant and express direction to save the Company and convince the County to change its plans to remove the pond.¹

C. The Undersigned Successfully Convinced the County to Redesign its Project and Change its Plans to Eliminate the Pond From Respondents' Property

16. Immediately upon being hired by Respondents, the undersigned began diligently working to get the County to redesign its project and eliminate the pond planned for Respondents' property.

17. The undersigned gathered a team of experts and had numerous calls, emails, and meetings with the clients and team to understand the business, the importance of the Oxford location, and the damages the Company would suffer if the County went forward with its planned pond.

18. Ultimately, by November 2016, the business damage expert the undersigned hired (Morgenstern Phifer & Messina, P.A. ("Morgenstern")) produced a business damage assessment report. The Morgenstern report is attached here as **Exhibit B**.

¹ Alternatively, if eliminating the pond was not possible, the Company was open to the County purchasing the entire parent tract (150 Oxford and 125 Oxford) and assisting the Company with relocating to a new location large enough to house all Company operations and with careful coordination so that the Company did not experience any customer downtime. However, the County and the Company were unable to locate another feasible location.

19. The undersigned asked Morgenstern to estimate damages under 2 scenarios: (1) assuming the business would be wiped out; and (2) assuming the business could continue to operate but with no ability to grow. Morgenstern estimated those amounts, which are reflected in the report as follows:

- a. Business Damages assuming the Business would be Wiped Out and Could Not Continue Operations: \$7,915,511; and
- b. Business Damages assuming the Business Could Continue Operations but With No Growth Potential: \$1,146,487.

20. As the testimony from the Company and from Morgenstern at the evidentiary hearing for this matter will show, the Morgenstern damage calculations were conservative, because the Company achieved much greater actual growth than was predicted in 2016.

21. As hearing testimony and documentary evidence will show, the following chart summarizes the Company's actual growth from 2016 to date:

	2016	2024
Number of Providers Served	325	350
Number of Practices Served	85	113
Number of States Served	32	36
Number of Company Employees	55	103
Annual Charges Billed for Clients	\$170M	\$564M
Answered Calls per Month	4,840	7,000
Gross Revenue	\$5.7M	\$12.25M

22. In many cases, the parties and the Court must rely on damage estimates, which can be subject to challenge based on underlying assumptions or predictions as to future events such as what a company's growth will be in the future.

23. Here, however, there is no such issue, and the benefit achieved for the Company is easily and concretely quantifiable based on actual economic reality. This is because so much time has passed since Morgenstern's initial 2016 estimates, the Court and the parties have the benefit of being able to measure the Company's actual growth and do not have to rely on estimates.

24. To calculate the actual benefit achieved, Morgenstern updated the damage calculations based on the Company's actual growth since 2016. That updated report is attached here as **Exhibit C** ("Morgenstern Updated Report"). Unlike the 2016 Morgenstern report, which estimated value and projected growth, the Morgenstern Updated Report is exact and based on actual growth and actual profits achieved by the Company from 2016 to date.

25. As reflected in the Morgenstern Updated Report, using the Company's actual financial growth since 2016, the business wipeout damage claim should have been \$18,124,111, rather than the \$7,915,511 predicted in 2016. The no-growth damage claim should have been \$3,243,620 rather than the \$1,146,487 predicted in 2016.

26. After corresponding by email and phone regarding saving this business and removing the pond, the undersigned first met with County representatives and the County attorney on December 6, 2016.

27. At the December 2016 meeting, the undersigned presented a comprehensive PowerPoint to the County outlining the Company's business and setting out the Morgenstern damage estimates.

28. At and after the meeting, the County communicated it now understood the gravity of the situation and promised to work toward a solution that would save the business. After several follow up calls and emails by the undersigned, the County indicated it was trying to change its plans to reduce the taking on Respondents' property by eliminating the pond and replacing it with a strip taking.

29. By March of 2017, the County sent the undersigned revised County plans showing the pond had been eliminated from Respondents' property. The County's plans were changed to take 4,617 SF from Respondents along Oxford Road. A diagram illustrating the revised strip taking is attached here as **Exhibit D**.

30. As a result of the undersigned's efforts, the County changed its plans to remove the pond from Respondents' property, thereby eliminating business damages.

D. The County Deeded Additional Property to Respondent 150 Oxford Road, LLC due to the Undersigned's Efforts

31. As a result of the undersigned's efforts and to avoid millions of dollars in business damages, the County's taking was revised to a 4,617 square foot strip taking from the front of the 150 Oxford Road frontage. This new proposed taking reduced the lot depth from 84.5 feet to 58.5 feet, compressing an already narrow site configuration. Additionally, the taking eliminated fourteen (14) essential parking spaces and restricted any chance of building expansion to accommodate Company growth.

32. While obviously far better than the pond taking, the compressed lot configuration and loss of parking posed significant operational problems for the Company, which was actively expanding and hiring additional employees.

33. Again, the Company's counsel consulted with its expert team in an effort to completely eliminate potential severance and business damages. The undersigned hired Engineer Bill Tipton, Jr., P.E. ("Tipton") on Respondents' behalf, who together with the undersigned counsel, developed an innovative off-site solution that fixed parking, circulation, and access and which also would allow for future building expansion. The proposal called for an adjacent owner and developer to provide a 75-foot wide strip of land to the County for the County to deed to 150 Oxford Road, LLC. This strip of land, which the County actually deeded to Respondent, combined with Tipton's cure plan, fixed the parking issues and allowed for the continued growth and functionality of the property.

34. The Stipulated Order of Taking entered between Respondents and the County required the 13,071 SF property strip be deeded to Respondents, which deed was conveyed on June 28, 2022, and recorded on July 6, 2022. This additional land eliminated any further possible severance or business damage claims. A copy of the Second Amended Stipulated Order of Taking, dated June 15, 2022, is attached here as **Exhibit E** and the recorded deed is attached hereto as **Exhibit F**.

35. The land value for the donated strip is \$248,349 based on \$19/SF.²

36. The Parties attended a mediation in March of 2025 wherein a settlement was reached on all issues except the amount of Respondents' nonmonetary attorneys'

² The County's expert valued the land taken at \$18/SF, and Respondents' expert valued the land taken at \$20/SF.

fees. Tipton's cure plan, which included the use of the donated land, was a critical part of the settlement and was attached to the same. A copy of the Tipton plan using the donated land is attached here as **Exhibit G**.

III. Legal Argument

A. Entitlement to Attorney's Fees Under Florida Eminent Domain Law

i. Florida Mandates Benefit-Based Fees in Eminent Domain Cases for Fee Owners and Business Owners

Florida's eminent domain fee statute has undergone significant revisions dating back to 1976. As the eminent domain fee statute evolved, the Legislature increasingly moved away from an hourly, lodestar approach and toward a benefits only based fee approach:

- From 1976 to 1990, fees were based on hours billed and a lodestar list of factors, and one of the factors the court could consider was the benefit achieved for the client. § 73.092, Fla. Stat. (1976).
- In 1990, the statute was amended to provide that the courts were to give the "greatest weight" to the benefits achieved for the client. § 73.092, Fla. Stat. (1990). When this version of the statute was operable, courts typically calculated the fee based on a lodestar hourly calculation with a "bonus" added based on some percentage of the benefit achieved.
- In 1994, the Legislature eliminated the lodestar approach and mandated fees be based "solely" on the benefits achieved for the client. § 73.092(1), Fla. Stat. (1994).
- In 1999, the Legislature clarified taking authorities must provide written offers to fee owners and business owners so their benefit-based fees could be easily calculated. § 73.015(1), (2), Fla. Stat. (1999).

ii. **Section 73.092 Provides for Benefit Based Fees for Monetary and Nonmonetary Benefits**

Monetary based benefit fees are calculated based on the difference between the statutorily required written offer for monetary compensation made by the taking authority to fee owners and business owners and the final monetary settlement or judgment awarded.³ § 73.092(1)(a), Fla. Stat. (2025). Nonmonetary based benefit fees are calculated based on the value of the nonmonetary benefit achieved by the client's attorney. § 73.092(1)(b), Fla. Stat. (2025).⁴ In both instances, the benefit based fees are calculated based on the following statutory schedule:

Attorney's fees based on benefits achieved **shall** be awarded in accordance with the following schedule:

1. Thirty-three percent of any benefit up to \$250,000; plus
2. Twenty-five percent of any portion of the benefit between \$250,000 and \$1 million; plus
3. Twenty percent of any portion of the benefit exceeding \$1 million.

§ 73.092(c), Fla. Stat. (2025) (emphasis added).

B. Respondents are Entitled to a Nonmonetary Benefit Fee For Changing the County's Pond Taking to a Strip Taking

Following extensive advocacy, expert reports, and detailed economic impact analysis, Respondents' counsel successfully persuaded the County to remove the

³ For example, if the taking authority's statutory offer to an owner is \$100,000, and the owner's attorney settles the matter for \$400,000, the benefit achieved is \$300,000, and § 73.092(c)'s statutory formula is then applied to that benefit. Thus, the attorney fee would be \$95,000 ($\$250,000 \times 33\% = \$82,500$; $\$50,000 \times 25\% = \$12,500$ for a total fee of \$95,000).

