

DEPARTMENT OF FINANCIAL SERVICES

Finance

RULE NO.: 69V-560.902
RULE TITLE: Definitions

PURPOSE AND EFFECT: The Office proposes the development of a rule amendment to define the term "check" as that term is used in Chapter 560, Part IV, Florida Statutes, relating to deferred presentment transactions.

SUBJECT AREA TO BE ADDRESSED: The definition of the term "check" as that term is used in Chapter 560, Part IV, Florida Statutes, relating to deferred presentment transactions.

SPECIFIC AUTHORITY: 560.105(2), 560.404(23) FS.

LAW IMPLEMENTED: 560.402(6), 560.404, 560.106, 560.102 FS.

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: November 16, 2007, 1:00 p.m. - 5:00 p.m.

PLACE: Office of Financial Regulation, 101 E. Gaines Street, The Fletcher Building, Room 547, Tallahassee, Florida 32399

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Mike Ramsden, Bureau Chief, Bureau of Money Transmitters, 200 E. Gaines Street, Tallahassee, FL 32399, (850)410-9805

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT IS: Mike Ramsden, Bureau Chief, Bureau of Money Transmitters, 200 E. Gaines Street, Tallahassee, FL 32399, (850)410-9805

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

69V-560.902 Definitions.

(1) through (12) No change.

(13) The term "check" includes but is not limited to any authorization to transfer or withdraw funds from an account signed by the drawer, including any authorization by a drawer to execute an Automated Clearing House debit transaction.

Specific Authority 560.105(2), 560.404(23) FS. Law Implemented 560.402, 560.404 FS. History-New 12-17-01, Amended 4-17-02, Formerly 3C-560.902, Amended 9-14-04.

Section II
Proposed Rules

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: 12A-19.100
RULE TITLE: Public Use Forms

PURPOSE AND EFFECT: The proposed amendments to Rule 12A-19.100, F.A.C. (Public Use Forms): (1) provide which version of Form DR-700016, Florida Communications Services Tax Return, is to be used to report communications services tax on services billed on or after January 1, 2008; and (2) adopt, by reference, those versions of Form DR-700016, Communications Services Tax Return, that are to be used to report the tax during the specified period.

SUMMARY: The proposed amendments to Rule 12A-19.100, F.A.C. (Public Use Forms), provide that the January 2008 version of Form DR-700016, Florida Communications Services Tax Return, is to be used to report communications services tax on services billed on or after January 1, 2008, and adopt, by references, changes to Form DR-700016.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS: No Statement of Estimated Regulatory Cost was prepared.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

SPECIFIC AUTHORITY: 202.151, 202.16(2), 202.26(3)(a), (c), (d), (e), (j), 202.27(7) FS.

LAW IMPLEMENTED: 202.11(3), (10), (11), 202.12(1), (3), 202.13(2), 202.151, 202.16(2), (4), 202.17(6), 202.19(1), (7), 202.22(6), 202.27, 202.28(1), (2), 202.30, 202.33, 202.34(3), (4)(c), 202.35(1), (2) FS.

A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: November 13, 2007, 9:00 a.m.

PLACE: Room 118, Carlton Building, 501 S. Calhoun Street, Tallahassee, Florida

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Larry Green at (850)922-4830. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Jamie Peate, Operations Analyst, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)922-4726

THE FULL TEXT OF THE PROPOSED RULE IS:

12A-19.100 Public Use Forms.

(1)(a) The Department employs the following public-use forms and instructions in the administration of Chapter 202, F.S., Communications Services Tax. These forms are hereby incorporated by reference in this rule.

(b) No change.

