



February 11, 2015

E-FILING

Carlotta S. Stauffer, Director
Division of Commission Clerk and Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

RE: Docket No. 140060-WS; Application for increase in water and wastewater rates in Seminole County by Sanlando Utilities Corporation
Our File No.: 30057.214

Dear Ms. Stauffer:

Sanlando Utilities Corporation has experienced a substantial increase of \$63,371.32 in property taxes in 2014 as compared to the 2013 Test Year. Since this is a known and measurable change from the Test Year, it is appropriate to include this amount in the current rate case revenue requirement. Attached are copies of the tax bills for 2013 and 2014, along with a schedule showing the increase.

Should you or the staff have any questions please do not hesitate to contact me.

Very truly yours,

BRIDGET M. FRIEDMAN
For the Firm

MSF/
Enclosures

cc: John Hoy (via email)
Patrick C. Flynn (via e-mail)
Darrien Pitts (via e-mail)
Keino Young, Esquire (via email)
John Truitt, Esquire (via email)
Robert Graves (via e-mail)

**Sanlando Property Taxes
Seminole County Collector**

2013

JDE G/L	Invoices
\$ 330,573	\$ 330,573
\$ 21,535	\$ 21,535
\$ 5,330	\$ 5,330
\$ 2,291	\$ 2,291
\$ 1,345	\$ 1,345
<u>\$ 361,074</u>	<u>\$ 361,074</u>

2014

JDE G/L	Invoices
\$ 377,127	\$ 377,127
\$ 38,603	\$ 38,603
\$ 5,140	\$ 5,140
\$ 2,223	\$ 2,223
\$ 1,353	\$ 1,353
<u>\$ 424,446</u>	<u>\$ 424,446</u>

Total Increase	\$	63,371.32
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RAY VALDES

SEMINOLE COUNTY TAX COLLECTOR

2014 TANGIBLE PERSONAL PROPERTY

NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

PROPERTY I.D. NUMBER	ESCROW CD	APPLICABLE VALUES AND EXEMPTIONS BELOW	MILLAGE CODE
0030411			98

P

5 - 9342

SANLANDO UTILITY CORP
0 WATER/WW SERVICE TO UNICORP
LONGWOOD FL 32750

SANLANDO UTILITIES CORP
2335 SANDERS RD
NORTHBROOK IL 60062-6196



PLEASE RETAIN THIS PORTION FOR YOUR RECORDS

AD VALOREM TAXES					
TAXING AUTHORITY	MILLAGE RATE (DOLLARS PER \$1,000 OF TAXABLE VALUE)	ASSESSED VALUE	EXEMPTION (s)	TAXABLE VALUE	TAXES LEVIED
COUNTY	4.8751	25,322,029	25,000	25,297,029	123,325.55
ROAD	0.1107	25,322,029	25,000	25,297,029	2,800.38
FIRE	2.3299	25,322,029	25,000	25,297,029	58,939.55
SCHOOL	7.8970	25,322,029	25,000	25,297,029	199,770.64
ST JOHNS WATER MANAGEMENT	0.3164	25,322,029	25,000	25,297,029	8,003.98
PAY ONLINE WWW.SEMINOLETAX.ORG					
TOTAL MILLAGE		15.5291	TOTAL AD VALOREM TAXES		\$392,840.10

NON-AD VALOREM ASSESSMENTS		
LEVING AUTHORITY	RATE	AMOUNT
3009032		Batch _____
255103.7545		Doc <u>643316</u>
TOTAL NON-AD VALOREM ASSESSMENTS		\$.00

COMBINED TAXES AND ASSESSMENTS **\$392,840.10** See reverse side for important information.

PAY ONLY ONE AMOUNT	BY NOV 30 377,126.50	BY DEC 31 381,054.90	BY JAN 31 384,983.30	BY FEB 28 388,911.70	BY MAR 31 392,840.10
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RAY VALDES