⁴ For example, if an engineering change achieved by the owner's attorney eliminated \$300,000 of severance damages, the benefit achieved is \$300,000, and § 73.092(c)'s statutory formula is then applied to that benefit. Thus, the attorney fee would be \$95,000 ($\$250,000 \times 33\% = \$82,500$; $\$50,000 \times 25\% = \$12,500$ for a total fee of \$95,000).

retention pond planned for Respondents' property, thereby preventing the loss of millions of dollars, for which the County would be responsible for paying.

As set out above, the Company uses a cloud-based interface that provides doctors with a system to schedule patient appointments, enter new patient data, perform patient insurance eligibility requirements, access insurance information to determine what co-payments to accept and what deductibles to apply, and access patient medical records. The employees and systems of the Company at Oxford Road are responsible for the submission of insurance claims, payments, accounts receivable managements, and patient statement management.

The Company's success is contingent upon continuous and uninterrupted access to its office and operational infrastructure. Any downtime would have rendered hundreds of dermatology practices across the country unable to schedule patient appointments, enter and process insurance claims, access patient medical records, and receive insurance payments. Arguably, the loss of function at this location could have completely disrupted the business, forcing clients to seek alternative providers, thereby wiping out the company's operations.

While the County could argue the Company would not have completely shut down its operations if the pond taking went forward, there is no credible argument that the pond taking would not have halted the Company's then-existing and future growth. As testimony will show, the Company simply could not operate out of one-half of its premises, and there were no suitable locations for relocation – especially considering no downtime for the relocation was possible without the business losing most, if not all, its customers.

Assuming the business was not wiped out, it would have had to discharge several big new clients it had just secured, and future growth would be impossible. The business could not service its then-recently added clients out of the 125 Oxford building alone. Without the 150 Oxford building, the Company would not be able to accommodate any new growth or clients.

Through the efforts of Respondents' attorneys, Respondent achieved a benefit that saved its successful business and preserved its growth potential. While the undersigned counsel could certainly argue they are entitled to a benefit fee based on the elimination of then-estimated \$7,915,511 business wipe-out claim and the actual business wipe-out claim of \$18,124,111 – it has chosen not to do so.⁵ Rather than arguing over whether a wipeout would have occurred, Respondents are seeking a nonmonetary benefit fee based on the undeniable no-growth damage benefit counsel achieved. This benefit is easily and exactly quantifiable and not subject to attack or debate, because the parties and the Court now have the financial data showing the actual growth achieved by virtue of the Company being able to continue operations out of both buildings and expand its client base.

By the pond's elimination, Respondents' counsel prevented at least \$3,243,620 in business damages the County would have had to pay for the Company's inability to grow. Thus, Respondents' counsel are entitled to a nonmonetary fee of \$718,724 under section

⁵ For the \$18,124,111 business damage avoidance benefit, the undersigned would be entitled to a nonmonetary benefit fee of \$3,694,822. For the 2016 estimated business damage avoidance benefit, the undersigned would be entitled to a nonmonetary benefit fee of \$1,653,102.

73.092(1)(b) based on that benefit.⁶ *FDOT v. RFT Partnership*, 906 So. 2d 1161, 1167 (Fla. 2nd DCA 2005) (it is clear a nonmonetary benefit achieved by the owner's attorneys warrants an attorneys' fee award if it has the effect of benefiting both the owner and the condemning authority by reducing the compensation otherwise payable by the condemning authority); *FDOT v. CNL Income Fund VIII, Ltd.*, 823 So. 2d 147 (Fla. 5th DCA 2002) (nonmonetary benefit fee owed when owner's attorney obtained a variance which reduced severance damages and benefited both the owner and the condemning authority); *FDOT v. Winter Park Golf Club, Inc.*, 687 So. 2d 970 (Fla. 5th DCA 1997) (benefit fee awarded where owner's attorney convinced FDOT to change its construction plans to eliminate an easement and thus avoid a large severance damage claim).

The County's original plan to construct a stormwater retention pond on Respondents' property would have required total demolition of one of its commercial buildings, which under the worst case scenario, would have forced the Company to permanently close, and under the best case scenario, would have resulted in a loss of recently added customers and the loss of growth potential. Both scenarios would have resulted in catastrophic financial losses for which the County would be responsible.

In this case, Respondents have concrete data and financial certainty because so much time has passed since the initial reports were prepared. From 2016 to 2024, the Company's revenues grew from \$5.7M to \$12.3M (and counting). When compared to the Company's actual growth, the 2016 estimated damages for lost growth alone would be \$3,243,620. Thus, here, there can be **no** argument as to what benefit was actually

⁶ \$250,000 X 33% = \$82,500 PLUS \$750,000 X 25% = \$187,500 PLUS \$2,243,620 X 20% = \$448,724. \$82,500 + \$187,500 + \$448,724 = \$718,724

achieved; it is easily quantifiable with concrete data. Under Florida law, the Court should use the actual growth achieved (\$3,243,620) to calculate the benefit fee. *System Components Corp. v. FDOT*, 14 So. 3d 967, 976 (Fla. 2009) (when possible business damages should be based on a business's continued existence and the true economic realities of the given case). In *System Components*, a company estimated its projected business damages from an eminent domain case, but the business relocated to another property and continued operating. Thus, the parties and the court were able to calculate the actual damages based on the economic reality of the situation. The Florida Supreme Court held, where, like here, enough time passes such that the Court can determine the actual financial impact based on real-world data, that economic reality must control as opposed to initial damage estimates.

C. Respondents Are Also Entitled to a Nonmonetary Benefit Fee For Obtaining The Additional Land and Eliminating any Remaining Severance or Business Damages

After successfully advocating for pond removal, Respondents' attorneys then turned their efforts to eliminating any remaining severance or business damages. The County's revised taking of 4,617 SF compressed an already narrow site configuration. The revised taking eliminated 14 parking spaces and prevented the potential for building expansion. The Company was already facing the need for more parking and building expansion to accommodate its rapid growth.

Respondents' counsel worked with their expert engineer Tipton to create an innovative solution to solve all of these problems and to allow for the continued growth and functionality of the property and the Company. He calculated exactly how much additional property Respondents needed, and Respondents' attorneys were able to

negotiate a deal whereby an adjacent owner gave land to Respondents through the County. This additional property, coupled with Tipton's cure plan, eliminated any remaining severance or business damages.

Thus, Respondents' attorneys are entitled to a nonmonetary benefit for the additional land the County deeded to Respondents for two separate reasons. First, like the pond relocation discussed above, the undersigned's efforts achieved a client benefit, which reduced damages the County would have to pay. Second and more on point, the donated land and Tipton's cure were part of the County settlements. Specifically, the County deeded this additional land to Respondents through the Second Amended Stipulated Order of Taking. *RFT Partnership*, 906 So. 2d at 1167 (if any nonmonetary benefit is achieved by owner's attorney and is made part of an eminent domain settlement, nonmonetary benefit fees should be awarded); *Florida Inland Navigation District v. Humphreys*, 616 So. 2d 494 (Fla. 5th DCA 1993) (nonmonetary fees awarded where the attorney negotiated a leaseback of the property for no rent, the use of a barn on the premises, and relocation of pumping easements and culverts); *Broward Cnty. v. LaPointe*, 685 So. 2d 889 (Fla. 4th DCA 1997) (Nonmonetary fees awarded where the attorney negotiated the receipt of back rent from a billboard tenant, the right to lease back portions of the property taken to erect new billboards, and an agreement that required the county to install an environmental remediation system that would cure both the property taken and the owner's remaining property).

The land the County gave to Respondent through settlement to avoid damages was worth \$248,349 resulting in a nonmonetary benefit of \$81,955.17.

IV. Conclusion

Florida law provides in eminent domain proceedings, attorney's fees are to be awarded based on both monetary and nonmonetary benefits achieved for the client. § 73.092(1)(a), (b), Fla. Stat. (2025). The fees are calculated based on the percentage formula set out in section 73.092(1)(c). Here, Respondents' counsel achieved the following nonmonetary benefits and should be awarded the corresponding benefit fees under section 73.092(1)(c) as follows:

1. Avoidance of Respondent Dermatology Billing Associates, Inc.'s business damages of \$3,234,620 based on actual, concrete data resulting in a nonmonetary benefit fee of \$718,724; and
2. Acquisition of 13,071 SF of additional land deeded to Respondent 150 Oxford Road, LLC by the County as part of the eminent domain settlement resulting in a benefit of \$248,349 and a nonmonetary benefit fee of \$81,955.

WHEREFORE, Respondents 150 Oxford Road, LLC and Dermatology Billing Associates, Inc. collectively request the Court award nonmonetary benefit fees in the total amount of \$967,073 and any other relief the Court deems necessary or appropriate.

CERTIFICATE OF CONFERRAL

I certify prior to filing this motion I discussed the relief requested herein in person on December 13, 2024, and March 14, 2025, and by phone on April 9, 2025, with the County's counsel Richard Milian, and no agreement was reached.

