



Floridians for Solar Choice

MEMORANDUM

TO: Financial Impact Estimating Conference

FROM: Floridians for Solar Choice, Inc.

SUBJECT: Financial Impact Statement for the Amendment: Limits or Prevents Barriers to Local Solar Electricity Supply

DATE: May 6, 2015

This third memorandum from the sponsors of the Solar Amendment to the FIEC is intended to provide additional information on issues raised at the FIEC public hearing on April 24, 2015. Included are comments on the speculation that municipal officials will increase Public Service taxes (PST) or franchise fees to make up for any perceived reduction in those revenues as a consequence of the Solar Amendment. Also addressed is the issue of termination clauses in franchise agreements. This memorandum begins with a proposed financial impact statement from the Solar Amendment sponsors for the FIEC's consideration.

Proposed Financial Impact Statement

The amendment's financial impact, if any, on state and local government revenues cannot be reasonably determined at this time. The most likely financial impact is on local franchise revenues which are likely negative, but minimal, in the short term. Revising laws to comply with the amendment will cost the state and local governments minimally. Purchases, if any, by state and local governments of lower priced electricity from local solar electricity suppliers will reduce governments' costs.

Rate Adjustments

Public Service Tax

FIEC's duty is to analyze and address the probable financial impact of an amendment. That mandate does not include the power to speculate that a local government will increase the PST rates if the Solar Amendment passes. The PST issue may arise under a theory that the Solar Amendment acts to incentivize a person to buy their own solar panels, use the solar electricity (which use is not subject to PST) and

sell electricity to a neighbor (which is subject to the PST). Under those facts, a conclusion that a local government will raise the PST to offset any revenue lost on the use of solar energy is attenuated at best and is not within the realm of a probable financial impact. A decision to raise a tax rate assumes that a local government has the capacity to raise the rate, which is not the situation for all cities that currently levy the PST. Further, the decision to raise a tax rate is a tough political decision by a locally elected official. It is certainly not a probable conclusion that a local government will increase rates.

Moreover, a conclusion by the FIEC that a PST rate increase is a probable outcome is outside the REC's typical convention and it charts new territory. For example, consider HB 173 from the 2015 Regular Session which provided for the increase of the ad valorem exemption for widows, the blind and the disabled. The Revenue Estimating Conference analyzed this legislation and determined that it reduced local government revenues. See, REC Impact Conference Results (Apr. 27, 2015). The REC did not conclude that the local governments will increase taxes to make up the revenue lost by the exemption. See, REC Estimate of HB 173 included in Appendix A. Another example is the commercial rental tax rate reduction bill considered this past Session. The REC did not conclude in its analysis that the legislature would make up for the lost revenue through a tax increase. See, REC Analysis of SB 140, a copy of which is attached as Appendix A.

A decision whether and how to offset a tax or revenue reduction, whether by a budget reduction or a rate adjustment, is wholly within the discretion of the legislative body. It is not within the purview of the REC to speculate whether and how the legislature or a local government will respond. In fact, the REC has never speculated on tax increases in its official estimates of tax law changes. And the FIEC should not start now when there is a constitutional standard for the statements and that standard is established as "probable." Statements that speculate on government actions and predict reactions go way beyond "probable."

Franchise Fees

Statements that the local governments will increase the franchise fee rates as a consequence of the Solar Amendment should not appear in the FIEC's statements. Franchise agreements are binding contracts between the electric utilities and local government, typically for a long period of time--20 or 30 years. The provisions of an agreement, including the franchise fee rates, cannot in all instances be unilaterally altered or increased by the local government. It is evident that an electric utility would not agree to increase the rates it pays when it has a long term agreement that is binding on the local government. A statement that states that franchise fees will increase belies the nature of a franchise agreement and enters the realm of constitutionally forbidden speculation.

Franchise Terminations

The FIEC should not speculate that a local government's franchise agreement with an electric utility will be terminated because of the Solar Amendment. Not all franchise agreements allow for termination based on competition. See, e.g., the franchise agreement between the Town of Glen Ridge and Florida Power & Light Company (Ordinance No. 91-1), a copy of which is included at page 509 of the Revised Notebook and is also included here in Appendix B. Some franchise agreements do contain a termination provision. The recent Florida Power & Light Company (FPL) franchise agreement with the City of South Miami provides an example of one that is included in the FIEC revised notebook beginning on page 450. Another copy of that Agreement is attached in Appendix B. Section 9 provides as follows:

Section 9. If as a direct or indirect consequence of any legislation, regulatory or other action by the United States of America or the State of Florida (or any department, agency, authority, instrumentality or political subdivision of either of them) an person who offers retail electric service to the public is permitted to provide electric service within the incorporated areas of the City to any applicant for electric service within any part of the incorporated areas of the City in which FPL may lawfully serve, and FPL reasonably determines the its obligations hereunder, or otherwise resulting from this franchise in respect to rates and services, place it at a competitive disadvantage with respect to such other person, FPL may, at any time after the taking of such action terminate this franchise if such competitive disadvantage resulting from this franchise is not remedied within the time period provided hereafter. FPL shall give the city at least 180 days advanced written notice of its intent to terminate. Such notice shall, without prejudice to any of the rights reserved for FPL herein, advise the City of the consequences of such action which resulted in the competitive disadvantage. The City shall then have 90 days in which to correct or otherwise remedy the competitive disadvantage. Is such competitive disadvantage is not remedied by the City within said time period, either by a franchise agreement with such other person or otherwise, FPL may terminate this franchise agreement by delivering written notice to the City's Clerk and termination shall take effect on the date of delivery of such notice. Agreement by the City with such other person to enter into a franchise containing substantially the same terms as provided herein shall be a sufficient, but not exclusive, remedy precluding FPL's termination of this franchise. Nothing contained herein

shall be construed as constraining the City's rights to legally challenge at any time FPL's determination leading to termination under this section.

There are several reasons this paragraph and similar ones in other franchises do not give the electric utility the unilateral right to terminate the franchise agreement if the Solar Amendment becomes law. The termination section is inapplicable to constitutional amendments. By its language, the section allows termination only upon actions of the State of Florida, and a constitutional amendment is not an action of the State, it is an action of the people, the voters and not of the government. Further, in support of that point, the section itself assumes that the remedy for the competitive disadvantage is an action within the City's power to take. See sentences 3 and 4 of section 9. And see the penultimate sentence which provides that entering into a franchise agreement with the competitor is one type of remedy available to the City, but not the City's exclusive remedy precluding FPL's termination. Construing section 9 as providing a right to terminate if the Solar Amendment passes is contrary to the language in section 9, when in fact and law, the City cannot "remedy" a constitutional amendment, it can only remedy something within its control, such as a requiring a competitor to enter into a franchise agreement.

Moreover, the agreement contains a bargain consisting of several benefits to the electric utility. Those include the right to use the City's the rights-of-way through-out the incorporated area, even where the City adds geographic area and additional rights-of-way, for conducting its private business in a manner prescribed in the Agreement. See sections 2 and 3. This right to use the rights of way is not available otherwise.

Additionally, the Agreement provides that as a further consideration, during the term of the franchise the City agrees not to distribute or sell electricity in competition with FPL. See section 7. Without such a provision, such as if the Agreement is terminated, the City has the home rule power to generate electricity. Further, in the Agreement, the City promises not to participate in any PSC or other regulatory or legal proceeding or contractual arrangement which would obligate FPL to transmit or distribute electricity from a third party to any other retail customer's facility. Id. This limitation is one of the rights FPL bargained for and would have to give up if it terminated the Agreement.

Finally, the Agreement expressly allows an FPL customer within the City to generate its own electricity from an approved renewable generation system, showing that both the City and FPL recognize and agree that franchise fee revenues may be affected by self-generation of renewable energy such as solar and that such generation does not create a competitive disadvantage.

The exercise of the termination clause is not automatic when FPL gives notice to the City. Section 9's last sentence provides that the City can challenge FPL's termination in Court. Additionally, Section 12 provides that prior to filing suit, the parties

shall participate in discussions in an attempt to avoid litigation. The City may contest the action in several ways, including by claiming that the facts do not support a conclusion that the utility is at a competitive disadvantage under the Solar Amendment's local solar energy supplier model because the local solar energy supplier does not need the rights of way to conduct its business, and that the payment for the franchise to use the rights of way and for the City not to compete is a consequence of the utilities' business model and not from any actions of the City.

Therefore, as detailed above, it is not probable that an electric utility would terminate an existing franchise agreement. Even if it does, as detailed below, the city and county have the home rule authority to unilaterally impose a franchise fee or right-of-way fee for the use of the local government's property.

Right-of-Way Fees

A franchise fee is a charge imposed upon a utility for the grant of a franchise and for the privilege of using the local government's rights-of-way to conduct the utility business. A franchise fee is fair rent for the use of such rights-of-way and consideration for the local government agreeing not to provide competing utility services during the franchise term. See City of Plant City v. Mayo, 337 So. 2d 966 (Fla. 1976); Santa Rosa County v. Gulf Power Co., 635 So. 2d 96 (Fla. 1st DCA 1994), rev. denied, 645 So. 2d 452 (Fla. 1994); and City of Hialeah Gardens v. Dade County, 348 So. 2d 1174 (Fla. 3d DCA 1977).

By definition, a franchise ordinance grants a special privilege that is not available to the general public. The Florida Supreme Court explained in Leonard v. Baylen Street Wharf Co., 52 So. 718 (Fla. 1910), that "[a] franchise is a special privilege conferred upon individuals or corporations by governmental authority to do something that cannot be done of common right." Id. at 718. However, "[f]ranchises [are] not . . . the absolute property of any one, but their use may be granted or permitted by proper governmental authority, subject to supervision and regulation, and upon such terms as may be lawfully imposed." Id. Franchises are used for "the good of the public, usually for the purpose of rendering an adequate service without unjust discrimination, and for a reasonable compensation." Id. Finally, "[p]rivate rights in franchises are confined to a proper use of them for the general welfare, subject to lawful governmental regulation." Id.

In addition to compensation for the relinquishment of property rights, when counties and municipalities have the authority to own, operate, and maintain utilities themselves any permission granted to another entity to perform those services is additional justification for the fee. See Alpert v. Boise Water Corp., 795 P. 2d 298 (Idaho 1990). In Alpert, each franchise provided that the utility would pay to the cities a three percent (3%) franchise fee from all sales within the corporate limits as "consideration for the franchise contract." Id. at 300. The Idaho Supreme Court stated, "[C]ities have the right to own and operate utilities and provide those services to their

residents[.] [T]he surrender of this right is valid consideration for the franchise fee charged to the utilities." Id. at 306.

The home rule authority of a county or municipality to enter into a franchise agreement with a utility and to impose a fee that is bargained for in exchange for the government property rights relinquished is settled. An evolving issue is the extent of the power of a county or municipality to unilaterally impose a fee for a privileged use of its right-of-way whether such charge is characterized as a rental fee, a regulatory fee or both.

Customarily, a franchise fee is calculated as a percentage of the gross revenues received by a utility from a defined geographic area. A franchise fee imposed by a municipality is based upon the gross revenues received by the utility from the municipal areas and a franchise fee imposed by a county is generally based upon the gross revenues received by the utility from the unincorporated areas (whether a franchise fee imposed by a county could be based on gross receipts received by the utility countywide has not been addressed.)

In Alachua County v. State, 737 So. 2d 1065 (Fla. 1999), because the electric utilities would not consent to a franchise agreement, Alachua County unilaterally imposed a fee for the privileged use of its rights-of-way. The fee imposed was three percent (3%) of the gross revenues generated by the electric utilities and the utilities were allowed to separately state the fee on the electric bill. The record in the validation proceedings did not, in the words of the Court, establish any "nexus between its alleged 'reasonable rental charge' . . . and the rental value of the rights-of-way." Id. at 1067-68. As a consequence, the Court held that the unilaterally imposed privilege fee was a tax not authorized by general law.

The Alachua County case was distinguished by the Court in Florida Power Corp. v. City of Winter Park, 887 So. 2d 1237 (Fla. 2004). There, the electric utility refused to renegotiate a franchise agreement which had previously provided for the payment of a franchise fee of six percent (6%) of the gross revenues received from the sale of electricity within the City of Winter Park. The Court likened the electric utility to a holdover tenant in the public rights-of-way and held that the electric utility would be subject to the six percent fee until the parties reached a new agreement or the City exercised its rights to acquire granted under the franchise agreement. The Court distinguished its prior holding in Alachua County as follows:

Moreover, we reiterate that Alachua validates fees that are reasonably related to the government's cost of regulation or the rental value of the occupied land, as well as those that are the result of a bargained-for exchange. [cit. omitted] In the instant case, the trial court specifically found that the City had "offer[ed] sufficient evidence that the six percent fee was reasonably related" to the costs of regulation, and had "also

presented strong evidence that the six percent fee is a fair 'market rate' for such use, occupation, or rental."