SEMINOLE COUNTY TAX COLLECTOR

2014 REAL ESTATE

TAX BILL NUMBER 078381

NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

PROPERTY I.D. NUMBER	ESCROW CD	APPLICABLE VALUES AND EXEMPTIONS BELOW	MILLAGE CODE
05-21-29-300-001B-0000			01

R



SANLANDO UTILITIES CORP
 C/O ACCOUNTS PAYABLE
 2335 SANDERS RD
 NORTHBROOK IL 60062

LEG SEC 05 TWP 21S RGE 29E NW 1/4
 OF NE 1/4
 PAD: 144 LEDBURY



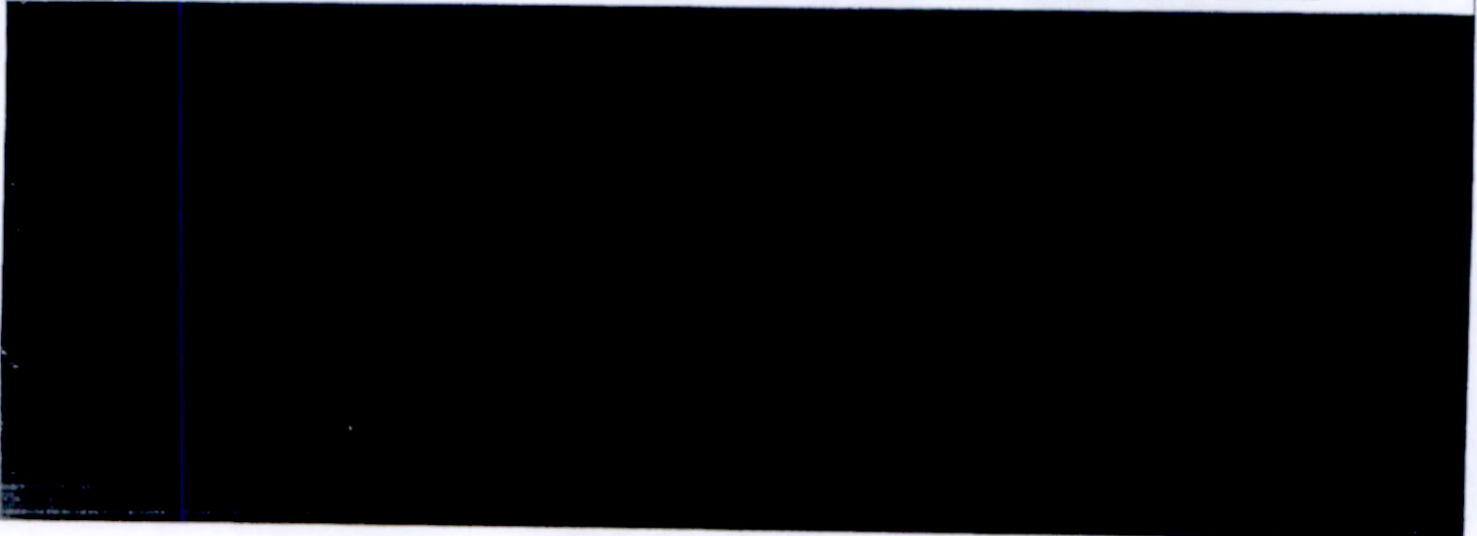
PLEASE RETAIN THIS PORTION FOR YOUR RECORDS

AD VALOREM TAXES					
TAXING AUTHORITY	MILLAGE RATE (DOLLARS PER \$1,000 OF TAXABLE VALUE)	ASSESSED VALUE	EXEMPTION (s)	TAXABLE VALUE	TAXES LEVIED
COUNTY	4.8751	1,394,255	0	1,394,255	6,797.13
ROAD	0.1107	1,394,255	0	1,394,255	154.34
FIRE	2.3299	1,394,255	0	1,394,255	3,248.47
SCHOOL	7.8970	1,394,255	0	1,394,255	11,010.43
ST JOHNS WATER MANAGEMENT	0.3164	1,394,255	0	1,394,255	441.14
Batch _____				Batch _____	
Doc: _____				Doc: <u>643320</u>	
PAY ONLINE WWW.SEMINOLETAX.ORG					
TOTAL MILLAGE		15.5291	TOTAL AD VALOREM TAXES		\$21,651.51

NON-AD VALOREM ASSESSMENTS		
LEVYING AUTHORITY	RATE	AMOUNT
AQUATIC WEED CONTROL MSBU 730	145.00/UNIT	18,560.00
<p>3069032 255100.7555</p> <p><i>Jergun</i> 10-31-14</p> <p><i>ok to pay J Andryk J Ameyko</i></p>		
TOTAL NON-AD VALOREM ASSESSMENTS		\$18,560.00

COMBINED TAXES AND ASSESSMENTS **\$40,211.51** See reverse side for important information.

