

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Proposed adoption of Rule 25-30.0115, F.A.C., Definition of Landlord and Tenant.

Docket No: 20190041-WS

Filed: March 18, 2019

THE GOSS FAMILY'S POST WORKSHOP COMMENTS

The Goss Family appreciates the opportunity to provide the following comments concerning the Florida Public Service Commission ("PSC") staff's proposal to adopt a new rule defining the terms "landlord" and "tenant" as used in section 367.022(5), Florida Statutes, and the related rule development workshop held on March 4, 2019 (the "Workshop").

I. Introduction.

The Goss Family owns 27 mobile home parks around the State of Florida, including Palm Tree Acres Mobile Home Park ("Palm Tree Acres"), a mobile home park and a mobile home subdivision under Chapter 723, Florida Statutes.

Recognizing that utility regulation can be costly for small water and wastewater providers and their end-users, the Goss Family has purposefully structured their business model to ensure their parks and subdivisions are not utilities. The Goss Family does this by bundling access to water and wastewater, garbage collection, fitness center, community center and other common amenities, as part of the tenants' rent with no specific compensation paid for the provision of water and wastewater services. Consequently, the Goss Family -- as owners of mobile home parks and mobile home subdivisions -- have operated their parks and subdivisions with the assurance that they are "landlords" under Chapter 723, Florida Statutes (the "Mobile Home Act"), and thus qualify for the "Landlord-Tenant" exemption in section 367.022(5), Florida Statutes, which states "[l]andlords

providing service to their tenants without specific compensation for the service” are not subject to regulation by the Commission as “utility”.

II. Preliminary Considerations When Defining “Landlord” and “Tenant”.

As the PSC deliberates on defining the terms “landlord” and “tenant” for purposes of the landlord-tenant exemption in section 367.022(5), the Goss Family respectfully asks that the PSC first consider the following facts and points of law:

1. Mobile home park owners and mobile home subdivision developers are landlords, and mobile home lot owners are tenants under the Mobile Home Act. In general, section 723.004(3), Florida Statutes, provides:

723.004 Legislative intent; preemption of subject matter.—

(3) It is expressly declared by the Legislature that the relationship between landlord and tenant as treated by or falling within the purview of this chapter is a matter reserved to the state and that units of local government are lacking in jurisdiction and authority in regard thereto. All local statutes and ordinances in conflict herewith are expressly repealed.

More specifically, the Mobile Home Act expressly provides that mobile home subdivision developers have a landlord/tenant relationship with the mobile home lot owners in the subdivision. For example, section 723.002(2), Florida Statutes, states that the landlord-tenant relationship under the Mobile Home Act applies to mobile home subdivisions like Palm Tree Acres and owners of lots in mobile home subdivisions:

723.002 Application of chapter.—

....

(2) The provisions of ss. 723.035, 723.037, 723.038, 723.054, 723.055, 723.056, 723.058, and 723.068 are applicable to mobile home subdivision developers and the owners of lots in mobile home subdivisions.

Furthermore, section 723.058(3), Florida Statutes, expressly recognizes that a “tenancy” can exist between a “mobile home subdivision developer” and the “owner of a lot in a mobile home subdivision.” (“No mobile home owner, owner of a lot in a mobile home subdivision, or purchaser of an existing mobile home located within a park or mobile home subdivision, as a condition of tenancy, or to qualify for tenancy, or to obtain approval for tenancy in a mobile home park or mobile home subdivision, shall be required to enter into, extend, or renew a resale agreement.”) Moreover, section 723.037 recognizes that an owner of a mobile home subdivision can provide the lot owner tenant with “services or utilities” as part of the rent for that tenancy (emphasis added).

While they are expected to pay rent, those lot owner tenants are afforded meaningful protections under Chapter 723. For instance, they are entitled to receive 90-day notice of any rent increases or “reduction in services or utilities”. §723.037(4)(a), Florida Statutes (emphasis added). They can use the alternative dispute resolution procedures of section 723.038, Florida Statutes, to object to rent increases, or “the decrease in services or utilities [that] is not accompanied by a corresponding decrease in rent or is otherwise unreasonable.” (Emphasis added.) And, section 723.0751(3) allows lot owner tenants who are permitted to share amenities with tenants that rent their lots, to be represented by the mobile home owners’ association. There can be no doubt that park owners and mobile home subdivision developers like the Goss Family are landlords, and mobile home lot owners are tenants under Chapter 723.

2. The Legislature has not precluded the PSC from acknowledging the tenancies in Chapter 723 for purposes of the landlord-tenant exemption. Although the Legislature did not define “landlord” or “tenant” when it passed section 367.022(5), nothing in that statute or its legislative history remotely suggests that a landlord-tenant relationship in Chapter 723 would not qualify for the exemption in section 367.022(5).

3. There is a direct and inverse correlation between the definition of “landlord” and “tenant” in section 367.022(5) and the scope of the PSC’s regulatory jurisdiction. As the PSC considers establishing operative definitions for the landlord-tenant exemption, the Goss Family respectfully asks that it keep in mind the more narrow the definition of “landlord” (and “tenant”) the more expansive the scope of the PSC’s regulation and greater the number of water and wastewater systems that will be subject to costly PSC regulation.

III. A Threshold Issue.

As explained above, the Florida Legislature (and, as discussed below, the courts) have recognized there are tenancies under Chapter 723 between a mobile home subdivision developer like Palm Tree Acres and mobile home subdivision lot owners. Thus, a fundamental question in this proceeding is whether the PSC will recognize or ignore those tenancies. The Goss Family submits that ignoring the tenancies in Chapter 723 will inevitably extend the PSC’s regulatory reach and impose costly regulation on small water and wastewater providers and their end-users. Notably, both the Florida Manufactured Housing Association and the Federation of Mobile Home Owners have already voiced significant concern about the PSC ignoring the landlord/tenant relationships recognized in chapter 723, Florida Statutes. See letters dated May 4, 2018 from the Florida Manufactured Housing Association, Inc. and May 21, 2018 from the Federation of Manufactured Home Owners of Florida, Inc. attached hereto as Composite Exhibit “1”.

IV. PSC Staff’s Proposed Definitions.

Unfortunately, staff’s proposed definitions of “landlord” and “tenant” have been narrowly drafted and appear to overlook the tenancies which the Legislature and the Courts have found to exist in Chapter 723. By narrowly defining “landlord” and “tenant”, staff’s proposal would seem to exclude mobile home park owners and subdivision developers from the protections of section

367.022(5), Florida Statutes, and expose folks that live in those parks and subdivisions to higher water and wastewater costs. Take for example, Palm Tree Acres.

Palm Tree Acres is a small mobile home park and a mobile home subdivision in Pasco County, Florida consisting of approximately 244 tenants, 222 of which rent their mobile home lots, and 22 own their lots, but rent access to the Park's amenities including its water and wastewater facilities located on the Park's premises. A brochure describing Palm Tree Acres is attached as Exhibit "2".

Recognizing that utility regulation carries with it layers of regulatory fees and expenses along with rigorous working capital, depreciation and accounting requirements that are extremely costly for small water and wastewater providers and their end users, the Goss Family intentionally structured the way they operate the Palm Tree Acres to ensure that it is not a public utility. The Palm Tree Acres does not provide water and wastewater services to any non-tenants, rather the it only provides its tenants with access to and the use of its water and wastewater facilities, garbage collection system and other common amenities, including a fitness center and a community center. Access to and the use of these amenities are all bundled into the tenant's rent; thus, there is no specific compensation paid for the provision of water and wastewater utility services.