/s/ Rachael M. Crews

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CERTIFICATE OF SERVICE

I hereby certify I electronically filed the foregoing with the Clerk of the Court by using the eFiling Portal, which will electronically serve a copy of the foregoing to all registered participants this 10th day of April, 2025.

/s/ Rachael M. Crews

RACHAEL M. CREWS, ESQUIRE
Florida Bar No. 795321

Exhibit A

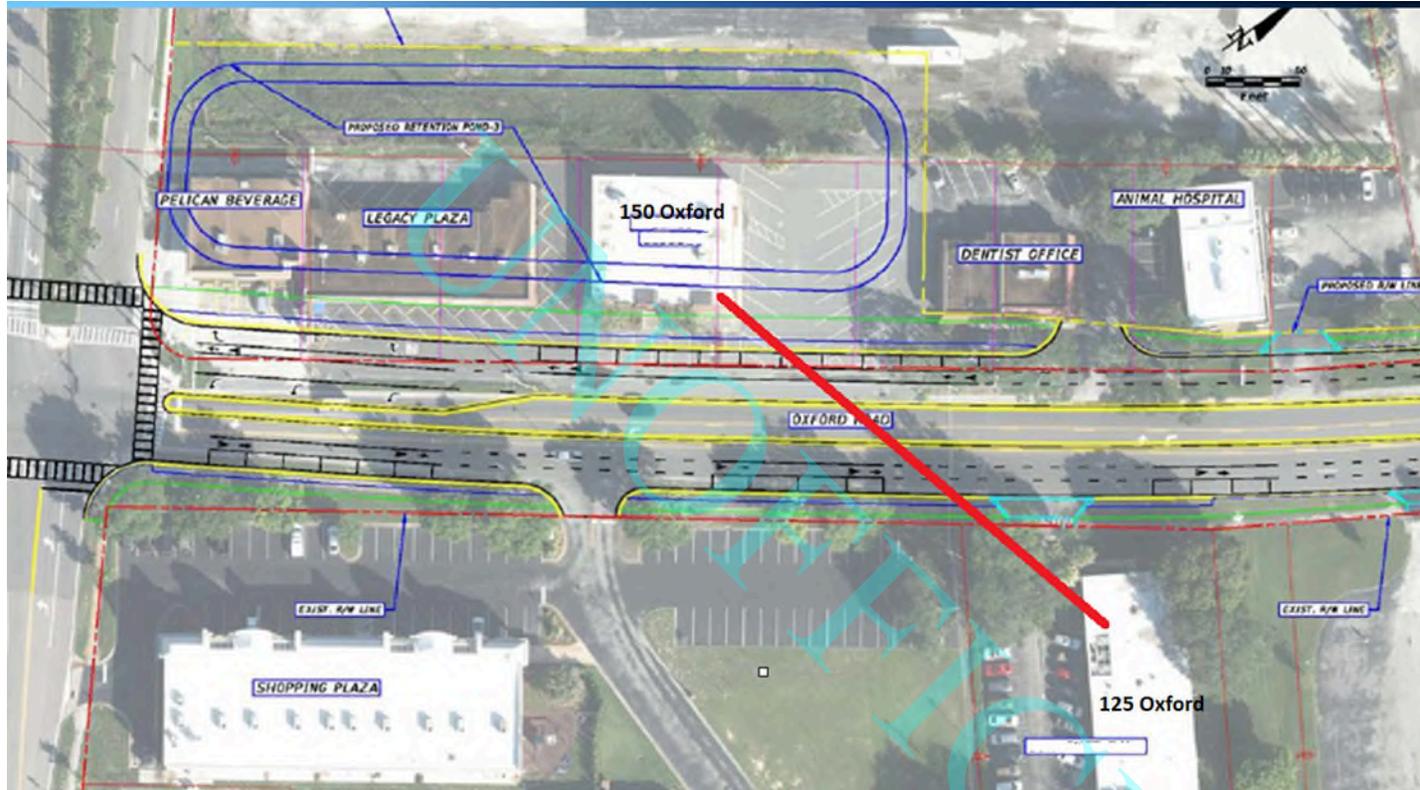


Exhibit B

**DERMATOLOGY BILLING ASSOCIATES, INC.
150 OXFORD ROAD, CASSELBERRY, FLORIDA
SUMMARY OF PRELIMINARY BUSINESS DAMAGE CALCULATIONS**

<u>Business Damage Method</u>	<u>Calculated Business Damages</u>
Business damages due to reduced growth potential	<u>\$ 1,146,487</u>
Business damages due to permanent loss	<u>\$ 800,308</u>

DRAFT
FOR DISCUSSION PURPOSES ONLY

UNOFFICIAL

Exhibit B

**DERMATOLOGY BILLING ASSOCIATES, INC.
150 OXFORD ROAD, CASSELBERRY, FLORIDA
PRELIMINARY BUSINESS DAMAGE
DUE TO REDUCED GROWTH POTENTIAL FOLLOWING TAKE**

<u>PER FORM 1120S</u> <u>(As Reclassified)</u>	<u>FIVE YEARS ENDED</u> <u>DECEMBER 31, 2015</u>		<u>Calculated</u> <u>Business</u> <u>Damages</u>
	<u>Weighted Average Year</u>		
	<u>Before</u> <u>Take</u>	<u>After</u> <u>Take</u>	
INCOME BEFORE INCOME TAXES	\$ 1,348,069	\$ 1,348,069	
DEPRECIATION AND OCCUPANCY ADJUSTMENT:			
Add non-cash depreciation expense	11,530	11,530	
Subtract allowance for capital improvements	(15,000)	(15,000)	
OWNER'S COMPENSATION ADJUSTMENT:			
Add owner's compensation	60,001	60,001	
Subtract economic owner's compensation	(140,000)	(140,000)	
ADJUSTED CASH FLOWS	1,264,600	1,264,600	
MULTIPLIED BY PRESENT VALUE FACTOR (a)	6.2593	5.3527	
PRESENT VALUE OF ADJUSTED CASH FLOWS	<u>\$ 7,915,511</u>	<u>\$ 6,769,024</u>	<u>\$ 1,146,487</u>

(a) - Present value factor:

Interest rate	15%	18%
Term:		
Date of estimated impact	10/31/16	10/31/16
Estimated lease end date	10/31/36	10/31/36
Years	20.0	20.0
Present value factor	6.2593	5.3527

DRAFT

FOR DISCUSSION PURPOSES ONLY

Exhibit B

**DERMATOLOGY BILLING ASSOCIATES, INC.
150 OXFORD ROAD, CASSELBERRY, FLORIDA
PRELIMINARY CALCULATION OF BUSINESS DAMAGES DUE TO PERMANENT LOSS**

<u>PER FORM 1120S</u> <u>(As Reclassified)</u>	<u>FIVE YEARS ENDED</u> <u>DECEMBER 31, 2015</u>		<u>COMPONENTS</u>				<u>CALCULATED</u> <u>LOSS AT</u> <u>3%</u>
	<u>WEIGHTED</u> <u>AVERAGE</u> <u>YEAR</u>	<u>FIXED</u>		<u>VARIABLE</u>			
		<u>\$</u>	<u>%</u>	<u>\$</u>	<u>%</u>		
SALES	\$5,307,755	\$ -	0%	\$5,307,755	100%	\$ 159,233	
OTHER INCOME	20,568	-	0%	20,568	100%	617	
TOTAL INCOME	<u>5,328,323</u>	<u>-</u>		<u>5,328,323</u>		<u>159,850</u>	
EXPENSES:							
Compensation of officers	60,001	60,001	100%	-	0%	-	
Salaries and wages	2,202,101	1,651,576	75%	550,525	25%	16,516	
Repairs and maintenance	36,743	27,557	75%	9,186	25%	276	
Rents	159,348	159,348	100%	-	0%	-	
Payroll taxes	184,651	140,335	76%	44,316	24% (a)	1,329	
Taxes and licenses	2,162	2,162	100%	-	0%	-	
Depreciation	11,530	11,530	100%	-	0%	-	
Advertising	114,275	114,275	100%	-	0%	-	
Employee benefit programs	201,221	152,928	76%	48,293	24% (a)	1,449	
100% meals	21,685	16,264	75%	5,421	25%	163	
Automobile expenses	31,420	23,565	75%	7,855	25%	236	
Bank charges	834	625	75%	209	25%	6	
Business gifts	4,333	4,333	100%	-	0%	-	
Computer / network	74,435	37,217	50%	37,218	50%	1,117	
Contract labor	520,819	260,409	50%	260,410	50%	7,812	
Dues and subscriptions	10,889	8,167	75%	2,722	25%	82	
Insurance	32,998	24,748	75%	8,250	25%	248	
Meals and entertainment	10,310	7,732	75%	2,578	25%	77	
Meetings and seminars	3,110	2,332	75%	778	25%	23	
Postage	76,064	38,032	50%	38,032	50%	1,141	
Professional fees	19,226	19,226	100%	-	0%	-	
Security	1,414	1,414	100%	-	0%	-	
Supplies	95,069	71,302	75%	23,767	25%	713	
Telephone	41,283	30,962	75%	10,321	25%	310	
Travel	40,488	30,366	75%	10,122	25%	304	
Utilities	22,514	16,885	75%	5,629	25%	169	
Miscellaneous expense	1,331	665	50%	666	50%	20	
Total Expenses	<u>3,980,254</u>	<u>2,913,956</u>		<u>1,066,298</u>		<u>31,991</u>	
INCOME BEFORE INCOME TAXES	<u>\$1,348,069</u>	<u>\$(2,913,956)</u>		<u>\$4,262,025</u>		<u>127,859</u>	
MULTIPLY BY PRESENT VALUE FACTOR (b)						<u>6.2593</u>	
CALCULATED BUSINESS DAMAGES DUE TO PERMANENT LOSS						<u>\$ 800,308</u>	