PAY ONLY ONE AMOUNT	BY NOV 30 38,603.05	BY DEC 31 39,005.16	BY JAN 31 39,407.28	BY FEB 28 39,809.39	BY MAR 31 40,211.51
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RAY VALDES

2014 REAL ESTATE

TAX BILL NUMBER 034294

SEMINOLE COUNTY TAX COLLECTOR

NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

PROPERTY I.D. NUMBER	ESCROW CD	APPLICABLE VALUES AND EXEMPTIONS BELOW	MILLAGE CODE
35-20-29-501-0000-019A			01

R



5 - 10331

LEG E 817.3 FT OF LOT 19 (LESS E 500 FT OF N 465.04 FT) DES PINAR ACRES PB 12 PG 52 PAD: WESTERN FORK DR

SANLANDO UTILITIES CORP
C/O ACCOUNTS PAYABLE
2335 SANDERS RD
NORTHBROOK IL 60062-6196



AD VALOREM TAXES

TAXING AUTHORITY	MILLAGE RATE (DOLLARS PER \$1,000 OF TAXABLE VALUE)	ASSESSED VALUE	EXEMPTION (s)	TAXABLE VALUE	TAXES LEVIED
COUNTY	4.8751	344,797	0	344,797	1,680.92
ROAD	0.1107	344,797	0	344,797	38.17
FIRE	2.3299	344,797	0	344,797	803.34
SCHOOL	7.8970	344,797	0	344,797	2,722.86
ST JOHNS WATER MANAGEMENT	0.3164	344,797	0	344,797	109.09
Batch _____					
Doc <u>640930</u>					
PAY ONLINE WWW.SEMINOLETAX.ORG					
TOTAL MILLAGE		15.5291	TOTAL AD VALOREM TAXES		\$5,354.38

NON-AD VALOREM ASSESSMENTS

LEVYING AUTHORITY	RATE	AMOUNT
3009032		
255100.7555 <i>ferguson</i> 10-31-14		
TOTAL NON-AD VALOREM ASSESSMENTS		\$0.00

COMBINED TAXES AND ASSESSMENTS

\$5,354.38

See reverse side for important information.

PAY ONLY ONE AMOUNT	BY NOV 30	BY DEC 31	BY JAN 31	BY FEB 28	BY MAR 31
	5,140.20	5,193.75	5,247.29	5,300.84	5,354.38

PLEASE RETAIN THIS PORTION FOR YOUR RECORDS

RAY VALDES
SEMINOLE COUNTY TAX COLLECTOR

2014 REAL ESTATE

TAX BILL NUMBER 034293

NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

PROPERTY I.D. NUMBER	ESCROW CD	APPLICABLE VALUES AND EXEMPTIONS BELOW	MILLAGE CODE
35-20-29-501-0000-0190			01

R



SANLANDO UTILITIES CORP
C/O ACCOUNTS PAYABLE
2335 SANDERS RD
NORTHBROOK IL 60062

LEG LOT 19 (LESS E 817.3 FT + ST RD
400* DES PINAR ACRES PB 12 PG 52
PAD: PENELOPE DR

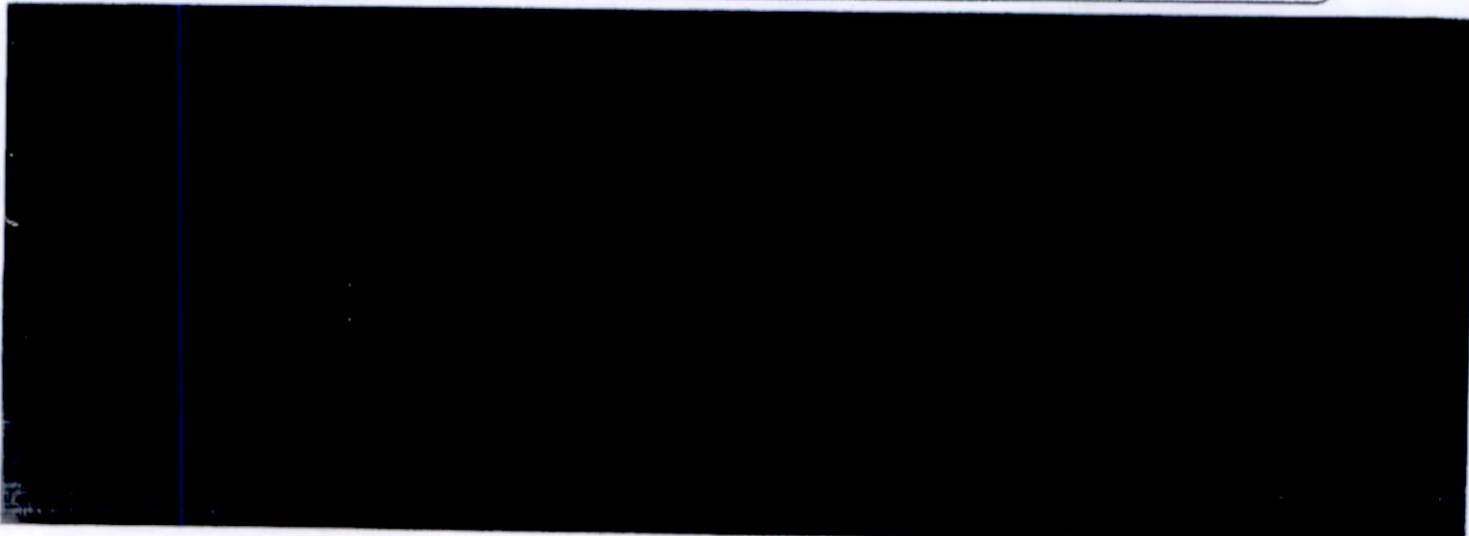
PLEASE RETAIN THIS PORTION FOR YOUR RECORDS

AD VALOREM TAXES						
TAXING AUTHORITY	MILLAGE RATE (DOLLARS PER \$1,000 OF TAXABLE VALUE)	ASSESSED VALUE	EXEMPTION (s)	TAXABLE VALUE	TAXES LEVIED	
COUNTY	4.8751	149,100	0	149,100	726.88	
ROAD	0.1107	149,100	0	149,100	18.51	
FIRE	2.3299	149,100	0	149,100	347.39	
SCHOOL	7.8970	149,100	0	149,100	1,177.44	
ST JOHNS WATER MANAGEMENT	0.3164	149,100	0	149,100	47.18	
Batch _____						
Doc: <u>640932</u>						
PAY ONLINE WWW.SEMINOLETAX.ORG						
TOTAL MILLAGE		15.5291	TOTAL AD VALOREM TAXES		\$2,315.40	

NON-AD VALOREM ASSESSMENTS		
LEVYING AUTHORITY	RATE	AMOUNT
3009032	<i>August 10-31-14</i>	
255100.7555		
TOTAL NON-AD VALOREM ASSESSMENTS		\$0.00

COMBINED TAXES AND ASSESSMENTS **\$2,315.40** See reverse side for important information.

PAY ONLY ONE AMOUNT	BY NOV 30	BY DEC 31	BY JAN 31	BY FEB 28	BY MAR 31
	2,222.78	2,245.94	2,269.09	2,292.25	2,315.40



RAY VALDES
SEMINOLE COUNTY TAX COLLECTOR

2014 REAL ESTATE

TAX BILL NUMBER 034255

NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

PROPERTY I.D. NUMBER	ESCROW CD	APPLICABLE VALUES AND EXEMPTIONS BELOW	MILLAGE CODE
35-20-29-300-0160-0000			01

R



5 - 59360

SANLANDO UTILITIES CORP
C/O ACCOUNTS PAYABLE
2335 SANDERS RD
NORTHBROOK IL 60062-6196

SEC 35 TWP 20S RGE 29E BEG NE COR
LOT 5 BLK A THE WOODLANDS SEC 5 RUN
N 296.31 FT TO SLY RW LONGWOOD
MARKHAM RD WLY ALONG SLY RW TO ELY
RW ST RD 400 SLY ALONG ELY RW TO N
(CONTINUATION ON TAX ROLL)



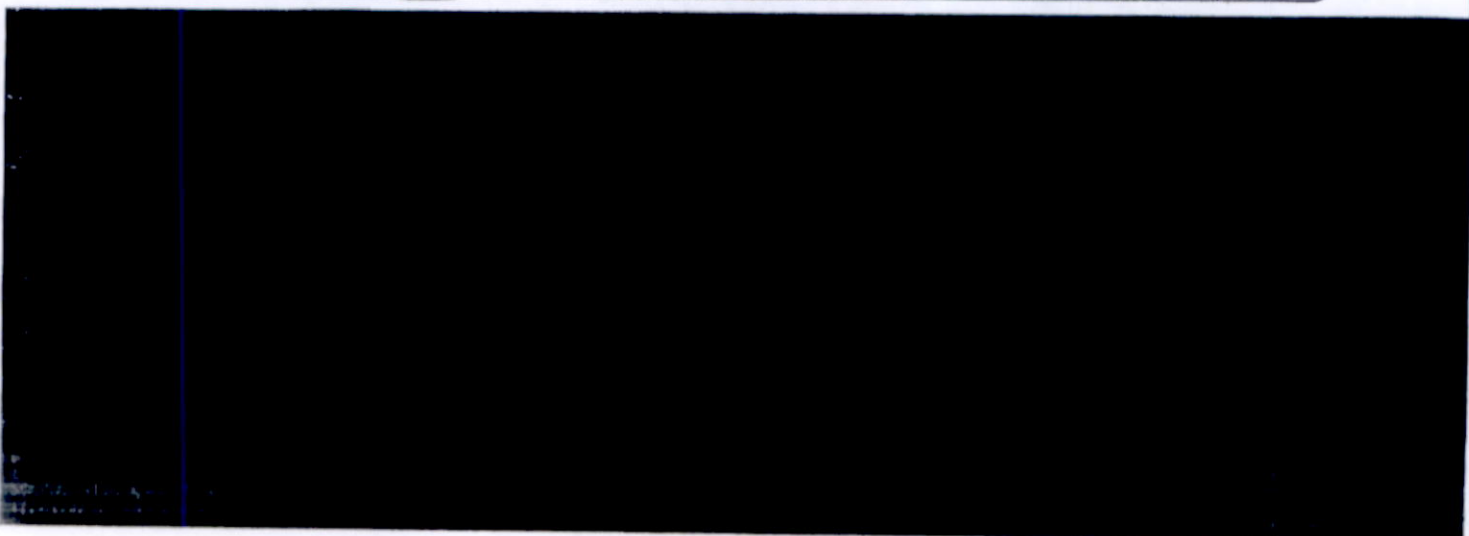
AD VALOREM TAXES						
TAXING AUTHORITY	MILLAGE RATE (DOLLARS PER \$1,000 OF TAXABLE VALUE)	ASSESSED VALUE	EXEMPTION (s)	TAXABLE VALUE	TAXES LEVIED	
COUNTY ROAD	4.8751	80,586	0	80,586	392.86	
FIRE	0.1107	80,586	0	80,586	8.92	
SCHOOL	2.3299	80,586	0	80,586	187.76	
ST JOHNS WATER MANAGEMENT	7.8970	100,640	0	100,640	794.75	
	0.3164	80,586	0	80,586	25.50	
Batch _____						
Doc <u>640935</u>						
PAY ONLINE WWW.SEMINOLETAX.ORG						
TOTAL MILLAGE		15.5291	TOTAL AD VALOREM TAXES		\$1,409.79	

PLEASE RETAIN THIS PORTION FOR YOUR RECORDS

NON-AD VALOREM ASSESSMENTS		
LEVYING AUTHORITY	RATE	AMOUNT
3009032		
255100.7555		
<i>Chapman</i> 10-31-14		
TOTAL NON-AD VALOREM ASSESSMENTS		\$0.00

COMBINED TAXES AND ASSESSMENTS **\$1,409.79** See reverse side for important information.

PAY ONLY ONE AMOUNT	BY NOV 30	BY DEC 31	BY JAN 31	BY FEB 28	BY MAR 31
	1,353.40	1,367.50	1,381.59	1,395.69	1,409.79



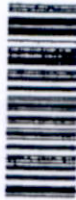
RAY VALDES

SEMINOLE COUNTY TAX COLLECTOR

2013 TANGIBLE PERSONAL PROPERTY

NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

PROPERTY I.D. NUMBER	ESCROW CD	MILLAGE CODE
0030411		98
APPLICABLE VALUES AND EXEMPTIONS BELOW		



5 - 9439

SANLANDO UTILITY CORP
 O WATER/WW SERVICE TO UNICORP
 LONGWOOD FL 32750

SANLANDO UTILITIES CORP
 2335 SANDERS RD
 NORTHBROOK IL 60062-6196

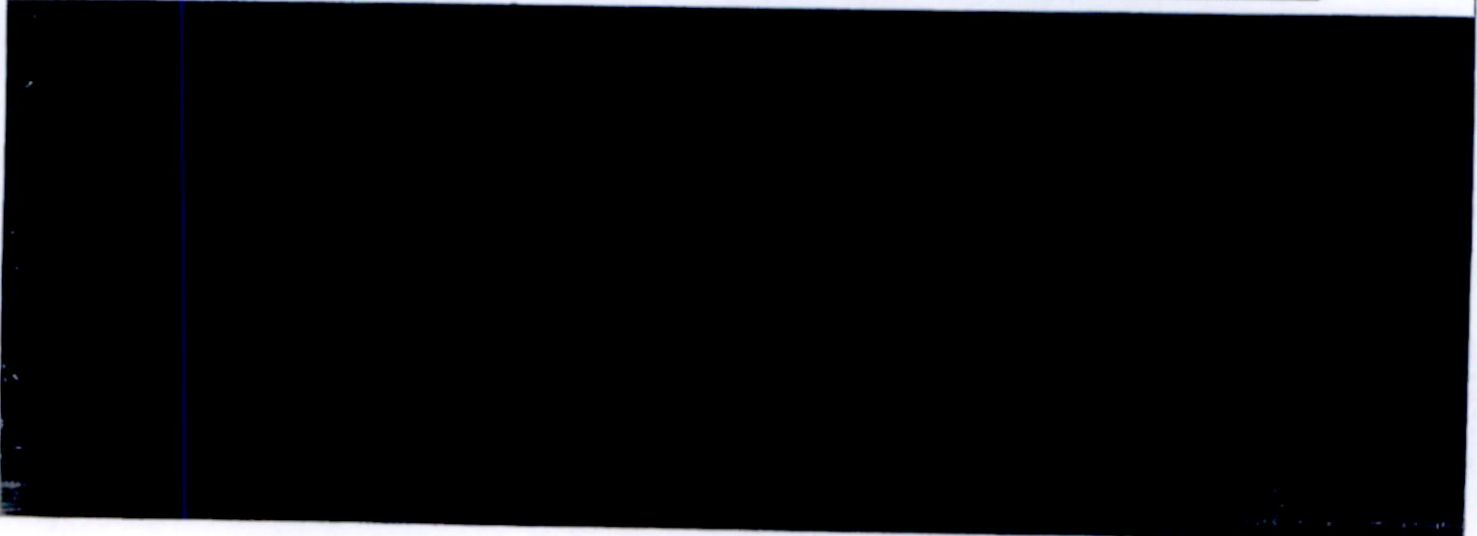


PLEASE RETAIN THIS PORTION FOR YOUR RECORDS

AD VALOREM TAXES					
TAXING AUTHORITY	MILLAGE RATE (DOLLARS PER \$1,000 OF TAXABLE VALUE)	ASSESSED VALUE	EXEMPTION (\$)	TAXABLE VALUE	TAXES LEVIED
COUNTY	4.8751	21,539,971	25,000	21,514,971	104,887.64
ROAD	0.1107	21,539,971	25,000	21,514,971	2,381.71
FIRE	2.3299	21,539,971	25,000	21,514,971	50,127.73
SCHOOL	8.3610	21,539,971	25,000	21,514,971	179,886.67
ST JOHNS WATER MANAGEMENT	0.3283	21,539,971	25,000	21,514,971	7,063.36
Batch _____					
Doc <u>558000</u>					
PAY ONLINE WWW.SEMINOLETAX.ORG					
TOTAL MILLAGE		16.0050	TOTAL AD VALOREM TAXES		\$344,347.11

NON-AD VALOREM ASSESSMENTS		
LEVYING AUTHORITY	RATE	AMOUNT
3009032		
255103.7545		
TOTAL NON-AD VALOREM ASSESSMENTS		\$.00

COMBINED TAXES AND ASSESSMENTS		\$344,347.11		See reverse side for important information.	
PAY ONLY ONE AMOUNT	BY NOV 30 330,573.23	BY DEC 31 334,016.70	BY JAN 31 337,460.17	BY FEB 28 340,903.64	BY MAR 31 344,347.11



RAY VALDES
SEMINOLE COUNTY TAX COLLECTOR

2013 REAL ESTATE

TAX BILL NUMBER 077912

NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

PROPERTY I.D. NUMBER	ESCROW CD	APPLICABLE VALUES AND EXEMPTIONS BELOW	MILLAGE CODE
05-21-29-300-001B-0000			01

SANLANDO UTILITIES CORP
C/O ACCOUNTS PAYABLE
2335 SANDERS RD
NORTHBROOK IL 60062

LEG SEC 05 TWP 21S RGE 29E NW 1/4
OF NE 1/4
PAD: 144 LEDBURY

PLEASE RETAIN THIS PORTION FOR YOUR RECORDS

AD VALOREM TAXES					
TAXING AUTHORITY	MILLAGE RATE (DOLLARS PER \$1,000 OF TAXABLE VALUE)	ASSESSED VALUE	EXEMPTION (s)	TAXABLE VALUE	TAXES LEVIED
COUNTY	4.8751	1,401,604	0	1,401,604	6,832.96
ROAD	0.1107	1,401,604	0	1,401,604	155.16
FIRE	2.3299	1,401,604	0	1,401,604	3,265.60
SCHOOL	8.3610	1,401,604	0	1,401,604	11,718.81
ST JOHNS WATER MANAGEMENT	0.3283	1,401,604	0	1,401,604	460.15
Batch _____					
Doc <u>558002</u>					
PAY ONLINE WWW.SEMINOLETAX.ORG					
TOTAL MILLAGE		16.0050	TOTAL AD VALOREM TAXES		\$22,432.68

NON-AD VALOREM ASSESSMENTS		
LEVYING AUTHORITY	RATE	AMOUNT
<p>3009032</p> <p>255/100.7555</p> <p style="text-align: right;"><i>C Ferguson</i> 10-29-13</p>		
TOTAL NON-AD VALOREM ASSESSMENTS		\$.00

COMBINED TAXES AND ASSESSMENTS		\$22,432.68		See reverse side for important information.	
PAY ONLY ONE AMOUNT	BY NOV 30 21,535.37	BY DEC 31 21,759.70	BY JAN 31 21,984.03	BY FEB 28 22,208.35	BY MAR 31 22,432.68

RAY VALDES
SEMINOLE COUNTY TAX COLLECTOR

2013 REAL ESTATE

TAX BILL NUMBER 033962

NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

PROPERTY ID. NUMBER	ESCROW CD	MILLAGE CODE
35-20-29-501-0000-019A		01

APPLICABLE VALUES AND EXEMPTIONS BELOW

SANLANDO UTILITIES CORP
C/O ACCOUNTS PAYABLE
2335 SANDERS RD
NORTHBROOK IL 60062-6196

LEG E 817.3 FT OF LOT 19 (LESS E
500 FT OF N 465.04 FT) DES PINAR
ACRES PB 12 PG 52
PAD: WESTERN FORK DR



AD VALOREM TAXES

TAXING AUTHORITY	MILLAGE RATE (DOLLARS PER \$1,000 OF TAXABLE VALUE)	ASSESSED VALUE	EXEMPTION (\$)	TAXABLE VALUE	TAXES LEVIED
COUNTY	4.8751	346,894	0	346,894	1,691.14
ROAD	0.1107	346,894	0	346,894	38.40
FIRE	2.3299	346,894	0	346,894	808.23
SCHOOL	8.3610	346,894	0	346,894	2,900.38
ST JOHNS WATER MANAGEMENT	0.3283	346,894	0	346,894	113.89

Batch _____

Doc 558003

PAY ONLINE WWW.SEMINOLETAX.ORG

TOTAL MILLAGE 16.0050 TOTAL AD VALOREM TAXES \$5,552.04

NON-AD VALOREM ASSESSMENTS

LEVYING AUTHORITY	RATE	AMOUNT
	3009032	
	255100.7555	

C. Ferguson
10-29-13

TOTAL NON-AD VALOREM ASSESSMENTS \$.00

COMBINED TAXES AND ASSESSMENTS

\$5,552.04

See reverse side for important information.

PAY ONLY
ONE AMOUNT

BY NOV 30
5,329.96

BY DEC 31
5,385.48

BY JAN 31
5,441.00

BY FEB 28
5,496.52

BY MAR 31
5,552.04

PLEASE RETAIN THIS PORTION FOR YOUR RECORDS

RAY VALDES

SEMINOLE COUNTY TAX COLLECTOR

2013 REAL ESTATE TAX BILL NUMBER 033961
 NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

TAX BILL NUMBER 033961

PROPERTY I.D. NUMBER	ESCROW CD	APPLICABLE VALUES AND EXEMPTIONS BELOW	MILLAGE CODE
35-20-29-501-0000-0190			Q1

R



SANLANDO UTILITIES CORP
 C/O ACCOUNTS PAYABLE
 2335 SANDERS RD
 NORTHBROOK IL 60062

Batch _____

LEG LOT 19 (LESS E 817.3 FT + ST RD
 400* DES PINAR ACRES PB 12 PG 52
 PAD: PENELOPE DR

Doc 557778

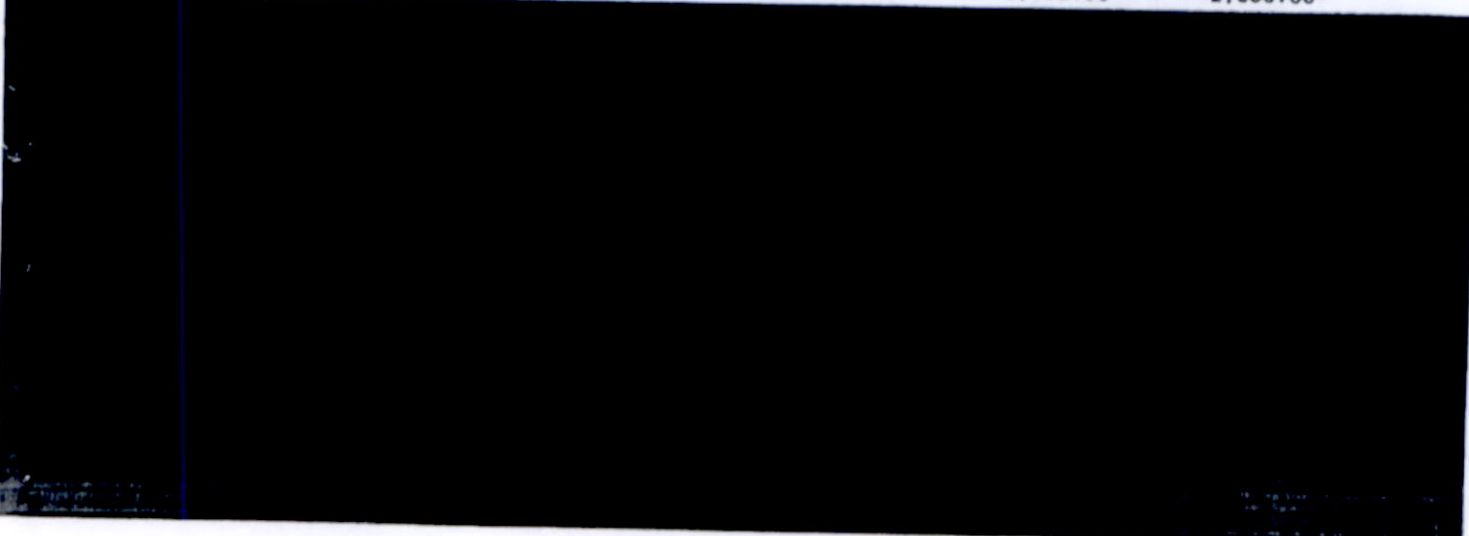
PLEASE RETAIN THIS PORTION FOR YOUR RECORDS

AD VALOREM TAXES					
TAXING AUTHORITY	MILLAGE RATE (DOLLARS PER \$1,000 OF TAXABLE VALUE)	ASSESSED VALUE	EXEMPTION (s)	TAXABLE VALUE	TAXES LEVIED
COUNTY	4.8751	149,100	0	149,100	726.88
ROAD	0.1107	149,100	0	149,100	16.51
FIRE	2.3299	149,100	0	149,100	347.39
SCHOOL	8.3610	149,100	0	149,100	1,246.63
ST JOHNS WATER MANAGEMENT	0.3283	149,100	0	149,100	48.95
PAY ONLINE WWW.SEMINOLETAX.ORG					
TOTAL MILLAGE		16.0050	TOTAL AD VALOREM TAXES		\$2,386.36

NON-AD VALOREM ASSESSMENTS		
LEVYING AUTHORITY	RATE	AMOUNT
3009032		
255100.7555		
<i>C. Ferguson</i>		
10-29-13		
TOTAL NON-AD VALOREM ASSESSMENTS		
\$0.00		

COMBINED TAXES AND ASSESSMENTS **\$2,386.36** See reverse side for important information.

PAY ONLY ONE AMOUNT	BY NOV 30	BY DEC 31	BY JAN 31	BY FEB 28	BY MAR 31
	2,290.91	2,314.77	2,328.62	2,342.48	2,356.36



RAY VALDES
SEMINOLE COUNTY TAX COLLECTOR

2013 REAL ESTATE
NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

TAX BILL NUMBER 033923

PROPERTY I.D. NUMBER	ESCROW CD	APPLICABLE VALUES AND EXEMPTIONS BELOW	MILLAGE CODE
35-20-29-300-0160-0000			01

R



SANLANDO UTILITIES CORP
C/O ACCOUNTS PAYABLE
2335 SANDERS RD
NORTHBROOK IL 60062-6196

5 - 58795

SEC 35 TWP 20S RGE 29E BEG NE COR
LOT 5 BLK A THE WOODLANDS SEC 5 RUN
N 296.31 FT TO SLY RW LONGWOOD
MARKHAM RD WLY ALONG SLY RW TO ELY
RW ST RD 400 SLY ALONG ELY RW TO N
(CONTINUATION ON TAX ROLL)



AD VALOREM TAXES					
TAXING AUTHORITY	MILLAGE RATE (DOLLARS PER \$1,000 OF TAXABLE VALUE)	ASSESSED VALUE	EXEMPTION (s)	TAXABLE VALUE	TAXES LEVIED
COUNTY	4.8751	73,260	0	73,260	357.15
ROAD	0.1107	73,260	0	73,260	8.11
FIRE	2.3299	73,260	0	73,260	170.69
SCHOOL	8.3610	100,640	0	100,640	841.45
ST JOHNS WATER MANAGEMENT	0.3283	73,260	0	73,260	24.05

Batch _____

Doc: 557779

PAY ONLINE WWW.SEMINOLETAX.ORG

TOTAL MILLAGE	16.0050	TOTAL AD VALOREM TAXES	\$1,401.45
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PLEASE RETAIN THIS PORTION FOR YOUR RECORDS

LEVYING AUTHORITY	NON-AD VALOREM ASSESSMENTS RATE	AMOUNT
	3009032	
	255100.7555	
TOTAL NON-AD VALOREM ASSESSMENTS		\$.00

A Ferguson
10-29-13

COMBINED TAXES AND ASSESSMENTS		\$1,401.45		See reverse side for important information.	
PAY ONLY ONE AMOUNT	BY NOV 30 1,245.39	BY DEC 31 1,359.41	BY JAN 31 1,373.42	BY FEB 28 1,387.44	BY MAR 31 1,401.45