The Pasco County Circuit Court has already determined that the Park is both a mobile home park and a mobile home subdivision. ("[T]he evidence shows that Palm Tree Acres has historically governed the use of the amenities consistent with the requirements of Chapter 723 as would apply to both lessees and owners. Therefore, the Court finds that a mobile home park, such as [Palm Tree Acres] can operate simultaneously as a mobile home park with respect to its lessees and as a mobile home subdivision with respect to its owners.") The Court further determined that:

those portions of Chapter 723, Florida Statutes, that relate to mobile home subdivisions apply to the relationship between the Plaintiffs and Defendant Palm Tree Acres Mobile Home Park. This includes §723.035, §723.037, §723.038, §723.054, §723,055, §723.056,

§723.058, and §723.068 by operation of §723.002(2). It also includes §723.058 and §723.074. to the extent the terms “tenancy,” “lot rental amount,” and “maintenance fee” are used in these statutes, those terms apply to the Plaintiffs and Defendant Palm Tree Acres Mobile Home Park.

See Order dated October 15, 2018 in *Nelson P. Schwob, et al., v. Palm Tree Acres Mobile Home Park, et. al.*, Case No. 2017-CA-1696, Sixth Judicial Circuit in and for Pasco County, Florida attached hereto as Exhibit “3”.

Despite the express language in Chapter 723, and the Court’s order, staff’s narrow definitions of landlord-tenant would appear to ignore the tenancies in Chapter 723 and subject the lot owners in Palm Tree Acres to extremely high water and wastewater rates. To inform the PSC of the high rates that would be imposed on the lot owners, the Goss Family commissioned an independent professional study which confirms that it would be extraordinarily costly if they were required to form a regulated utility. *See* Composite Exhibit “4”. Assuming that there would be 19 lot owner tenants insisting on utility regulation, the study shows those lot owner tenants would pay approximately \$468 per month for water and wastewater service. The study further shows that the cost per customer would increase significantly with the loss of customers. For example, if the lot owner tenants are reduced in number to approximately 10, those customers would pay approximately \$877 per month for water and wastewater service.

The Goss Family would respectfully urge the PSC to consider the practical implications of narrowly defining landlord and tenant for purposes of the exemption.

V. Workshop Discussions.

During the Workshop, the OPC expressed concern that lot owners would be powerless and have no one to protect them if mobile home subdivisions were allowed to qualify for the Landlord/Tenant Exemption. Those concerns are not well founded. As explained above, lot owner tenants in mobile home subdivisions are given bona fide protections under Chapter 723. For example,

they are entitled to receive 90-day notice of any rent increases or “reduction in services or utilities”. Section 723.037(4)(a), Florida Statutes (emphasis added). They can use the alternative dispute resolution procedures of section 723.038, Florida Statutes, to object to rent increases, or “the decrease in services or utilities [that] is not accompanied by a corresponding decrease in rent or is otherwise unreasonable.” Section 723.0751(3) even allows lot owner tenants to be represented by the mobile home owners’ association. Furthermore, while OPC’s concerns about the lot owners needing the “protection” of PSC sounds appealing, the practical application of utility regulation on such a small pool of customers could expose those end-users to extraordinarily high water and wastewater costs. The PSC should also be aware that the Goss Family has polled many of its lot owner tenants and has confirmed that the mixed use parks (those that compose of both rental lots and fee simple lots) typically have small numbers of fee simple lots. Should utility regulation be applied to those lot owner tenants, the cost could be exorbitant.

VI. Proposed Alternative Language.

In light of the foregoing, the Goss Family would respectfully ask the PSC to adopt more balanced definitions of “landlord” and “tenant” as shown in Exhibit “5”, which would allow mobile home park subdivision owners to qualify to the landlord-tenant exemption in section 367.022(5), and for their lot-owners to avoid the high water and wastewater costs that results from utility regulation.

WHEREFORE, to provide the mobile home parks and subdivisions with the benefit of the landlord-tenant exemption, and protect their residents from exorbitant rates that could result from utility regulation should the exemption not be available, the Goss Family respectfully submits that the Commission adopt the alternative rule language attached hereto as Exhibit “5”.

Respectfully submitted this 18th day of March, 2019.

HOLLAND & KNIGHT LLP

/s/D. Bruce May, Jr. _____

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Sarasota FL 34236

Counsel for the Goss Family

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing was furnished by E-

Mail this 18th day of March, 2018, to:

Andrew King, Esq.
aking@psc.state.fl.us
Office of General Counsel
Florida Public Service Commission
2340 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

/s/D. Bruce May, Jr. _____

D. Bruce May, Jr.

COMPOSITE EXHIBIT 1

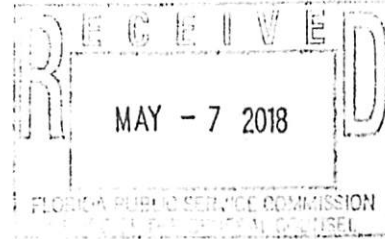


**Florida Manufactured
Housing Association, Inc.**

May 4, 2018

Via US Mail *and* email to khetrick@psc.state.fl.us

Keith Hetrick
General Counsel
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399



Dear Mr. Hetrick:

As Executive Director of the Florida Manufactured Housing Association (the "FMHA"), I write to you to express concerns over what appears to be the Florida Public Service Commission staff's narrow interpretation of the "landlord exemption" of Section 367.022(5), Florida Statutes. The FMHA was contacted by a member on this issue, the owners of Palm Tree Mobile Home Park ("Palm Tree"), which is a mobile home park and a mobile home subdivision. After conferring with our counsel, we are concerned that the Commission staff's interpretation of this exemption has the effect of excluding many mobile home parks and mobile home subdivisions from the benefits of the exemption. It would also mean that the Commission would be responsible for regulating our member communities as "new" utilities under this erroneous interpretation. We find no authority suggesting that the legislature intended to deny the Section 367.022(5) exemption to our member owners, operators, or developers of mobile home parks or mobile home subdivisions.

Section 367.022(5), Florida Statutes, exempts "landlords" from Commission utility regulation if the landlord provides water or wastewater "service to their tenants without specific compensation." After reviewing Commission staff's correspondence with Palm Tree, it appears that staff is looking solely to the definitions of landlord and tenant in Chapter 83, Florida Statutes, to determine the applicability of this exemption. Under Chapter 83, a "landlord" is one that owns or leases a "dwelling unit"—a definition which does not include a mobile home lot. Section 83.43(2), (3), (4), Florida Statutes.

For decades, many owners of mobile home parks and developers of mobile home subdivisions have relied upon the self-effectuating landlord-tenant exemption to provide water and wastewater services to their tenants. These owners and developers do not rent "dwelling units" as described in Section 83.43(2). Rather, mobile home park owners rent mobile home lots for the placement of a mobile home; and mobile home subdivision developers rent lot owners access to common areas, recreational facilities, roads, and other amenities. Although those park owners and mobile home subdivision developers may not technically meet the definition of "landlord" in section 83.43(3), they are considered landlords for the purposes of the Florida Mobile Home Act, Chapter 723, Florida Statutes (the "Act"). Please understand that tenancies in mobile parks and mobile home subdivisions fall within the purview of the Act rather than Chapter 83. As expressed in Section 723.004(3), Florida Statutes, the Act is the exclusive regulatory scheme applicable to our members when it comes to landlord-tenant relationships:

Keith Hetrick
General Counsel
Florida Public Service Commission
May 4, 2018
Page 2

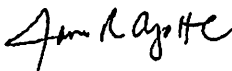
723.004 Legislative intent; preemption of subject matter.—

(3) It is expressly declared by the Legislature that the relationship between landlord and tenant as treated by or falling within the purview of this chapter is a matter reserved to the state and that units of local government are lacking in jurisdiction and authority in regard thereto. All local statutes and ordinances in conflict herewith are expressly repealed.

