

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

In re: Investigation into the) DOCKET NO. 890430-PU
imposition of a penalty for failure) ORDER NO. 21621
to comply with the provisions of Rule) ISSUED: 7-28-89
25-14.003(4), F. A. C.)
_____)

ALAFAYA PALM VALLEY ASSOCIATES, LTD.)
ATLANTIS UTILITIES COMPANY)
CAMACHEE COVE YACHT HARBOR, INC.)
SHADY OAKS MOBILE ESTATES)
VINEYARDS UTILITY, INC.)
_____)

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 claimed that they did not receive their original report forms. These utilities claimed that they were not aware of the reporting requirement until they received notifications of violation by certified mail. They have all filed their tax reports since the time of notification.

As water and sewer utilities are charged with knowledge of Commission rules, the utilities must bear the consequences of violating Rule 25-14.003(4), Florida Administrative Code. However, due to the utilities' cooperation after receiving the notifications of violation, we find it appropriate to reduce by one-half the penalties stated in the orders to show cause.

DOCUMENT NUMBER DATE

07573 JUL 28 1989

FPSC-RECORDS/REPORTING

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Accordingly, we hereby assess the reduced penalties which are listed in Schedule A, attached to this Order and by reference incorporated herein.

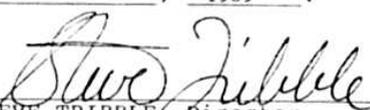
In our opinion, exhaustive efforts to collect the fines assessed in this Order would not be an efficient use of this agency's resources. Therefore, if after reasonable collection efforts have been made and we have not been able to collect the fines, we find it appropriate to deem the penalties uncollectible 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 the penalties set forth in Schedule A, which is attached to this Order and by reference incorporated herein. It is further

ORDERED that if this Commission is unable to collect the fines after reasonable collection efforts have been made, the penalties shall be deemed uncollectible and 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 administrative hearing or judicial review of Commission orders

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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.

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SCHEDULE A

PENALTY SCHEDULE

<u>UTILITY</u>	<u>PENALTY</u>
ALAFAYA PALM VALLEY ASSOCIATES, LTD.	\$ 40.50
ATLANTIS UTILITIES COMPANY	276.75
CAMACHEE COVE YACHT HARBOR, INC.	42.00
SHADY OAKS MOBILE ESTATES	43.50
VINEYARDS UTILITY, INC.	54.00