(2) The following versions of Form DR-700016, Florida Communications Services Tax Return, are applicable to the reporting periods and service billing dates indicated:

REVISION DATE	REPORTING PERIODS –	SERVICE BILLING DATES –
01/08	January 2008 –	January 1, 2008 –
09/07	September 2007 – December 2007	September 1, 2007 – December 31, 2007
06/07	June 2007 – August 2007	June 1, 2007 – August 31, 2007
02/07	February 2007 – May 2007	February 1, 2007 – May 31, 2007
01/07	January 2007	January 1, 2007 – January 31, 2007
06/06	June 2006 – December 2006	June 1, 2006 – December 31, 2006
01/06	January 2006 – May 2006	January 1, 2006 – May 31, 2006
11/05	November 2005 – December 2005	November 1, 2005 – December 31, 2005
06/05	June 2005 – October 2005	June 1, 2005 – October 31, 2005
01/05	January 2005 – May 2005	January 1, 2005 – May 31, 2005
11/04	November 2004 – December 2004	November 1, 2004 – December 31, 2004
10/04	October 2004	October 1, 2004 – October 31, 2004
06/04	June 2004 – September 2004	June 1, 2004 – September 30, 2004
01/04	January 2004 – May 2004	January 1, 2004 – May 31, 2004
12/03	December 2003	December 1, 2003 – December 31, 2003
11/03	November 2003	November 1, 2003 – November 30, 2003
10/03	October 2003	October 1, 2003 – October 31, 2003
06/03	June 2003 – September 2003	June 1, 2003 – September 30, 2003
03/03	March 2003 – May 2003	March 1, 2003 – May 31, 2003
01/03	January 2003 – February 2003	January 1, 2003 – February 28, 2003
12/02	December 2002	December 1, 2002 – December 31, 2002
11/02	November 2002	November 1, 2002 – November 30, 2002
10/02	October 2002	October 1, 2002 – October 31, 2002
01/02	January 2002 – September 2002	January 1, 2002 – September 30, 2002
12/01	October 2001 – December 2001	October 1, 2001 – December 31, 2001

Form Number Title Effective Date
 (3) No change.
 (4)(a) DR-700016 Florida Communications Services Tax Return
 (R. 01/08) _____
 (a) through (x) renumbered (b) through (y) No change.
 (5) through (12) No change.

NAME OF SUPERVISOR OR PERSON WHO APPROVED THE PROPOSED RULE: Buzz McKown, Revenue Program Administrator II, Technical Assistance and Dispute Resolution, P. O. Box 7443, Tallahassee, Florida 32314-7443; telephone number (850)922-4721

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: October 9, 2007

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: The proposed amendments to Rule Chapter 12A-19, F.A.C. (Communications Services Tax), were noticed in the Florida Administrative Weekly on August 24, 2007 (Vol. 33, No. 34, pp. 3892-3893). A rule development workshop was held on September 11, 2007. No one appeared to provide comment regarding these proposed rule changes. No written comments have been received by the Department.

Specific Authority 202.151, 202.16(2), 202.26(3)(a), (c), (d), (e), (j), 202.27(7) FS. Law Implemented 202.11(3), (10), (11), 202.12(1), (3), 202.13(2), 202.151, 202.16(2), (4), 202.17(6), 202.19(1), (7), 202.22(6), 202.27, 202.28(1), (2), 202.30, 202.33, 202.34(3), (4)(c), 202.35(1), (2) FS. History-New 4-17-03, Amended 7-31-03, 10-1-03, 9-28-04, 6-28-05, 11-14-05, 7-16-06, 4-5-07, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Jamie Peate, Operations Analyst, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)922-4726

DEPARTMENT OF REVENUE

Corporate, Estate and Intangible Tax

RULE NOS.:	RULE TITLES:
12C-2.001	Definitions
12C-2.002	Property Subject to Tax – Annual and Nonrecurring
12C-2.003	Exemptions
12C-2.004	Property Subject to Tax – Government Leasehold Estates and Nonrecurring
12C-2.005	Reporting Requirements – Due Date – Payment of Tax – Discounts Allowed
12C-2.006	Taxable Situs – Reporting Requirements – Who Shall File a Return
12C-2.0061	Transfer of Intangible Personal Property to Certain Out-of-State Entities
12C-2.0062	Management or Control
12C-2.0063	Intangible Personal Property Held in Trusts
12C-2.007	Penalties and Interest
12C-2.008	Information Reports
12C-2.010	Valuations
12C-2.0105	Tax Credits
12C-2.011	Administration
12C-2.0115	Public Use Forms
12C-2.012	Refunds