By relying solely on the definitions of landlord and tenant found in Chapter 83, Florida Statutes, the Commission staff is excluding mobile home park owners and subdivision developers from the protections of section 367.022(5), Florida Statutes, and exposing many of our members to costly and unnecessary utility regulation, as well as exposing our members to higher utility costs. Moreover, we are very concerned that the Commission would be acting without authority if it denies our members the important protections that the exemption affords.

On behalf of the FMHA, we are asking that the Commission staff closely consider the fact that ignoring landlord-tenant relationships found in Chapter 723 has far-reaching implications that could adversely affect mobile home parks and mobile home subdivisions throughout our state. Given the industry-wide implications, if the Commission staff is inclined to limit the landlord-tenant exemption only to landlords and tenants as defined under Chapter 83, it must consider rulemaking so that the industry may weigh in on this significant issue. We also anticipate that the tenant's organization, The Federation of Mobile Home Owners, will likewise object to an interpretation that results in greater utility costs to its member tenants.

Sincerely,



James R. Ayotte
Executive Director, FMHA

cc: Lori Killinger via email, lkillinger@llw-law.com

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ATTORNEYS AT LAW

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PARALEGALS / LEGAL ASSISTANTS

NADINE S. COLLING

IRIS F. WALKER, FRP

May 21, 2018

Keith Hetrick
General Counsel
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32390

Dear Mr. Hetrick:

This Law Firm represents the Federation of Manufactured Home Owners of Florida, Inc. ("FMO"), which has requested that we write you on its behalf regarding what appears to be a very narrow interpretation by the Commission staff of Section 367.022(5), Florida Statutes. It also appears that this interpretation would have the apparent effect of excluding Chapter 723 mobile home parks from the benefits of the exemption from regulation by the Commission.

We have reviewed the letter to you from the Florida Manufactured Housing Association, Inc. ("FMHA"), dated May 7, 2018 regarding this matter, and agree and endorse the statements and opinions set forth therein.

FMO is the largest nonprofit Association representing mobile home owners in the state and has a very pertinent interest in this issue. It is our belief that the exclusion from exception by the Commission would be arbitrary and inconsistent as applied to Chapter 723 mobile home parks and the tenants of those parks, which would result in unwarranted regulation and unnecessary costs for our members.

We would appreciate your consideration in this matter.

Very truly yours,


Lee Jay Colling
FMO Legal Counsel

LJC/ifw

cc: Jerry Durham, President
Federation of Manufactured Home Owners of Florida, Inc. ("FMO")

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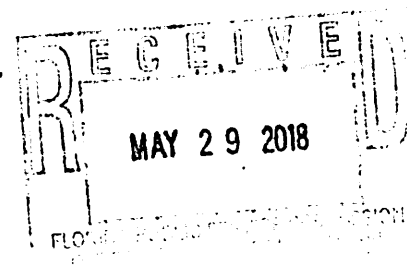
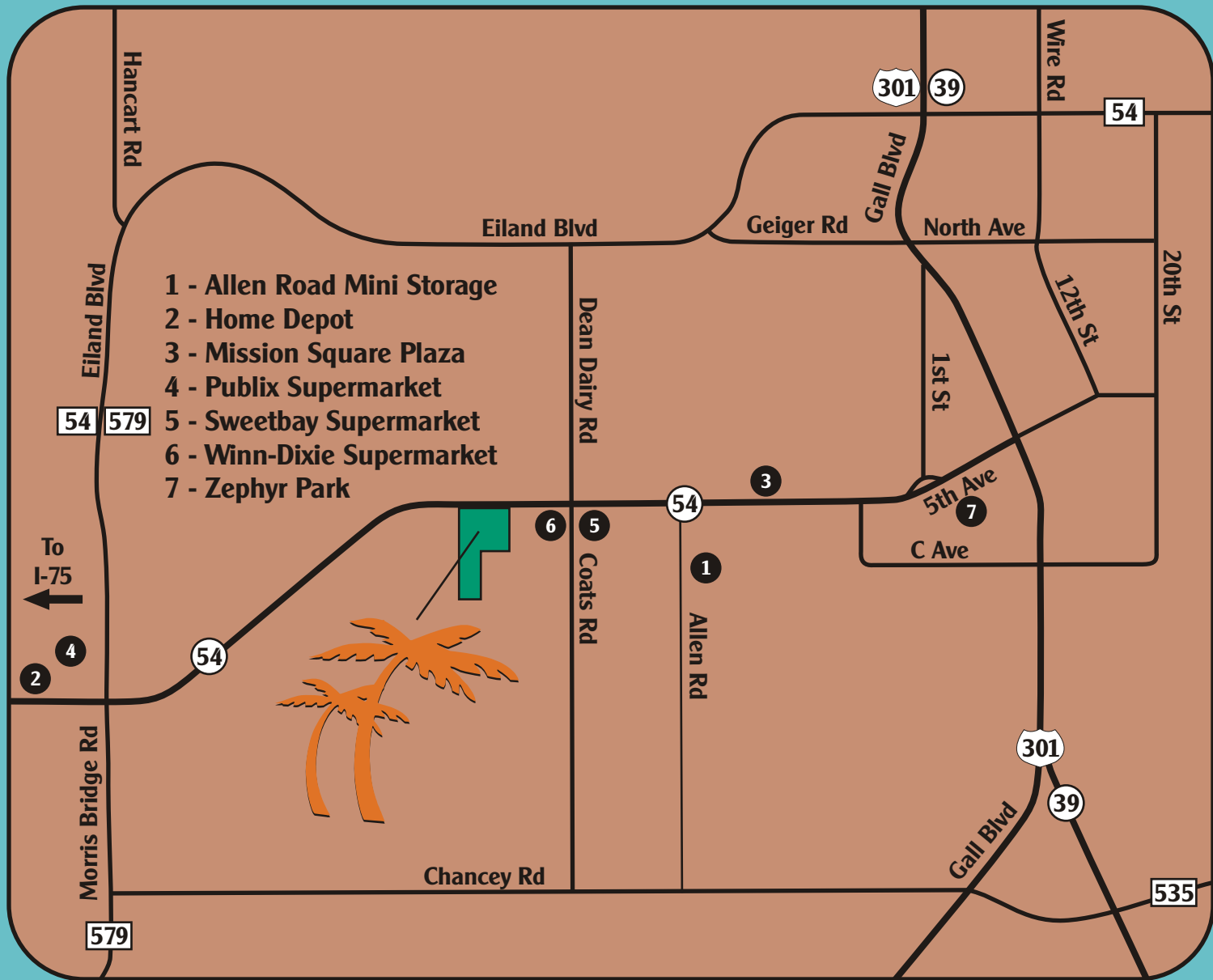
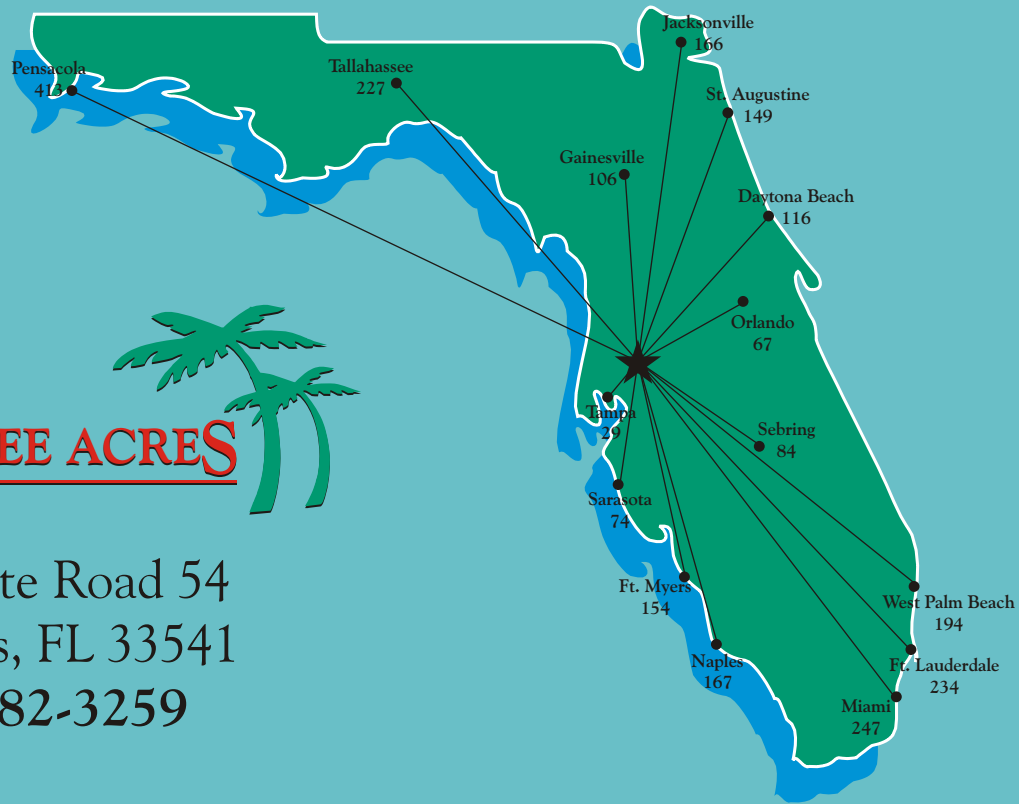