(a) - Calculated in the same ratio as variable wages to total wages

(b) - Present value factor

Interest rate	15%
Term:	
Date of effect (estimated)	10/31/16
Lease end date (estimated)	10/31/36
Term (years)	20.0
Present value factor	6.2593

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FOR DISCUSSION PURPOSES ONLY

Exhibit B

**DERMATOLOGY BILLING ASSOCIATES, INC.
150 OXFORD ROAD, CASSELBERRY, FLORIDA
HISTORICAL REVENUES AND EXPENSES
FOR THE FIVE YEARS ENDED DECEMBER 31, 2015**

<u>PER FORM 1120S</u> <u>(As Reclassified)</u>	<u>YEAR ENDED DECEMBER 31,</u>					<u>FIVE YEARS ENDED</u> <u>DECEMBER 31, 2015</u>	
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015*</u>	<u>SIMPLE</u> <u>AVERAGE</u> <u>YEAR</u>	<u>WEIGHTED</u> <u>AVERAGE</u> <u>YEAR</u>
	SALES	\$4,461,868	\$4,533,182	\$5,049,037	\$5,654,799	\$5,664,356	\$ 5,072,648
OTHER INCOME	36,992	29,257	26,250	19,907	10,928	24,667	20,568
TOTAL INCOME	4,498,860	4,562,439	5,075,287	5,674,706	5,675,284	5,097,315	5,328,323
EXPENSES:							
Compensation of officers	60,000	60,007	60,000	60,000	60,000	60,001	60,001
Salaries and wages	1,540,360	2,049,462	2,423,797	2,429,195	2,080,811	2,104,725	2,202,101
Repairs and maintenance	57,174	38,340	33,457	32,672	37,245	39,778	36,743
Rents	139,966	170,774	175,306	163,192	146,005	159,049	159,348
Payroll taxes	142,019	181,072	192,843	201,719	176,040	178,739	184,651
Taxes and licenses	1,337	2,412	2,029	2,916	1,705	2,080	2,162
Depreciation	15,602	3,143	788	998	28,940	9,894	11,530
Advertising	6,274	1,403	2,405	184,361	192,078	77,304	114,275
Employee benefit programs	179,226	199,640	187,766	242,969	180,927	198,106	201,221
100% meals	36,801	31,545	21,904	16,327	18,873	25,090	21,685
Automobile expenses	19,574	30,678	27,792	30,053	37,355	29,090	31,420
Bank charges	261	158	441	2,137	411	682	834
Business gifts	8,691	71	-	4,545	7,596	4,181	4,333
Computer / network	66,824	73,159	77,582	70,494	77,733	73,158	74,435
Contract labor	710,126	473,721	336,564	363,668	738,072	524,430	520,819
Dues and subscriptions	5,464	9,008	10,019	21,469	4,784	10,149	10,889
Insurance	20,238	22,791	24,998	45,475	34,452	29,591	32,998
Meals and entertainment	15,586	3,858	11,468	9,110	12,101	10,425	10,310
Meetings and seminars	2,977	1,196	179	2,675	6,010	2,607	3,110
Postage	42,797	63,103	55,568	84,432	93,505	67,881	76,064
Professional fees	21,778	23,446	28,484	17,050	13,213	20,794	19,226
Security	-	108	2,419	1,453	1,585	1,113	1,414
Supplies	99,763	110,259	95,201	80,304	99,787	97,063	95,069
Telephone	38,128	48,977	48,126	37,593	37,682	42,101	41,283
Travel	52,661	51,815	52,960	42,401	24,510	44,869	40,488
Utilities	19,634	20,693	21,423	22,627	24,382	21,752	22,514
Miscellaneous expense	-	1,851	-	4,067	-	1,184	1,331
Total Expenses	3,303,261	3,672,690	3,893,519	4,173,902	4,135,802	3,835,836	3,980,254
INCOME BEFORE INCOME TAXES	\$ 1,195,599	\$ 889,749	\$ 1,181,768	\$ 1,500,804	\$ 1,539,482	\$ 1,261,479	\$ 1,348,069
Compensation of officers:							
Ingeborg C. Ellzey	\$ 60,000	\$ 60,007	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,001	\$ 60,001
	\$ 60,000	\$ 60,007	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,001	\$ 60,001

* - Combined amounts per Form 1120S for the 6 months ended June 30, 2015 and trial balance for the 6 months ended December 31, 2015

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Exhibit B

**DERMATOLOGY BILLING ASSOCIATES, INC.
150 OXFORD ROAD, CASSELBERRY, FLORIDA
PRELIMINARY BUSINESS DAMAGE CALCULATION DUE TO PERMANENT CLOSURE
BASED ON THE CAPITALIZED CASH FLOW METHOD**

<u>PER FORM 1120S</u> <u>(As Reclassified)</u>	<u>YEAR ENDED DECEMBER 31,</u>					<u>FIVE YEARS ENDED</u> <u>DECEMBER 31, 2015</u>	
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015*</u>	<u>SIMPLE</u> <u>AVERAGE</u> <u>YEAR</u>	<u>WEIGHTED</u> <u>AVERAGE</u> <u>YEAR</u>
	INCOME BEFORE INCOME TAXES	\$ 1,195,599	\$ 889,749	\$ 1,181,768	\$ 1,500,804	\$ 1,539,482	\$ 1,261,479
DEPRECIATION AND OCCUPANCY ADJUSTMENT:							
Add non-cash depreciation expense	15,602	3,143	788	998	28,940	9,894	11,530
Subtract allowance for capital improvements	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
OWNER'S COMPENSATION ADJUSTMENT:							
Add owner's compensation	60,000	60,007	60,000	60,000	60,000	60,001	60,001
Subtract economic owner's compensation	(140,000)	(140,000)	(140,000)	(140,000)	(140,000)	(140,000)	(140,000)
ADJUSTED CASH FLOWS	1,116,201	797,899	1,087,556	1,406,802	1,473,422	1,176,374	1,264,600
MULTIPLIED BY PRESENT VALUE FACTOR (a)	6.2593	6.2593	6.2593	6.2593	6.2593	6.2593	6.2593
CALCULATED BUSINESS DAMAGES DUE TO LOSS OF CASH FLOWS	<u>\$ 6,986,637</u>	<u>\$ 4,994,289</u>	<u>\$ 6,807,339</u>	<u>\$ 8,805,596</u>	<u>\$ 9,222,590</u>	<u>\$ 7,363,278</u>	<u>\$ 7,915,511</u>

* - Combined amounts per Form 1120S for the 6 months ended June 30, 2015 and trial balance for the 6 months ended December 31, 2015

(a) - Present value factor:

Interest rate	15%
Term:	
Date of estimated impact	10/31/16
Estimated lease end date	10/31/36
Years	20.0
Present value factor	6.2593

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DISCUSSION PURPOSES ONLY

Exhibit B

**DERMATOLOGY BILLING ASSOCIATES, INC.
150 OXFORD ROAD, CASSELBERRY, FLORIDA
PRELIMINARY BUSINESS DAMAGE CALCULATION DUE TO PERMANENT CLOSURE
BASED ON THE CAPITALIZED CASH FLOW METHOD**

PER FORM 1120S (As Reclassified)	YEAR ENDED DECEMBER 31,					FIVE YEARS ENDED DECEMBER 31, 2015	
	2011	2012	2013	2014	2015*	SIMPLE AVERAGE YEAR	WEIGHTED AVERAGE YEAR
	INCOME BEFORE INCOME TAXES	\$ 1,195,599	\$ 889,749	\$ 1,181,768	\$ 1,500,804	\$ 1,539,482	\$ 1,261,479
DEPRECIATION AND OCCUPANCY ADJUSTMENT:							
Add non-cash depreciation expense	15,602	3,143	788	998	28,940	9,894	11,530
Subtract allowance for capital improvements	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
OWNER'S COMPENSATION ADJUSTMENT:							
Add owner's compensation	60,000	60,007	60,000	60,000	60,000	60,001	60,001
Subtract economic owner's compensation	(140,000)	(140,000)	(140,000)	(140,000)	(140,000)	(140,000)	(140,000)
ADJUSTED CASH FLOWS	1,116,201	797,899	1,087,556	1,406,802	1,473,422	1,176,374	1,264,600
MULTIPLIED BY PRESENT VALUE FACTOR (a)	5.3527	5.3527	5.3527	5.3527	5.3527	5.3527	5.3527
CALCULATED BUSINESS DAMAGES DUE TO LOSS OF CASH FLOWS	<u>\$ 5,974,689</u>	<u>\$ 4,270,914</u>	<u>\$ 5,821,361</u>	<u>\$ 7,530,189</u>	<u>\$ 7,886,786</u>	<u>\$ 6,296,777</u>	<u>\$ 6,769,024</u>