PURPOSE AND EFFECT: The purpose of the proposed changes to Rule Chapter 12C-2, F.A.C. (Intangible Personal Property Tax), is to remove provisions regarding the administration of the annual intangible personal property tax repealed effective January 1, 2007, by Chapter 2006-312, L.O.F. These proposed changes: (1) remove provisions from the rule chapter that have been rendered obsolete with the repeal of the annual personal property tax; and (2) update, consolidate, and simplify provisions for the administration of the 1 mill tax imposed on the value of leases of government-owned property and the 2 mill nonrecurring tax imposed on the value of notes, bonds, and other obligations for payment of money that is secured by a mortgage, deed of trust, or other lien on Florida real property.

SUMMARY: The following rule sections have been rendered obsolete and are proposed to be repealed from Rule Chapter 12C-2, F.A.C. (Intangible Personal Property Tax):

- 12C-2.002 Property Subject to Tax – Annual and Nonrecurring
- 12C-2.003 Exemptions
- 12C-2.006 Taxable Situs – Reporting Requirements – Who Shall File a Return
- 12C-2.0061 Transfer of Intangible Personal Property to Certain Out-of-State Entities
- 12C-2.0062 Management or Control

- 12C-2.0063 Intangible Personal Property Held in Trust
 - 12C-2.008 Information Reports
 - 12C-2.0105 Tax Credits
- The proposed amendments to the following rule sections in Rule Chapter 12C-2, F.A.C., provide for the continued administration of the one mill tax imposed on government leasehold estates and the nonrecurring two mill tax imposed on notes, bonds, and other obligations for payment of money secured by Florida real property:
- 12C-2.001 Definitions
 - 12C-2.004 Property Subject to Tax – Government Leasehold Estates and Nonrecurring
 - 12C-2.005 Reporting Requirements – Due Date – Payment of Tax – Discounts Allowed
 - 12C-2.007 Penalties and Interest
 - 12C-2.010 Valuations
 - 12C-2.011 Administration
 - 12C-2.0115 Public Use Forms
 - 12C-2.012 Refunds

These rule sections: (1) retain the definitions for just value and other synonymous terms; (2) provide for the imposition of the one mill tax imposed on government leasehold estates and the two mill nonrecurring tax imposed on value of notes, bonds, and other obligations for payment of money that is secured by a mortgage, deed of trust, or other lien on Florida real property; (3) provide for the valuation of leases of governmental property subject to tax and for the valuation of property subject to the nonrecurring tax; (3) provide for the requirements for the administration of the taxes, including the due dates, discounts allowed, the methods of payment, and the imposition of penalties and interest; (4) provide for the administration of refunds for the overpayment of the tax; (5) remove obsolete forms no longer used by the Department and adopt revisions to forms that continue to be used for reporting the government leasehold tax; and (6) update information on how to obtain copies of forms from the Department.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS: No Statement of Estimated Regulatory Cost was prepared.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

SPECIFIC AUTHORITY: 199.202(2), 213.06(1) FS.

LAW IMPLEMENTED: 196.199, 199.133, 199.135, 199.143, 199.145, 199.155, 199.183, 199.232, 199.292, 213.235, 213.255(2), (3), 215.26(2) FS.

A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: November 13, 2007, 9:00 a.m.

PLACE: Room 118, Carlton Building, 501 S. Calhoun Street, Tallahassee, Florida

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Larry Green at (850)922-4830. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULES IS: Joe Parramore, Revenue Program Administrator I, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)922-4709

THE FULL TEXT OF THE PROPOSED RULES IS:

12C-2.001 Definitions.

The following terms and phrases when used in these regulations and in the interpretation thereof, shall have the meaning ascribed to them as follows:

(1) "Domicile and Residence" For the purpose of these regulations the two terms are synonymous. The terms domicile and residence describe where a person has his true, fixed and permanent home and principal establishment, and to which when absent, he has the intention of returning. The following criteria will give rise to a presumption of Florida domicile unless refuted by competent evidence: qualifying for Homestead exemption or voting rights. Other factors which may be considered but which are not conclusive are: ownership of Florida residence, having Florida licenses, or declaration of Florida residency on Federal income tax returns. Any alien political refugee possessing a permanent visa meeting the criteria above will be considered domiciled in this state.

