

Hong Wang

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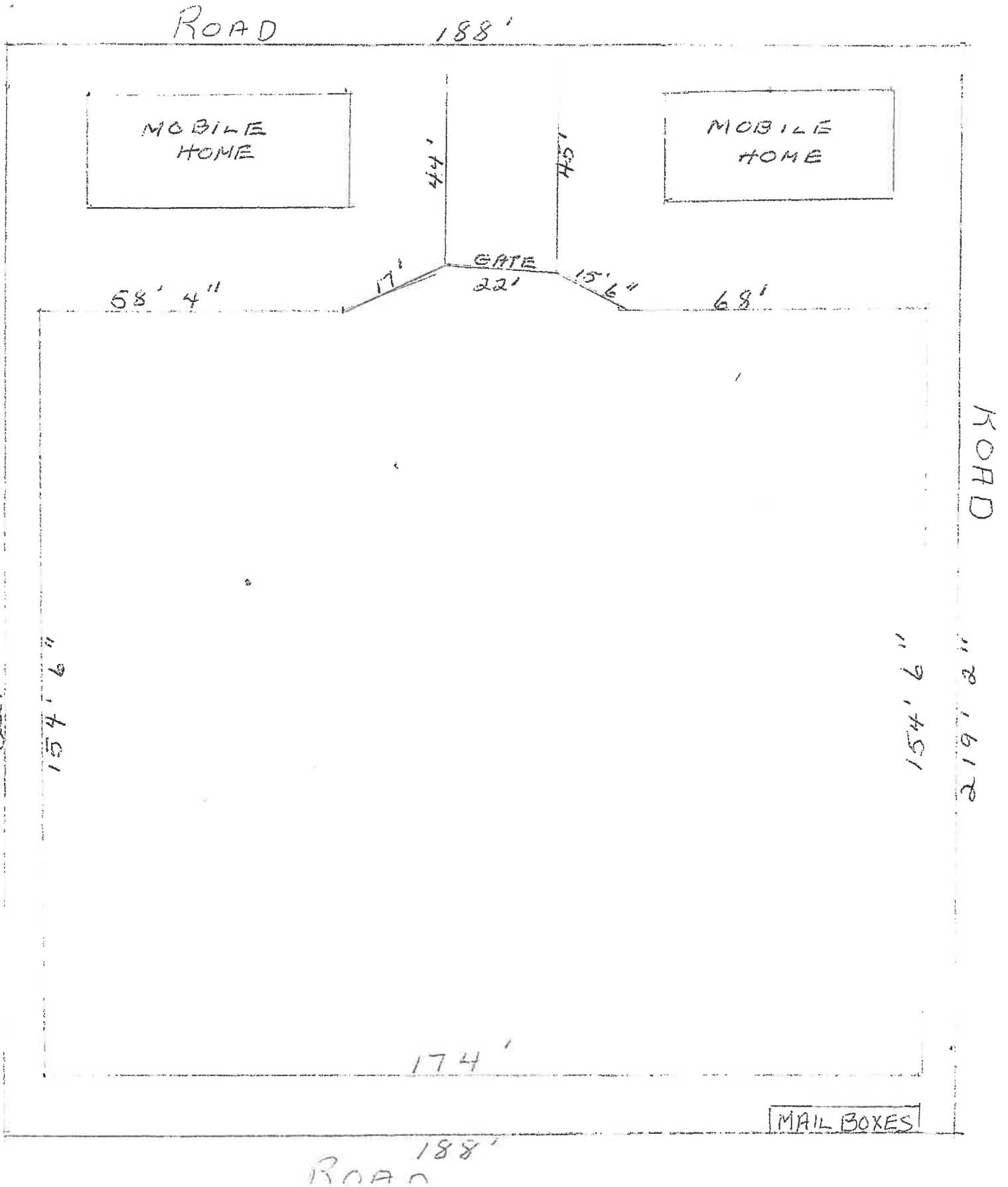
**From:** John Plescow  
**Sent:** Monday, November 21, 2022 4:47 PM  
**To:** Consumer Correspondence; Diane Hood  
**Subject:** FW: DOCKET 20220032 -WS ATTACHMENTS  
**Attachments:** EXHIBIT 3 PAGE 8 OF 13 - EXHIBIT 2 ATTACHMENT.pdf; EXHIBIT 3 - PAGE 9 OF 13 - EXHIBIT 5 ATTACHMENT.pdf; EXHIBIT 3 - PAGE 10 OF 13 EXHIBIT 5 ATTACHMENT.pdf; EXHIBIT 3 - PAGE 11 OF 13 - EXHIBIT 6 ATTACHMENT.pdf; EXHIBIT 3 - PAGE 13 OF 13 - EXHIBIT 7 ATTACHMENT.pdf; EXHIBIT 4 - PAGE 1 OF 14.pdf; EXHIBIT 4 - PAGE 2 OF 14.pdf; EXHIBIT 4 PAGE 5 OF 14.pdf; EXHIBIT 4 - PAGE 6 OF 14.pdf; EXHIBIT 4 - PAGE 1 OF 14.pdf; EXHIBIT 4 - PAGE 2 OF 14.pdf; EXHIBIT 4 - PAGE 3 OF 14.pdf; EXHIBIT 4 - PAGE 4 OF 14.pdf; EXHIBIT 4 PAGE 5 OF 14.pdf; EXHIBIT 4 - PAGE 6 OF 14.pdf

Please, add to docket 20220032.

**From:** vmacousineau vmacousineau <vmacousineau@bell.net>  
**Sent:** Monday, November 21, 2022 4:18 PM  
**To:** John Plescow <JPlescow@PSC.STATE.FL.US>  
**Subject:** DOCKET 20220032 -WS ATTACHMENTS

Balance of attachments - sorry I was not able to include all attachment on the other two e-mails - hopefully I can finalize the attachments on this one. 8 to 14 and Exhibit 5 will be sent on another e-mail

EXHIBIT 5



I realize you were not the person who compiled the tax data used to establish water and sewage rates. Therefore, I am requesting a review of the data to ensure its accuracy since tax bill 24-28 23-000000-043100 states total acreage is 17.5983 not 18.75 acres as per your report. The area of land that accommodates the handling of waste water could accommodate a maximum of 10 mobile homes.

Our lot sizes are approximately 40 x 80 feet. Quick calculation is  $40 \times 80 \times 10 = 32000$  square feet. There are 43,560 square feet in one acre. Based on preceding calculations, I am unable to justify the 3.6 acres stated as waste water property to compute the property tax. If the file is to be flagged to adjust property tax it is of utmost importance that correct data is filed.

Simple calculation of waste water property tax 2006

17.5983 acres actual property tax	\$45,121.82
Less 4% paid 11/27/06	1,804.91
Less amount paid by residents	9,528.84
 Total tax paid by ACW Ltd.	 \$33,788.07

Waste water property accounts for approximately  $\frac{3}{4}$  of an acre maximum. Therefore \$33,788.07 divided by  $17.5983 \times \frac{3}{4} = \$1,439.97$ . This figure is considerably lower than \$10,189 stated on page 15 of Docket No. 070417-WS. As previously stated in my July 21, 2008 letter I require complete breakdown of locations, area of land, etc. used to come up with the figures stated \$10,189 waste water and \$1,418 for water. Enclosed is a copy of Real Estate Tax form for 24-28-23-000000-043100 confirming total acreage of 17.5983 for park where waste water facilities is located. Water is purchased from the city of Lakeland and consists of only a pipe, so I am unable to comprehend how property tax can be assigned to the water rate.

If you take the above calculations and apply it to the year 2007 the waste water property tax would be \$787.10.  $(\$40,333.12 - 4\% - \$20,251.08 \text{ (amount paid by residents)}) = \$18,468.72$  divided by  $17.5983 \times \frac{3}{4} = \$787.10$

The Commission has provided BFC with a 7.05% Rate of Return on waste water and water but their rate of return will be considerably higher due to the property tax adjustments.

I know you have a busy schedule but it is important if ACW Ltd. enacts the Commissions recommendations items of concern are addressed now and correct data is on file.

To address your question of why tax issue was not brought to the attention of the Commission at the January 31<sup>st</sup> meeting, I wish to state the following. The letter received notifying residents ACW Ltd. had applied to the Florida Public Service Commission for a staff assisted rate increase to establish water and sewage rates stated details of application were available at ACW Ltd. Head Office. Our Association's President went down to pick up documentation and was advised it was not yet available. Daily trips were made and I received the data on January 30, 2008. This provided me with less than 24 hours to review and prepare our concerns for the January 31, 2008 meeting. Will you please provide the date ACW Ltd. received the documentation from the Commission for the residents?

EXHIBIT 7

**LAKELAND WATER - COMSUMPTION AND BILLING SUMMARY**

READING DATE	CONSUMPTION	INVOICE AMOUNT	BILLING DATE
Jan 10 2008	261000	\$3,247.67	Jan 10 2008
Dec 10 2007	291000	\$3,251.66	Dec 11 2007
Nov 7 2007	253000	\$2,155.13	Nov 8 2007
Oct 9 2007	235000	\$1,875.15	Oct 9 2007
Sept 12 2007	307000	\$2,024.25	Sept 12 2007
Aug 08 2007	239000	\$1,989.79	Aug 16 2007
July 11 2007	296000	\$2,008.81	July 11 2007
June 7 2007	248000	\$2,071.30	June 8 2007
May 9 2007	248000	\$2,592.96	May 10 2007
Apr 10 2007	175000	\$4,076.04	Apr 10 2007
Mar 21 2007	199000		
Mar 9 2007	503000	\$3,961.22	Mar 12 2007
Feb 7 2007	471000	\$3,687.68	Feb 8 2007
Jan 9 2007	510000	\$3,454.67	Jan 10 2007
TOTAL FEB 2007 - JAN 2008	3726000	\$32,941.66	
TOTAL JAN 2007 - DEC 2007	3975000	\$33,148.66	
Jan 9 2007	510000	\$3,454.67	Jan 10 2007
Dec 9 2006	446000	\$3,231.79	Dec 10 2006
Nov 10 2006	561000	\$5,636.88	Nov 10 2006
Oct 9 2006	463000	\$3,849.07	Oct 10 2006
Sept 12 2006	525000	\$3,235.43	Sept 12 2006
Aug 9 2006	529000	\$2,879.04	Aug 10 2006
July 12 2006	511000	\$2,892.02	July 13 2006
June 12 2006	577000	\$3,434.58	June 13 2006
May 9 2006	481000	\$3,603.82	May 9 2006
Apr 11 2006	571000	\$5,613.37	Apr 11 2006
Mar 9 2006	382000	\$4,265.80	Mar 10 2006
Feb 15 2006	118000		
Feb 6 2006	553000	\$4,409.56	Feb 9 2006
Jan 7 2006	513000	\$3,487.98	Jan 10 2006
TOTAL FEB 2006 - JAN 2007	6227000	\$46,506.03	
TOTAL JAN 2006 - DEC 2006	6230000	\$46,539.34	

August 13, 2008

Mr. Bart Fletcher  
Public Service Commission  
Capital Circle Office Center  
2540 Shumard Oak Boulevard  
Tallahassee, FL.  
32399-0850

RE; DOCKET NO. 070417-WS – Application for staff-assisted rate case in Polk County by Anglers Cove West, Ltd.

Dear Mr. Fletcher:

This will confirm our<sup>s</sup> conversation and items discussed during our phone conversation on August 7, 2008.

1. Enclosed are copies of 2006 and 2007 lot rent increase letters for Gareld Hoffman and Robert Shultz confirming residents of Anglers Cove West paid \$5.19 a month in 2006 and \$11.03 a month in 2007 for property taxes.
2. You stated the Commission has no authority to order the 7 unmetered facilities to be metered as per our request but will recommend to ACW these sites be metered. If these 7 facilities are not metered does this not confirm that BFC is owned and operated by Anglers Cove West Ltd. and not a separate Company? Since you have been working with ACW Ltd. data can you please supply me with the complete name of BFC as registered in the state of Florida? I have been unable to establish BFC's registration.
3. I am totally confused on the tax issue. In our conversation you did a quick calculation and estimated that the reduction would be approximately 2% based on data submitted in my July 21, 2008 letter. The Commissions rule of thumb is – if less than 5% not significant. Also, if we appealed all legal costs incurred by BFC would be added to their operating cost. Since their legal costs would probably be greater than the tax reduction it would not be an advantage to residents to proceed. You advised me a note would be put in the file and if a full blown increase is requested the decrease in taxes would be addressed. Also, you thought for pass through charges the tax issue could be flagged. Please confirm Tax issue would not be addressed for Price Index increases - operation and maintenance e.g. purchase of water, power, etc. but would definitely be addressed for Pass Through and Full Blown increase requests by ACW Ltd.

REVISED CALCULATIONS DUE TO WASTE WATER PROPERTY TAXES

EXHIBIT 6

ANGLER'S COVE WEST LTD.  
 TEST YEAR ENDING 12/31/06  
 SCHEDULE E OF WASTE WATER OPERATING INCOME

SCHEDULE NO. 3- B  
 DOCKET NO. 070417-WS

	REVENUE REQUIREMENTS STATED BY PSC	REVENUE REQUIREMENTS REVISED
1 OPERATING REVENUES	\$91,990.00	\$91,990.00
<b>OPERATING EXPENSES</b>		
2 OPERATION & MAINTENANCE	\$55,142.00	\$55,142.00
3 DEPRECIATION (NET)	\$9,654.00	\$9,654.00
4 AMORTIZATION	\$0.00	\$0.00
5 TAXES OTHER THAN INCOME	\$15,261.00	\$4,812.00
6 INCOME TAXES	\$0.00	\$0.00
7 <b>TOTAL OPERATING EXPENSES</b>	<u>\$80,057.00</u>	<u>\$69,608.00</u>
8 <b>OPERATING INCOME/(LOSS)</b>	<u>\$11,933.00</u>	<u>\$22,382.00</u>
9 <b>WASTE WATER RATE BASE</b>	<u>\$169,269.00</u>	<u>\$143,868.00</u>
10 <b>RATE OF RETURN</b>	<u>7.05%</u>	<u>15.6%</u>

The following table shows the estimated monthly payments for the period of 12 months, 2007. The monthly payment has been calculated based on the assumption that the monthly payment is \$1,000.00. The monthly payment is based on the assumption that the monthly payment is \$1,000.00. The monthly payment is based on the assumption that the monthly payment is \$1,000.00.

Monthly Payment	\$1,000.00
Number of Months	12
Total Monthly Payments	\$12,000.00
Monthly Payment per Unit	\$1,000.00

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A & M Properties, Inc.  
 1776 Ave 52nd  
 Hollywood, FL 33021-1100

September 14, 2004

PROPERTY # 20000000000000000000  
 COUNTY # 00000000000000000000  
 PARCEL # 00000000000000000000  
 ADDRESS # 00000000000000000000

RE: Increase In Lot #360 Rental Amount

On 09/14/2004, the Florida Department of Banking and Finance, via letter to the undersigned, has advised that the lot #360 will be assessed for the year 2005. The lot #360 will increase in value starting January 1, 2005. The lot #360 will increase in value as follows:

Current monthly rent	\$211.87
Monthly increase amount is:	7.40
Less: Total Florida Tax Adjustment	(1.00)
<b>SUBTOTAL:</b>	<b>\$218.27</b>
First Alternative Real Estate Tax adjustment:	1.60
Second Alternative Real Estate Tax adjustment:	1.00
Less: New monthly base rent (beginning 01/01/2005 through 12/31/2004) SUBTOTAL:	\$220.87
Less: Other monthly base rent and other charges (beginning 01/01/2005 through 12/31/2004):	\$ 10.71
Monthly increase	.00
Less: Lot rental amount due beginning 01/01/2005 and continuing through 12/31/2004 (including fire assessment and other fees)	(10.00)
<b>TOTAL:</b>	<b>\$210.87</b>

*Handwritten:* Approved by [Signature] 9/14/04



and will be in accordance with the park as specified under Section 111, which states the rent shall be a sum of \$5 a week, payable in advance to the Park County, with the portion of said weekly rent extending in full to the date the 15th day of the month. The total amount of the rent for the year 1901 is \$260.00.

For the year 1901	\$260.00
Less amount paid in 1900	100.00
Balance due for 1901	<u>\$160.00</u>
For the year 1902	\$260.00
Less amount paid in 1901	100.00
Balance due for 1902	<u>\$160.00</u>
Monthly charge per acre	.77

The above figures are for the 200 acres of land which are being rented to the public for the purpose of grazing. The same amount of land is also being rented to the public for the purpose of grazing, which is also included in the above figures. The total amount of the rent for the year 1901 is \$260.00, and for the year 1902 is \$260.00.

The above figures were prepared from records September 4, 1901 that allow for the rental of the land for the purpose of grazing, which is only applicable to the land which is included in the above figures. The total amount of the rent for the year 1901 is \$260.00, and for the year 1902 is \$260.00.

The amount of the annual rental amount for the year 1901 is \$260.00, which is a monthly payment of \$21.67. This amount is based on the annual assessment for the purpose of grazing, which is \$1.30 per acre. The park also has a fire assessment of \$1.30 per acre, which is also included in the above figures. The total amount of the annual rental amount for the year 1901 is \$260.00, and for the year 1902 is \$260.00.

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August 13, 2008

Mr. Bart Fletcher  
Public Service Commission  
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2540 Shumard Oak Boulevard  
Tallahassee, FL.  
32399-0850

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EXHIBIT 4



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Apparently, ACW Ltd. did their homework by back tracking time limits when they filed their application to ensure finalization of Order No. PSC-08-0496-PAA-WS would occur when all snowbirds were at their northern residence. This eliminated the residents from applying for a motion for reconsideration 15 days or notice of appeal 30 days.

Thanking you in advance for providing me with the information requested.

Yours truly,

Marilyn Cousineau  
8358 Riverside Drive East  
Windsor, Ontario  
N8S 1E6  
519 974-9187

CC: Lisa C. Bennett

April 14, 2008

TO: Ron Baxley

FROM: A.P. Murcko  
Angler's Cove Lot #1

On Saturday April 5 around noon, my water was shut off. I waited a half hour then checked with neighbors and checked my plumbing lines with no success. I then associated the shut down time with my neighbor in Lot #2 leaving to return north.

I checked his meter and found they had closed the valve at the meter. I opened the valve and I now had water flowing to my Lot #1 and meter.

The meter on Lot #2 keeps accumulating when I use water. It appears to me that Lot#2 meter is located before the water line branches to Lot #1. The meter on Lot #2 therefore has usage recordings in error. I had four other men in the Park verify the problem and erroneous recordings.

I went to the Park Manager 3 times last week and she immediately called the plumber each time and established an appointment for them to meet me and correct the problem. The plumber did not show up for any of the appointments.

This is why I am writing to you requesting you take action to resolve the problem.



cc-Water Commission  
Angler's Cove Homeowners Association  
Angler's Cove Park Manager