* - Combined amounts per Form 1120S for the 6 months ended June 30, 2015 and trial balance for the 6 months ended December 31, 2015

(a) - Present value factor:

Interest rate	18%
Term:	
Date of estimated impact	10/31/16
Estimated lease end date	10/31/36
Years	20.0
Present value factor	5.3527

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FOR DISCUSSION PURPOSES ONLY

Exhibit B

**DERMATOLOGY BILLING ASSOCIATES, INC.
150 OXFORD ROAD, CASSELBERRY, FLORIDA
HISTORICAL REVENUE AND EXPENSE GROWTH RATES**

<u>PER FORM 1120S</u> <u>(As Reclassified)</u>	YEAR ENDED DECEMBER 31,				2012 - 2015	
					SIMPLE	COMPOUND
	2012	2013	2014	2015*	AVERAGE GROWTH RATE	AVERAGE GROWTH RATE
SALES	1.6%	11.4%	12.0%	0.2%	6.3%	6.1%
OTHER INCOME	-20.9%	-10.3%	-24.2%	-45.1%	-25.1%	-26.3%
TOTAL INCOME	1.4%	11.2%	11.8%	0.0%	6.1%	6.0%
EXPENSES:						
Compensation of officers	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Salaries and wages	33.1%	18.3%	0.2%	-14.3%	9.3%	7.8%
Repairs and maintenance	-32.9%	-12.7%	-2.3%	14.0%	-8.5%	-10.2%
Rents	22.0%	2.7%	-6.9%	-10.5%	1.8%	1.1%
Payroll taxes	27.5%	6.5%	4.6%	-12.7%	6.5%	5.5%
Taxes and licenses	80.4%	-15.9%	43.7%	-41.5%	16.7%	6.3%
Depreciation	-79.9%	-74.9%	26.6%	2799.8%	667.9%	16.7%
Advertising	-77.6%	71.4%	7565.7%	4.2%	1890.9%	135.2%
Employee benefit programs	11.4%	-5.9%	29.4%	-25.5%	2.4%	0.2%
100% meals	-14.3%	-30.6%	-25.5%	15.6%	-13.7%	-15.4%
Automobile expenses	56.7%	-9.4%	8.1%	24.3%	19.9%	17.5%
Bank charges	-39.5%	179.1%	384.6%	-80.8%	110.9%	12.0%
Business gifts	-99.2%	-100.0%	#DIV/0!	67.1%	#DIV/0!	-3.3%
Computer / network	9.5%	6.0%	-9.1%	10.3%	4.2%	3.9%
Contract labor	-33.3%	-29.0%	8.1%	103.0%	12.2%	1.0%
Dues and subscriptions	64.9%	11.2%	114.3%	-77.7%	28.2%	-3.3%
Insurance	12.6%	9.7%	81.9%	-24.2%	20.0%	14.2%
Meals and entertainment	-75.2%	197.3%	-20.6%	32.8%	33.6%	-6.1%
Meetings and seminars	-59.8%	-85.0%	1394.4%	124.7%	343.6%	19.2%
Postage	47.4%	-11.9%	51.9%	10.7%	24.5%	21.6%
Professional fees	7.7%	21.5%	-40.1%	-22.5%	-8.4%	-11.7%
Security	#DIV/0!	2139.8%	-39.9%	9.1%	#DIV/0!	#NUM!
Supplies	10.5%	-13.7%	-15.6%	24.3%	1.4%	0.0%
Telephone	28.5%	-1.7%	-21.9%	0.2%	1.3%	-0.3%
Travel	-1.6%	2.2%	-19.9%	-42.2%	-15.4%	-17.4%
Utilities	5.4%	3.5%	5.6%	7.8%	5.6%	5.6%
Miscellaneous expense	#DIV/0!	-100.0%	#DIV/0!	-100.0%	#DIV/0!	#NUM!
Total Expenses	11.2%	6.0%	7.2%	-0.9%	5.9%	5.8%
INCOME BEFORE INCOME TAXES	-25.6%	32.8%	27.0%	2.6%	9.2%	6.5%

* - Combined amounts per Form 1120S for the 6 months ended June 30, 2015, and trial balance, other expense detail and client schedule for the 6 months ended December 31, 2015

Exhibit C

DERMATOLOGY BILLING ASSOCIATES, INC.

SUMMARY OF CALCULATED BUSINESS DAMAGES

Calculated business damages based on permanent closure	<u>\$ 18,124,111</u>
Calculated business damages based on reduced growth	
Present value of annual earnings (before take)	\$ 18,124,111
Present value of annual earnings (after take)	<u>14,880,491</u>
Calculated business damages based on reduced growth	<u>\$ 3,243,620</u>

DERMATOLOGY BILLING ASSOCIATES, INC.
CALCULATED BUSINESS DAMAGES BASED ON PERMANENT CLOSURE

<u>PER INCOME STATEMENTS</u> (As Reclassified)	YEAR ENDED DECEMBER 31,							Thereafter (b)	
	2016	2017	2018	2019	2020	2021	2022		2023
INCOME BEFORE INCOME TAXES	\$ 1,066,792	\$ 1,578,060	\$ 2,102,462	\$ 2,752,892	\$ 2,750,068	\$ 5,722,856	\$ 4,347,121	\$ 3,483,364	\$ 4,413,735
ADJUSTMENTS									
Add PPP loan interest expense	-	-	-	-	4,058	3,594	-	-	-
Subtract gain on loan forgiveness	-	-	-	-	-	(697,708)	-	-	-
ADJUSTED ANNUAL EARNINGS	1,066,792	1,578,060	2,102,462	2,752,892	2,754,126	5,028,742	4,347,121	3,483,364	4,413,735
MULTIPLIED BY PRESENT VALUE FACTOR (a)	0.8696	0.7561	0.6575	0.5718	0.4972	0.4323	0.3759	0.3269	0.2843
PRESENT VALUE	\$ 927,682	\$ 1,193,171	\$ 1,382,369	\$ 1,574,104	\$ 1,369,351	\$ 2,173,925	\$ 1,634,083	\$ 1,138,712	\$ 1,254,825
TOTAL PRESENT VALUE	<u>\$ 18,124,111</u>								

(a) - Present value based on 15% discount rate

(b) - Years after 2024 discounted for 10 additional years based on 2024 adjusted net earnings

DERMATOLOGY BILLING ASSOCIATES, INC.

CALCULATED BUSINESS DAMAGES BASED ON PERMANENT CLOSURE

PER INCOME STATEMENTS (As Reclassified)	YEAR ENDED DECEMBER 31,							Thereafter (b)	
	2016	2017	2018	2019	2020	2021	2022		2023
INCOME BEFORE INCOME TAXES	\$ 1,066,792	\$ 1,578,060	\$ 2,102,462	\$ 2,752,892	\$ 2,750,068	\$ 5,722,856	\$ 4,347,121	\$ 3,483,364	\$ 4,413,735
ADJUSTMENTS									
Add PPP loan interest expense	-	-	-	-	4,058	3,594	-	-	-
Subtract gain on loan forgiveness	-	-	-	-	-	(697,708)	-	-	-
ADJUSTED ANNUAL EARNINGS	1,066,792	1,578,060	2,102,462	2,752,892	2,754,126	5,028,742	4,347,121	3,483,364	4,413,735
MULTIPLIED BY PRESENT VALUE FACTOR (a)	0.8475	0.7182	0.6086	0.5158	0.4371	0.3704	0.3139	0.2660	0.2255
PRESENT VALUE	\$ 904,106	\$ 1,133,363	\$ 1,279,558	\$ 1,419,942	\$ 1,203,828	\$ 1,862,646	\$ 1,364,561	\$ 926,575	\$ 995,297
TOTAL PRESENT VALUE	\$ 14,880,491								\$ 3,790,615

(a) - Present value based on 18% discount rate

(b) - Years after 2024 discounted for 10 additional years based on 2024 adjusted net earnings

DERMATOLOGY BILLING ASSOCIATES, INC.

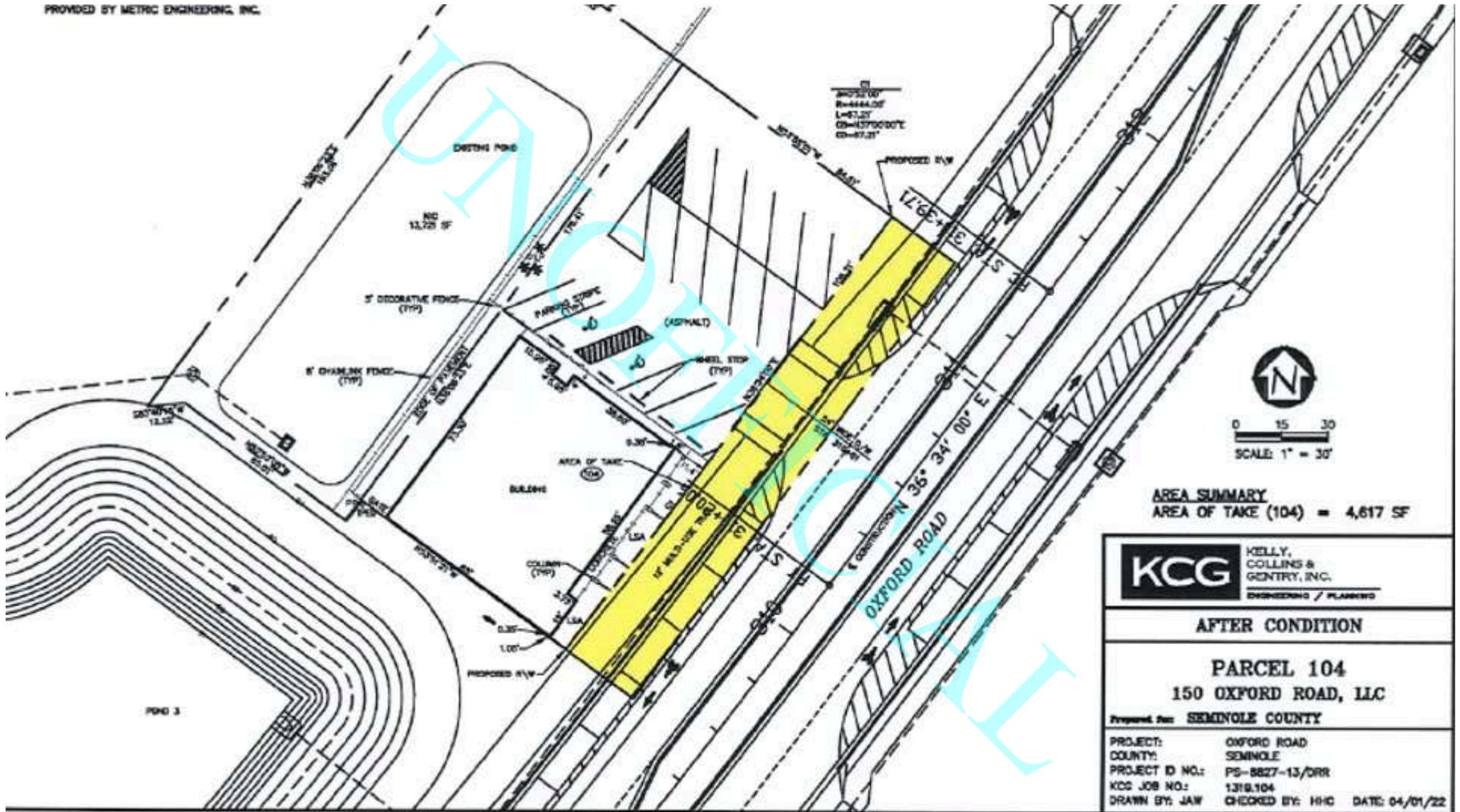
HISTORICAL INCOME AND EXPENSES

PER INCOME STATEMENTS (As Reclassified)	YEAR ENDED DECEMBER 31,								
	2016	2017	2018	2019	2020	2021	2022	2023	2024
INCOME	\$ 5,742,888	\$ 6,276,070	\$ 7,418,690	\$ 8,898,790	\$ 9,018,006	\$ 11,823,424	\$ 11,368,431	\$ 10,906,522	\$ 12,528,107
EXPENSES									
Advertising	195,512	182,531	93,078	143,948	126,869	123,495	80,644	120,401	121,472
Auto	45,345	35,678	35,114	26,377	30,052	27,873	32,439	31,856	13,824
Computers/networking	83,735	53,518	80,411	119,383	136,266	153,784	158,509	200,488	153,625
Depreciation and amortization - other	31,285	30,158	35,991	49,267	50,831	60,732	57,466	46,903	34,887
Donations and contributions	-	-	-	1,000	2,500	830	2,850	5,500	66,500
Dues and subscriptions	5,656	4,341	3,876	4,108	36,224	63,258	18,291	15,324	20,547
Facility - rent	186,922	192,266	193,930	194,559	209,339	261,975	276,919	256,628	277,869
Facility - janitorial	13,700	14,400	16,200	18,000	18,450	27,600	27,600	27,600	27,600
Facility - maintenance and repairs	36,183	51,887	29,368	25,870	51,724	40,195	52,762	47,773	59,523
Facility - utilities	28,046	30,096	29,598	27,989	29,335	32,565	33,386	38,828	33,879
Insurance - commercial and worker's comp	41,644	33,283	32,149	42,189	30,133	42,247	43,267	47,297	48,527
Insurance - group benefits	192,392	186,625	273,711	330,741	384,877	344,276	356,282	315,686	297,004
Legal and accounting	12,814	8,847	15,116	30,365	14,155	20,772	44,875	29,053	33,952
Meals and entertainment	32,580	34,411	59,161	77,654	23,054	42,117	58,664	102,352	87,124
Miscellaneous	11,245	7,527	10,959	9,515	6,821	5,920	39,208	6,737	5,326
Payroll taxes	212,470	195,767	224,364	253,116	245,632	295,440	307,005	313,473	357,031
Office equipment	9,013	9,058	25,302	28,444	26,719	33,638	33,264	31,989	33,373
Outside services	521,633	586,769	631,316	716,031	797,892	804,948	687,520	658,248	738,368
Postage	107,298	129,389	129,844	143,021	150,573	171,148	159,043	150,353	190,110
Employer contribution-401k match	7,506	11,903	13,699	17,073	18,713	20,921	24,758	25,380	25,549
Salaries - officer	60,000	60,000	60,000	60,000	58,298	60,000	60,000	70,956	70,956
Salaries - management	294,467	375,300	421,050	548,709	498,173	776,780	1,535,000	1,432,000	1,699,905
Salaries - admin	198,696	209,203	207,480	289,362	260,664	283,518	295,707	305,330	417,985
Salaries - staff	2,044,911	2,018,904	2,481,364	2,751,938	2,887,080	2,934,517	2,419,253	2,600,577	3,016,498
Salaries - temp service	78,019	27,834	22,116	52,619	49,160	31,344	94,381	168,003	54,042
Security	2,426	3,025	1,940	1,310	1,353	2,157	2,308	2,035	2,304
Supplies - operating	143,284	107,457	103,119	91,398	87,179	98,161	83,502	110,642	119,337
Taxes and licenses - other	4,410	1,531	1,751	2,687	2,233	2,352	1,766	1,454	1,761
Travel and lodging	19,244	34,527	22,071	27,498	6,039	10,832	12,551	25,256	10,996
Telephone	55,660	61,775	62,150	61,727	23,542	21,287	22,090	66,164	76,931
Bad debts	-	-	-	-	-	-	-	168,872	17,567
Total Expenses	4,676,096	4,698,010	5,316,228	6,145,898	6,263,880	6,794,682	7,021,310	7,423,158	8,114,372
NET OPERATING INCOME	1,066,792	1,578,060	2,102,462	2,752,892	2,754,126	5,028,742	4,347,121	3,483,364	4,413,735
OTHER INCOME AND EXPENSE									
Gain on loan forgiveness	-	-	-	-	-	697,708	-	-	-
PPP loan interest expense	-	-	-	-	(4,058)	(3,594)	-	-	-
INCOME BEFORE INCOME TAXES	\$ 1,066,792	\$ 1,578,060	\$ 2,102,462	\$ 2,752,892	\$ 2,750,068	\$ 5,722,856	\$ 4,347,121	\$ 3,483,364	\$ 4,413,735

Historical Income and Expenses

Exhibit D

PROVIDED BY METRIC ENGINEERING, INC.



AREA SUMMARY
 AREA OF TAKE (104) = 4,617 SF

	KELLY, COLLINS & GENTRY, INC. ENGINEERING / PLANNING
	AFTER CONDITION
PARCEL 104 150 OXFORD ROAD, LLC	
Prepared For: SEMINOLE COUNTY	
PROJECT: OXFORD ROAD COUNTY: SEMINOLE PROJECT ID NO.: PS-8827-13/DRR KCG JOB NO.: 1318.104 DRAWN BY: JAW	CHECKED BY: HHC DATE: 04/01/22

Exhibit E

Filing # 151513394 E-Filed 06/15/2022 07:56:54 AM

IN THE CIRCUIT COURT OF THE EIGHTEENTH JUDICIAL
CIRCUIT, IN AND FOR SEMINOLE COUNTY, FLORIDA
CASE NO.: 2021-CA-002978
DIV: W

SEMINOLE COUNTY, a political
subdivision of the State of Florida,

Parcel(s): 104

Petitioner,

vs.

AUTOZONE INC.,
a Delaware Corporation, et al

Respondents.

