

GATOR WATERWORKS, INC.

August 20, 2019

FILED 8/20/2019
DOCUMENT NO. 08242-2019
FPSC - COMMISSION CLERK

Office of Commission Clerk
Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399

Re: Docket No. 20190114-WU – Application for staff assisted rate case by Gator Waterworks, Inc. in Alachua County – Request for Pro Forma Taxes Other Than Income

Dear Commission Clerk,

Gator Waterworks, Inc. (Gator) hereby respectfully requests consideration of pro forma taxes other than income – property taxes in the above referenced docket. On August 19, 2019, Gator received the 2019 Trim Notices for both real estate and tangible taxes to Alachua County. When comparing the 2018 paid taxes to the proposed taxes, there is a significant increase. The table below provides the comparison of the 2018 taxes paid to the proposed 2019 taxes if the proposed budget is approved. All of the taxes will increase. One of the properties will more than double. The most significant increase will be for tangible taxes. In 2018, Gator was not assessed tangible taxes; however in 2019 Gator will be assessed tangible taxes as high as \$8,411.08.

| <u>Property Number - Tax ID</u> | <u>2018 Tax</u> | <u>2019 Trim Notice</u> |
|---------------------------------|------------------|-------------------------|
| RP#16134-022-000 | \$ 574.20 | \$ 1,347.82 |
| 690989 | \$ - | \$ 8,411.08 |
| RP#16189-001-017 | \$ 259.35 | \$ 273.01 |
| | <u>\$ 833.55</u> | <u>\$10,031.91</u> |

If this increase is not recognized in the calculation of the appropriate revenue requirement during the SARC, this will leave Gator in a significant financial disadvantage and will not allow the utility to cover the cost of the taxes other than income.

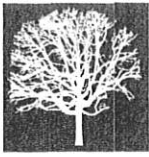
Gator hereby requests the increase in Alachua County taxes be considered and approved in the above referenced docket. Gator has included copies of the 2018 taxes and the 2019 TRIM notices for support of its request.

Gator Waterworks, Inc.
Request for Pro Forma TOTI
August 20, 2019

Respectfully Submitted,

A handwritten signature in blue ink, appearing to read "Troy Rendell". The signature is fluid and cursive, with a large initial "T" and "R".

Troy Rendell
Vice President
Investor Owned Utilities
//For Gator Utility Company, Inc.



2019 REAL ESTATE TRIM NOTICE

NOTICE OF PROPOSED PROPERTY TAXES AND
PROPOSED OR ADOPTED NON-AD VALOREM
ASSESSMENTS ALACHUA COUNTY TAXING AUTHORITIES

DO NOT PAY

THIS IS NOT A BILL

Site Address:
3260 SE 19TH AVE

Geo ID: 16134-022-000

Legal Description of Property:
KINCAID ROAD S/D PB E-87 S1/2 OF LOT 22
KINCAID ROAD S/D & DEVONSHIRE HILLS S/D
WATER SYSTEM OR 4578/1223



