

September, 10, 2008

8358 Riverside Drive East
Windsor, Ontario
N8S 1E6
519 974-9187
09 SEP 18 10:26

Ms. Ann Cole
Commission Clerk
Public Service Commission
240 Shumard Oak Boulevard
Tallahassee, Florida
32399-0850

Application for staff-assisted rate case in Polk County by Anglers Cove West, Ltd.
DOCKET NO. 070417-WS
ORDER NO. PSC-08-0565-CO-WS

RECEIVED-FPSC
08 SEP 18 AM 9:52
COMMISSION
CLERK

Dear Ms. Cole:

This will acknowledge receipt today of Consummating Order on above Docket.

I am Treasurer of Anglers Cove Home Owners Association and am submitting this letter on behalf of all residents of Anglers Cove and Anglers Cove West who are adversely affected by the approval. We have 30 days from September 2, 2008 to file an appeal, but how can we file an appeal without the information requested in my letter of August 13, 2008 to Mr. Fletcher (copy attached)? Without this information our claims cannot be substantiated and we could be perceived as incompetent to the First District of Appeal.

It is evident that we will not be able to meet the 30 day limit therefore, please advise if there is any other action we should be taking? Current actions are insuring Commission file is noted for future rate increases (see item #3 in letter to Mr. Fletcher) and filing a complaint with the Bureau of Compliance, Chapter 723 Florida Statutes.

Both parks are 55 plus and residents are retirees many of which are widows and widowers who do not have the finances or expertise to fight "Big Brother". I fall in the above category and request your help in providing me with any other action I should be taking besides what I have noted in paragraph 3 of this letter.

On behalf of all residents, I thank you for your assistance in this matter and look forward to your reply.

Yours truly


Marilyn Cousineau

CC: Evelyn M. Clark, Bureau of Compliance
RE: Anglers Cove West Mobile Home Park, Investigative Case No., 20080421718

DOCUMENT NUMBER-DATE

08804 SEP 18 8

FPSC-COMMISSION CLERK

August 13, 2008

RECEIVED-FPSC
08 SEP 18 AM 9:53
COMMISSION
CLERK

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 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.

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 $\$787.10$. ($\$40,333.12 - 4\% - \$20,251.08$ (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 31st 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?

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

A & M Properties, Inc.
P.O. Box 5252
Lakeland, FL 33807-5252

September 26, 2005

ROBERT SCHULTZ
2223 TURNER ROAD
WINDSOR, ONT N8W 3K4

ANGLERS COVE WEST

RE: Increase In Lot #354 Rental Amount

Pursuant to Rule 61B-32.002, Florida Administrative Code, and Section 723.037, Florida Statutes, this serves as a 90 day notice of a lot rental amount increase for your mobile home park. The lot rental increase will be effective January 1, 2006. The lot rental amount will increase as follows:

Your current monthly base rent was (through 12/31/2005):	\$276.53
The monthly increase amount is: (excluding Real Estate Tax adjustment)	8.85
	<hr/>
SUBTOTAL:	\$285.38
Prior cumulative Real Estate Tax adjustments:	4.42
Real Estate Tax adjustment for this year is:	.77 *
	<hr/>
Your new monthly base rent (beginning 01/01/2006 through 12/31/2006) SUBTOTAL:	\$290.57
Your current monthly base sewer and water charge (beginning 01/01/2006 through 12/31/2006):	\$ 15.71
Monthly increase	.00
	<hr/>
Total lot rental amount due beginning 01/01/2006 continuing through 12/31/2006 (excluding fire assessment and other fees)	
TOTAL:	\$306.28

[Handwritten signature]

*As disclosed and in accordance with the park prospectus under Section VIII, the lot rental amount has been increased as a result of a real estate tax increase by Polk County. Only the portion of real estate taxes exceeding the increase allowed for under the CPI increase (i.e. 3.2%) are being charged on a pro-rata basis among all lots. The method of computation for such adjustment is:

2004 Real Estate Tax Base	\$ 31,183.00
Allowance for CPI increase	<u>997.86</u>
	\$ 32,180.86
Actual 2005 Real Estate Tax	<u>\$ 33,592.49</u>
Difference to charge on a pro-rata basis among all lots	<u>\$ 1,411.63</u>
Monthly charge per lot	.77*

The Consumer Price Index for the most recent 12 month reporting period (July 2005) was 3.2%. Your base rent has been adjusted in accordance with your rental agreement by the CPI increase or \$5.00 monthly, whichever is greater, along with the real estate tax adjustment.