887 So. 2d at 1241.

In summary, a bargained for reasonable fee in a franchise agreement is not a tax. The fact that the franchise agreement has expired does not render the charge a tax and it remains a valid fee until a new agreement is reached or any contractually granted acquisition rights are exercised. Additionally, a unilaterally imposed fee reasonably related to the cost of regulation and constituting a reasonable rental charge for the use of public property is a valid fee.

A city and a county have the home rule power to impose such a fee on electric utilities for the use of the rights-of-way.

Conclusion

The FIEC's constitutional and statutory duty is to determine the probable financial impact on state and local government revenues and costs. The Solar Amendment authorizes a local solar electricity supplier to sell the electricity to a person on the same property and also sell it to a person on contiguous property. The Solar Amendment does not directly reduce or increase taxes. It contains no language relating to taxes at all. Thus, the Solar Amendment has no direct impact on revenues.

As to indirect impacts, the extent to which the Solar Amendment will be successful in luring local solar energy suppliers to Florida is indeterminate because such decisions consists of many economic factors and government policies absent in Florida, but present to varying degrees in other States that have adopted policies supporting the use of third party solar. Those policies include the State adoption of a mandatory renewable energy requirement, which Florida does not have. Also negatively impacting a decision to use third party solar in Florida beginning in 2017 is the sunseting of Federal tax credits for residential solar and the reduction to 10 percent for commercial solar. Unlike other States, Florida has no more solar rebates, as they were recently repealed by the PSC. Ad valorem taxes in Florida also constrain the local solar electricity supplier in Florida, as evidenced in SJR 400 filed in the 2015 Session proposing a constitutional amendment to provide an ad valorem tax exemption for certain renewable energy devices.

Consequently, the probable financial impact cannot be reasonably determined at this time.

LIST OF APPENDICES

Revenue Estimating Conference Impact Analyses	A
Franchise Agreements	B

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APPENDIX A

REVENUE ESTIMATING CONFERENCE

Tax: Ad Valorem

Issue: Widows, Widowers, Blind and Totally Disabled Exemption Increase

Bill Number(s): HB 173

Entire Bill

Partial Bill:

Sponsor(s): Rep. Goodson

Month/Year Impact Begins: Tax Years beginning January 1, 2016

Date of Analysis: 1/23/2016

Section 1: Narrative

- a. Current Law:** Article VII, Section 3(b) of the Florida Constitution provides: There shall be exempt from taxation, cumulatively, to the head of a family residing in this state, household goods and personal effects to the value fixed by general law, not less than one thousand dollars, and to every widow or widower or person who is blind or totally and permanently disabled, property to the value fixed by general law not less than \$500.

Section 196.202, Florida Statutes, Provides: Property of widows, widowers, blind persons, and persons totally and permanently disabled.—

(1) Property to the value of \$500 of every widow, widower, blind person, or totally and permanently disabled person who is a bona fide resident of this state is exempt from taxation. As used in this section, the term “totally and permanently disabled person” means a person who is currently certified by a physician licensed in this state, by the United States Department of Veterans Affairs or its predecessor, or by the Social Security Administration to be totally and permanently disabled.

(2) An applicant for the exemption under this section may apply for the exemption before receiving the necessary documentation from the United States Department of Veterans Affairs or its predecessor, or the Social Security Administration. Upon receipt of the documentation, the exemption shall be granted as of the date of the original application, and the excess taxes paid shall be refunded. Any refund of excess taxes paid shall be limited to those paid during the 4-year period of limitation set forth in s. [197.182\(1\)\(e\)](#).

- b. Proposed Change:** Increases the exemption amount for widows, widowers, blind persons, and persons totally and permanently disabled persons from \$500 to \$5000.

Section 2: Description of Data and Sources

2014 Tax Roll

Exemptions Fields 08- Totally and Permanently Disabled with income limitation (Total Exemption)

31 Blind

32 Widowers

33 Widows

34 Totally and Permanently Disabled \$500

05 Certain Permanently Disabled Veterans (Total Exemption)

06 Disabled Veterans confined to a wheel chair (Total Exemption)

2013 American Community Survey

Annual Statistical Report on the Social Security Disability Insurance Program, 2013

November 2014 Demographic Estimating Conference

Section 3: Methodology (Include Assumptions and Attach Details)

The 2014 Ad Valorem tax rolls were used to identify those parcels for which an exemption under 196.202 was granted (\$500 for Blind [31], Widower [32], Widow [33], and Totally and Permanently Disabled [34]). Those parcels that had multiple exemptions were identified. A Code was created to indicate the total number of exemptions. The total maximum potential exemption increase was calculated by multiplying the number of exemptions by the amount of increase (\$4500). The impact was determined by then comparing the maximum potential increase to the total taxable value at the parcel level for school and non-school taxable values. If the maximum potential exemption increase was less than the respective taxable value, the impact was the maximum potential exemption increase. If the maximum potential exemption increase was greater than the respective taxable value, the impact would be equal to the respective school or non-school taxable value. This amount was used for the low impact. 2014 average school and non-school millage rates were applied to determine tax impact.

In order to develop the impact, exemption fields 08 and 34 had to be scrutinized. There appeared to be certain instances where the section 196.202 exemption of \$500 was reported in the exemption 08 field and where the total exemption authorized by section

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196.101 was reported in the exemption 34 field. Both fields were examined and those exemptions that appeared to be mischaracterized were either included or excluded from the analysis. If the exemption was greater than a certain dollar amount (\$2000) and resulted in zero taxable value, it was excluded from exemption 34. If the exemption was in exemption 08 and was \$2000 or less, it was included in the analysis. 95.3% of those included from exemption 08 were exactly \$500 and 4.6% were exactly \$1000.

In order to develop the middle and high estimate, certain data was obtained regarding the number of disabled persons in Florida. From the 2013 American Community Survey (ACS) from the Bureau of the Census was obtained data on the percent and therefore implied number of disabled individuals in Florida between the age of 18 -64 and those over the age of 65. Data on the number of individuals that received Social security Disability Benefits in Florida in 2013 was obtained from the Annual Statistical Report on the Social Security Disability Insurance Program, 2013 for those individuals 18 to full retirement age. The number of those 18-64 indicated as disabled in the 2013 ACS was compared to the number received Social Security Disability benefits. The resulting ratio was then applied to the implied number disabled over age 65 to approximate the number over 65 that would meet the Social Security Administration definition of totally and permanently disabled. The rate of homeownership from the 2013 ACS was used to approximate the high estimate of total individuals that might be eligible to receive the exemption. For the middle, the assumed home ownership rate for disabled was 50% of the ACS homeownership rate in order to determine potential total eligible individuals.

The assumption for the middle and high is that there are individuals that are eligible for the exemption but that have not bothered to apply for it given that the exemption is worth around \$10 and that those individuals would apply for it if the exemption were increased. The number currently receiving an exemption based on disability or blindness were subtracted from the counts derived as described above. The result was then multiplied by \$4900 average exemption amount to get taxable value impact in addition to those already receiving the exemption. 2014 average school and non-school millage rates were applied to determine tax impact.

Population growth rates from the November 2014 Demographic conference were used to estimate future year impacts.

Section 4: Proposed Fiscal Impact

School

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2015-16	(\$ 0)	(\$26.0 M)	(\$0)	(\$19.3 M)	(\$ 0)	(\$16.4 M)
2016-17	(\$26.4 M)	(\$26.4 M)	(\$19.6 M)	(\$19.6 M)	(\$16.7 M)	(\$16.7 M)
2017-18	(\$26.8 M)	(\$26.8 M)	(\$19.9 M)	(\$19.9 M)	(\$16.9 M)	(\$16.9 M)
2018-19	(\$27.2 M)	(\$27.2 M)	(\$20.2 M)	(\$20.2 M)	(\$17.1 M)	(\$17.1 M)
2019-20	(\$27.5 M)	(\$27.5 M)	(\$20.4 M)	(\$20.4 M)	(\$17.4 M)	(\$17.4 M)

NonSchool

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2015-16	(\$ 0)	(\$38.3 M)	(\$28.8 M)	(\$28.4 M)	(\$0)	(\$24.1M)
2016-17	(\$38.8 M)	(\$38.8 M)	(\$29.2 M)	(\$28.8 M)	(\$24.1M)	(\$24.5 M)
2017-18	(\$39.4 M)	(\$39.4 M)	(\$29.6 M)	(\$29.2 M)	(\$24.5 M)	(\$24.8 M)
2018-19	(\$39.9 M)	(\$39.9 M)	(\$30.0 M)	(\$29.6 M)	(\$24.8 M)	(\$25.2 M)
2019-20	(\$40.5 M)	(\$40.5 M)	(\$28.8 M)	(\$30.0 M)	(\$25.2 M)	(\$25.5 M)

List of affected Trust Funds:

Ad Valorem group

REVENUE ESTIMATING CONFERENCE

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Section 5: Consensus Estimate (Adopted: 01/30/2015) The Conference adopted the low estimate but with a 2% increase in the starting point for the estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2015-16	0.0	0.0	0.0	0.0	0.0	(41.3)	0.0	(41.3)
2016-17	0.0	0.0	0.0	0.0	(41.9)	(41.9)	(41.9)	(41.9)
2017-18	0.0	0.0	0.0	0.0	(42.5)	(42.5)	(42.5)	(42.5)
2018-19	0.0	0.0	0.0	0.0	(43.1)	(43.1)	(43.1)	(43.1)
2019-20	0.0	0.0	0.0	0.0	(43.7)	(43.7)	(43.7)	(43.7)

	A	B	C		D		E		F		G	H	I	J	K	L
1			Exemption 31 - Blind		Exemption 32 - Widowers		Exemption 33 - Widows		Exemption 34 - Disabled		Disabled with Income Limit - Exemption_08					
2	County #	County	Count	Taxable Value	Count	Taxable Value	Count	Taxable Value	Count	Taxable Value	Count	Taxable Value	Count	Taxable Value	Count	Taxable Value
3	11	Alachua	68	\$34,500	363	\$180,530	2848	\$1,423,670	554	\$290,030						
4	12	Baker	3	\$1,500	66	\$33,000	406	\$203,000	236	\$125,500						
5	13	Bay	33	\$16,500	526	\$263,000	3057	\$1,527,366	694	\$358,042	3	\$4,418				
6	14	Bradford	1	\$500	88	\$43,759	586	\$292,324	254	\$130,569	1	\$1,129				
7	15	Brevard	221	\$111,000	2753	\$1,376,500	14296	\$7,148,000	3681	\$1,841,000						
8	16	Broward	222	\$112,500	7726	\$3,885,990	29627	\$14,786,850	4240	\$2,167,420						
9	17	Calhoun	2	\$1,000	26	\$12,814	198	\$98,513	27	\$13,500						
10	18	Charlotte	95	\$48,000	1457	\$726,997	5288	\$2,634,335	2378	\$1,246,050						
11	19	Citrus	88	\$44,925	1208	\$603,058	5030	\$2,515,552	2196	\$1,152,469						
12	20	Clay	53	\$26,500	596	\$298,000	2926	\$1,465,538	1267	\$669,814						
13	21	Collier	84	\$42,000	1772	\$887,500	6864	\$3,435,091	377	\$193,500						
14	22	Columbia	25	\$12,500	194	\$96,432	1111	\$554,964	372	\$192,000						
15	23	Dade	157	\$78,500	3729	\$1,864,500	26838	\$13,425,500	5498	\$2,781,000	2	\$2,397				
16	24	Desoto	11	\$5,500	152	\$76,000	550	\$275,694	299	\$157,500						
17	25	Dixie			82	\$41,202	304	\$150,915	192	\$100,017						
18	26	Duval	109	\$54,500	1847	\$923,760	12284	\$6,140,282	3493	\$1,798,705	1	\$639				
19	27	Escambia			1287	\$643,500	6288	\$3,144,957	2262	\$1,176,931						
20	28	Flagler	59	\$30,000	574	\$287,000	2525	\$1,265,804	951	\$502,500						
21	29	Franklin	1	\$500	42	\$21,000	260	\$129,767	147	\$72,793						
22	30	Gadsden	5	\$2,500	99	\$49,500	753	\$376,851	112	\$58,000						
23	31	Gilchrist	3	\$1,500	85	\$42,500	333	\$167,000	129	\$68,500						
24	32	Glades	2	\$1,000	62	\$30,743	219	\$108,996	118	\$63,000						
25	33	Gulf	1	\$500	45	\$22,500	302	\$150,437	105	\$53,000						
26	34	Hamilton	2	\$1,000	22	\$11,000	264	\$131,596	117	\$61,673	1	\$1,982				
27	35	Hardee	6	\$3,000	85	\$42,381	423	\$212,500	178	\$92,562	1	\$883				
28	36	Hendry	1	\$500	94	\$46,780	440	\$217,640	213	\$109,040						
29	37	Hernando	47	\$24,000	1445	\$720,899	5543	\$2,770,522	1646	\$873,426						
30	38	Highlands	41	\$20,500	834	\$417,000	3161	\$1,582,500	1260	\$663,500						
31	39	Hillsborough	224	\$112,500	2208	\$1,103,500	14152	\$7,081,491			3879	\$2,015,000				
32	40	Holmes	3	\$1,500	42	\$21,000	380	\$189,357	64	\$32,617						
33	41	Indian River	1350	\$702,794	619	\$309,500	3357	\$1,680,097								
34	42	Jackson	21	\$10,500	163	\$81,332	1011	\$503,914	397	\$208,132						
35	43	Jefferson	8	\$4,500	85	\$42,500	367	\$182,538	269	\$135,500						
36	44	Lafayette	1	\$500	30	\$14,593	137	\$67,873	22	\$11,000						
37	45	Lake	179	\$88,572	1255	\$627,500	6124	\$3,062,268	2104	\$1,105,502						
38	46	Lee	119	\$61,079	2164	\$1,081,110	10178	\$5,083,306	1725	\$890,059						
39	47	Leon	71	\$35,427	701	\$350,076	3405	\$1,701,830	314	\$157,000						
40	48	Levy	22	\$11,000	220	\$110,000	1050	\$527,000	573	\$299,000	6	\$6,000				
41	49	Liberty	2	\$1,000	20	\$10,000	86	\$43,000	19	\$9,500						
42	50	Madison	10	\$5,000	69	\$34,500	425	\$212,409	236	\$121,231						
43	51	Manatee	102	\$52,500	2010	\$1,003,742	7644	\$3,810,691	1015	\$523,762						
44	52	Marion	41	\$20,500	1820	\$906,905	8569	\$4,278,552	2282	\$1,188,196						
45	53	Martin	60	\$31,000	683	\$341,500	3646	\$1,821,469	445	\$229,920						
46	54	Monroe	11	\$5,500	319	\$159,500	1192	\$596,500	250	\$129,000						
47	55	Nassau	30	\$15,000	376	\$187,626	1456	\$727,539	411	\$215,000						
48	56	Okaloosa	16	\$8,000	715	\$357,331	3208	\$1,605,500	406	\$209,000						
49	57	Okeechobee	3	\$1,500	166	\$83,000	667	\$333,841	323	\$173,368						
50	58	Orange	4	\$2,000	1882	\$940,670	10017	\$5,006,330	2582	\$1,355,153						
51	59	Osceola	36	\$18,000	525	\$262,091	2692	\$1,347,244	1833	\$962,958	1	\$133				
52	60	Palm Beach	255	\$127,389	4618	\$2,306,042	27068	\$13,526,196	3025	\$1,582,928						
53	61	Pasco	113	\$56,500	2695	\$1,347,500	11255	\$5,627,500	2576	\$1,288,000						
54	62	Pinellas	460	\$233,500	5187	\$2,589,675	23574	\$11,783,247	4502	\$2,352,956						
55	63	Polk	179	\$90,000	2313	\$1,156,500	11057	\$5,531,500	3836	\$2,033,500						
56	64	Putnam	26	\$13,500	371	\$185,055	1710	\$851,743	572	\$305,329						
57	65	Saint Johns	49	\$25,000	788	\$393,722	3546	\$1,774,326	676	\$360,646						
58	66	Saint Lucie	115	\$57,500	1314	\$656,777	6003	\$3,006,643			3376	\$1,779,900				
59	67	Santa Rosa	25	\$12,500	552	\$275,980	2488	\$1,243,005	985	\$508,625						
60	68	Sarasota	161	\$80,500	3124	\$1,561,565	12538	\$6,274,000			826	\$429,500				
61	69	Seminole	141	\$70,500	1251	\$625,433	5998	\$3,003,247	1632	\$843,500						
62	70	Sumter	85	\$42,010	1215	\$607,500	4217	\$2,107,748	1195	\$630,335						
63	71	Suwannee	16	\$8,000	158	\$79,000	927	\$461,772	471	\$235,398						
64	72	Taylor	6	\$3,000	51	\$25,500	376	\$188,274	139	\$70,500						
65	73	Union	5	\$2,500	20	\$10,000	163	\$81,278	139	\$71,037						
66	74	Volusia	254	\$130,000	2195	\$1,098,000	11631	\$5,824,000	5264	\$2,789,500						
67	75	Wakulla	10	\$5,000	65	\$32,500	421	\$209,931	132	\$66,500						
68	76	Walton	9	\$4,500	180	\$90,000	1126	\$563,288	559	\$287,041						
69	77	Washington	4	\$2,000	92	\$46,000	589	\$293,190	260	\$138,122						
70		Statewide	5,566	\$2,827,196	69,520	\$34,761,670	337,174	\$168,549,801	74,229	\$38,531,856	8,097	\$4,241,981				
71																
72		Impact - Current	Total School Impact	Total NonSchool Impact												
73		Taxable Value	\$248,912,504	\$248,912,504												
74		Millage Rate	7.4334	10.9369												
75		Tax Impact	\$1,850,263	\$2,722,336												
76																

	A	B	C	D	E	F	G	H	I	J	
1			2014 Simulated Impact								
2			Exemptions 31-34		Certain Exemption _08						
3			Taxable Value Impact School	Taxable Value Impact NonSchool	Taxable Value Impact School	Taxable Value Impact NonSchool					
4	County #	County									
5	11	Alachua	\$16,789,380	\$14,791,250							
6	12	Baker	\$3,183,610	\$2,378,390							
7	13	Bay	\$19,279,392	\$15,358,518	0	0					
8	14	Bradford	\$4,039,354	\$3,410,982	0	0					
9	15	Brevard	\$90,274,688	\$90,274,290							
10	16	Broward	\$185,011,120	\$158,641,670							
11	17	Calhoun	\$1,059,636	\$605,050							
12	18	Charlotte	\$41,242,712	\$41,241,359							
13	19	Citrus	\$36,844,451	\$36,835,278							
14	20	Clay	\$21,915,561	\$19,038,197							
15	21	Collier	\$40,799,776	\$38,875,368							
16	22	Columbia	\$7,447,383	\$6,024,251							
17	23	Dade	\$160,374,764	\$112,124,631	0	0					
18	24	Desoto	\$4,492,407	\$3,259,279							
19	25	Dixie	\$2,252,984	\$2,252,984							
20	26	Duval	\$76,974,888	\$65,274,400	0	0					
21	27	Escambia	\$44,059,928	\$34,807,531							
22	28	Flagler	\$18,697,852	\$15,542,614							
23	29	Franklin	\$1,903,080	\$1,548,667							
24	30	Gadsden	\$4,234,620	\$4,084,648							
25	31	Gilchrist	\$2,434,050	\$2,223,129							
26	32	Glades	\$1,779,343	\$1,699,782							
27	33	Gulf	\$1,971,842	\$1,647,940							
28	34	Hamilton	\$1,737,667	\$1,183,964	0	0					
29	35	Hardee	\$3,022,807	\$2,189,850	0	0					
30	36	Hendry	\$3,215,800	\$2,276,870							
31	37	Hernando	\$38,885,788	\$29,489,113							
32	38	Highlands	\$22,123,696	\$21,221,538							
33	39	Hillsborough	\$70,837,365	\$59,844,065	\$17,034,745	\$15,136,588					
34	40	Holmes	\$2,117,939	\$1,213,158							
35	41	Indian River	\$23,708,055	\$21,288,425							
36	42	Jackson	\$6,897,148	\$6,149,706							
37	43	Jefferson	\$3,158,985	\$3,023,585							
38	44	Lafayette	\$806,791	\$798,000							
39	45	Lake	\$43,304,662	\$35,607,982							
40	46	Lee	\$63,183,968	\$52,208,112							
41	47	Leon	\$20,031,736	\$18,061,547							
42	48	Levy	\$6,923,292	\$5,130,065	\$45,645	\$18,645					
43	49	Liberty	\$543,231	\$354,958							
44	50	Madison	\$3,173,223	\$2,710,600							
45	51	Manatee	\$47,775,626	\$44,099,451							
46	52	Marion	\$56,254,671	\$56,254,072							
47	53	Martin	\$21,227,243	\$18,695,223							
48	54	Monroe	\$8,008,918	\$7,727,118							
49	55	Nassau	\$10,198,491	\$9,264,137							
50	56	Okaloosa	\$19,524,751	\$17,259,140							
51	57	Okeechobee	\$5,088,273	\$3,919,025							
52	58	Orange	\$64,666,492	\$57,579,070							
53	59	Osceola	\$22,470,757	\$18,830,876	\$4,500	\$4,500					
54	60	Palm Beach	\$155,525,565	\$141,847,967							
55	61	Pasco	\$69,804,663	\$69,804,663							
56	62	Pinellas	\$149,975,086	\$149,950,719							
57	63	Polk	\$71,121,123	\$56,980,566							
58	64	Putnam	\$11,596,466	\$8,181,316							
59	65	Saint Johns	\$22,830,772	\$19,636,582							
60	66	Saint Lucie	\$32,421,098	\$25,185,725	\$15,736,506	\$13,962,322					
61	67	Santa Rosa	\$18,084,494	\$14,192,686							
62	68	Sarasota	\$70,901,187	\$70,837,713	\$3,829,169	\$3,819,901					
63	69	Seminole	\$40,555,239	\$32,465,273							
64	70	Sumter	\$30,027,400	\$29,699,270							
65	71	Suwannee	\$6,821,680	\$6,183,074							
66	72	Taylor	\$2,509,664	\$2,509,664							
67	73	Union	\$1,425,920	\$1,291,772							
68	74	Volusia	\$85,913,815	\$85,822,765							
69	75	Wakulla	\$2,723,919	\$2,049,188							
70	76	Walton	\$8,243,654	\$6,518,447							
71	77	Washington	\$4,121,905	\$2,856,855							
72		Statewide	\$2,140,553,846	\$1,894,334,103	\$36,650,565	\$32,941,956					
73							Low Impact	Total School Impact	Total NonSchool Impact		
74							Taxable Value	\$2,177,204,411	\$2,173,495,802		
75							Millage Rate	7.4334	10.9369		
76							Tax Impact	\$16,184,000	\$23,771,344		

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2013 American Community Survey	
http://factfinder.census.gov/faces/tableservices/jsf/pages/productview.xhtml?pid=ACS_13_1YR_S0201&prodType=table	
Florida Population	19,552,860
Civilian NonIncarcerated Population 18-64	11,646,895
% with Disability	10.30%
Implied # with Disability 18-64	1,199,630
Civilian NonIncarcerated Population over 65	3,578,397
% with Disability	34.10%
Implied # With Disability	1,220,233
Total with Disability	2,419,864

Annual Statistical Report on the Social security Disability Insurance Program, 2013	
http://www.ssa.gov/policy/docs/statcomps/di_asr/2013/sect01c.html	
Total Disabled Workers (Receiving SSI benefits)	2013
Florida Ages 18 - Full Retirement Age	551,858

2013 American Community Survey	
Home Ownership Rate - Florida	64.80%
Average Household size - owner occupied	2.64

Implied potential additional Exemptions			
	At ACS Home Ownership Rate (64.8%)	Assuming Home Ownership rate 50% of total population	
18 to Full Retirement age	357,604	178,802	
Over 65	363,746	181,873	

Less - Current Exemptions			
Blind	5,566	5,566	
Disabled (34)	74,229	74,229	
Disabled(08)	14,748	14,748	
Other Veteran totally Disabled Exemptions	8,449	8,449	
Total	102,992	102,992	

Implied Additional Exemptions	260,754	78,881	
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Additional Impact - Taxable Value (Assuming \$4,900 average additional)			
School	\$1,277,693,112	\$386,516,156	
NonSchool	\$1,277,693,112	\$386,516,156	

School Impact - Tax	\$ 9,497,586	\$ 2,873,124	
NonSchool Impact - Tax	\$ 13,974,024	\$ 4,227,295	
			Added to Low for Middle Impact
	Added to Low for High Impact		

Nov 5 Demographic Estimating Conference	
Population	
Growth Rate	
2015	1.39%
2016	1.45%
2017	1.44%
2018	1.41%
2019	1.38%

School	High	Middle	Low	NonSchool	High	Middle	Low
2014	(\$25,681,586)	(\$19,057,124)	(\$16,507,680)	2014	(\$37,745,368)	(\$27,998,640)	(\$24,246,771)
2015	(\$26,038,560)	(\$19,322,018)	(\$16,737,137)	2015	(\$38,270,029)	(\$28,387,821)	(\$24,583,801)
2016	(\$26,416,119)	(\$19,602,187)	(\$16,979,825)	2016	(\$38,824,944)	(\$28,799,444)	(\$24,940,266)
2017	(\$26,796,511)	(\$19,884,459)	(\$17,224,335)	2017	(\$39,384,024)	(\$29,214,156)	(\$25,299,406)
2018	(\$27,174,342)	(\$20,164,829)	(\$17,467,198)	2018	(\$39,939,338)	(\$29,626,076)	(\$25,656,128)
2019	(\$27,549,348)	(\$20,443,104)	(\$17,708,245)	2019	(\$40,490,501)	(\$30,034,915)	(\$26,010,182)

2013 Exemption Data For Blind, Widowers, Widows, and Totally and Permanently Disabled												
		Exemption 31 -Blind		Exemption 32 -		Exemption 33 - Widows		Exemption 34 - Disabled		Disabled with Income Limit		
1	A	B	C	D	E	F	G	H	I	J	K	L
2			Count	Taxable Value	Count	Taxable Value	Count	Taxable Value	Count	Taxable Value	Count	Taxable Value
3	County #	County	Count	Taxable Value	Count	Taxable Value	Count	Taxable Value	Count	Taxable Value	Count	Taxable Value
4	11	Alachua	76	\$38,500	362	\$180,510	2,922	\$1,461,210	564	\$297,520		
5	12	Baker	3	\$1,500	68	\$34,000	405	\$202,500	232	\$123,265		
6	13	Bay	33	\$16,500	525	\$262,500	3,128	\$1,564,375	694	\$358,563		
7	14	Bradford	1	\$500	78	\$39,000	578	\$287,566	244	\$126,054		
8	15	Brevard	221	\$111,000	2,735	\$1,367,500	14,224	\$7,112,000	3,527	\$1,764,000		
9	16	Broward	271	\$136,930	7,942	\$3,996,470	30,299	\$15,104,490	4,353	\$2,219,610		
10	17	Calhoun	2	\$1,000	24	\$12,000	191	\$95,278	26	\$13,000		
11	18	Charlotte	98	\$49,500	1,428	\$712,624	5,300	\$2,647,520	2,288	\$1,195,469		
12	19	Citrus	86	\$43,550	1,247	\$622,217	5,162	\$2,580,155	1,999	\$1,049,456		
13	20	Clay	58	\$29,000	558	\$279,000	2,818	\$1,412,301	1,220	\$648,190		
14	21	Collier	82	\$41,000	1,700	\$850,500	6,794	\$3,397,591	378	\$194,000		
15	22	Columbia	30	\$15,000	189	\$94,390	1,115	\$557,080	354	\$182,979		
16	23	Dade	144	\$72,000	3,817	\$1,908,500	27,314	\$13,663,500	5,581	\$2,822,750		
17	24	Desoto	12	\$6,000	156	\$77,568	559	\$279,644	287	\$151,000		
18	25	Dixie			70	\$35,100	297	\$146,256	186	\$96,155		
19	26	Duval	118	\$59,000	1,848	\$923,835	12,419	\$6,203,469	3,453	\$1,774,764		
20	27	Escambia			1,318	\$658,250	6,375	\$3,190,413	2,246	\$1,169,494		
21	28	Flagler	56	\$28,500	581	\$290,500	2,487	\$1,246,512	906	\$478,000		
22	29	Franklin	1	\$500	41	\$20,500	250	\$124,940	145	\$71,392		
23	30	Gadsden	5	\$2,500	97	\$48,100	761	\$380,140	108	\$55,000		
24	31	Gilchrist	3	\$1,500	92	\$46,000	374	\$187,215	132	\$69,500		
25	32	Glades	2	\$1,000	64	\$31,633	238	\$119,000	117	\$62,500		
26	33	Gulf	1	\$500	45	\$22,500	309	\$154,135	100	\$50,500		
27	34	Hamilton	1	\$500	23	\$11,500	259	\$129,053	114	\$59,854		
28	35	Hardee	5	\$2,500	89	\$44,006	423	\$212,058	174	\$90,536		
29	36	Hendry	2	\$1,000	104	\$51,930	442	\$220,550	210	\$108,730		
30	37	Hernando	50	\$25,500	1,493	\$746,300	5,722	\$2,858,354	1,589	\$840,571		
31	38	Highlands	45	\$22,500	839	\$419,500	3,189	\$1,596,500	1,220	\$643,500		
32	39	Hillsborough	232	\$117,000	2,262	\$1,130,500	14,489	\$7,251,250			3,796	\$1,972,000
33	40	Holmes	3	\$1,500	44	\$22,000	380	\$188,881	68	\$34,500		
34	41	Indian River	1,247	\$649,157	630	\$314,118	3,393	\$1,697,498				
35	42	Jackson	21	\$10,500	162	\$81,000	1,046	\$521,065	379	\$199,647		
36	43	Jefferson	8	\$4,500	85	\$42,500	383	\$190,299	278	\$139,958		
37	44	Lafayette	1	\$500	29	\$14,500	142	\$71,000	22	\$11,000		
38	45	Lake	183	\$91,012	1,278	\$638,801	6,150	\$3,074,116	2,066	\$1,084,073		
39	46	Lee	131	\$67,500	2,144	\$1,070,961	10,165	\$5,078,692	1,540	\$790,161		
40	47	Leon	74	\$37,000	667	\$333,600	3,451	\$1,725,092	293	\$147,452		
41	48	Levy	24	\$12,000	238	\$119,000	1,070	\$537,500	585	\$307,000	6	\$6,000
42	49	Liberty	2	\$1,000	17	\$8,500	92	\$46,000	19	\$9,500		
43	50	Madison	11	\$5,500	67	\$33,500	428	\$213,076	242	\$125,000		
44	51	Manatee	112	\$57,500	2,024	\$1,010,944	7,657	\$3,823,398	927	\$478,428		
45	52	Marion	44	\$22,000	1,828	\$912,496	8,603	\$4,295,258	2,300	\$1,205,185		
46	53	Martin	63	\$32,500	709	\$354,212	3,643	\$1,820,842	419	\$214,500		
47	54	Monroe	13	\$6,500	312	\$156,000	1,182	\$591,448	232	\$118,500		
48	55	Nassau	29	\$14,500	351	\$175,500	1,439	\$719,583	393	\$206,500		
49	56	Okaloosa	18	\$9,000	708	\$354,000	3,256	\$1,628,567	399	\$205,000		
50	57	Okeechobee	3	\$1,500	157	\$78,200	670	\$333,077	311	\$166,066		
51	58	Orange	5	\$2,500	1,863	\$930,654	10,117	\$5,054,535	2,567	\$1,342,144		
52	59	Osceola	40	\$20,000	519	\$259,200	2,651	\$1,326,045	1,781	\$931,544		
53	60	Palm Beach	255	\$127,430	4,706	\$2,350,659	27,640	\$13,812,361	3,030	\$1,582,718		
54	61	Pasco	120	\$60,000	2,680	\$1,340,000	11,533	\$5,766,500	2,611	\$1,305,500		
55	62	Pinellas	493	\$249,978	5,224	\$2,609,060	24,287	\$12,138,975	4,596	\$2,395,511		
56	63	Polk	176	\$88,500	2,239	\$1,119,500	11,181	\$5,593,500	3,859	\$2,038,000	9	\$2,388
57	64	Putnam	27	\$14,000	352	\$175,525	1,730	\$863,241	569	\$304,348		
58	65	Saint Johns	49	\$25,000	772	\$386,000	3,543	\$1,773,413	645	\$333,707		
59	66	Saint Lucie	113	\$56,500	1,340	\$669,600	6,082	\$3,045,700	1	\$2,256	3,304	\$1,737,900
60	67	Santa Rosa	30	\$15,000	534	\$266,603	2,487	\$1,243,376	989	\$513,000		
61	68	Sarasota	170	\$85,000	3,064	\$1,531,018	12,596	\$6,302,221			813	\$423,443
62	69	Seminole	130	\$65,000	1,235	\$616,595	6,030	\$3,018,334	1,675	\$865,977		
63	70	Sumter	85	\$42,500	1,138	\$568,680	4,006	\$2,002,518	1,127	\$593,980		
64	71	Suwannee	16	\$7,846	156	\$78,000	938	\$467,213	458	\$228,587		
65	72	Taylor	8	\$4,000	49	\$24,500	386	\$192,937	136	\$69,000		
66	73	Union	5	\$2,500	19	\$9,500	168	\$83,586	134	\$68,808		
67	74	Volusia	265	\$135,000	2,198	\$1,099,500	11,793	\$5,905,000	5,277	\$2,799,500		
68	75	Wakulla	9	\$4,500	77	\$38,500	411	\$205,244	137	\$69,000		
69	76	Walton	9	\$4,500	181	\$90,500	1,097	\$549,392	516	\$262,827		
70	77	Washington	4	\$2,000	98	\$49,000	592	\$294,111	249	\$132,500		
71	2013	Statewide	5,634	\$2,859,903	69,689	\$34,849,359	341,261	\$170,578,649	73,277	\$37,997,729	7,928	\$4,141,731
72												
73	2014	Statewide	5,566	\$2,827,196	69,520	\$34,761,670	337,174	\$168,549,801	74,229	\$38,531,856	8,097	\$4,241,981
74												
75		Change	-1.21%	-1.14%	-0.24%	-0.25%	-1.20%	-1.19%	1.30%	1.41%	2.13%	2.42%
76												

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax

Issue: Reduce state tax rate from 6% to 5% for commercial rentals

Bill Number(s): SB 140

Entire Bill

Partial Bill:

Sponsor(s): Senator Hukill

Month/Year Impact Begins: February 2016

Date of Analysis: Updated_3/11/2015

Section 1: Narrative

- a. **Current Law:** Section 212.031 Provides for a tax levied in an amount equal to 6% of and on the total rent or license fee charged for the exercise of the taxable privilege of engaging in the business of renting, leasing, letting, or granting a license for the use of any real property unless the property is one of 13 specifically identified types of property.
- b. **Proposed Change:** Reduces the tax levied on the taxable privilege of engaging in the business of renting, leasing, letting, or granting a license for the use of any real property from 6% to 5%.

Section 2: Description of Data and Sources

DOR Sales Tape for 2011, 2012, and 2013 Calendar Years

DR-15 Line 3.C. (Taxable Commercial Rent) or 4.C. (Tax on Commercial Rent).

DR-15EZ line 3 (Total Taxable Sales) and line 4 (Total Tax Collected)

Instructions for DR-15EZ read in part: "If you only report tax collected for the lease or rental of commercial property, you may file a DR-15EZ return."

Section 3: Methodology (Include Assumptions and Attach Details)

For 2013, those dealers who either were identified as Kind Code 82 – Lease or Rental of Real Property or as having positive amounts inform DR15 line 3.C. (Taxable Commercial Rent) or 4.C. (Tax on Commercial Rent). Those dealers that indicated Kind Code 82 were further broken into 5 groups:

KindCode 82 - Form DR15 With line 4C > 0

KindCode 82 - Form DR15 with line 4C = 0

Kindcode 82 - Form DR15EZ

Kind Code 82 - No form ID with line 4C > 0

Kind Code 82 - No form ID with line 4C = 0

For those dealers that were Kind Code 82 and filed using form DR-15, taxable sales amounts for commercial rent were used to calculate the state 6% sales tax on commercial rent where the dealer had reported some amount on line 3.C. For those dealers in Kindcode 82 that either filed form DR-15EZ or filed DR-15 but did not report any tax on line 4.C., line 3 (Taxable Sales/Purchases) or line 3.A. (Taxable Sales) multiplied by the state 6% rate to calculate the state 6% sales tax collected on commercial rent. For those dealers that were not in Kindcode 82 the amount reported on line 3.C. was multiplied by the state 6% rate to calculate the sales tax on commercial rent.

For 2012 and 2011, the dataset used for analysis did not provide data on type of form used by the dealer. Those dealers that either were identified as Kind Code 82 – Lease or Rental of Real Property or as having positive amounts inform DR15 line 3.C. were identified. This set was broken into three groups:

KindCode 82 - Amount on Commercial rental line

Kindcode 82 - No amount on Commercial rental line

Dealers with Commercial rental tax not in Kindcode 82

For those identified as "KindCode 82 - Amount on Commercial rental line" or "Dealers with Commercial rental tax not in Kindcode 82", the reported taxable sales of Commercial Rent was multiplied by 6% to get state sales tax on commercial rent. For those identified as "Kindcode 82 - No amount on Commercial rental line", the amount in the Taxable Sales Line was multiplied by 6% to calculate the state sales tax on commercial rent.

For the low estimate, Nonresidential Real Property Growth rates from the March 4, 2015 Ad Valorem Assessments Estimating Conference were used to estimate 6% sales tax for future years. For the Middle estimate, the growth rates for Sales Tax on Business

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax

Issue: Reduce state tax rate from 6% to 5% for commercial rentals

Bill Number(s): SB 140

Investments from the March 10, 2015 General Revenue Estimating Conference were used. The High estimate is 10% higher than the middle, upon the assumption that there is some commercial rental activity outside kind code 82 that is due to commercial rental activity that is either by entities filing the dR-15EZ or that are not appropriately filling out line 3.C. or 4.C. on DR-15EZ.

The calendar year values are converted to state fiscal year. The tax that would be collected at 5% is calculated and compared to the estimate for the tax at 6% to determine recurring impact. The first year cash is 5/12th of the recurring impact due to the January 1, 2016 effective date.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2015-16	(\$127.6 M)	(\$306.2 M)	(\$116.0 M)	(\$278.4 M)	(\$110.8 M)	(\$265.9 M)
2016-17	(\$323.0 M)	(\$323.0 M)	(\$293.7 M)	(\$293.7 M)	(\$277.9 M)	(\$277.9 M)
2017-18	(\$344.3 M)	(\$344.3 M)	(\$313.0 M)	(\$313.0 M)	(\$289.3 M)	(\$289.3 M)
2018-19	(\$364.9 M)	(\$364.9 M)	(\$331.8 M)	(\$331.8 M)	(\$300.6 M)	(\$300.6 M)
2019-20	(\$381.5 M)	(\$381.5 M)	(\$346.8 M)	(\$346.8 M)	(\$312.3 M)	(\$312.3 M)

List of affected Trust Funds:

Section 5: Consensus Estimate (Adopted: 03/13/2015): The Conference adopted the growth rate for commercial properties and reduced by half the impact from filers who were under kind code 82 but did not indicate commercial rental collections on their tax return.

	GR		Trust		Revenue Sharing		Local Half Cent	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2015-16	(97.8)	(234.9)	(Insignificant)	(Insignificant)	(3.3)	(7.8)	(9.4)	(22.5)
2016-17	(246.4)	(246.4)	(Insignificant)	(Insignificant)	(8.2)	(8.2)	(23.6)	(23.6)
2017-18	(256.9)	(256.9)	(Insignificant)	(Insignificant)	(8.5)	(8.5)	(24.7)	(24.7)
2018-19	(267.2)	(267.2)	(Insignificant)	(Insignificant)	(8.9)	(8.9)	(25.6)	(25.6)
2019-20	(277.6)	(277.6)	(Insignificant)	(Insignificant)	(9.2)	(9.2)	(26.6)	(26.6)

	Local Option		Total Local		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2014-15	0.0	0.0	(12.7)	(30.3)	(110.5)	(265.2)
2015-16	0.0	0.0	(31.8)	(31.8)	(278.2)	(278.2)
2016-17	0.0	0.0	(33.2)	(33.2)	(290.1)	(290.1)
2017-18	0.0	0.0	(34.5)	(34.5)	(301.7)	(301.7)
2018-19	0.0	0.0	(35.8)	(35.8)	(313.4)	(313.4)

	A	B	C	D	E	F
3						
4	Calendar Year 2013	Total Sales Tax - Line 5 DR-15 or Line 4 DR-15EZ	Tax Reported on line 4C- Commercial Rentals		Number of Accounts	
5	KindCode 82 - Form DR15 With line 4C > 0	\$657,646,338	\$605,604,349		31,313	
6	KindCode 82 - Form DR15 with line 4C = 0	\$33,919,942	\$0		2,954	
7	Kindcode 82 - Form DR15EZ	\$673,207,983	0		88,350	
8	Kind Code 82 - No form ID with line 4C > 0	\$181,523,526	\$173,774,754		10,001	
9	Kind Code 82 - No form ID with line 4C = 0	\$5,484,683	\$0		2,435	
10	Dealers with Commercial rental tax not in kindcode 82	\$1,427,896,233	\$77,888,864		7,699	
11						
12	Statewide 2013				142,752	
13						
14						
15	Calendar Year 2012	Total Sales Tax - Line 5 DR-15 or Line 4 DR-15EZ	Tax Reported on line 4C- Commercial Rentals		Number of Accounts	
16	KindCode 82 - Amount on Commercial rental line	\$750,687,770	\$707,300,371		33,311	
17	Kindcode 82 - No amount on Commercial rental line	\$716,786,311			100,168	
18	Dealers with Commercial rental tax not in kindcode 82	\$1,427,896,233	\$57,215,368		6,274	
19						
20	Statewide 2012				139,753	
21						
22	Calendar Year 2011	Total Sales Tax - Line 5 DR-15 or Line 4 DR-15EZ	Tax Reported on line 4C- Commercial Rentals		Number of Accounts	
23	KindCode 82 - Amount on Commercial rental line	\$753,766,839	\$701,063,519		34,036	
24	Kindcode 82 - No amount on Commercial rental line	\$702,409,728			97,876	
25	Dealers with Commercial rental tax not in kindcode 82	\$1,438,655,438	\$66,678,201		6,612	
26						
27	Statewide 2011				138,524	
28						
29	Note - for Calendar year 2013 data file had variable denoting form used by dealer. This data was not a part of the 2012 or 2011 data sets.					
30						

	A	B	C	D	E	F
31						
32	Calendar Year 2013	Sales/Services Taxable Sales (Line 3A DR-15 or Line 3 DR-15EZ)	Taxable Sales Reported on line 3C- Commercial Rentals	Sales Tax at 6% rate applied to Taxable Sales (Line 3A DR-15 or Line 3 DR-15EZ)	Sales Tax at 6% rate applied to line 3C- Commercial Rentals	Number of Accounts
33	KindCode 82 - Form DR15 With line 4C > 0	\$668,576,684	\$9,187,064,349		\$551,223,861	31,248
34	KindCode 82 - Form DR15 with line 4C = 0	\$411,980,060		\$24,718,804		2,954
35	Kindcode 82 - Form DR15EZ	\$10,219,270,436		\$613,156,226		90,719
36	Kind Code 82 - No form ID with line 4C > 0	\$120,898,245	\$2,626,883,968		\$157,613,038	10,001
37	Kind Code 82 - No form ID with line 4C = 0	\$84,173,669		\$5,050,420		2,435
38	Dealers with Commercial rental tax not in kindcode 82	\$20,940,595,250	\$1,166,438,863		\$69,986,332	7,699
39						
40	Statewide 2013			\$642,925,450	\$778,823,231	145,056
41						
42						
43	Calendar Year 2012	Sales/Services Taxable Sales (Line 3A)	Taxable Sales Reported on line 3C- Commercial Rentals	Sales Tax at 6% rate applied to Taxable Sales (Line 3A DR-15 or Line 3 DR-15EZ)	Sales Tax at 6% rate applied to line 3C- Commercial Rentals	Number of Accounts
44	KindCode 82 - Amount on Commercial rental line	\$43,504,345	\$10,721,712,227		\$643,302,734	33,311
45	Kindcode 82 - No amount on Commercial rental line	\$10,844,225,989		\$650,653,559		100,168
46	Dealers with Commercial rental tax not in kindcode 82	\$18,828,894,116	\$856,395,403		\$51,383,724	6,274
47						
48	Statewide 2012			\$650,653,559	\$694,686,458	139,753
49						
50	Calendar Year 2011	Sales/Services Taxable Sales (Line 3A)	Taxable Sales Reported on line 3C- Commercial Rentals	Sales Tax at 6% rate applied to Taxable Sales (Line 3A DR-15 or Line 3 DR-15EZ)	Sales Tax at 6% rate applied to line 3C- Commercial Rentals	Number of Accounts
51	KindCode 82 - Amount on Commercial rental line	\$78,813,932	\$10,578,070,012	\$634,684,201		34,036
52	Kindcode 82 - No amount on Commercial rental line	\$10,569,099,439			\$634,145,966	97,876
53	Dealers with Commercial rental tax not in kindcode 82	\$18,867,994,443	\$997,194,450	\$59,831,667		6,612
54						
55	Statewide 2011			\$694,515,868	\$634,145,966	138,524
56						
57			Sales Tax @ Business Investment Growth Rate	Sales Tax @ Commercial Property Growth Rate	Business Investment Growth Rate (GR-REC 3/15)	Commercial Property Growth Rate
58	Total Estimated State Sales Tax - Commercial Rent	2011	\$1,328,661,834	\$1,328,661,834		
59		2012	\$1,345,340,017	\$1,345,340,017		
60		2013	\$1,421,748,681	\$1,421,748,681		
61		2014	\$1,519,849,340	\$1,479,756,027	6.90	4.08
62		2015	\$1,636,877,739	\$1,563,510,218	7.70	5.66
63		2016	\$1,721,995,381	\$1,647,158,015	5.20	5.35
64		2017	\$1,811,539,141	\$1,720,291,830	5.20	4.44
65		2018	\$1,947,404,577	\$1,790,995,825	7.50	4.11
66		2019	\$2,038,932,592	\$1,860,844,662	4.70	3.90
67		2020	\$2,128,645,626	\$1,933,417,604	4.40	3.90
68						

	A	B	C	D	E	F
69			Sales Tax @ Business Investment Growth Rate	Sales Tax @ Commercial Property Growth Rate		
70	Estimated Sales tax at 5% rate	2015	\$1,364,064,782	\$1,302,925,182		
71		2016	\$1,434,996,151	\$1,372,631,679		
72		2017	\$1,509,615,951	\$1,433,576,525		
73		2018	\$1,622,837,147	\$1,492,496,521		
74		2019	\$1,699,110,493	\$1,550,703,885		
75		2020	\$1,773,871,355	\$1,611,181,336		
76						
77	Calendar Year to Fiscal Year conversion					
78		Sales Tax @ 6%	Sales Tax @ Business Investment Growth Rate	Sales Tax @ Commercial Property Growth Rate		
79		2015-16	\$1,679,436,560	\$1,605,334,116		
80		2016-17	\$1,766,767,261	\$1,683,724,923		
81		2017-18	\$1,879,471,859	\$1,755,643,828		
82		2018-19	\$1,993,168,584	\$1,825,920,243		
83		2019-20	\$2,083,789,109	\$1,897,131,133		
84						
85		Sales Tax @ 5% for recurring Impact	Sales Tax @ Business Investment Growth Rate	Sales Tax @ Commercial Property Growth Rate		
86		2015-16	\$1,399,530,467	\$1,337,778,430		
87		2016-17	\$1,472,306,051	\$1,403,104,102		
88		2017-18	\$1,566,226,549	\$1,463,036,523		
89		2018-19	\$1,660,973,820	\$1,521,600,203		
90		2019-20	\$1,736,490,924	\$1,580,942,611		
91						
92			Middle	Low		
93			Sales Tax @ Business Investment Growth Rate	Sales Tax @ Commercial Property Growth Rate		
94	Recurring Impact	2015-16	\$279,906,093	\$267,555,686		
95		2016-17	\$294,461,210	\$280,620,820		
96		2017-18	\$313,245,310	\$292,607,305		
97		2018-19	\$332,194,764	\$304,320,041		
98		2019-20	\$347,298,185	\$316,188,522		
99						
100	2015-16 Cash @ 5/12	2015-16	\$116,627,539	\$111,481,536		
101						
102						
103	High Impact -110% of Impact at Business Investment growth	2015-16	\$307,896,703			
104		2016-17	\$323,907,331			
105		2017-18	\$344,569,841			
106		2018-19	\$365,414,240			
107		2019-20	\$382,028,003			
108						
109		2015-16 cash	\$128,290,293			

	A	B	C	D	E	F
110						
111	NAICS code for those dealers within Kind Code 82					
112	North American Industrial Classification Code	Description			Frequency	Percent
113	531120	Lessors of Nonresidential Buildings (except Miniwarehouses)			129,346	97.9
114	531190	Lessors of Other Real Estate Property			1,232	.9
115	531210	Offices of Real estate Agents and Brokers			327	.2
116	531312	Nonresidential Property Managers			533	.4
117	531320	Offices of Real Estate Appraisers			1	.0
118	531390	Other Activities Related to Real Estate			405	.3
119	561431	Private Mail Centers			97	.1
120	561920	Convention and Trade Show Organizers			54	.0
121	711310	Promoters of Performing arts, Sports, and Similar Events with Facilities			66	.0
122	812220	Cemeteries and Crematoriums			3	.0
123	813990	Other Similar Organizations (except Business, Professional, Labor, and Political Organizations)			35	.0
124	Total				132,099	100.0

APPENDIX B

ORDINANCE NO. 91-1

AN ORDINANCE GRANTING TO FLORIDA POWER & LIGHT COMPANY, ITS SUCCESSORS AND ASSIGNS, AN ELECTRIC FRANCHISE, IMPOSING PROVISIONS AND CONDITIONS RELATING THERETO, PROVIDING FOR MONTHLY PAYMENTS TO THE TOWN OF GLEN RIDGE, AND PROVIDING FOR AN EFFECTIVE DATE.

BE IT ORDAINED BY THE TOWN OF GLEN RIDGE, FLORIDA:

Section 1. There is hereby granted to Florida Power & Light Company (herein called the "Grantee"), its successors and assigns, the non-exclusive right, privilege or franchise to construct, maintain and operate in, under, upon, over and across the present and future streets, alleys, bridges, easements and other public places of the Town of Glen Ridge, Florida (herein called the "Grantor") and its successors, in accordance with established practice with respect to electrical construction and maintenance, for the period of 30 years from the date of acceptance hereof, electric light and power facilities (including conduits, poles, wires and transmission lines, and, for its own use, telephone and telegraph lines) for the purpose of supplying electricity to the Grantor and its successors, and inhabitants thereof, and persons and corporations beyond the limits thereof.

Section 2. As a condition precedent to the taking effect of this grant, the Grantee shall have filed its acceptance hereof with the Grantor's Clerk within 30 days hereof.

Section 3. The facilities of the Grantee shall be so located or relocated and so erected as to interfere as little as possible with traffic over said streets, alleys, bridges and public places, and with reasonable egress from and ingress to abutting property. The location or relocation of all facilities shall be made under the supervision and with the approval of such representatives as the governing body of the Grantor may designate for the purpose, but not so as to unreasonably interfere with the proper operation of the Grantee's facilities and service. When any portion of a street is excavated by the Grantee in the location or relocation of any of its facilities, the portion of the street so excavated shall, within a reasonable time and as early as

practicable after such excavation, be replaced by the Grantee at its expense and in a condition as good as it was at the time of such excavation..

Section 4. Grantor shall in no way be liable or responsible for any accident or damage that may occur in the construction, operation or maintenance by the Grantee of its facilities hereunder, and the acceptance of this ordinance shall be deemed an agreement on the part of the Grantee to indemnify the Grantor and hold it harmless against any and all liability, loss, cost, damage or expense which may accrue to the Grantor by reason of the negligence, default or misconduct of the Grantee in the construction, operation or maintenance of its facilities hereunder.

Section 5. All rates and rules and regulations established by the Grantee from time to time shall at all times be reasonable and the Grantee's rates for electricity shall at all times be subject to such regulation as may be provided by law.

Section 6. No later than 60 days after the first anniversary date of this grant, and no later than 60 days after each succeeding anniversary date of this grant, the Grantee, its successors and assigns, shall have paid to the Grantor and its successors an amount which added to the amount of all taxes as assessed, levied, or imposed (without regard to any discount for early payment or any interest or penalty for late payment), licenses, and other impositions levied or imposed by the Grantor upon the Grantee's electric property, business, or operations, and those of the Grantee's electric subsidiaries for the preceding tax year, will equal six percent of the Grantee's revenues from the sale of electrical energy to residential, commercial and industrial customers within the corporate limits of the Grantor for the 12 fiscal months preceding the applicable anniversary date.

Section 7. Payment of the amount to be paid to the Grantor by the Grantee under the terms of Section 6 hereof shall be made in advance by estimated monthly installments commencing 90 days after the effective date of this grant. Each estimated monthly installment shall be calculated on the basis of 90% of the

Grantee's revenues (as defined in Section 6) for the monthly billing period ending 60 days prior to each scheduled monthly payment. It is also understood that for purposes of calculating each monthly installment, all taxes, licenses, and other impositions shall be estimated on the basis of the latest data available for all such amounts imposed on the Grantee, before being prorated monthly. The final installment for each fiscal year of this grant shall be adjusted to reflect any underpayment or overpayment resulting from estimated monthly installments made for said fiscal year.

Section 8. As a further consideration of this franchise, the Grantor agrees not to engage in the business of distributing and selling electricity during the life of this franchise or any extension thereof in competition with the Grantee, its successors and assigns.

Section 9. Failure on the part of the Grantee to comply in any substantial respect with any of the provisions of this ordinance shall be grounds for forfeiture of this grant, but no such forfeiture shall take effect if the reasonableness or propriety thereof is protested by the Grantee until a court of competent jurisdiction (with right of appeal in either party) shall have found that the Grantee has failed to comply in a substantial respect with any of the provisions of this franchise, and the Grantee shall have six months after the final determination of the question to make good the default before a forfeiture shall result with the right in the Grantor at its discretion to grant such additional time to the Grantee for compliance as necessities in the case require.

Section 10. Should any section or provision of this ordinance or any portion hereof be declared by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of the remainder as a whole or as to any part, other than the part declared to be invalid.

Section 11. That all ordinances and parts of ordinances in conflict herewith be and the same are hereby repealed.

Section 12. This ordinance shall take effect on the date upon which the Grantee files its acceptance.

PASSED First Reading this 12th day of Sept 1991.

PASSED Second and Final Reading this 2nd day of Oct, 1991.

John Donald Decker
President of Council

ATTEST:

Mary A. Linnick
Town Clerk

ORDINANCE NO. 19-14-2197**AN ORDINANCE GRANTING TO FLORIDA POWER & LIGHT COMPANY, ITS SUCCESSORS AND ASSIGNS, AN ELECTRIC FRANCHISE, IMPOSING PROVISIONS AND CONDITIONS RELATING THERETO, PROVIDING FOR MONTHLY PAYMENTS TO THE CITY OF SOUTH MIAMI, AND PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, the City Commission of the City of South Miami, Florida recognizes that the City of South Miami (the "City") and its citizens need and desire the continued benefits of electric service; and

WHEREAS, the provision of such service requires substantial investments of capital and other resources in order to construct, maintain and operate facilities essential to the provision of such service in addition to costly administrative functions, and the City does not desire to undertake to provide such services at this time; and

WHEREAS, Florida Power & Light Company ("FPL") is a public utility which has the demonstrated ability to supply such services; and

WHEREAS, there is currently in effect a franchise agreement between the City and FPL, the terms of which are set forth in City Ordinance No. 7-84-1202, passed and adopted May 15, 1984, and FPL's written acceptance thereof dated May 18, 1984 granting to FPL, its successors and assigns, a thirty (30) year electric franchise ("Current Franchise Agreement"). As a result of short extensions passed and adopted by the City on May 14, 2014 and on August 19, 2014, respectively, and accepted by FPL, the Current Franchise Agreement expires on September 18, 2014; and

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WHEREAS, FPL and the City (collectively, the "Parties") desire to enter into a new agreement ("New Franchise Agreement") providing for the payment of fees to the City in exchange for the nonexclusive right and privilege of supplying electricity within the City free of competition from the City, pursuant to certain terms and conditions; and

WHEREAS, the City Commission deems it to be in the public interest to enter into this agreement addressing certain rights and responsibilities of the Parties as they relate to the use of the public rights-of-way within the City's jurisdiction.

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND CITY COMMISSION OF THE CITY OF SOUTH MIAMI, FLORIDA:

Section 1. The foregoing recitals are hereby found to be true and correct, and are incorporated herein and adopted and approved as if set out at length.

Section 2. There is hereby granted to FPL, its successors and assigns, for the period of 30 years from the effective date hereof, the nonexclusive right, privilege and franchise (hereinafter called "franchise") to construct, operate and maintain in, under, upon, along, over and across the present and future roads, streets, alleys, bridges, easements, rights-of-way and other public places (hereinafter called "public rights-of-way") throughout all of the incorporated areas, as such incorporated areas may be constituted from time to time, of the City and its successors, in accordance with FPL's customary practices, and practices prescribed herein, with respect to construction and maintenance of the electrical light, power and related facilities, including, without limitation, conduits, underground conduits, poles, wires, transmission and distribution lines, and all other facilities installed in conjunction with

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or ancillary to FPL's provision of electricity and other services (hereinafter called "facilities") to the City and its successors, the inhabitants thereof, and persons beyond the limits thereof.

Section 3. (a) FPL's facilities shall be so located, relocated, installed, constructed and so erected as to not unreasonably interfere with the convenient, safe, continuous use or the maintenance, improvement, extension or expansion of any public "road" as defined under the Florida Transportation Code, nor unreasonably interfere with reasonable egress from and ingress to abutting property.

(b) To minimize such conflicts with the standards set forth in subsection (a) above, the location, relocation, installation, construction or erection of all facilities shall be made as representatives of the City may prescribe in accordance with all applicable federal and state laws, and pursuant to the City's valid rules and regulations with respect to utilities' use of public rights-of-way relative to the placing and maintaining in, under, upon, along, over and across said public rights-of-way, provided such rules and regulations:

- (i) shall be for a valid municipal purpose;
- (ii) shall not prohibit the exercise of FPL's rights to use said public rights-of-way for reasons other than conflict with the standards set forth above;
- (iii) shall not unreasonably interfere with FPL's ability to furnish reasonably sufficient, adequate and efficient electric service to all its customers while not conflicting with the standards set forth above; or

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(iv) shall not require relocation of any of FPL's facilities installed, before or after the effective date hereof, in any public right-of-way, unless or until widening or otherwise changing the configuration of the paved portion of any public right-of-way causes the facilities to unreasonably interfere with the convenient, safe, or continuous use, or the maintenance, improvement, extension, or expansion of any such public "road," or unless such relocation is required by state or federal law.

(c) Such rules and regulations shall recognize that FPL's above-grade facilities installed after the effective date hereof should, unless otherwise permitted, be installed near the outer boundaries of the public rights-of-way to the extent possible.

(d) When any portion of a public right-of-way is excavated, damaged or impaired by FPL or any of its agents, contractors or subcontractors because of the installation, inspection, or repair of any of its facilities, the portion so excavated, damaged or impaired shall, within a reasonable time and as early as practicable after such excavation, be restored to a condition equal to or better than its original condition before such damage by FPL at its expense.

(e) The City shall not be liable to FPL for any cost or expense incurred in connection with the relocation of any of FPL's facilities required under this Section, except, however, that FPL may be entitled to reimbursement of its costs and expenses from others and as provided by law.

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Except as expressly provided, nothing herein shall limit or alter the City's existing rights with respect to the use or management of its rights-of-way that are not otherwise preempted by the state or federal government.

Section 4. The acceptance of this New Franchise Agreement shall be deemed an agreement on the part of FPL to the following: (a) to indemnify and save the City harmless from any and all damages, claims, liability, losses and causes of action of any kind or nature arising out of a negligent error, omission, or act of FPL, its Contractor or any of their agents, representatives, employees, or assigns, or anyone else acting by or through them, and arising out of or concerning the construction, operation or maintenance of its facilities hereunder; (b) to pay all damages, claims, liabilities and losses of any kind or nature whatsoever, in connection therewith, including the City's attorney's fees and expenses in the defense of any action in law or equity brought against the City, including appellate fees and costs and fees and expenses incurred to recover attorney's fees and expenses from FPL, arising from the negligent error, omission, or act of FPL, its Contractor or any of their agents, representatives, employees, or assigns, or anyone else acting by or through them, and arising out of or concerning the construction, operation or maintenance of its facilities hereunder.

Section 5. All rates and rules and regulations established by FPL from time to time shall be subject to such regulation as may be provided by law.

Section 6(a). As a consideration for this franchise, FPL shall pay to the City, commencing 90 days after the effective date hereof, and each month thereafter for the remainder of the term of this franchise, an amount which added to the amount of

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all licenses, excises, fees, charges and other impositions of any kind whatsoever (except ad valorem property taxes and non-ad valorem tax assessments on property) levied or imposed by the City against FPL's property, business or operations and those of its subsidiaries during FPL's monthly billing period ending 60 days prior to each such payment will equal six percent of FPL's billed revenues, less actual write-offs, from the sale of electrical energy to residential, commercial and industrial customers (as such customers are defined by FPL's tariff) within the incorporated areas of the City for the monthly billing period ending 60 days prior to each such payment. In no event shall payment for the rights and privileges granted herein exceed 6 percent of such revenues for any monthly billing period of FPL. For clarity, actual write-offs will be subtracted from FPL's billed revenues. In the event FPL subsequently collects previously written-off billed revenues from the sale of electrical energy to residential, commercial, and industrial customers, FPL shall pay to the City a franchise payment on such revenues in accordance with the formula set forth above in this Section 6(a). FPL shall continue to remit payment in a manner consistent with the Current Franchise Agreement until the first payment is due under this New Franchise Agreement.

The City understands and agrees that such revenues as described in the preceding paragraph are limited, as in the existing franchise Ordinance No. 7-84-1202, to the precise revenues described therein, and that such revenues do not include, by way of example and not limited to: (a) revenues from the sale of electrical energy for Public Street and Highway Lighting (service for lighting public ways and areas); (b) revenues from Other Sales to Public Authorities (service with eligibility

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restricted to governmental entities); (c) revenues from Sales to Railroads and Railways (service supplied for propulsion of electric transit vehicles); (d) revenues from Sales for Resale (service to other utilities for resale purposes); (e) franchise fees; (f) Late Payment Charges; (g) Field Collection Charges; (h) other service charges.

(b) If during the term of this franchise FPL enters into a franchise agreement with any other municipality located in Miami-Dade County or Broward County, Florida, where the number of FPL's meters for active electrical customers does not exceed the number of meters for FPL's active electrical customers within the incorporated area of the City by more than one hundred and fifty (150) percent, the terms of which provide for the payment of franchise fees by FPL at a rate greater than 6 percent of FPL's residential, commercial and industrial revenues (as such customers are defined by FPL's tariff), under substantially similar terms and conditions as specified in Section 6(a) hereof, FPL, upon written request of the City, shall negotiate and enter into a new franchise agreement with the City in which the percentage to be used in calculating monthly payments under Section 6(a) hereof shall be no greater than that percentage which FPL has agreed to use as a basis for the calculation of payments to the other municipality, provided however, that such new franchise agreement shall include additional benefits to FPL, in addition to all benefits provided herein, at least equal to those, if any, provided by its franchise agreement with the other municipality. Subject to all limitations, terms and conditions specified in the preceding sentence, the City shall have the sole discretion to determine the percentage to be used in calculating monthly payments, and FPL shall

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have the sole discretion to determine those benefits to which it would be entitled, under any such new franchise agreement.

(c) The City reserves the unilateral right at its sole discretion and at any time during the term of this franchise, but only once per calendar year, to reduce or increase the franchise fee percentage rate upon 120 days written notice to FPL, provided that the franchise fee percentage rate shall in no event exceed 6 percent or be reduced to zero percent.

(d) The City's options hereunder shall be limited solely to the percentages or calculations of the amount of the franchise fee to be paid by FPL as consideration for this franchise as specifically set forth in this Section 6. Except as provided in this Section 6, no other Section of this New Franchise Agreement may be altered, amended or affected by the City without the written concurrence of FPL, and nothing herein shall require the City to exercise any of its options hereunder.

Section 7. (a) As a further consideration, during the term of this franchise or any extension thereof, the City agrees: (a) not to engage in the distribution and/or sale, in competition with FPL, of electric capacity and/or electric energy to any other ultimate consumer of electric utility service (herein called a "retail customer") or to any electrical distribution system established solely to serve any retail customer formerly served by FPL other than the City, and (b) not to participate in any proceeding or contractual arrangement, the purpose or terms of which would be to obligate FPL to transmit and/or distribute electric capacity and/or electric energy from any third party(ies) to any other retail customer's facility(ies). Nothing specified

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herein shall prohibit the City from engaging with other utilities or persons in wholesale transactions which are subject to the provisions of the Federal Power Act.

(b) Nothing herein shall prohibit or limit a customer of FPL, including the City, if permitted by law, from installing an approved renewable generation system to generate electric energy for use at the customer's or the City's premises respectively. Furthermore, nothing herein shall prohibit or limit a person, including the City, if permitted by law, from selling renewable energy or capacity to FPL.

Section 8. If the City grants a right, privilege or franchise to any other person to provide retail electric service within any part of the incorporated areas of the City in which FPL may lawfully serve or compete on terms and conditions which FPL reasonably determines are more favorable than the terms and conditions contained herein, FPL may at any time thereafter terminate this franchise if such terms and conditions are not revised within the time period provided hereafter. FPL shall give the City at least one hundred eighty (180) days advance written notice of its intent to terminate. Such notice shall, without prejudice to any of the rights reserved for FPL herein, advise the City of such terms and conditions that it considers more favorable and the objective basis or bases of the claimed competitive disadvantage. The City shall then have ninety (90) days in which to correct or otherwise remedy the terms and conditions complained of by FPL. If FPL determines that such terms or conditions are not remedied by the City within said time period, FPL may terminate this franchise agreement by delivering written notice by Certified United States Mail to the City's Clerk with copies to the Mayor, the City Manager and the City Attorney and termination shall be effective on the date of

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delivery of such notice. Nothing contained herein shall be construed as constraining the City's rights to legally challenge at any time FPL's determination leading to termination under this section.

Section 9. If as a direct or indirect consequence of any legislative, regulatory or other action by the United States of America or the State of Florida (or any department, agency, authority, instrumentality or political subdivision of either of them) any person who offers retail electric service to the public is permitted to provide electric service within the incorporated areas of the City to any applicant for electric service within any part of the incorporated areas of the City in which FPL may lawfully serve, and FPL reasonably determines that its obligations hereunder, or otherwise resulting from this franchise in respect to rates and service, place it at a competitive disadvantage with respect to such other person, FPL may, at any time after the taking of such action, terminate this franchise if such competitive disadvantage resulting from this franchise is not remedied within the time period provided hereafter. FPL shall give the City at least 180 days advance written notice of its intent to terminate. Such notice shall, without prejudice to any of the rights reserved for FPL herein, advise the City of the consequences of such action which resulted in the competitive disadvantage. The City shall then have 90 days in which to correct or otherwise remedy the competitive disadvantage. If such competitive disadvantage is not remedied by the City within said time period, either by a franchise agreement with such other person or otherwise, FPL may terminate this franchise agreement by delivering written notice to the City's Clerk and termination shall take effect on the date of delivery of such notice. Agreement by the City with

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such other person to enter into a franchise containing substantially the same terms as those provided herein shall be a sufficient, but not exclusive, remedy precluding FPL's termination of this franchise. Nothing contained herein shall be construed as constraining the City's rights to legally challenge at any time FPL's determination leading to termination under this section.

Section 10. Failure on the part of FPL to comply in any substantial respect with any of the provisions of this franchise shall be grounds for forfeiture, but no such forfeiture shall take effect if the reasonableness or propriety thereof is protested by FPL until there is final determination (after the expiration or exhaustion of all rights of appeal) by a court of competent jurisdiction that FPL has failed to comply in a substantial respect with any of the provisions of this franchise, and FPL shall have six months after such final determination to make good the default before a forfeiture shall result with the right of the City at its discretion to grant such additional time to FPL for compliance as necessities in the case may warrant.

Section 11. Failure on the part of the City to comply in substantial respect with any of the provisions of this New Franchise Agreement, including but not limited to: (a) denying FPL use of public rights-of-way for reasons other than as set forth in Section 3 of this New Franchise Agreement; (b) imposing conditions for use of public rights-of-way contrary to Federal or Florida law or the terms and conditions of this franchise; (c) unreasonable delay in issuing FPL a use permit to construct its facilities in public rights-of-way, shall constitute breach of this franchise. FPL shall notify the City of any such breach in writing sent by Certified United States Mail or via nationally recognized overnight courier and the City shall then remedy such breach as soon as

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practicable. Should the breach not be timely remedied, FPL shall be entitled to seek a remedy available under law or equity from a court of competent jurisdiction, including the withholding of the payments provided for in Section 8 as a court of competent jurisdiction determines to be just and reasonable under all the circumstances hereof until such time as a use permit is issued or a court of competent jurisdiction has reached a final determination dispositive of the matter.

Section 12. The Parties to this franchise agree that it is in each of their respective best interests to avoid costly litigation as a means of resolving disputes which may arise hereunder. Accordingly, the Parties agree that prior to pursuing their available legal remedies, they will meet at the senior management level in an attempt to resolve any disputes. If such informal efforts are unsuccessful after a reasonable period of time, or when an impasse is declared by the Parties, then the Parties may exercise any of their available legal remedies.

Section 13. The City may, upon reasonable notice and within 90 days after each anniversary date of this franchise, at the City's expense, examine the records of FPL relating to the calculation of the franchise payment for the year preceding such anniversary date. Such examination shall be during normal business hours at FPL's office where such records are maintained. Records not prepared by FPL in the ordinary course of business or as required herein may be provided at the City's expense and as the City and FPL may agree in writing. Information identifying FPL's customers by name or their electric consumption shall not be taken from FPL's premises. Such audit shall be impartial and all audit findings, whether they decrease or increase payment to the City, shall be reported to FPL. The City's right to examine

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FPL's records in accordance with this Section shall not be conducted by any third party employed by the City whose fee, in whole or part, for conducting such audit is contingent on findings of the audit.

The City waives, settles and bars all claims relating in any way to the amounts paid by FPL under the Current Franchise Agreement embodied in Ordinance No. 7-84-1202, however, this provision shall not be construed to waive, settle or bar claims relating to any amounts due after the effective date of this New Franchise Agreement, including those amounts to be paid in a manner consistent with the terms of the Current Franchise Agreement until the first payment is made under this New Franchise Agreement.

Section 14. The provisions of this ordinance are interdependent upon one another and if any of the provisions of this ordinance are found or adjudged to be invalid, illegal, void or of no effect by a court of competent jurisdiction (after the expiration of all rights of appeal), such finding or adjudication shall not affect the validity of the remaining provisions for a period of ninety (90) days, during which, this agreement may be amended by the Parties. If an agreement to amend the ordinance is not reached at the end of such ninety (90) day period, this entire ordinance shall then become null and void, and of no further force or effect.

Section 15. The City acknowledges it is fully informed concerning the existing franchise granted by Miami-Dade County, Florida, to FPL, and accepted by FPL as set out in Ordinance No. 60-16 adopted on May 3, 1960, and subsequently renewed and accepted by FPL as set out in Ordinance No. 89-81 adopted on September 5, 1989 by the Board of County Commissioners of Miami-Dade County,

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Florida. The City agrees to indemnify and hold FPL harmless against any and all liability, loss, cost, damage and expense incurred by FPL in respect to any claim asserted by Miami-Dade County against FPL arising out of the franchise set out in the above referenced ordinances for the recovery of any sums of money paid by FPL to the City under the terms of this New Franchise Agreement. FPL acknowledges and the City hereby relies, in part, on then Dade County Resolution No. R-709-78 adopted on June 20, 1978 in the granting of this franchise.

Section 16. As used herein "person" means an individual, a partnership, a corporation, a business trust, a joint stock company, a trust, an incorporated association, a joint venture, a governmental authority or any other entity of whatever nature.

Section 17. Ordinance No. 7-84-1202, passed and adopted May 15, 1984 and all other ordinances and parts of ordinances and all resolutions and parts of resolutions in conflict herewith, are hereby repealed.

Section 18. This New Franchise Agreement shall be governed and construed by the laws and administrative rules of the State of Florida and the United States. In the event that any legal proceeding is brought to enforce the terms of this franchise, it shall be brought by either party hereto in Miami-Dade County, Florida, or, if a federal claim, in the U.S. District Court in and for the Southern District of Florida, Miami Division.

Section 19. This New Franchise Agreement is intended to constitute the entire agreement between the City and FPL with respect to the subject matters hereof, and it supersedes all prior drafts and verbal or written agreements,

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commitments, or understandings, which shall not be used to vary or contradict the expressed terms hereof.

Section 20. Except in exigent circumstances, and except as otherwise may be specifically provided for in this franchise, all notices by either party shall be made by Certified United States Mail or via nationally recognized overnight courier service. Any notice given by facsimile or email is deemed to be supplementary, and does not alone constitute notice hereunder. All notices shall be addressed as follows:

To the City:

City Manager
City Hall, 1st Floor
6130 Sunset Drive
South Miami, FL 33143

To FPL:

Vice President, External Affairs
700 Universe Boulevard
Juno Beach, FL 33408

Copy to:

City Attorney
1450 Madruga Avenue
Suite 202
Coral Gables, FL 33146

Copy to:

General Counsel
700 Universe Boulevard
Juno Beach, FL 33408

Any changes to the above shall be in writing and provided to the other party as soon as practicable.

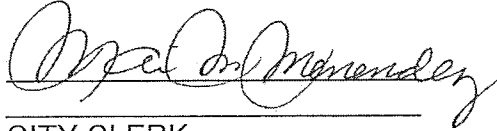
Section 21. As a condition precedent to the taking effect of the New Franchise Agreement, FPL shall file its acceptance hereof with the City's Clerk within 30 days of adoption of this ordinance. The effective date of the New Franchise Agreement shall be the date upon which FPL files such acceptance.

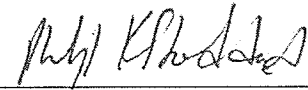
Ord. No. 19-14-2197

PASSED AND ENACTED this 16th day of September, 2014.

ATTEST:

APPROVED:



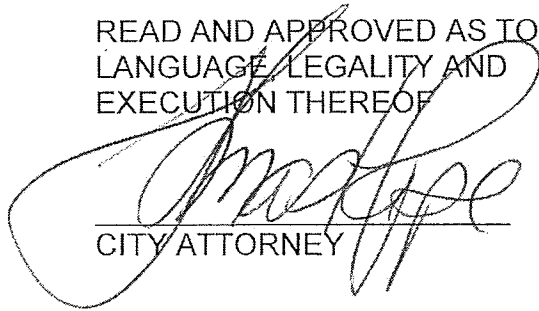


CITY CLERK

MAYOR

1st Reading = 9/2/14
2nd Reading - 9/16/14

READ AND APPROVED AS TO FORM,
LANGUAGE, LEGALITY AND
EXECUTION THEREOF



CITY ATTORNEY

COMMISSION VOTE:	4-1
Mayor Stoddard:	Yea
Vice Mayor Harris:	Yea
Commissioner Edmond:	Nay
Commissioner Liebman:	Yea
Commissioner Welsh:	Yea

ACCEPTANCE OF ELECTRIC FRANCHISE
ORDINANCE NO. 19-14-2197
BY FLORIDA POWER & LIGHT COMPANY

City of South Miami, Florida

October 1, 2014

Florida Power & Light Company does hereby accept the electric franchise in the City of South Miami, Florida, granted by Ordinance No. 19-14-2197, being:

AN ORDINANCE GRANTING TO FLORIDA POWER & LIGHT COMPANY, ITS SUCCESSORS AND ASSIGNS, AN ELECTRIC FRANCHISE, IMPOSING PROVISIONS AND CONDITIONS RELATING THERETO, PROVIDING FOR MONTHLY PAYMENTS TO THE CITY OF SOUTH MIAMI, AND PROVIDING FOR AN EFFECTIVE DATE.

which was passed and adopted on September 16, 2014.

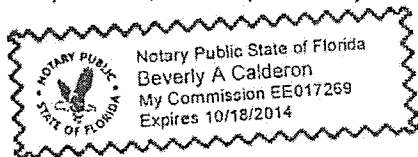
This instrument is filed with the City Clerk of the City of South Miami, Florida, in accordance with the provisions of Section 21 of said Ordinance.

FLORIDA POWER & LIGHT COMPANY

By Pamela M. Rauch
Pamela M. Rauch, Vice President

STATE OF FLORIDA
COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me this 30 day of September, 2014 by Pamela M. Rauch of Florida Power & Light Company, a Florida corporation, on behalf of the corporation, who is personally known to me.



Beverly A. Calderon
NOTARY PUBLIC Signature

I HEREBY ACKNOWLEDGE receipt of the above Acceptance of Electric Franchise Ordinance No. 19-14-2197 by Florida Power & Light Company, and certify that I have filed the same for record in the permanent files and records of the City of South Miami, Florida on this 1st day of October, 2014.

(SEAL)

Ma. C. Menendez
City Clerk, City of South Miami, Florida

MIAMI DAILY BUSINESS REVIEW

Published Daily except Saturday, Sunday and
Legal Holidays
Miami, Miami-Dade County, Florida

STATE OF FLORIDA
COUNTY OF MIAMI-DADE:

Before the undersigned authority personally appeared MARIA MESA, who on oath says that he or she is the LEGAL CLERK, Legal Notices of the Miami Daily Business Review f/k/a Miami Review, a daily (except Saturday, Sunday and Legal Holidays) newspaper, published at Miami in Miami-Dade County, Florida; that the attached copy of advertisement, being a Legal Advertisement of Notice in the matter of

CITY OF SOUTH MIAMI
NOTICE OF PUBLIC HEARING FOR 9/16/2014

in the XXXX Court,
was published in said newspaper in the issues of

09/05/2014

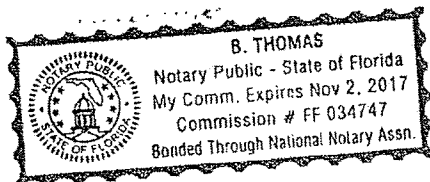
Affiant further says that the said Miami Daily Business Review is a newspaper published at Miami in said Miami-Dade County, Florida and that the said newspaper has heretofore been continuously published in said Miami-Dade County, Florida, each day (except Saturday, Sunday and Legal Holidays) and has been entered as second class mail matter at the post office in Miami in said Miami-Dade County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that he or she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Sworn to and subscribed before me this

05 day of SEPTEMBER, A.D. 2014

(SEAL)

MARIA MESA personally known to me



CITY OF SOUTH MIAMI NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY given that the City Commission of the City of South Miami, Florida will conduct Public Hearing(s) at its regular City Commission meeting scheduled for Tuesday, September 16, 2014 beginning at 7:00 p.m. in the City Commission Chambers, 6130 Sunset Drive, to consider the following item(s):

An Ordinance granting to Florida Power & Light Company, its successors and assigns, an electric franchise, imposing provisions and conditions relating thereto, providing for monthly payments to the City of South Miami and providing for an effective date.

An Ordinance amending Section 20-7-12 of the City of South Miami Land Development Code concerning parking requirements for restaurants within the Hometown District Overlay (HD-OV) Zone.

An Ordinance of the City of South Miami, Florida, amending Section 2-7 Administrative department, functions and duties; creating a cost recovery administrative program; providing for repeal of ordinances in conflict; and providing an effective date.

An Ordinance relating to the fee schedule, amending ordinance 04-11-2077 to change the title to "Schedule of Fees and Fines" and to increase some fees, adding new fees, and deleting some fees from the schedule.

All interested parties are invited to attend and will be heard.

For further information, please contact the City Clerk's Office at 305-669-6340.

Maria M. Mendez, GMC
City Clerk

Pursuant to Florida Statutes 286.0105, the City hereby advises the public that if a person decides to appeal any decision made by this Board, Agency or Commission with respect to any matter considered at its meeting or hearing, he or she will need a record of the proceedings, and that for such purpose, affected person may need to ensure that a verbatim record of the proceedings is made which record includes the testimony and evidence upon which the appeals to be based.

14-3-345/2341375M

POLICE REPORT

• SOUTH MIAMI
A vandal painted red graffiti on the sign at the Rosie Lee Wesley Health Center at 6601 SW 62nd Ave. between 7 p.m. July 19 and 7:45 a.m. July 21. Damage was estimated at \$220.

A thief shattered the front passenger window of a black 2010 Audi TT and stole a backpack, an Apple MacBook Pro, and a Duofold pen, all valued at \$2,365, in a parking lot in the 6200 block of South Dixie Highway between 515 and 630 p.m. July 22.

• PINECREST
A woman reported damage to her 2012 Hyundai when she arrived at the police department at 2:15 p.m. July 28. The woman, who lives in the 11800 block of Southwest 69th Avenue, made with him.

A mail carrier called police about 12:30 p.m. Aug. 14 after he noticed a broken window at a residence in the 8200 block of Southwest 133rd Street. Police determined that a thief broke into the house and took an unknown number of items.

• KENDALL
A thief smashed the left rear window of a white 2012 Cadillac Escalade EXT and stole all four tires and tires while the vehicle was in the driveway of a residence in the 12000 block of Southwest 100th Avenue between 9 p.m. Aug. 4 and 8:45 a.m. Aug. 5. Damage and loss were estimated at \$3,000.

• PALMETTO BAY
A woman called police in reference to a personal identification fraud. The woman, who lives in the 8900 block of Southwest 150th Street, said that someone used her personal identification information to try to change her home and email addresses on record at her bank on Aug. 18.

Police were called in reference to a bank fraud after a man, who lives in the 7200 block of Southwest 174th Street, fraudulently cashed a forged check to his bank account on Aug. 11.

• CORAL GABLES
One or more thieves broke into and ransacked a residence in the 2000 block of Red Road between noon and 6:45 p.m. Aug. 7.

A thief broke into and ransacked a residence in the 100 block of Oak Avenue

between noon Aug. 7 and 9:30 a.m. Aug. 9.


A 20-year-old woman was arrested and charged with grand theft after she tried to steal \$3,088 worth of merchandise from the Nordstrom Department store at 4370 Ponce de Leon Blvd. between 2:30 and 3 p.m. Aug. 6.

A 51-year-old woman became a victim of a strong arm robbery in the 500 Avenue and Caribbean block of Biltmore Way between 3 and 3:15 p.m. Aug. 6.

• CUTLER BAY
A thief broke into a gray 2013 Toyota Tundra and stole tools valued at \$2,000 from the driveway of a residence in the 10500 block of Southwest 200th Terrace between 6 p.m. July 30 and 10 a.m. July 31.

This list is a sampling of crimes reported in Miami-Dade County cities. The information is taken from official police reports, which may not contain statements from all parties involved.

NOTICE OF PUBLIC HEARING
CITY OF SOUTH MIAMI



Planning and Zoning Department
6130 Sunset Drive, South Miami, Florida 33143
Phone: (305) 663-6324; Fax #: (305) 666-4591

On Thursday September 18, 2014 at 7:00 P.M., the City of South Miami's Planning Board will conduct public hearings in the City Commission Chambers at the above address on the following items:

1. PB-14-008
Applicant: Ponce Davis, LLC
A Resolution of the City of South Miami relating to a request to allow for the creation of parcels A and B on property specifically located at 5980 SW 80th Street, South Miami, Florida within an RS-3; Low Density Single-Family Residential Zoning District, pursuant to provisions pertaining to "Waiver of Plan" set forth in Section 20-4-2(B) of the City of South Miami Land Development Code, and Section 28-4 of the Miami-Dade County Code; for the purpose of constructing two new single family houses; and providing for a legal description.
2. PB-14-009
Applicant: City of South Miami
Discussion of the compatibility between new single family home sizes, and existing homes within the single family zoning district, and possible recommendations for changes to the City's land development code.

All interested parties are urged to attend. Objections or expressions of approval may be made in person at the hearing or filed in writing prior to or at the hearing. The hearing board reserves the right to recommend any other action. Interested parties should consider it the best practice to provide written comments and information in order to assist the Planning and Zoning Department by calling 305-663-6324 or writing to the address indicated above.

You are hereby advised that if any person desires to appeal any decision made with respect to any matter considered at this meeting or hearing, such person will need a record of the proceedings, and for each purpose, affected person may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based (EA 368.0103). Refer to hearing number when making any inquiry.

CITY OF SOUTH MIAMI
COURTESY NOTICE

NOTICE IS HEREBY given that the City Commission of the City of South Miami, Florida will conduct Public Hearing(s) at its regular City Commission meeting scheduled for Tuesday, September 16, 2014 beginning at 7:00 p.m., in the City Commission Chambers, 6130 Sunset Drive, to consider the following item(s):

An Ordinance granting to Florida Power & Light Company, its successors and assigns, an electric franchise, imposing provisions and conditions relating thereto, providing for monthly payments to the City of South Miami, and providing for an effective date.

An Ordinance amending Section 20-7.12 of the City of South Miami Land Development Code concerning parking requirements for restaurants within the Homeown District Overlay (HD-OV) Zone.

An Ordinance of the City of South Miami, Florida, amending Section 2-7, Administrative department functions and duties creating a cost recovery administrative program, providing for repeal of ordinances in conflict; and providing an effective date.

An Ordinance relating to the fee schedule; amending ordinance 04-11-2077 to change the title to "Schedule of Fees and Fines" and to increase some fees, adding new fees, and deleting some fees from the schedule.

ALL interested parties are invited to attend and will be heard.

For further information, please contact the City Clerk's Office at: 305-663-6340.

Maria M. Menendez, CMC
City Clerk

Pursuant to Florida Statute 286.0105, the City hereby advises the public that if a person desires to appeal any decision made by this Board, Agency or Commission with respect to any matter considered at its meeting or hearing, he or she will need a record of the proceedings, and that for such purpose, affected person may need to ensure that a verbatim record of the proceedings is made which record includes the testimony and evidence upon which the appeal is to be based.