Prop ID: 92901
GATOR WATERWORKS INC
4939 CROSS BAYOU BLVD
NEW PORT RICHEY, FL 34652

TAX CODE: 0400



TAXING AUTHORITY TAX INFORMATION

| TAXING AUTHORITY | PRIOR (2018) TAXABLE VALUE | YOUR FINAL TAX RATE AND TAXES LAST YEAR (2018) | | CURRENT (2019) TAXABLE VALUE | YOUR TAX RATE AND TAXES THIS YEAR IF NO BUDGET CHANGE IS MADE | | YOUR TAX RATE AND TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS MADE | |
|--|-------------------------------|---|-------------------|---------------------------------|--|-------------------|--|-------------------|
| | COLUMN 1 | COLUMN 2 RATE | COLUMN 3 TAXES | COLUMN 4 | COLUMN 5 RATE | COLUMN 6 TAXES | COLUMN 7 RATE | COLUMN 8 TAXES |
| COUNTY | | | | | | | | |
| COUNTY GENERAL | 22,000 | 8.2829 | 182.22 | 60,000 | 8.0822 | 484.93 | 8.2829 | 496.97 |
| SCHOOL | | | | | | | | |
| BY STATE LAW | 30,000 | 4.0160 | 120.48 | 60,000 | 3.8360 | 230.16 | 3.8960 | 233.76 |
| BY LOCAL BOARD | 30,000 | 3.2480 | 97.44 | 60,000 | 3.1025 | 186.15 | 3.2480 | 194.88 |
| MUNICIPALITY | | | | | | | | |
| MSTU FIRE PROTECTION | 22,000 | 0.0000 | 0.00 | 60,000 | 0.0000 | 0.00 | 0.0000 | 0.00 |
| MSTU LAW ENFORCEMENT | 22,000 | 3.7240 | 81.93 | 60,000 | 3.6048 | 216.29 | 3.7240 | 223.44 |
| MSTU UNINCORPORATED | 22,000 | 0.0000 | 0.00 | 60,000 | 0.0000 | 0.00 | 0.0000 | 0.00 |
| WATER MANAGEMENT DISTRICT | | | | | | | | |
| ST JOHN'S WATER | 22,000 | 0.2562 | 5.64 | 60,000 | 0.2414 | 14.48 | 0.2414 | 14.48 |
| INDEPENDENT SPECIAL DISTRICT | | | | | | | | |
| LIBRARY | 22,000 | 1.2303 | 27.07 | 60,000 | 1.1825 | 70.95 | 1.1825 | 70.95 |
| CHILDREN'S TRUST | 0 | 0.0000 | 0.00 | 60,000 | 0.0000 | 0.00 | 0.5000 | 30.00 |
| TOTAL AD VALOREM PROPERTY TAXES | | | 514.78 | | | 1,202.96 | | 1,264.48 |
| TOTAL AD VALOREM PROPERTY TAXES | | | 514.78 | | | 1,202.96 | | 1,264.48 |
| TOTAL NON-AD VALOREM PROPERTY TAXES | | | 83.34 | | | 83.34 | | 83.34 |
| TOTAL TAXES | | | 598.12 | | | 1,286.30 | | 1,347.82 |

PROPERTY APPRAISER VALUE INFORMATION

| | MARKET VALUE | ASSESSED VALUE APPLIES TO SCHOOL MILLAGE | ASSESSED VALUE APPLIES TO NON-SCHOOL MILLAGE |
|----------------------------|-----------------|---|---|
| PRIOR YEAR (2018) | 30,000 | 30,000 | 22,000 |
| CURRENT YEAR (2019) | 60,000 | 60,000 | 60,000 |

| APPLIED ASSESSMENT REDUCTIONS | APPLIES TO | PRIOR VALUE (2018) | CURRENT VALUE (2019) |
|-------------------------------|------------|--------------------|----------------------|
| SAVE OUR HOMES | ALL TAXES | 0 | 0 |

If you feel that the market value of your property is inaccurate or does not reflect fair market value as of 12/31/2018, you may file a petition with the Property Appraiser's Office.



2019 TANGIBLE TRIM NOTICE

NOTICE OF PROPOSED PROPERTY TAXES AND
 PROPOSED OR ADOPTED NON-AD VALOREM
 ASSESSMENTS ALACHUA COUNTY TAXING AUTHORITIES

DO NOT PAY
THIS IS NOT A BILL

Site Address:
 3260 SE 19TH AVE

Geo ID: 690989

Legal Description of Property:



273
 7 - 91417

Prop ID: 400251
 GATOR WATERWORKS INC
 4939 CROSS BAYOU BLVD
 NEW PORT RICHEY FL 34652-3434

TAX CODE: 0400



TAXING AUTHORITY TAX INFORMATION

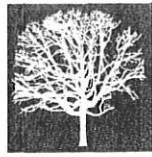
| TAXING AUTHORITY | PRIOR (2018) TAXABLE VALUE | YOUR FINAL TAX RATE AND TAXES LAST YEAR (2018) | | CURRENT (2019) TAXABLE VALUE | YOUR TAX RATE AND TAXES THIS YEAR IF NO BUDGET CHANGE IS MADE | | YOUR TAX RATE AND TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS MADE | |
|--|-------------------------------|---|-------------------|---------------------------------|--|-------------------|--|-------------------|
| | COLUMN 1 | COLUMN 2 RATE | COLUMN 3 TAXES | COLUMN 4 | COLUMN 5 RATE | COLUMN 6 TAXES | COLUMN 7 RATE | COLUMN 8 TAXES |
| COUNTY | | | | | | | | |
| COUNTY GENERAL | 0 | 8.2829 | 0.00 | 399,107 | 8.0822 | 3,225.66 | 8.2829 | 3,305.76 |
| SCHOOL | | | | | | | | |
| BY STATE LAW | 0 | 4.0160 | 0.00 | 399,107 | 3.8360 | 1,530.97 | 3.8960 | 1,554.92 |
| BY LOCAL BOARD | 0 | 3.2480 | 0.00 | 399,107 | 3.1025 | 1,238.23 | 3.2480 | 1,296.30 |
| MUNICIPALITY | | | | | | | | |
| MSTU FIRE PROTECTION | 0 | 0.0000 | 0.00 | 399,107 | 0.0000 | 0.00 | 0.0000 | 0.00 |
| MSTU LAW ENFORCEMENT | 0 | 3.7240 | 0.00 | 399,107 | 3.6048 | 1,438.70 | 3.7240 | 1,486.27 |
| MSTU UNINCORPORATED | 0 | 0.0000 | 0.00 | 399,107 | 0.0000 | 0.00 | 0.0000 | 0.00 |
| WATER MANAGEMENT DISTRICT | | | | | | | | |
| ST JOHN'S WATER | 0 | 0.2562 | 0.00 | 399,107 | 0.2414 | 96.34 | 0.2414 | 96.34 |
| INDEPENDENT SPECIAL DISTRICT | | | | | | | | |
| LIBRARY | 0 | 1.2303 | 0.00 | 399,107 | 1.1825 | 471.94 | 1.1825 | 471.94 |
| CHILDREN'S TRUST | 0 | 0.0000 | 0.00 | 399,107 | 0.0000 | 0.00 | 0.5000 | 199.55 |
| TOTAL AD VALOREM PROPERTY TAXES | | | 0.00 | | | 8,001.84 | | 8,411.08 |
| TOTAL AD VALOREM PROPERTY TAXES | | | 0.00 | | | 8,001.84 | | 8,411.08 |
| TOTAL NON-AD VALOREM PROPERTY TAXES | | | 0.00 | | | 0.00 | | 0.00 |
| TOTAL TAXES | | | 0.00 | | | 8,001.84 | | 8,411.08 |

PROPERTY APPRAISER VALUE INFORMATION

| | MARKET VALUE | ASSESSED VALUE APPLIES TO SCHOOL MILLAGE | ASSESSED VALUE APPLIES TO NON-SCHOOL MILLAGE |
|----------------------------|-----------------|---|---|
| PRIOR YEAR (2018) | 0 | 0 | 0 |
| CURRENT YEAR (2019) | 424,107 | 424,107 | 424,107 |

| APPLIED ASSESSMENT REDUCTIONS | APPLIES TO | PRIOR VALUE (2018) | CURRENT VALUE (2019) |
|-------------------------------|------------|--------------------|----------------------|
| OWNER'S HOMES | ALL TAXES | 0 | 0 |

If you feel that the market value of your property is inaccurate or does not reflect fair market value as of 12/31/2018, you may file a protest with the Alachua County Property Appraiser's Office.



2019 REAL ESTATE TRIM NOTICE

NOTICE OF PROPOSED PROPERTY TAXES AND
 PROPOSED OR ADOPTED NON-AD VALOREM
 ASSESSMENTS ALACHUA COUNTY TAXING AUTHORITIES

DO NOT PAY
 THIS IS NOT A BILL

Site Address:
 2220 SE 45TH TER

Geo ID: 16189-001-017

Legal Description of Property:
 SHADY LAWN ESTATES PB B-14 S1/2 OF LOT 17 &
 LOT 18 BK A OR 4578/1223