EXHIBIT 2



36006 State Road 54
 Zephyrhills, FL 33541
 (813) 782-3259



"Get More..."

A Retirement Park with a Community Spirit!

Palm Tree Acres is a retirement community nestled among a 50 acre palm tree-covered site and conveniently located just west of the City of Zephyrhills. Known as the "Friendly City" and the "City of Pure Water," semi-rural Zephyrhills is the second largest city in Pasco County, Florida, with a population of 51,000 year-round area residents.

This Tampa Bay community is just 35 miles from downtown Tampa. A few minutes drive to Interstates 4 and 75 and US 98 provide easy access to Orlando, 84 miles to the northeast, and the sandy Gulf Coast beaches of Clearwater and St. Petersburg - just a 1 hour drive to the southwest. Five miles to the north is historic Dade City.

Nearby, downtown Zephyrhills and Wesley Chapel, offer an abundance of local amenities and shopping facilities. This, coupled with a friendly and welcoming atmosphere, makes Palm Tree Acres is an idyllic year-round residential park.



Amenities

- Clubhouse with Kitchen
- Private Lighted Streets
- Central Mailing Center
- On-Site Staffed Office
- Laundry Facilities
- City Water & Sewage



Activities

- Pool Table
- Dancing
- Shuffle Board
- Horseshoe Pit
- Swimming Pool
- Water Aerobics
- Card Games / Bingo
- Private Parties Available
- Quilting Classes
- Arts & Crafts
- Organized Community Trips

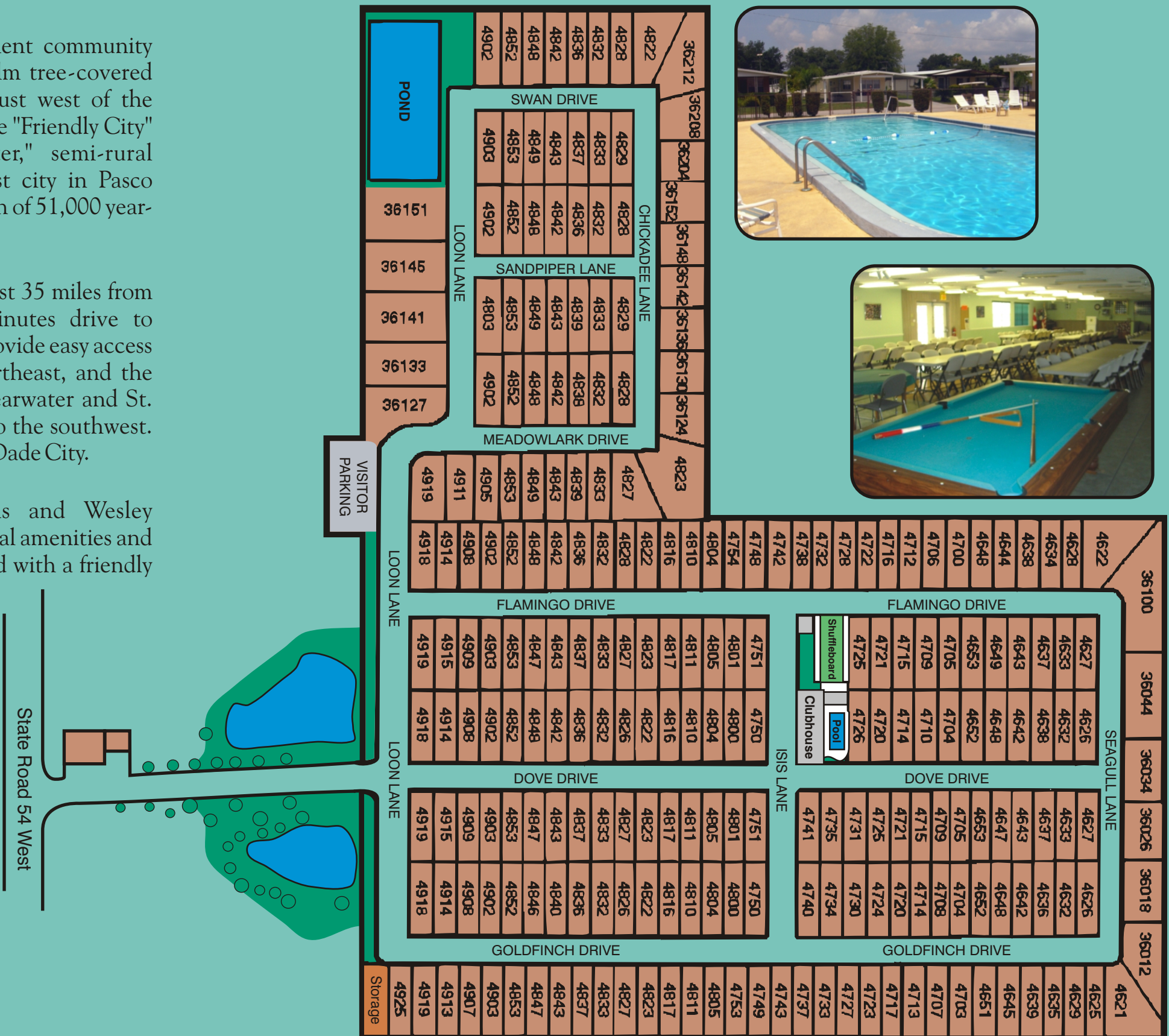


EXHIBIT 3

IN THE CIRCUIT COURT OF THE SIXTH JUDICIAL CIRCUIT
OF THE STATE OF FLORIDA IN AND FOR PASCO COUNTY

2017 – CA – 1696

NELSON P. SCHWOB, et al.,
Plaintiffs,

V.

JAMES C. GOSS; EDWARD HEVERAN;
MARGARET E. HEVERAN; and PALM
TREE ACRES MOBILE HOME PARK,
Defendants.

PLAINTIFFS'

This Cause having come before the Court on Plaintiffs' Motion for Summary Judgment as to Count One, and the Court having considered the motion, the response by the Defendants, and the summary judgment evidence, this Court enters this Order and Judgment as to Count I of Plaintiffs' Third Amended Complaint:

FINDINGS OF FACT

The Court finds that there is no genuine issue of material fact to the following:

1. The Plaintiffs are fee simple owners of lots within the Palm Tree Acres Mobile Home Park. They also own the mobile home that exists on their respective lots.
2. The Defendant Palm Tree Acres Mobile Home Park (hereinafter "Palm Tree Acres") owns in fee simple 183 of the 244 lots. These lots are leased to other residents.
3. Palm Tree Acres offers certain amenities to include water and sewer service and access to other recreational areas. These amenities are offered in a single package for a single fee; there is no *a la carte* pricing for any particular amenity.
4. When the Plaintiffs purchased their lots from the developer, there was a deed restriction that required Palm Tree Acres to provide water and sewer service to the Plaintiffs. Subsequent to the Plaintiffs purchasing their lots, Palm Tree Acres purchased the remaining lots from the developer. A predecessor court has adjudicated that these deed restrictions

expired by operation of the Marketable Record Title Act and are no longer in force or effect.

5. There is presently no other written contractual agreement between the Plaintiffs and Palm Tree Acres to provide any amenities, and more specifically, there is no written contractual agreement for Palm Tree Acres to provide water and sewer service to the Plaintiffs. However, for many years, the Plaintiffs had been paying the fee that Palm Tree Acres charged to its other residents for water, sewer, and recreational amenities.
6. The water that is provided to all of the residents of Palm Tree Acres, including the Plaintiffs, is pumped from a well that exists on property owned in fee simple by Palm Tree Acres.

ANALYSIS AND CONCLUSIONS OF LAW

The Plaintiffs have sought declaratory judgment as to the following issues:

1. Whether the Plaintiffs are a “mobile home owner,” “mobile homeowner,” “home owner,” or “homeowner” as those terms are defined in Chapter 723, Fla. Stat.;
2. Whether the Plaintiffs are parties to any “mobile home lot rental agreement” as that term is defined in Chapter 723, Fla. Stat.;
3. Whether the Plaintiffs are parties to any “tenancy” within the meaning or scope of Chapter 723, Fla. Stat.;
4. Whether the Plaintiffs are subject to payment of any “lot rental amount” as that term is defined in Chapter 723, Fla. Stat.;
5. Whether Chapter 723, Fla. Stat. authorizes the Defendant Palm Tree Acres Mobile Home Park to collect any “maintenance fee” from the Plaintiffs;
6. Whether the Defendant Palm Tree Acres Mobile Home Park is authorized to impose any lien upon the property of the Plaintiffs;
7. Whether Chapter 723, Fla. Stat. authorizes the Defendant Palm Tree Acres Mobile Home Park to evict the Plaintiffs for failure to pay any “lot rental amount,” “maintenance fee,” or other fees or charges; and
8. Whether Chapter 723, Fla. Stat. applies to the relationship between the Plaintiffs and Defendant Palm Trees Acres Mobile Home Park.

The Court finds that the Plaintiffs and the Defendant Palm Trees Acres Mobile Home Park are in doubt as to the affect of Chapter 723, Fla. Stat. to their rights, obligations, status, or other equitable or legal relations, and that declaratory judgment is appropriate.

The Plaintiffs and Defendant Palm Tree Acres Mobile Home Park agree to the following:

1. The Plaintiffs are not a “mobile home owner,” “mobile homeowner,” “home owner,” or “homeowner” as those terms are defined in §723.003(11), Fla. Stat.
2. Chapter 723, Fla. Stat. does not authorize the Defendant Palm Tree Acres Mobile Home Park to impose any lien upon the property of the Plaintiffs.
3. Chapter 723, Fla. State does not authorize the Defendant Palm Tree Acres Mobile Home Park to evict the Plaintiffs for failure to any “lot rental amount,” “maintenance fee,” or other fees or charges.

While Defendant did not stipulate that the Plaintiffs are not parties to any “mobile home lot rental agreement” as that term is defined in Chapter 723, Fla. Stat, the Court finds that the definition of the term applies only to “mobile home owner.” Therefore, given the stipulation that the Plaintiffs are not a “mobile home owner,” the Court finds that the Plaintiffs are not parties to a “mobile home lot rental agreement.”

The remaining issues require a determination of the status of the Defendant Palm Tree Acres as a “mobile home subdivision.” Palm Tree Acres argues that it is a hybrid of a “mobile home park” and “mobile home subdivision” as those terms are defined in §723.003, Fla. Stat. Palm Tree Acres states that it is a “mobile home park” as it relates to the lots that it owns and leases to residents other than the Plaintiffs, and it is a “mobile home subdivision” as it pertains to the Plaintiffs. The Plaintiffs have argued that Chapter 723, Florida Statutes does not expressly define such a hybrid; therefore, one cannot exist. The Court disagrees with the Plaintiffs’ argument.

First, the term “hybrid” is a misnomer. In a general sense, “hybrid” implies that an entity has been created by putting together parts of one thing and parts of another thing to create something that is new and different, and is not fully one or the other. Palm Tree Acres’ argument, and the Plaintiffs’ rebuttal, is not that it is a little bit of a park and a little bit of a subdivision, but that it is both entirely a park and entirely a subdivision. The Defendant argues it can operate in this manner, the Plaintiffs say it must be one or the other.

A “mobile home subdivision” is defined as a “subdivision of mobile homes where individual lots are owned by the owners and where a portion of the subdivision or the amenities exclusively serving the subdivision are retained by the subdivision developer.” §723.003(14), Fla.

Stat. A “mobile home park” is defined as “a use of land in which lots or spaces are offered for rent or lease for the placement of mobile homes and in which the primary use of the park is residential.” §723.003(12), Fla. Stat. Nothing in these definitions would prevent a “mobile home park” and “mobile home subdivision” from co-existing because the definition is focused on the status of the possession of the lot. If the lot is owned by the possessor, then the community is a “mobile home subdivision.” If the lot is leased by the possessor, then the community is a “mobile home park.” Additionally, Chapter 723 does not present any conflict in maintenance or governance of the community whether it is a “mobile home subdivision” or “mobile home park.” The legislature has also stated that a “mobile home subdivision” should follow many of the same rules as a “mobile home park,” indicating an intent that subdivisions and parks be managed in a consistent manner. See §723.002(2), Fla. Stat. The Court also agrees with the Defendant that §723.0751 contemplates the existence of an entity being both at the same time where owners have organized into an association and can be represented by the association in park meetings about the amenities and fees charged. Florida Statute §723.074 also contemplates the existence of a community where both a subdivision and a park co-exist. That statute states that “[a] mobile home subdivision in which no more than 30 percent of the total lots are leased will not be deemed to be a mobile home park...” and infers the existence of a blended community where some lots are owned and some are leased. Factually, the evidence shows that Palm Tree Acres has historically governed the use of the amenities consistent with the requirements of Chapter 723 as it would apply to both lessees and owners. Therefore, the Court finds that a mobile home park, such as the Defendant, can operate simultaneously as a mobile home park with respect to its lessees and as a mobile home subdivision with respect to its owners.

Whether Palm Tree Acres is in fact a “mobile home subdivision” requires a two part analysis: first, “are the individual lots owned by owners?” and second, “did the developer retain any portion of the subdivision or the amenities exclusively serving the subdivision?” There is no genuine issue of material fact that the Plaintiffs own their respective lots in fee simple. There is also no genuine issue of material fact that the developer retained both portions of the subdivision and the amenities, and conveyed this interest to the Defendant Palm Tree Acres Mobile Home Park. Therefore, the Court finds that Palm Tree Acres Mobile Home Park is a “mobile home subdivision” as that term is defined by §723.003(14), Fla. Stat., and those portions of Chapter 723 that apply to mobile home subdivisions apply to the relationship between the Plaintiffs and Defendant Palm Tree Acres Mobile Home Park.