For leases which were entered into before September 4, 1990 that allow for an unoccupied sewer and water charge, that charge, which is only applicable in the event the unit is unoccupied for the entire calendar month and consumes below 1,000 gallons is \$5.24 for 2006.

Additionally, the annual lot rental amount for 2006 is being increased by a one-time payment of \$65.00 resulting from the annual assessment for fire protection on your home levied and mandated by Polk County. The park owner pays the fire assessment charge on all common buildings. The annual fire assessment of \$65.00 is payable to the mobile home park owner, as the park owner will pay the tax to Polk County. The assessment is due in full January 1, 2006. Future annual fire assessments will be based on the Polk County assessment for that year. Last year's fee was \$65.00. Therefore, his fee did not increase from 2005 to 2006.

The present lot rental amount has not increased except for the base rent adjustment, the real estate tax adjustment and the mandated fire assessment. All homeowners of the park are receiving notices of lot rental amount increases. If you wish to determine the names and addresses of the individuals who are receiving notices of the rental amount increase in addition to you, the park office maintains such a list for your review.

The Board of Directors has also been sent a copy of the form notice along with the names, addresses and lot rental adjustments of all individuals affected.

If a homeowners committee is appointed to represent the affected homeowners and the committee wishes to discuss the above changes, the committee must contact the park owner within 30 days of the date of receipt of this notice.

Enclosed please find the addendum extending the lease for 2006 including the base rent adjustment which commences with your rent due January 1, 2006.

Sincerely,

A handwritten signature in black ink, appearing to read 'Ron Baxley', with a long horizontal flourish extending to the right.

Ron Baxley, V.P.

A & M Properties, Inc.
P.O. Box 5252
Lakeland, FL 33807-5252

September 12, 2006

ROBERT SCHULTZ
2223 TURNER ROAD
WINDSOR, ONT N8W 3K4

ANGLERS COVE WEST

RE: Increase In Lot #354 Rental Amount

Pursuant to Rule 61B-32.002, Florida Administrative Code, and Section 723.037, Florida Statutes, this serves as a 90 day notice of a lot rental amount increase for your mobile home park. The lot rental increase will be effective January 1, 2007. The lot rental amount will increase as follows:

Your current monthly base rent was (through 12/31/2006):	\$285.38
The monthly increase amount is: (excluding Real Estate Tax adjustment)	11.70
	<hr/>
SUBTOTAL:	\$297.08
Prior cumulative Real Estate Tax adjustments:	5.19
Real Estate Tax adjustment for this year is:	5.84 *
	<hr/>
Your new monthly base rent (beginning 01/01/2007 through 12/31/2007) SUBTOTAL:	\$308.11
Your current monthly base sewer and water charge (beginning 01/01/2007 through 12/31/2007):	\$ 15.71
Monthly increase	.00
	<hr/>
Total lot rental amount due beginning 01/01/2007 continuing through 12/31/2007 (excluding fire assessment and other fees)	
TOTAL:	\$323.82

*As disclosed and in accordance with the park prospectus under Section VIII, the lot rental amount has been increased as a result of a real estate tax increase by Polk County. Only the portion of real estate taxes exceeding the increase allowed for under the CPI increase (i.e. 4.1%) are being charged on a pro-rata basis among all lots. The method of computation for such adjustment is:

2005 Real Estate Tax Base	\$ 33,592.49
Allowance for CPI increase	<u>1,377.29</u>
	\$ 34,969.78
Actual 2006 Real Estate Tax	<u>\$ 45,684.44</u>
Difference to charge on a pro-rata basis among all lots	<u>\$ 10,714.66</u>
Monthly charge per lot	5.84*

The Consumer Price Index for the most recent 12 month reporting period (July 2006) was 4.1%. Your base rent has been adjusted in accordance with your rental agreement by the CPI increase or \$5.00 monthly, whichever is greater, along with the real estate tax adjustment.