(2) "Foreign" Belonging or attached to a political jurisdiction other than the State of Florida, its counties or municipalities.

(3) "Just Value, Just Valuation, Cash Value, Full Cash Value, Present Cash Value, Market Value, Actual Value and Value" These terms are synonymous. These terms mean the price which the vendor's interest would bring if offered for sale by one who desires to sell but is not compelled to sell, and bought by one willing to buy but not compelled to buy, with both seeking to maximize their gains and neither being in a position to take advantage of the other.

Specific Authority 199.202, 213.06(1) FS. Law Implemented 196.199(2)(b) 199.023 FS. History--New 4-17-72, Amended 9-27-76, Formerly 12C-2.01, Amended 11-21-91, _____.

12C-2.002 Property Subject to Tax – Annual and Nonrecurring.

Specific Authority 199.202, 213.06(1) FS. Law Implemented 199.023, 199.032, 199.042, 199.052, 199.057, 199.062, 199.175, 199.103, 199.133, 199.135, 199.143, 199.145, 199.155, 199.175, 199.183, 199.185, 199.202 FS. History--New 4-17-72, Revised 12-20-73, Amended 11-17-74, Formerly 12C-2.02, Amended 11-21-91, 10-9-01, Repealed _____.

12C-2.003 Exemptions.

Specific Authority 199.202, 213.06(1) FS. Law Implemented 199.183, 199.185, 213.12(2) FS. History--New 4-17-72, Revised 12-20-73, Amended 11-17-74, 4-21-75, Formerly 12C-2.03, Amended 11-21-91, 10-9-01, Repealed _____.

12C-2.004 Property Subject to Levy of Tax – Government Leasehold Estates Annual and Nonrecurring.

(1) Annual Tax on Government Leasehold Estates – All leases of government-owned property are subject to tax if rental payments are due as consideration for the lease. (The tax is imposed every year.) An annual tax on the just value of intangible property having a taxable situs in Florida is levied as follows:

(a)1. All firms, partnerships, joint ventures, associations, corporations, estates, trusts, trustees, personal representatives, receivers, guardians, custodians and other fiduciaries are subject to the full tax rate of \$1.00 per thousand dollars (1 mill) of just value of intangible property having a taxable situs in Florida.

2. Example: Artificial entities and fiduciaries.

Stocks	150,000.00
Bonds	125,000.00
Loans to Stockholders (outstanding balances)	50,000.00
Taxable Assets	\$325,000.00
Exemption	250,000.00
Tax Rate	x _____ .001
Tax Due	\$75.00

(b) Natural persons filing an individual or joint return are subject to the tax rate of \$1.00 per thousand dollars (1 mill) of just value of intangible property in excess of \$250,000.00 (\$500,000.00 for a married couple filing a joint return).

Examples:

1. Individual having taxable assets valued at \$300,000.00.

Taxable Assets	\$300,000.00
Exemption	—250,000.00
Net Taxable Assets	\$ 50,000.00
Tax Rate	x _____ .001
Tax Due	\$50.00
Total Tax Due	\$0 (tax due is less than \$60.00)

2. Individual having taxable assets valued at \$430,000.

Taxable Assets	\$430,000.00
Exemption	-250,000.00
Net Taxable Assets	\$180,000.00
Tax Rate	x .001
Tax Due	\$180.00
Total Tax Due	\$180.00

3. Married couple filing jointly having taxable assets valued at \$555,000.

Taxable Assets	\$555,000.00
Exemption	-500,000.00
Net Taxable Assets	\$55,000.00
Tax Rate	x .001
Tax Due	\$55.00
Total Tax Due	\$0 (tax due is less than \$60.00)

4. Married couple filing jointly having taxable assets valued at \$760,000.00

Taxable Assets	\$760,000.00
Exemption	-500,000.00
Net Taxable Assets	\$260,000.00
Tax Rate	x .001
Tax Due	\$260.00
Total Tax Due	\$260.00

(2) Nonrecurring tax:

(2)(a)1. ~~A~~ There shall be levied a nonrecurring tax is imposed at the rate of \$2.00 per thousand dollars (2 mills) of the just value of a note or other obligation for payment of money that which is secured by a mortgage, deed of trust, or other lien on Florida real property. ~~Agreements and contracts for deeds and written agreements not to encumber or convey realty are subject to this levy.~~

(b) The following are examples of property subject to the nonrecurring tax:

1. Agreements or contracts for deed.
2. Agreements not to encumber real property if the agreement attaches as a lien on the real property.
3. Future Advances – to the extent secured by a lien on Florida real property.
4. Line of Credit – to the extent secured by a lien on Florida real property, as described in Section 199.143, F.S.

(c)2. Example: Note and mortgage given to secure loan with a principal amount of \$1,000,000.

Tax computation:

Principal	\$1,000,000.00
Tax rate	x .002
Tax due	\$2,000.00
Tax due	\$2,000.00

(3)(a)(b)1. Where a note, bond or other obligation for the payment of money is secured by realty located both inside and outside in and out of the state and by personal property located both inside and outside in and out of the state, the nonrecurring

tax is required to ~~shall~~ be apportioned based on each type of property's relative percentage of the principal amount of debt at the time the obligation is created.

(b)2-a. Example: Note and mortgage given to secure a loan of \$1,000,000. The mortgage includes real property realty located in and out of Florida as well as personal property personalty located in and out of Florida. ~~The lender is a Florida Business.~~

Security	Value	Percentage	Tax
Value of Florida Real Property Realty	\$250,000.00	25%	\$500.00(*)
Value of NonFlorida Real Property Realty	250,000.00	25%	-0-
Total Value of All Real Property Realty	500,000.00	50%	N/A
Value of Florida Personal Property Personalty	250,000.00	25%	\$375.00(**)
Value of NonFlorida Personal Property Personalty	250,000.00	25%	\$375.00(**)
Total Value of All Personal Property Personalty	500,000.00	50%	\$750.00(**)
Total Collateral	\$1,000,000.00	100%	

(*) Nonrecurring 2 mill tax

(**) There is no tax on personal property. Annual tax on outstanding balance January 1 of tax year.

b. Example:

Note and mortgage given to secure a loan of \$1,000,000. The mortgage includes realty located in and out of Florida as well as personalty located in and out of Florida. Assume the lender does not have a taxable situs within Florida.

Security	Value	Percentage	Tax
Value of Florida Realty	\$250,000.00	25%	\$500.00
Value of NonFlorida Realty	250,000.00	25%	0
Total Value of All Realty	500,000.00	50%	N/A
Value of Florida Personalty	-250,000.00	25%	0
Value of NonFlorida Personalty	250,000.00	25%	0
Total Value of All Personalty	500,000.00	50%	N/A
Total Collateral	\$1,000,000.00	100%	

(c)1-a. ~~Notes and mortgages securing future advances or lines of credit are taxable at the time each advance is made whether or not a note is recorded and tax is due only on the amount of the advance.~~

b. Example: A mortgage on Florida real estate provides for future advances up to a total of \$1,000,000. A future advance is made for \$500,000. Nonrecurring tax in the amount of \$1,000 (\$500,000 x .002 = \$1,000) is due.

2.a. A line of credit secured by the equity in a borrower's home is subject to nonrecurring tax on the maximum amount of the line. Subsequent borrowings under the line are not subject to nonrecurring tax.

b. Example: A borrower establishes a \$50,000 line of credit with a bank and secures the line with a mortgage on the equity in his home. The borrower initially draws the full line of \$50,000 and pays nonrecurring tax on this maximum amount. The borrower later repays \$30,000 of the initial amount borrowed and then draws another \$15,000. The \$15,000 draw

of funds under the line is not subject to nonrecurring tax, since the nonrecurring tax was already paid on \$50,000, the maximum credit limit under the line.

~~(3)(a)(d)1.~~ Where the value of real property estate pledged to secure an obligation is less than the balance of the obligation, ~~then the annual tax is applicable to that amount of the obligation exceeding the value of the real estate if the lender has a taxable situs in the state.~~ The amount of the obligation secured by the value of Florida real property estate is subject to the nonrecurring tax.

~~(b)2-~~ Example:

Principal Amount of Loan	\$1,000,000.00
Less Value of Florida Real Property Estate	- 500,000.00
<u>Amount (subject to nonrecurring tax)</u>	<u>\$ 500,000.00</u>
<u>Amount Not Secured by Real Estate (subject to annual tax)</u>	<u>\$500,000.00</u>

Specific Authority 199.202, 213.06(1) FS. Law Implemented ~~196.199(2)(b), 499.032, 199.133, 199.135, 199.143, 199.145, 199.155, 199.183, 499.185~~ FS., s. 1, Ch. 2001-885, L.O.F. History—New 4-17-72, Revised 12-20-73, Amended 5-8-79, Formerly 12C-2.04, Amended 11-21-91, 5-18-93, 10-9-01, _____.

12C-2.005 Reporting Requirements – Due Date – Payment of Tax – Discounts Allowed.

~~(1)(a)1.~~ Governmental Leasehold Annual Tax –

~~(a)1.a.~~ Every person, regardless of domicile, who leases property from a governmental entity in this state, is required to file a return with the Department. All intangible personal property subject to tax is required to shall be assessed at its just value as of January 1 of each year. The tax is to be reported on a Governmental Leasehold Intangible Personal Property Tax Return (Form DR-601G, incorporated by reference in Rule 12C-2.0115, F.A.C.). The return and the tax are shall be due June 30 and shall be paid on or before June 30 of each the year it is due to be paid.

~~2.b.~~ A No return, accompanied with tax due, for the current tax year, that is postmarked or delivered to received by the Department on or before department shall be considered delinquent if it bears a postmark date of June 30 of the tax year will be considered timely filed or earlier. A return that bears a postmark, or is delivered to the Department, after June 30 of the tax year is delinquent.

~~e.~~ When June 30 falls on a Saturday, Sunday, or legal state or federal holiday, returns postmarked or delivered to the Department department on the next succeeding workday will be deemed to have been filed timely. For purposes of this rule, a legal holiday means a holiday that is observed by federal or state agencies as a legal holiday as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A “legal holiday” pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal

holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

~~d.~~ The full amount of the tax shown on a return must accompany the return at the time it is filed.

~~2.e.~~ The following discounts may be claimed Annual taxes paid during the following periods shall be entitled to a discount for early payment when the return and payment are postmarked or delivered to the Department on or before the last day of the month of the following periods:

- ~~a.(F)~~ 4% during January and February;
- ~~b.(H)~~ 3% during March;
- ~~c.(H)~~ 2% during April;
- ~~d.(V)~~ 1% during May;
- ~~e.(V)~~ No discount during for taxes paid in June.

~~3.2.~~ The postmark date will determine the date of payment for payments mailed to the department. If no postmark is available, then the date indicated by the taxpayer on the return signature line or the date of delivery to the Department department will be the date of payment.

~~(b)1.~~ When the tax due, before discount is less than \$60, no return is required to be filed and no tax is due. Taxpayers who receive a Government Leasehold Intangible Personal Property Tax Return from the Department for which no tax is due may file the return, without payment, to inform the Department that no tax is due. Filing this informational return will eliminate additional inquiries from the Department regarding the filing of the return. Taxpayers who are under audit, examination, or investigation by the Department will be required to file a completed return, even the amount of tax due with the return is less than sixty dollars (\$60). No person subject to the annual tax shall be required to file a return or pay a tax if the tax due, before discount, is less than sixty dollars (\$60.00).

~~2.~~ The annual return filing requirement will be satisfied by a corporation filing an annual report with the Department of State which indicates whether the corporation has a liability for the intangible tax. Corporations not required to file an annual report with the Department of State must file an intangible tax return even though no tax is due.

~~(2)~~ Nonrecurring Tax –

~~(a)~~ The nonrecurring 2 mill tax on notes, bonds and other obligations for the payment of money which are secured by mortgage, deed of trust or other lien on Florida real property is shall be due and payable at the time the instrument is presented for recordation.

