

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Investigation into the effect of 1986 Federal Tax Reform for 1988.)	DOCKET NO. 871206-PU
)	
)	

In re: Investigation into the imposition of a penalty for failure to comply with the provisions of Rule 25-14.003(4), F. A. C.)	DOCKET NO. 890430-PU
)	ORDER NO. 21620
)	ISSUED: 7-28-89
)	

- GOLDEN BAY COLONY UTILITIES CORPORATION)
- GREEN ACRES ESTATES)
- IMPERIAL BONITA ESTATES)
- KINGS POINT UTILITIES, INC.)
- ORANGE TREE UTILITY COMPANY)
- RAVENSWOOD FOREST UTILITIES)
- ST. JOHNS NORTH)
- TERRA MAR VILLAGE)
- WOODLAWN UTILITY COMPANY)

The following Commissioners participated in the disposition of this matter:

- MICHAEL MCK. WILSON, Chairman
- BETTY EASLEY
- GERALD L. GUNTER
- JOHN T. HERNDON

ORDER ASSESSING PENALTIES

BY THE COMMISSION:

In Orders Nos. 21175 through 21193, issued May 8, 1989, we required several utilities to show cause in writing why they should not be fined for failure to timely file their tax savings reports, as required by Rule 25-14.003(4), Florida Administrative Code. The utilities listed in the caption of this Order have not filed their tax reports nor provided written responses to their show cause orders by May 30, 1989, the due date for such responses.

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As the utilities' reports have not been filed, we find it appropriate to assess the three dollars per day penalties stated in the utilities' show cause orders and to cap the penalties at \$1,250 per utility. At three dollars per day, approximately fourteen months would have to pass before the penalties reach the cap. Further, we believe exhaustive efforts to collect the fines assessed in this Order would not be an efficient use of this agency's resources. Therefore, if reasonable collection efforts have been made and we have not been able to collect the fines by October 5, 1989, we find it appropriate to deem the penalties uncollectible and refer them to the Comptroller's Office for further disposition.

It is, therefore,

ORDERED by the Florida Public Service Commission that the utilities listed in the caption of this Order are hereby assessed penalties of three dollars for each day of violation of Rule 25-14.003(4), Florida Administrative Code. It is further

ORDERED that if reasonable collection efforts have been made and this Commission has been unable to collect the fines by October 5, 1989, they shall be referred to the Comptroller's Office for further disposition.

By ORDER of the Florida Public Service Commission,
 this 28th day of JULY, 1989.


 STEVE TRIBBLE, Director
 Division of Records and Reporting

(S E A L)

DCS

NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.59(4), Florida Statutes, to notify parties of any

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administrative hearing or judicial review of Commission orders that is available under Sections 120.57 or 120.68, Florida Statutes, as well as the procedures and time limits that apply. This notice should not be construed to mean all requests for an administrative hearing or judicial review will be granted or result in the relief sought.

Any party adversely affected by the Commission's final action in this matter may request: 1) reconsideration of the decision by filing a motion for reconsideration with the Director, Division of Records and Reporting within fifteen (15) days of the issuance of this order in the form prescribed by Rule 25-22.060, Florida Administrative Code; or 2) judicial review by the Florida Supreme Court in the case of an electric, gas or telephone utility or the First District Court of Appeal in the case of a water or sewer utility by filing a notice of appeal with the Director, Division of Records and Reporting and filing a copy of the notice of appeal and the filing fee with the appropriate court. This filing must be completed within thirty (30) days after the issuance of this order, pursuant to Rule 9.110, Florida Rules of Appellate Procedure. The notice of appeal must be in the form specified in Rule 9.900(a), Florida Rules of Appellate Procedure.