It is hereby that:

1. The Plaintiffs are not a “mobile home owner,” “mobile homeowner,” “home owner,” or “homeowner” as those terms are defined in §723.003(11), Fla. Stat.
2. Chapter 723, Fla. Stat. does not authorize the Defendant Palm Tree Acres Mobile Home Park to impose any lien upon the property of the Plaintiffs.
3. Chapter 723, Fla. State does not authorize the Defendant Palm Tree Acres Mobile Home Park to evict the Plaintiffs for failure to pay any “lot rental amount,” “maintenance fee,” or other fees or charges.
4. The Plaintiffs are not parties to a “mobile home lot rental agreement” as that term is defined in §723.003(10), Fla. Stat.

It is further that those portions of Chapter
723, Florida Statutes, that relate to mobile home subdivisions apply to the relationship between the Plaintiffs and Defendant Palm Tree Acres Mobile Home Park. This includes §723.035, §723.037, §723.038, §723.054, §723.055, §723.056, §723.058, and §723.068 by operation of §723.002(2). It also includes §723.058 and §723.074. To the extent the terms “tenancy,” “lot rental amount,” and “maintenance fee” are used in these statutes, those terms apply to the Plaintiffs and the Defendant Palm Tree Acres Mobile Home Park. The Court specifically makes no finding, adjudication, or declaration as to whether the Plaintiffs are a “tenant” or the Defendant Palm Trees Acres Mobile Home Park is a “landlord” as those terms are used in § 367.022(5), Fla. Stat. The application of these terms to the Plaintiffs and Defendant Palm Trees Acres Mobile Home Park under Chapter 367, Florida Statutes, is exclusively within the jurisdiction of the Public Service Commission.

in Dade City, Pasco County, Florida this 15 day of
October, 2018.

Electronically Conformed 10/15/2018

Hon. Gregory G. Groger
Circuit Court Judge

CC:
Richard Harrison
J. Allen Bobo
Jody B. Gabel

COMPOSITE EXHIBIT 4

PALM TREE ACRES PROSPECTIVE WATER & SEWER UTILITY

Final Report

Prepared by
MILIAN, SWAIN & ASSOCIATES, INC.
2025 SW 32nd Avenue, Miami, FL 33145
October, 2018

Palm Tree Acres Prospective Water and Wastewater Utility

Palm Tree Acres Mobile Homes Park (the Park), a mobile park and mobile home subdivision is located in Pasco County, Florida. The Park has been in existence for more than three decades under the same ownership and management. The Park is small with only 244 tenants, of which 19 are lot owners.

On March 8, 2018, the Park received a Notice of Apparent Violation of Section 367.031, Florida Statutes, and Rule 25-30.033 Florida Administrative Code and Possible Implementation of Show Cause Proceedings against Palm Tree Acres Mobile Home Park from the Florida Public Service Commission (FPSC). The apparent violation being that the Park is subject to the jurisdiction of the FPSC, and is providing water and wastewater service to the public (19 lot owners) for compensation without a certificate from the FPSC.

The Park maintains that it is exempt from FPSC jurisdiction in that the Park does not provide water and wastewater services to any non-tenants. Additionally, the Park does not charge a specific amount, nor do the tenants compensate the Park for the provision of water and wastewater services, garbage collection, use of the common areas, or fitness or community centers. Rather, these costs are bundled and included in the tenant's rent.

Pending the outcome of the determination of violation, the Park felt it prudent to conduct a study of the financial impact of establishing a water and wastewater utility under the jurisdiction of the FPSC.

Purpose

The purpose of this study is to provide a high-level estimate of the possible water and wastewater rates that may be appropriate for the current customers of a prospective water and sewer utility providing service to certain lot owners in Palm Tree Acres under the jurisdiction of the FPSC. Florida Statutes 367.031 states that each utility subject to regulation by the FPSC must obtain a certificate of authorization to provide water or wastewater service. Rule 25-30.32 provides guidance in completing the appropriate application forms. Our analysis follows the guidelines provided in Chapter 25.30.

In order to estimate the possible water and wastewater rates, an estimate of the components of that calculation were performed. These components include Rate Base, Operating Expenses, and Cost of Capital. Under FSPC Jurisdiction, and utility is allowed to recover its cost of service, and to earn a fair return on its investment in rate base.

Rate Base consists of (1) Utility Plant in Service net of (2) Accumulated Depreciation, less (3) Contributions in Aid of Construction (CIAC) net of (4) Accumulated Amortization, plus (5) Working Capital Allowance. This study includes the estimated value of each of these components.

Operating Expenses include the cost of operation and maintenance associated with a regulated water and sewer utility, depreciation expense net of amortization of CIAC, and taxes other than income taxes.

The allowed **Rate of Return** is based on the authorized range of return on common equity for water and wastewater utilities per the FPSC Order No. PSC-2018-0327-PAA-WS issued June 26, 2018. The utility is anticipated to fully fund its capital expenditures using equity capital.

The allowed **Operating Income** (Revenues minus Operating Expenses) is determined by multiplying Rate Base times the Rate of Return, net of income taxes. Projected corporate federal and state income taxes were calculated at a composite rate of 25.345%, based upon a 21% federal income tax rate and a 5.5% state income tax rate.

Preliminary costs and an initial evaluation of the impact on the rates are provided.

Summary of Schedules

Below is a list of the schedules, and a summary of the actual and projected costs and assumptions used for each schedule.

Water Utility Plant in Service

The Water Utility Plant in Service schedule includes \$1,619 for gate valves purchased in March 2018. Also included are actual Organization Costs of \$65,600 representing attorneys and consultant costs, plus proforma expenditures of \$9,500 for Meters and Meter installation; \$35,200 additional Organization Costs; and \$30,000 for a generator. The Organization Costs and generator cost shown are allocated amounts between water and wastewater.

Wastewater Utility Plant in Service

The Wastewater Utility Plant in Service schedule includes \$15,000 for pumping equipment purchased during the 12-month period reviewed. Also included are actual Organization Costs of \$65,600 representing attorneys and consultant costs, plus proforma expenditures of \$35,200 and \$30,000 for a generator. The Organization Costs and generator cost shown are allocated amounts between water and wastewater

Water Operating Expenses (O&M)

This schedule includes actual expenses for the Palm Tree Acres from August 1, 2017 through July 31, 2018 and reflect projected operating and maintenance expenses for an additional 12 month. The total actual expenses were allocated 92.21% to 225 customers (renters) and 7.79% to 19 customers (lot owners). Total proforma expenses of \$61,000 attributable to 19 customers, was allocated equally between water and wastewater (\$30,500 each)

Wastewater Operating Expenses (O&M)

This schedule includes actual expenses for the Palm Tree Acres from August 1, 2017 through July 31, 2018 and reflect projected operating and maintenance expenses for an additional 12 month. The total actual expenses were allocated 92.21% to 225 customers and 7.79% to 19 customers. Total proforma expenses of \$61,000 attributable to 19 customers, was allocated equally between water and wastewater (\$30,500 each)

Water Rate Base

Water rate base was calculated based on the total Water Utility Plant in Service, less projected accumulated depreciation, less CIAC (Meter & Meter Installation collected), plus Accumulated Amortization of CIAC, plus Working Capital which is calculated as 1/8th Operating & Maintenance expenses per FPSC rule.

Wastewater Rate Base

Water rate base was calculated based on the total Water Utility Plant in Service, less projected accumulated depreciation, plus Working Capital which is calculated as 1/8th Operating & Maintenance expenses per FPSC rule.

Water and Sewer Net Operating Income

These schedules reflect projected revenues required by the utility to cover projected O&M expenses, depreciation net of CIAC amortization, 4.5% regulatory assessment fee plus allowable return on equity.