Prop ID: 93425
 GATOR WATERWORKS INC
 4939 CROSS BAYOU BLVD
 NEW PORT RICHEY, FL 34652

TAX CODE: 0400

TAXING AUTHORITY TAX INFORMATION

| TAXING AUTHORITY | PRIOR (2018) TAXABLE VALUE | YOUR FINAL TAX RATE AND TAXES LAST YEAR (2018) | | CURRENT (2019) TAXABLE VALUE | YOUR TAX RATE AND TAXES THIS YEAR IF NO BUDGET CHANGE IS MADE | | YOUR TAX RATE AND TAXES THIS YEAR IF PROPOSED BUDGET CHANGE IS MADE | |
|--|-------------------------------|---|-------------------|---------------------------------|--|-------------------|--|-------------------|
| | COLUMN 1 | COLUMN 2 RATE | COLUMN 3 TAXES | COLUMN 4 | COLUMN 5 RATE | COLUMN 6 TAXES | COLUMN 7 RATE | COLUMN 8 TAXES |
| COUNTY | | | | | | | | |
| COUNTY GENERAL | 9,000 | 8.2829 | 74.55 | 9,000 | 8.0822 | 72.74 | 8.2829 | 74.55 |
| SCHOOL | | | | | | | | |
| BY STATE LAW | 9,000 | 4.0160 | 36.14 | 9,000 | 3.8360 | 34.52 | 3.8960 | 35.06 |
| BY LOCAL BOARD | 9,000 | 3.2480 | 29.23 | 9,000 | 3.1025 | 27.92 | 3.2480 | 29.23 |
| MUNICIPALITY | | | | | | | | |
| MSTU FIRE PROTECTION | 9,000 | 0.0000 | 0.00 | 9,000 | 0.0000 | 0.00 | 0.0000 | 0.00 |
| MSTU LAW ENFORCEMENT | 9,000 | 3.7240 | 33.52 | 9,000 | 3.6048 | 32.44 | 3.7240 | 33.52 |
| MSTU UNINCORPORATED | 9,000 | 0.0000 | 0.00 | 9,000 | 0.0000 | 0.00 | 0.0000 | 0.00 |
| WATER MANAGEMENT DISTRICT | | | | | | | | |
| ST JOHN'S WATER | 9,000 | 0.2562 | 2.31 | 9,000 | 0.2414 | 2.17 | 0.2414 | 2.17 |
| INDEPENDENT SPECIAL DISTRICT | | | | | | | | |
| LIBRARY | 9,000 | 1.2303 | 11.07 | 9,000 | 1.1825 | 10.64 | 1.1825 | 10.64 |
| CHILDREN'S TRUST | 0 | 0.0000 | 0.00 | 9,000 | 0.0000 | 0.00 | 0.5000 | 4.50 |
| TOTAL AD VALOREM PROPERTY TAXES | | | 186.82 | | | 180.43 | | 189.67 |
| TOTAL AD VALOREM PROPERTY TAXES | | | 186.82 | | | 180.43 | | 189.67 |
| TOTAL NON-AD VALOREM PROPERTY TAXES | | | 83.34 | | | 83.34 | | 83.34 |
| TOTAL TAXES | | | 270.16 | | | 263.77 | | 273.01 |

PROPERTY APPRAISER VALUE INFORMATION

| | MARKET VALUE | ASSESSED VALUE APPLIES TO SCHOOL MILLAGE | ASSESSED VALUE APPLIES TO NON-SCHOOL MILLAGE |
|----------------------------|-----------------|---|---|
| PRIOR YEAR (2018) | 9,000 | 9,000 | 9,000 |
| CURRENT YEAR (2019) | 9,000 | 9,000 | 9,000 |

| APPLIED ASSESSMENT REDUCTIONS | APPLIES TO | PRIOR VALUE (2018) | CURRENT VALUE (2019) |
|-------------------------------|------------|--------------------|----------------------|
| SAVE OUR HOMES | ALL TAXES | 0 | 0 |

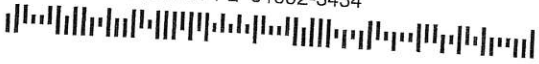
If you feel that the market value of your property is inaccurate or does not reflect fair market value as of January 1, 2019, or if you are entitled to an

| | | | |
|--|------------------|---|-----------------------------|
| ACCOUNT NUMBER 16134 022 000 | ESCROW CD | APPLICABLE VALUES AND EXEMPTIONS BELOW | MILLAGE CODE 0400 |
|--|------------------|---|-----------------------------|

R



GATOR WATERWORKS INC
4939 CROSS BAYOU BLVD
NEW PORT RICHEY FL 34652-3434



Unassigned Location RE
KINCAID ROAD S/D PB E-87 S1/2 OF
LOT 22 KINCAID ROAD S/D &
DEVONSHIRE HILLS S/D WATER
SYSTEM OR 4578/1223

| TAXING AUTHORITY | MILLAGE RATE | ASSESSED VALUE | EXEMPTION(S) | TAXABLE VALUE | TAXES LEVIED |
|--|--------------|----------------|--------------|---------------|----------------------------------|
| BOARD OF COUNTY COMMISSIONERS CNTY GENERAL | 8.2829 | 22,000 | | 22,000 | 182.22 |
| MUNICIPAL SERVICES TAXING UNIT SHERIFF LAW ENFORCE | 3.7240 | 22,000 | | 22,000 | 81.93 |
| ALACHUA CNTY LIBRARY DISTRICT LIBRARY GENERAL | 1.2303 | 22,000 | | 22,000 | 27.07 |
| SCHOOL BOARD OF ALACHUA COUNTY SCHL CAP34 PROJECT (S01) | 1.5000 | 30,000 | | 30,000 | 45.00 |
| SCHL DISCRNRY & CN (S01) | 0.7480 | 30,000 | | 30,000 | 22.44 |
| SCHL GENERAL | 4.0160 | 30,000 | | 30,000 | 120.48 |
| SCHOOL VOTED (S01) | 1.0000 | 30,000 | | 30,000 | 30.00 |
| ST JOHNS RIVER WATER MGT DISTR | 0.2562 | 22,000 | | 22,000 | 5.64 |
| TOTAL MILLAGE 20.7574 | | | | | AD VALOREM TAXES \$514.78 |

Entered: *[Signature]*
COA Code: 408
Approved: *[Signature]*
Paid: _____
Date: _____

Please Retain this Portion for your Records. Receipt Available Online.