**SECOND AMENDED STIPULATED ORDER OF TAKING
WITH INSTRUCTIONS TO THE CLERK OF COURT FOR
DISBURSEMENT OF FUNDS**

**150 OXFORD ROAD, LLC and DERMATOLOGY BILLING ASSOCIATES, INC.
(PARCEL 104)
(AMENDED TO ADD LEGAL DESCRIPTION AND EXHIBIT "B")**

THIS CAUSE came on for consideration by the Court, upon the Stipulation and Motion of the Petitioner, SEMINOLE COUNTY, (hereinafter "County"), and Respondents, **150 OXFORD ROAD, LLC and DERMATOLOGY BILLING ASSOCIATES, INC.** (hereinafter "Respondents") for entry of this Stipulated Order of Taking, and it appearing to the Court that the parties were authorized to enter into such motion, and the Court finding that the taking is necessary for a public purpose and it appearing that proper notice being given to all owners, and to all other persons having or claiming any equity, lien, title or other interest in or to the property described on the attached Exhibit "A", and the Court being otherwise fully advised in the premises, it is thereupon,

ORDERED AND ADJUDGED as follows:

Exhibit E

1. This Court has jurisdiction of this cause, the subject property, and the parties to this cause pursuant to Chapter 73 and 74 of the Florida Statutes.

2. The pleadings and all other matters filed of record in this cause are sufficient and were made in good faith.

3. Petitioner, Seminole County has properly exercised its delegated authority and the condemnation is for a valid public purpose and reasonably necessary for such purpose.

4. The Amended Declaration of Taking filed in this cause was made in good faith and based upon a good faith appraisal.

5. The property rights acquired by the Petitioner are designated as Parcel 104, described in the attached Exhibit "A". The estate or interest acquired as to Parcel 104 is fee simple.

6. The Joint Motion and Stipulation for Entry of Stipulated Order of Taking is approved and incorporated herein by reference.

7. Seminole County is entitled to title and possession of property identified as Parcel 104, and described in Exhibit "A", attached hereto.

8. Upon deposit of the Funds into the Court Registry, all rights, title and interests specified in the Petition as Parcel 104, more fully described in Exhibit "A", attached hereto, shall vest in Seminole County.

9. Within twenty (20) days from the entry of this Stipulated Order of Taking, Seminole County shall deposit **THREE HUNDRED FIFTY-TWO THOUSAND TWO HUNDRED AND 00/100 (\$352,200.00)** into the Registry of the Court. As an agency of the State of Florida, Seminole County is exempt from fees for monies deposited into the Registry of the Court for eminent domain matters.

10. The deposited Funds are subject to all claims, liens and encumbrances

Exhibit E

of record, including, without limitation, any apportionment claims of any existing mortgagee interest in the property described in Exhibit "A", attached hereto, and payment of all ad valorem taxes, including pro rata taxes, if any, up to and including Petitioner's deposit into the Registry of the Court pursuant to the Stipulated Order of Taking.

11. Upon Petitioner's deposit of the Funds into the Registry of the Court, the Clerk shall immediately and without need for hearing or further order of the Court, disburse the sum of **THREE HUNDRED FIFTY-TWO THOUSAND TWO HUNDRED AND 00/100 (\$352,200.00)** to the trust account of GrayRobinson, P.A., and mail to GrayRobinson, P.A., c/o Kent Hipp, P. O. Box 3068, Orlando, Florida 32802-3068 who shall be responsible for allocating the described sum to all other interested parties, including, but not limited to, any existing mortgagee interest in the property described in Exhibit "A", and all other Respondents.

12. In addition to the compensation referenced in Paragraph 9, as soon as reasonably possible, but no later than 30 days after the deposit set out in Paragraph 9, Seminole County will execute and record in the Public Records of Seminole County, Florida a Warranty Deed, in the same form and substance as attached hereto as Exhibit "B", conveying the "cure" lands totaling approximately 13,071 square feet to Owner. After recording, Seminole County will provide Owner's Attorney with a recorded copy of same.

13. The good faith deposit of **THREE HUNDRED FIFTY-TWO THOUSAND TWO HUNDRED AND 00/100 (\$352,200.00)** for Parcel 104 will be the minimum amount paid (the "Floor") by Petitioner in conjunction with the condemnation of Parcel 104 and that Petitioner waives any rights, including but not limited to those rights enumerated in Florida Statutes §74.071, to seek judgment in the event the

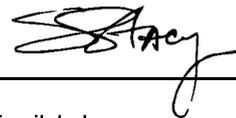
Exhibit E

amount withdrawn by Respondent exceeds the compensation ultimately awarded by final judgment of the Court, or otherwise settled. The parties further agree and it is ordered that the amount or existence of the Floor shall be inadmissible for any purpose in this litigation and the jury shall not hear anything suggesting the existence or amount of the Floor or the fact that the Respondents have stipulated to the taking of Parcel 104. Petitioner, however, shall retain the right to present evidence and argument for a value less than the Floor.

14. The Court reserves jurisdiction to enforce the terms of this Stipulated Order of Taking.

DONE AND ORDERED in Sanford, Seminole County, Florida on Tuesday, June 14, 2022.

59-2021-CA-002978 06/14/2022 10:45:21 PM



Susan Stacy, Circuit Judge
59-2021-CA-002978 06/14/2022 10:45:21 PM

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by US Mail/Email or eportal to the following on Wednesday, June 15, 2022

RICHARD NASH MILIAN
richard.milian@nelsonmullins.com
semonia.davis@nelsonmullins.com
debra.tyree@nelsonmullins.com

JOHN M LAROUX
Pleadings@jmleroux.com
John@jmleroux.com

ANTHONY VINCENT
POLICASTRO
eric@polICASTROLAW.COM
tony@polICASTROLAW.COM

PRINEET D SHARMA
prineet@sharmafl.com
malinda@sharmafl.com
melissa@sharmafl.com

LEWIS E GARLISI

SOUTH STATE BANK NA

Exhibit E

lewis@fullcomp.com

1951 8TH STREET, NW
WINTER HAVEN, FL 33881

THOMAS PATRICK CALLAN
tcallan@callanlaw.com
adm@callanlaw.com
efilings.clfpa@gmail.com

MY CITY TAX PRO LLC
174 OXFORD ROAD
FERN PARK, FL 32730

SCOOP POPCORN LLC
2711 RIVER RIDGE DRIVE
ORLANDO, FL 32825

RAYMER FRANCIS MAGUIRE III
raymer@maguire-eminentdomain.com
rasheed@maguire-
eminentdomain.com
bernadette@maguire-
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ONE LOVE NUTRITION LLC
1038 CHATHAM PINES CIRCLE,
SUITE 104
WINTER SPRINGS, FL 32708

RACHAEL M CREWS
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jamal.wilson@gray-robinson.com
sophia.castillo@gray-robinson.com

LESLIE A LEWIS
llewis@lewisfirm.com
attys@lewisfirm.com

EASY DRIVING & TRAFFIC
SCHOOL LLC
1185 LADY SUSAN DRIVE
CASSELBERRY, FL 32707

KENT LEE HIPPI
kent.hipp@gray-robinson.com
carol.ramirez@gray-robinson.com
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ROBERT L HART
3312 BAYOU ROAD
LONGBOAT KEY, FL 34228

MICHAEL PATRICK MCMAHON
mike.mcmahon@akerman.com
ruth.bryant@akerman.com

MICHAEL DOUGLAS JONES
mike@mdj1944.com
office.mdj12444@gmail.com
mdjones12444@gmail.com

LYNN PATRICE PORTER-CARLTON
lporter-carlton@seminolecountyfl.gov

Exhibit E

59-2021-CA-002978 06/15/2022 07:55:52 AM

Anne Brezina

Anne Brezina, Judicial Assistant

59-2021-CA-002978 06/15/2022 07:55:52 AM

UNOFFICIAL

Exhibit E

DESCRIPTION PARCEL 104:

A portion of lots 4, 5 and 6, Fernwood according to the vacated plat thereof recorded in Plat Book 14, Pages 2 through 3, Public Records of Seminole County, Florida, being more particularly described as follows:

Commence at the Northeasterly corner of Lot 3, Fernwood Plaza according to the plat thereof recorded in Plat Book 13, Page 95 Public Records of Seminole County, Florida, said point being on the Northwesterly line of Fernwood according to the vacated plat thereof recorded in Plat Book 14, Pages 2 through 3, Public Records of Seminole County, Florida; thence South $36^{\circ}06'23''$ West, a distance of 258.71 feet along said Northwesterly line to a point on the monumented Northeasterly line of lands described in Official Records Book 8593, Page 1421, Public Records of Seminole County, Florida; thence South $53^{\circ}55'01''$ East, a distance of 84.51 feet along said monumented Northeasterly line to the POINT OF BEGINNING; thence continue South $53^{\circ}55'01''$ East, a distance of 25.37 feet along said Northeasterly line to a point on the Northwesterly right of way line of Oxford Road (Floral Boulevard per said plat of Fernwood); thence South $36^{\circ}05'51''$ West, a distance of 176.53 feet along said Northwesterly right of way line to a point on the monumented Southwesterly line of lands described in said Official Records Book 8593, Page 1421; thence North $53^{\circ}51'21''$ West, a distance of 27.32 feet along said monumented Southwesterly line to a point on a non-tangent curve concave Northwesterly, having a radius of 4440.00 feet, a central angle of $00^{\circ}52'00''$ and a chord bearing of North $37^{\circ}00'02''$ East; thence from a tangent bearing North $37^{\circ}26'00''$ East, Northeasterly, a distance of 67.21 feet along the arc of said curve to the point of tangency of said curve; thence North $36^{\circ}34'00''$ East, a distance of 109.31 feet to the POINT OF BEGINNING.

Containing 4,617 square feet, more or less.

EXHIBIT "A"

Exhibit E

EXHIBIT "B"

THIS INSTRUMENT PREPARED BY:

Robert F. Mallett, L.L.C.
Nelson Mullins Riley & Scarborough, LLP
390 N. Orange Ave., Suite 1400
Orlando, Florida 32801

AND AFTER RECORDING RETURN TO:

Lynn P. Porter-Carlton
Seminole County Attorney's Office
1101 East 1st Street
Sanford, Florida 32771

Parcels: A portion of 17-21-30-510-0000-0030

WARRANTY DEED

THIS INDENTURE made and executed the ____ day of June 2022 by **Seminole County, a political subdivision of the State of Florida**, whose mailing address is 1101 East 1st Street, Sanford, Florida 32771 (the "**Grantor**") to **150 OXFORD ROAD, LLC**, and whose address is 1211 SR 436, Suite 141, Casselberry, Florida 32707 (the "**Grantee**").

WITNESSETH:

THAT Grantor, for and in consideration of the sum of Ten Dollars (\$10.00) and other valuable consideration, receipt whereof is hereby acknowledged, hereby grants, bargains, sells, aliens, remises, releases, conveys and confirms unto Grantee all that certain land situate in Seminole County, Florida, described as follows:

SEE EXHIBIT "A" ATTACHED HERETO AND MADE A PART HEREOF (THE "PROPERTY")

TOGETHER with all the tenements, hereditaments and appurtenances thereto belonging or in anywise appertaining.

TO HAVE AND TO HOLD, the same in fee simple forever.

AND Grantor hereby covenants with Grantee that Grantor is lawfully seized of said land in fee simple; that Grantor has good right and lawful authority to sell and convey said land; that Grantor hereby fully warrants the title to said land and will defend the same against the lawful claims of all

Exhibit E

persons claiming by, under or through Grantor but no other; and that said land is free of all encumbrances except all applicable zoning and other land use regulations, restrictions, easements and taxes and assessments for the year 2022 and subsequent years, which are not yet due.

And, Grantor is conveying the Property for offsite cure purposes for certain parcels identified in Petitioner's Resolution No.: 2021-R-27, Resolution of the Seminole County Board of County Commissioners, Finding a Necessity and Public Purpose for the Acquisition of properties for the Oxford Road Improvement Project.

IN WITNESS WHEREOF, Grantor has caused these presents to be executed in its name by its Board of County Commissioners by the Chairman or Vice-Chairman of said Board, for the purposes herein expressed.

**BOARD OF COUNTY COMMISSIONERS
OF SEMINOLE COUNTY, FLORIDA**

By: _____
Chair/Vice-Chair

Date Signed: _____

ATTEST:

GRANT MALOY
Clerk to the Board of County
Commissioners of Seminole County,
Florida

Approved as to form and legal sufficiency

County Attorney

Exhibit E

EXHIBIT "A" Legal Description of Property

DESCRIPTION:

A portion of Lot 3, Fernwood Plaza according to the plat thereof recorded in Plat Book 13, Page 95, Public Records of Seminole County, Florida, being more particularly described as follows:

Commence at the most Southerly corner of Lot 3, Fernwood Plaza according to the plat thereof recorded in Plat Book 13, Page 95, Public Records of Seminole County, Florida thence North 36°05'43" East, a distance of 224.10 feet along the Southeasterly line of said Lot 3 to the POINT OF BEGINNING, said point being on a Northwesterly projection of the Southwesterly line of lands described in Official Records Book 8593, Page 1421, Public Records of Seminole County, Florida; thence North 53°52'05" West, a distance of 64.97 feet along said Northwesterly projection; thence departing said Northwesterly projection South 83°40'15" West, a distance of 12.27 feet to a point on a line that is 74.03 feet Northwesterly of and parallel with the Southeasterly line of said Lot 3; thence North 36°05'43" East, a distance of 184.31 feet along said parallel line to a point on a Northwesterly projection of the Northeasterly line of lands described in said Official Records Book 8593, Page 1421; thence South 53°54'17" East, a distance of 74.03 feet along said Northwesterly projection to a point on the Southeasterly line of said Lot 3; thence South 36°05'43" West, a distance of 176.07 feet along said Southeasterly line to the POINT OF BEGINNING.

Containing 13,071 square feet, more or less.

Exhibit F

THIS INSTRUMENT PREPARED BY:

Robert F. Mallett, L.L.C.
Nelson Mullins Riley & Scarborough, LLP
390 N. Orange Ave., Suite 1400
Orlando, Florida 32801

AND AFTER RECORDING RETURN TO:

Lynn P. Porter-Carlton
Seminole County Attorney's Office
1101 East 1st Street
Sanford, Florida 32771

Parcels: A portion of 17-21-30-510-0000-0030

WARRANTY DEED

THIS INDENTURE made and executed the 28th day of June 2022 by **Seminole County, a political subdivision of the State of Florida**, whose mailing address is 1101 East 1st Street, Sanford, Florida 32771 (the "**Grantor**") to **150 OXFORD ROAD, LLC**, and whose address is 1211 SR 436, Suite 141, Casselberry, Florida 32707 (the "**Grantee**").

W I T N E S S E T H:

THAT Grantor, for and in consideration of the sum of Ten Dollars (\$10.00) and other valuable consideration, receipt whereof is hereby acknowledged, hereby grants, bargains, sells, aliens, remises, releases, conveys and confirms unto Grantee all that certain land situate in Seminole County, Florida, described as follows:

**SEE EXHIBIT "A" ATTACHED HERETO AND MADE A PART HEREOF
(THE "PROPERTY")**

TOGETHER with all the tenements, hereditaments and appurtenances thereto belonging or in anywise appertaining.

TO HAVE AND TO HOLD, the same in fee simple forever.

AND Grantor hereby covenants with Grantee that Grantor is lawfully seized of said land in fee simple; that Grantor has good right and lawful authority to sell and convey said land; that Grantor hereby fully warrants the title to said land and will defend the same against the lawful claims of all persons claiming by, under or through Grantor but no other; and that said land is free of all

Exhibit F

encumbrances except all applicable zoning and other land use regulations, restrictions, easements and taxes and assessments for the year 2022 and subsequent years, which are not yet due.

And, Grantor is conveying the Property for offsite cure purposes for certain parcels identified in Petitioner's Resolution No.: 2021-R-27, Resolution of the Seminole County Board of County Commissioners, Finding a Necessity and Public Purpose for the Acquisition of properties for the Oxford Road Improvement Project.

IN WITNESS WHEREOF, Grantor has caused these presents to be executed in its name by its Board of County Commissioners by the Chairman or Vice-Chairman of said Board, for the purposes herein expressed.

**BOARD OF COUNTY COMMISSIONERS
OF SEMINOLE COUNTY, FLORIDA**

By: [Signature]
Chair/Vice-Chair

Date Signed: 6/28/2022

BOARD OF COUNTY COMMISSIONERS
SEMINOLE COUNTY, FLORIDA
ATTEST: [Signature]
GRANT MALOY
Clerk to the Board of County
Commissioners of Seminole County,
Florida.

Approved as to form and legal sufficiency

[Signature]
Lynn P. Porter-Carlton
County Attorney

Exhibit F

EXHIBIT "A"
Legal Description of Property

DESCRIPTION:

A portion of Lot 3, Fernwood Plaza according to the plat thereof recorded in Plat Book 13, Page 95, Public Records of Seminole County, Florida, being more particularly described as follows:

Commence at the most Southerly corner of Lot 3, Fernwood Plaza according to the plat thereof recorded in Plat Book 13, Page 95, Public Records of Seminole County, Florida thence North 36°05'43" East, a distance of 224.10 feet along the Southeasterly line of said Lot 3 to the POINT OF BEGINNING, said point being on a Northwesterly projection of the Southwesterly line of lands described in Official Records Book 8593, Page 1421, Public Records of Seminole County, Florida; thence North 53°52'05" West, a distance of 64.97 feet along said Northwesterly projection; thence departing said Northwesterly projection South 83°40'15" West, a distance of 12.27 feet to a point on a line that is 74.03 feet Northwesterly of and parallel with the Southeasterly line of said Lot 3; thence North 36°05'43" East, a distance of 184.31 feet along said parallel line to a point on a Northwesterly projection of the Northeasterly line of lands described in said Official Records Book 8593, Page 1421; thence South 53°54'17" East, a distance of 74.03 feet along said Northwesterly projection to a point on the Southeasterly line of said Lot 3; thence South 36°05'43" West, a distance of 176.07 feet along said Southeasterly line to the POINT OF BEGINNING.

Containing 13,071 square feet, more or less.