Cost of Capital

The Rate of Return (ROR) was calculated based on FPSC Order No. PSC-2018-0327-PAA-WS reestablishment of authorized rate of return on

common equity for water and wastewater utilities. It is assumed that the utility rate base will be funded entirely by equity capital.

Depreciation Schedule

Depreciation expense was calculated based on asset lives per FPSC rule with a full 12- month expenses included in O&M costs and six (6) months reduction in rate base for accumulated depreciation.

Results

Our analysis of actual and projected cost data provided to us indicates that in order to generate the calculated 8.12% rate of return, per FPSC Order No. PSC-2018-0327-PAA-WS, on its investment and provide an overall satisfactory quality of service, the prospective water and sewer utility would need to implement rates designed to generate a combined, total annual revenues of \$107,111 or \$51,612 and \$55,499 in revenues for water and wastewater services respectively.

The impact of the combined required revenues to the 19 customers (lot owners) would be approximately \$469 per lot owner per month. The monthly rates for water would be \$226 and \$243 for wastewater.

Palm Tree Acres
Water Utility Plant in Service
For the Year Ended July 31, 2018

NARUC

Acct.

No.	Account Description	Cost	Acc Depr	NBV
301	Organization	100,800	1,260	99,540
302	Franchises			
303	Land and Land Rights			
304	Structures and Improvements		-	-
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs			
309	Supply Mains			
310	Power Generation Equipment	30,000	882	29,118
311	Pumping Equipment			
320	Water Treatment Equipment		-	-
330	Distribution Reservoirs and Standpipes			
331	Transmission and Distribution Mains		-	-
333	Services	1,619	23	1,596
334	Meters and Meter Installation	9,500	279	9,221
335	Hydrants		-	-
339	Other Plant and Miscellaneous Equipment			
340	Office Furniture and Equipment		-	-
341	Transportation Equipment			
343	Tools, Shop and Garage Equipment		-	-
345	Power Operated Equipment			
348	Other Tangible Plant			
		\$ 141,919	\$ 2,445	\$ 139,474

Palm Tree Acres
Wastewater Utility Plant in Service
For the Year Ended July 31, 2018

NARUC

Acct.

No.	Account Description	Cost	Acc Depr	NBV
351	Organization	100,800	1,260	99,540
352	Franchises			
353	Land and Land Rights			
354	Structures and Improvements			
355	Power Generation Equipment	30,000	882	29,118
360	Collecting Wastewater - Force			
361	Collecting Wastewater - Gravity			
362	Special Collecting Structures			
363	Services to Customers			
364	Flow Measuring Devices			
365	Flow Measuring Installations			
370	Receiving Wells			
371	Pumping Equipment	15,000	500	14,500
380	Treatment and Disposal Equipment			
381	Plant Sewers			
382	Outfall Wastewater Lines			
389	Other Plant and Miscellaneous Equipment			
390	Office Furniture and Equipment		-	-
391	Transportation Equipment			
393	Tools, Shop and Garage Equipment		-	-
395	Power Operated Equipment			
398	Other Tangible Plant			
		\$ 145,800	\$ 2,642	\$ 143,157

Palm Tree Acres
Water Operating Expenses (O&M)
12 Months Ended July 31, 2018

NARUC Acct. No.	Operations & Maintenance Expenses	Total Actual Expenses	Unallocated Expenses	Allocated Expenses	Proforma	Total Expenses
603	Salaries & Wages				7,000	7,000
615	Purchased Power	2,506	(2,311)	195		195
623	Materials and Supplies	3,505	(3,232)	273		273
630	Contractual Services - Billing				1,500	1,500
631	Contractual Services Professional:					-
	Engineer				3,000	3,000
	Attorney				2,500	2,500
	Annual Report				2,000	2,000
	Accountant				6,000	6,000
	General Maintenance - Repairs	5,000	(4,611)	389		389
	Meter Reading				1,500	1,500
	Management				6,000	6,000
635	Testing					-
636	Contractual Services - Other	12,396	(11,431)	965		965
650	Transportation					-
655	Insurance				1,000	1,000
Total Operations & Maintenance Expenses		\$ 23,407	\$ (21,584)	\$ 1,823	\$ 30,500	\$ 32,323
Depreciation - Net of CIAC Amortization		1,687	-1,556	131	2,644	2,775
Storm Reserves Funding						
Taxes Other Than Income						
	Property Tax					
	Regulatory Assessment Fee (RAF)				2,323	2,323
	Total Taxes Other Than Income				-	2,323
Income Tax Expense					3,597	3,597
Net Operating Income					10,595	10,595
Total Revenue Requirement from Rates					\$ 1,954	\$ 49,658
Monthly Average Bill per Owner (19)						\$ 226

**Palm Tree Acres
Wastewater Operating Expenses (O&M)
12 Months Ended July 31, 2018**

NARUC Acct. No. Operations & Maintenance Expenses	Total Actual Expenses	Unallocated Expenses	Allocated Expenses	Proforma	Total Expenses
703 Salaries & Wages				7,000	7,000
710 Purchased Wastewater Treatment	42,744	(\$39,416)	3,328		3,328
715 Purchased Power	1,606	(\$1,481)	125		125
720 Materials and Supplies					-
730 Contractual Services - Billing				1,500	1,500
731 Contractual Services Professional:					-
Engineer				3,000	3,000
Attorney				2,500	2,500
Annual Report				2,000	2,000
Accountant				6,000	6,000
General Maintenance - Repairs	5,000	(\$4,611)	389		389
Meter Reading				1,500	1,500
Management				6,000	6,000
735 Testing					0
736 Contractual Services - Other	2,350	(\$2,167)	183		183
750 Transportation					0
755 Insurance				1,000	1,000
Total Operations & Maintenance Expenses	\$ 51,700	\$ (47,674)	\$ 4,026	\$ 30,500	\$ 34,526
Depreciation - Net of CIAC Amortization	2,641	(2,435)	206	2,644	2,849
Storm Reserves Funding					
Taxes Other Than Income					
Property Tax					
Regulatory Assessment Fee (RAF)				2,497	2,497
				-	2,497
Income Tax Expense				3,960	3,960
Net Operating Income				11,666	11,666
Total Revenue Requirement from Rates			\$ 4,231	\$ 51,267	\$ 55,499
Monthly Average Bill per Owner (19)					\$ 243

Palm Tree Acres
Water and Wastewater Rate Base

Water Rate Base

Utility Plant in Service	\$	41,119
Accum Depr Utility Plant in Service		(1,185)
Contributions in Aid of Construction		(9,500)
Accumulated Amortization of CIAC		279
Rate Base		30,714
Organization cost		100,800
Accum Depr Organization Cost		(1,260)
Working Capital Allowance (1/8 O&M)		228
Water Rate Base	\$	130,481

Wastewater Rate Base

Utility Plant in Service	\$	45,000
Accum Depr Utility Plant in Service		(1,382)
Contributions in Aid of Construction		
Accumulated Amortization of CIAC		
Rate Base		43,618
Organization cost		100,800
Accum Depr Organization Cost		(1,260)
Working Capital Allowance (1/8 O&M)		503
Wastewater Rate Base	\$	143,660