~~(b)~~ If there is no written instrument, or if the written instrument is not presented for recordation, the nonrecurring tax of 2 mills is shall be due and payable within 30 days following the creation of the obligation.

~~(c)~~ If a mortgage, deed of trust, or other instrument evidencing a lien subject to the nonrecurring tax secures a revolving line of credit, a line of credit, or future advances, the

tax is due, shall be paid as provided in paragraphs (a) and (b) of this subsection on the initial debt or obligation, excluding future advances. Thereafter, each time a future advance is made under a future advance mortgage additional nonrecurring tax is due shall be paid.

(3) Extension of ~~Time~~ time for ~~Filing~~ filing ~~Government Leasehold Tax Return~~ annual tax –

(a)1. The ~~Department will~~ department shall grant an extension of time of 3 months for filing a return or ~~reporting report~~ and paying the tax when it is determined there is reasonable cause for granting the extension. Reasonable cause for the purpose of administering these provisions shall be deemed to be one of the following:

a. Having been granted an extension of time to file federal income taxes. A copy of the extension from the ~~Internal Revenue Service IRS~~ IRS must accompany the request for extension of time; or

b. A tax payment of 100% of last year's intangible tax or 90% of the current year's tax accompanies the request for extension; or

c. The records necessary to complete the return are not available due to fire, illness or death of the person having the knowledge to complete the return; or

d. Reasonable cause is established under the provisions of Rule 12-13.007, F.A.C.

2. All requests for extensions of time, for filing returns or ~~reporting reports~~ and paying the tax, must be filed with the Department on a Governmental Leasehold Intangible Personal Property Tax Application for Extension of Time to File Return (Form DR-602G, incorporated by reference in rule 12C-2.0115, F.A.C.) made in writing and must be received by the Department on or before June 30 of the tax year department prior to the due date. Request for extension of time to file an intangible tax return is to be made on form DR-602 (Intangible Tax Application for Extension of Time to File Return, incorporated by reference in Rule 12C-2.0115, F.A.C.). The Department will ~~notify inform~~ taxpayers only if the request is of requests that are denied.

~~2.3. The extension of time covers the period July 1 through September 30. No penalty will be assessed if the return is filed and the tax due is paid on or before September 30 of the tax year. All taxes paid after June 30 of the tax year with an extension of time are subject to interest as provided prescribed in Rule 12C-2.007, F.A.C. Interest will be assessed on tax paid after June 30, including those taxes for which an extension of time to file and pay has been granted.~~

(b) Examples:

1. A taxpayer requested and was granted an extension of time to file a ~~an intangible~~ tax return and paid the tax due with the return. The extension was granted through September 30 of the tax year. On September 30 of the tax year, intangible tax in

the amount of \$100 is paid. No penalties are due because of the approved extension of time to file. However, interest in the amount of \$3.00 is due. (See Rule 12C-2.007, F.A.C.)

Tax Due With Return	\$100
Penalties	0
<u>Interest</u>	<u>3</u>
<u>Total Due With Return</u>	<u>\$103</u>
Interest	3
Total Due With Return	\$103

2. A taxpayer is granted an extension of time to file a ~~an intangible~~ tax return and pay the tax due with the return. The extension was granted through September 30 of the tax year. On October 1 of the tax year a return is filed and the intangible tax is paid. On October 1, this date the extension of time to file is void. The taxpayer is liable for all penalties and interest from June 30 of the tax year date until the date paid. (See Rule 12C-2.007, F.A.C.)

Tax Due With Return	\$100
Penalties: Delinquency (40%)	
Late Filing (40%)	
[Maximum delinquency and late filing Penalty (40%)]	40
<u>Interest</u>	<u>3</u>
<u>Total Due With Return</u>	<u>\$143</u>
Interest	3
Total Due With Return	\$143

Specific Authority 199.202, 213.06(1) FS. Law Implemented 196.199(2)(b), ~~199.042, 199.052, 199.135, 199.202, 607.1622~~ FS. History–New 4-17-72, Revised 12-20-73, Amended 11-17-74, Formerly 12C-2.05, Amended 11-21-91, 10-9-01, 5-4-03, _____.