For leases which were entered into before September 4, 1990 that allow for an unoccupied sewer and water charge, that charge, which is only applicable in the event the unit is unoccupied for the entire calendar month and consumes below 1,000 gallons is \$5.24 for 2007.

Additionally, the annual lot rental amount for 2007 is being increased by a one-time payment of \$65.00 resulting from the annual assessment for fire protection on your home levied and mandated by Polk County. The park owner pays the fire assessment charge on all common buildings. The annual fire assessment of \$65.00 is payable to the mobile home park owner, as the park owner will pay the tax to Polk County. The assessment is due in full January 1, 2007. Future annual fire assessments will be based on the Polk County assessment for that year. Last year's fee was \$65.00. Therefore, this fee did not increase from 2006 to 2007.


The present lot rental amount has not increased except for the base rent adjustment, the real estate tax adjustment and the mandated fire assessment. All homeowners of the park are receiving notices of lot rental amount increases. If you wish to determine the names and addresses of the individuals who are receiving notices of the rental amount increase in addition to you, the park office maintains such a list for your review.

The Board of Directors has also been sent a copy of the form notice along with the names, addresses and lot rental adjustments of all individuals affected.

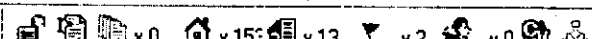
If a homeowners committee is appointed to represent the affected homeowners and the committee wishes to discuss the above changes, the committee must contact the park owner within 30 days of the date of receipt of this notice.

Enclosed please find the addendum extending the lease for 2007 including the base rent adjustment which commences with your rent due January 1, 2007.

Sincerely,



Ron Baxley, V.P.



Real Estate Number: 24-28-23-000000-043100

Parcel Status: < No Status Selected >

Cap Base Year:

Maintenance: 07/31/2007

DOR Code: 2840 Mobile Home Pks

Neighborhood: 6666.00 COMMERCIAL NEIGHBORHOOD

Percent Cap: 0.00%

Database: 2008

Owner Names:

#	Owner Name	% Own	M	Role
1	ANGLERS COVE WEST LTD	100.0%		

Legal Lines:

#	Legal Description
10	COMM SW COR OF RW 1/4 OF SW 1/4 BOUN 340.59 FT FOR
20	POB CORN 1/4 OF 235 FT X 250 FT W SW 1/4
30	165.47 FT TO N LINE ST 22 OF S 1/2 OF N 1/2 OF NW 1/4
40	POINT 22 5/8 S RANGES LINE OF NW 1/4 OF SW 1/4
50	POINT 22 5/8 S RANGES LINE OF NW 1/4 OF SW 1/4
60	POINT 22 5/8 S RANGES LINE OF SW 1/4 OF SW 1/4

Reconcile Summary | Taxable | Marshall Swt | CAMA

Primary Method: Reconcile

Maximum Cap: \$0

Total Market: \$2,510,058

Deferred: \$0

Assessed Value: \$2,510,058

HX Exemption: \$0

PX Exemption: \$0

WH Exemption: \$0

Base Taxable Value: \$2,510,058

Owner Address: CASS Certify Undeliverable

Address: PO BOX 5252

Address:

Address:

City: LAKELAND

State: FL 33807-5252

Country:

Site Address: 944 REYNOLDS RD, LAKELAND 33801

Mail To:

AKA: ANGLERS COVE WEST MHP



DOR Code: 2840 Mobile Home Pks

Life Estate

Prior Account #:

Market Area: 90

Millage: 11000 UNINCORP/LKLD MASS TR

Lands Available

Prior DOR: < None >

Acreage: 17.5983

Neighborhood: 6666.00 COMMERCIAL NEIGH

Military

DSC Code: < None >

Ordinance #:

Subdivision: 000000 NOT IN

Year Created:

Last E&I:

Cap Base Year:

Lien:

Year Annexed:

Category: < None >

Percent Cap: 0.00%

Problem Deed: < None >

Year Improved: 1986

Reason: < None >

Map ID:

Tenancy: < None >

Split Date:

Date:

Special Units: 0.0

Special Dist 1:

Sct / Twn / Rng: 23 28 24

Plat Book:

Special Dist 2:

Plat Page: