

**DOCKET NO. 920199-WS  
1992 FPSC RATE CASE**

**LATE FILED HEARING EXHIBIT NO. 138**

**TITLE**

**TANGIBLE PERSONAL PROPERTY TAXES**

**WITNESS**

**JUDY KIMBALL**

DOCUMENT NUMBER-DATE

13974 NOV 30 1992

FPSC-RECORDS/REPORTING

## PPTX-LAT

Southern States Utilities, Inc.

Late Filed Exhibit #138

Docket #920199-WS

Tangible Personal Property Taxes

| County       | Net CIAC<br>Taxed | Non-used<br>/ Useful<br>Taxed | Appraisal<br>Method | Special<br>Assessments |
|--------------|-------------------|-------------------------------|---------------------|------------------------|
| Bradford     | 0%                | N/A                           | G/L                 | -                      |
| Brevard      | 0%                | N/A                           | G/L                 | -                      |
| Charlotte    | 50%               | 50%                           | G/L                 | Inventory              |
| Citrus       | 100%              | 60%                           | G/L                 | Inventory              |
| Clay         | 100%              | N/A                           | G/L                 | -                      |
| Collier      | #5                | 25%                           | G/L                 | Inventory              |
| Duval        | 100%              | N/A                           | G/L                 | -                      |
| Hernando     | 50%               | 50%                           | G/L                 | Inventory              |
| Highlands    | 100%              | N/A                           | G/L                 | -                      |
| Hillsborough | 100%              | 10%                           | G/L                 | -                      |
| Lake         | \$350 per connect | \$350 per connect             | \$350 per connect   | (w) No                 |
|              | \$400 per connect | \$400 per connect             | \$400 per connect   | (s)                    |
| Lee          | 100%              | #6                            | G/L                 | -                      |
| Manatee      | N/A               | N/A                           | G/L                 | -                      |
| Marion       | 0%                | 50%                           | G/L                 | Inventory              |
| Martin       | 100%              | N/A                           | G/L                 | -                      |
| Nassau       | 100%              | N/A                           | G/L                 | -                      |
| Orange       | 100%              | N/A                           | G/L                 | Inventory              |
| Osceola      | 0%                | N/A                           | G/L                 | -                      |
| Pasco        | 100%              | N/A                           | G/L                 | -                      |
| Polk         | 100%              | N/A                           | #1                  | -                      |
| Putnam       | 100%              | N/A                           | #2                  | -                      |
| Sarasota     | 100%              | 40%                           | G/L                 | No                     |
| Seminole     | \$50 per connect  | \$50 per connect              | \$50 per connect    | No                     |
| St. Johns    | 100%              | N/A                           | #1                  | -                      |
| St. Lucie    | 100%              | N/A                           | #3                  | -                      |
| Volusia      | #4                | 10%                           | G/L                 | Inventory              |
| Washington   | 0%                | 10%                           | G/L                 | Inventory              |

- #1 General Ledger less depreciation at county's depreciation rate  
 #2 General Ledger escalated to replacement value less depreciation at the county's depreciation rate  
 #3 Our original cost is assigned a 15 year life from the year acquired then applied to a present worth table to obtain the value  
 #4 Deduction for CIAC property only, not cash  
 #5 Collier County only allows 50% of gross CIAC, no amortization  
 #6 Lee County uses 60% of revenue plus 40% of asset book value  
 #7 Citrus County is currently reviewing their assessment policy

N/A Not applicable. Books indicate no CIAC/Non-used and useful for systems located in these counties. Therefore, county treatment for tax purposes is unknown.