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PALM COAST UTILITY CORPORATION

DOCKET NO. 951056-WS

TESTIMONY OF GUY W. SAPP

ON BEHALF OF THE STAFF OF THE FLORIDA PUBLIC SERVICE COMMISSION

FILED: MAY 31, 1996

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FPSC-RECORDS/REPORTING

DIRECT TESTIMONY OF GUY W. SAPP

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2 | Q. Please state your name and business address.

3 | A. My name is Guy W. Sapp and my business address is P.O. Box 936, Bunnell,
4 | Florida, 32110.

5 | Q. By whom are you presently employed and in what capacity?

6 | A. I am employed by Flagler County as the Flagler County Property
7 | Appraiser.

8 | Q. Please describe your educational and professional background and
9 | experience.

10 | A. Briefly, in 1972 I fulfilled all the requirements to be a Certified
11 | Florida Property Appraiser. I was the Chief Deputy Property Appraiser in
12 | Putnam County for 6 years. I was then Chief Deputy Property Appraiser in
13 | Flagler County for 18 years before being elected as County Property Appraiser
14 | in 1992.

15 | Q. Please describe your current duties and responsibilities.

16 | A. I am an elected Constitutional officer of the state of Florida with all
17 | the duties required of the County Property Appraiser.

18 | Q. Have you presented expert testimony before?

19 | A. Yes, I have presented expert witness testimony in various Circuit
20 | Courts.

21 | Q. What is the purpose of your testimony today?

22 | A. To support the comments I made to the FPSC staff auditor Robert Dodrill.

23 | Q. What were the comments and for what purpose were they made?

24 | A. Mr. Dodrill was in the Flagler County Property Appraiser's office
25 | reviewing records and we began discussing his work. During the course of our

1 | discussion we discussed the comparables used in an appraisal for Palm Coast.
2 | I commented that two of the comparables are disqualified as comparables for
3 | county appraisal purposes because they are sales to governmental authorities.
4 | In addition, I provided copies of the paperwork of a recent sale of property
5 | by ITT that was a true third-party sale with a negotiated price.

6 | Q. Have you read the audit report written by Robert Dodrill issued by the
7 | Florida Public Service Commission in this rate case?

8 | A. Yes.

9 | Q. Do you agree with the presentation of your comments in Mr. Dodrill's
10 | audit report, those comments under the heading "Flagler County Appraiser"?

11 | A. Yes.

12 | Q. Does this conclude your testimony?

13 | A. Yes, it does.

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