WANT TO RECEIVE YOUR BILL ELECTRONICALLY NEXT YEAR? VISIT www.AlachuaCollector.com AND SIGN UP FOR E-BILLS!

PAY ONLINE WITH E-CHECK

SCAN TO PAY

| LEVYING AUTHORITY | UNIT | RATE | AMOUNT |
|-----------------------------------|------|------|----------------|
| 550 COUNTY FIRE SERVICES | | | 83.34 |
| NON-AD VALOREM ASSESSMENTS | | | \$83.34 |

PAY ONLY ONE AMOUNT.

| COMBINED TAXES AND ASSESSMENTS | | | | | |
|---------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| If Paid/Postmarked By Please Pay | Nov 30, 2018 574.20 | Dec 31, 2018 580.18 | Jan 31, 2019 586.16 | Feb 28, 2019 592.14 | Mar 31, 2019 598.12 |
| | | | | | \$598.12 |

| ACCOUNT NUMBER | ESCROW CD | APPLICABLE VALUES AND EXEMPTIONS BELOW | MILLAGE CODE |
|----------------|-----------|--|--------------|
| 16189 001 017 | | | 0400 |

R



GATOR WATERWORKS INC
4939 CROSS BAYOU BLVD
NEW PORT RICHEY, FL 34652

2220 SE 45TH TER
SHADY LAWN ESTATES PB B-14 S1/2
OF LOT 17 & LOT 18 BK A OR
4578/1223

Please Retain this Portion for your Records. Receipt Available Online.

| TAXING AUTHORITY | AD VALOREM TAXES | | | | |
|---|------------------|----------------|--------------|---------------|----------------------------------|
| | MILLAGE RATE | ASSESSED VALUE | EXEMPTION(S) | TAXABLE VALUE | TAXES LEVIED |
| BOARD OF COUNTY COMMISSIONERS | | | | | |
| CNTY GENERAL | 8.2829 | 9,000 | | 9,000 | 74.55 |
| MUNICIPAL SERVICES TAXING UNIT | | | | | |
| SHERIFF LAW ENFORCE | 3.7240 | 9,000 | | 9,000 | 33.52 |
| ALACHUA CNTY LIBRARY DISTRICT | | | | | |
| LIBRARY GENERAL | 1.2303 | 9,000 | | 9,000 | 11.07 |
| SCHOOL BOARD OF ALACHUA COUNTY | | | | | |
| SCHL CAP34 PROJECT (S01) | 1.5000 | 9,000 | | 9,000 | 13.50 |
| SCHL DISCRNRY & CN (S01) | 0.7480 | 9,000 | | 9,000 | 6.73 |
| SCHL GENERAL | 4.0160 | 9,000 | | 9,000 | 36.14 |
| SCHOOL VOTED (S01) | 1.0000 | 9,000 | | 9,000 | 9.00 |
| ST JOHNS RIVER WATER MGT DISTR | 0.2562 | 9,000 | | 9,000 | 2.31 |
| Entered: <u>[Signature]</u> COA Code: <u>408</u> Approved: <u>11-6-18</u> Paid: _____ Date: _____ | | | | | |
| TOTAL MILLAGE 20.7574 | | | | | AD VALOREM TAXES \$186.82 |

WANT TO RECEIVE YOUR BILL ELECTRONICALLY NEXT YEAR? VISIT www.AlachuaCollector.com AND SIGN UP FOR E-BILLS!

PAY ONLINE WITH E-CHECK

SCAN TO PAY

| NON-AD VALOREM ASSESSMENTS | | |
|-----------------------------------|-----------|----------------|
| LEVYING AUTHORITY | UNIT RATE | AMOUNT |
| 550 COUNTY FIRE SERVICES | | 83.34 |
| NON-AD VALOREM ASSESSMENTS | | \$83.34 |

PAY ONLY ONE AMOUNT.

| COMBINED TAXES AND ASSESSMENTS | | | | | |
|--------------------------------|--------------|--------------|--------------|--------------|--------------|
| \$270.16 | | | | | |
| If Paid/Postmarked By | Nov 30, 2018 | Dec 31, 2018 | Jan 31, 2019 | Feb 28, 2019 | Mar 31, 2019 |
| Please Pay | 259.35 | 262.06 | 264.76 | 267.46 | 270.16 |