TOTAL RATE BASE

Water & Sewer Rate Base	\$	74,331
		\$ 199,810
TOTAL	\$	274,141

Palm Tree Acres
Water and Sewer Net Operating Income

	Actual Costs	Adjustments	Projected Revenues
Water			
Operating Revenue		51,612	51,612
Operating Expenses			
Operation & Maintenance Expenses	\$ 32,323		\$ 32,323
Depreciation	2,775		2,775
CIAC Amortization			-
Taxes Other Than Income	-	2,323	2,323
Income Taxes		3,597	3,597
Total Operating Expenses	<u>\$ 35,098</u>	<u>\$ 5,920</u>	<u>\$ 41,017</u>
Net Operating Income (Loss)	<u>\$ (35,098)</u>	<u>\$ 45,693</u>	<u>\$ 10,595</u>
Rate Base	130,481		130,481
Achieved Rate of Return	<u>-26.90%</u>		<u>8.12%</u>
Wastewater			
Operating Revenue		\$ 55,499	\$ 55,499
Operating Expenses			
Operation & Maintenance Expenses	\$ 34,526		\$ 34,526
Depreciation net of CIAC Amortization	2,849		2,849
Amortization			-
Taxes Other Than Income	-	2,497	2,497
Income Taxes	-	3,960	3,960
Total Operating Expenses	<u>\$ 37,375</u>	<u>\$ 6,458</u>	<u>\$ 43,833</u>
Net Operating Income (Loss)	<u>\$ (37,375)</u>	<u>\$ 49,041</u>	<u>\$ 11,666</u>
Rate Base	\$ 143,660		\$ 143,660
Achieved Rate of Return	<u>-26.02%</u>		<u>8.12%</u>
TOTAL			
Required Revenues:			
Water	\$ 51,612		
Wastewater	55,499		
Total Required Revenues	<u>\$ 107,111</u>		
Per Customer / Month	<u>\$ 469.78</u>		

**Palm Tree Acres
Cost of Capital**

Line No.	Class of Capital	Reconciled to Rate Base	Ratio	Cost Rate	Weighted Cost
1	Long Term Debt				
2	Short Term Debt				
3	Preferred Stock				
4	Common Equity	274,141	100.00%	8.12%	8.12%
5	Customer Deposits	-		2.00%	
6	Tax Credits - Zero Cost				
7	Tax Credits - Weighted Cost				
8	Accumulated Deferred Income Tax				
9	Other (Explain)				
10					
11	Total	\$ 274,141	100.00%		8.12%
12					
13	Note: The cost of equity is based on the leverage formula in effect pursuant to Order No. 2018-0327-PAA-WS				

	Date In Service	Cost	Regulatory		31-Jul 2018	Accumulated Depreciation	NBV
			Asset Life	Depr Expense			
WATER							
301 ORGANIZATION							
Lutz, Bobo, Telfair	2018	18,000.00	40	450.00	225.00	225.00	17,775.00
Holland & Knight (Trent Goss)	2018	17,927.00	40	448.18	224.09	224.09	17,702.91
Survey	2018	18,000.00	40	450.00	225.00	225.00	17,775.00
Milian, Swain & Associates, Inc.	2018	8,467.50	40	211.69	105.85	105.85	8,361.66
	2018	3,250.00	40	81.25	40.63	40.63	3,209.38
FPSC Certificate Cost	PROFORMA	35,155.00	40	878.88	439.44	439.44	34,715.56
		100,799.50		2,520.00	1,260.00	1,260.00	99,539.50
310 POWER GENERATION EQUIPMENT							
GENERATORS							
	PROFORMA	30,000.00	17	1,764.71	882.36	882.36	29,117.65
			17	-	-	-	-
		30,000.00		1,764.71	882.36	882.36	29,117.65
333 SERVICES							
Gate Valve	3/16/2018	1,618.50	35	46.24	23.12	23.12	1,595.38
		1,618.50		46.24	23.12	23.12	1,595.38
334 METERS AND METER INSTALLATION							
METER INSTALLATION							
	PROFORMA	9,500.00	17	558.82	279.41	279.41	9,220.59
		9,500.00		558.82	279.41	279.41	9,220.59
TOTAL WATER		141,918.00		4,889.77	2,444.89	2,444.89	139,473.12
					2,444.89		
Contribution In Aid of Construction -WATER							
334 METERS AND METER INSTALLATION							
METER INSTALLATION	PROFORMA	(9,500.00)	17	(558.82)	(279.41)	(279.41)	(9,220.59)
TOTAL WATER CIAC		(9,500.00)		(558.82)	(279.41)	(279.41)	(9,220.59)

	Date In Service	Cost	Regulatory		31-Jul 2018	Accumulated Depreciation	NBV
			Asset Life	Depr Expense			
SEWER							
351 ORGANIZATION							
Lutz, Bobo, Telfair	2018	18,000.00	40	450.00	225.00	225.00	17,775.00
Holland & Knight (Trent Goss)	2018	17,927.00	40	448.18	224.09	224.09	17,702.91
Survey	2018	8,467.50	40	211.69	105.85	105.85	8,361.66
Milian, Swain & Associates, Inc.	2018	3,250.00	40	81.25	40.63	40.63	3,209.38
FPSC Certificate Cost	PROFORMA	35,155.00	40	878.88	439.44	439.44	34,715.56
		100,799.50		2,520.00	1,260.00	1,260.00	99,539.50
355 POWER GENERATION EQUIPMENT							
GENERATORS	PROFORMA	30,000.00	17	1,764.71	882.36	882.36	29,117.65
		30,000.00		1,764.71	882.36	882.36	29,117.65
371 PUMPING EQUIPMENT							
PUMP	11/14/2017	15,000.00	15	1,000.00	500.00	500.00	14,500.00
			15	-		-	-
		15,000.00		1,000.00	500.00	500.00	14,500.00
TOTAL SEWER		145,799.50		5,284.71	2,642.36	2,642.36	143,157.15
					2,642.36		
TOTAL PALM TREE ACRES		287,717.50		10,174.48	5,087.24	5,087.24	282,630.26
						5,087.24	282,630.26

TRANSMITTED VIA EMAIL

November 9, 2018

Trent Goss
Palm Tree Acres
10912 North 56th Street
Temple Terrace Fl. 33617

Re: Sensitivity Analysis of Possible Water and Wastewater Rates for Customers in Palm Tree Acres

Dear Mr. Goss:

We have reviewed our analysis to determine the potential impact of a reduction in the number of Utility Customers on the monthly cost. Below is a table demonstrating the potential impact.

Number of Utility Customers:	<u>19</u>	<u>18</u>	<u>15</u>	<u>10</u>
Estimated Monthly Cost Per Customer				
Water	\$ 226	\$ 238	\$ 284	\$ 422
Sewer	<u>\$ 242</u>	<u>\$ 256</u>	<u>\$ 303</u>	<u>\$ 455</u>
Total	\$ 468	\$ 494	\$ 587	\$ 877

In summary, the cost per customer increases with a loss of customers, due to a reduced customer base to cover fixed expenses.

Please note that this analysis is based upon financial information and assumptions used in the initial report dated October 16, 2018.

Sincerely,
Milian, Swain & Associates, Inc.

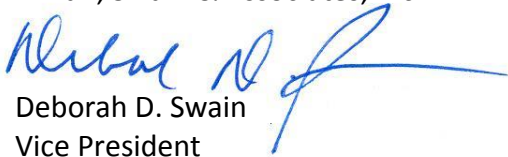

Deborah D. Swain
Vice President

EXHIBIT 5

1 **25-30.0115 Definition of Landlord and Tenant**

2 As used in Section 367.022(5), F.S.:

3 (1) “landlord” is the party who conveys a possessory interest in, ~~or access to,~~ real
4 property to a tenant by way of agreement between the two parties and who provides water
5 and/or wastewater service to the tenant ~~as part of the conveyance at that property;~~ and

6 (2) “tenant” is the party to whom the possessory interest in, ~~or access to,~~ real property is
7 conveyed by the landlord and who receives water and/or wastewater service from the
8 landlord ~~as part of the conveyance at that property.~~

9 *Rulemaking Authority 350.127(2), 367.121(1)(f) FS. Law Implemented 367.022(5) FS.*

10 *History-New _____*

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