12C-2.006 Taxable Situs – Reporting Requirements – Who Shall File a Return.

Specific Authority 199.202, 213.06(1) FS. Law Implemented 199.052, 199.057, 199.062, 199.175, 199.202 FS. History–New 4-17-72, Revised 12-20-73, Amended 11-17-74, 9-27-76, 9-6-77, Formerly 12C-2.06, Amended 11-21-91, 1-5-94, 6-2-98, 10-9-01, 5-4-03, Repealed _____.

12C-2.0061 Transfer of Intangible Personal Property to Certain Out-of-State Entities.

Specific Authority 199.202, 213.06(1) FS. Law Implemented 199.052, 199.175 FS. History–New 6-2-98, Repealed _____.

12C-2.0062 Management or Control.

Specific Authority 199.202, 213.06(1) FS. Law Implemented 199.052, 199.175 FS. History–New 6-2-98, Repealed _____.

12C-2.0063 Intangible Personal Property Held in Trusts.

Specific Authority 199.202, 213.06(1) FS. Law Implemented 199.052, 199.175 FS. History–New 6-2-98, Amended 10-9-01, Repealed _____.

12C-2.007 Penalties and Interest.

(1) Delinquent Penalty.

(a) ~~Any annual or nonrecurring tax which is not paid by the due date shall accrue a delinquent penalty of 10 percent of the tax due, per month or portion of a month, will accrue on the governmental leasehold estates intangible tax and the nonrecurring intangible tax that is not paid on or before the due date. The delinquent penalty will not to exceed a maximum of 50 percent of the tax due.~~

(b) Example:

1. Tax Return and payment postmarked July 5th of current tax year

2. Tax due \$100

3. Calculation of Penalty:

Tax Due	\$100.00
1 month late (1 .10 = .10)	x 10
Penalty	\$ 10.00

(2) Late Filing Penalty. ~~A late filing penalty of 10 percent of the tax due, per month or portion of a month, will accrue on governmental leasehold estates intangible tax returns not filed on or before the due date. The late filing penalty will not exceed 50 percent of the tax due.~~

(a) Any annual tax return not filed by the due date shall be charged a specific late filing penalty for each year or portion of a year the return remains unfiled. The late filing penalty accrues at the rate of 30 percent of the tax due with the return for each year or portion of a year until paid. This penalty is in addition to any other penalty which may be due.

(b) Example:

1. Tax return and payment postmarked July 5th of current tax year

2. Tax due \$100

3. Calculation of Penalty:

Tax due	\$100
Delinquency penalty	\$10
Late filing penalty	\$30
Tax and penalty due	\$140
Tax & penalty due	\$140

(3) ~~The combined penalties provided in subsections (1) and (2) will not exceed 10 percent of the tax due per month, or portion of a month, and is limited to 50 percent of the tax due. Beginning with tax year 1999 and thereafter, when a tax payment is delinquent and the tax return is filed after June 30 of the tax year, the maximum for the combined penalties shall be 10 percent per month, not to exceed a maximum of 50 percent of the tax due with the return.~~

(4) Omitted Property Penalty:

(a) Property which is omitted from a return shall be subject to a specific penalty of 30 percent of the tax due on the omitted property and is also subject to the delinquency penalty:

(b)1. Examples:

Tax due on omitted property	\$100
Delinquent penalty for 1 month	\$10

Omitted property penalty (.30)	\$30
Tax & penalty due	\$140

2. ~~Same as Example 1, except omitted property was discovered during an audit 2 years after the tax was due.~~

Tax due on omitted property	\$100
Delinquent penalty for 1 month (50% Maximum)	\$50
Tax & penalty due	\$180

(4)(5) Undervaluation Penalty.

(a) ~~Governmental leasehold estate property~~ Property which has been reported at an amount a value less than market just value is shall be subject ~~only~~ to a specific undervaluation penalty of 10 percent ~~30%~~ of the tax due attributed to the undervaluation.

(b) Example: Property reported at a value of \$100,000. Its just value is \$200,000.

Tax due on undervaluation	\$100
Undervaluation penalty (100 x .30)	30
Total Tax plus penalty	\$110

(6) ~~Penalty for Late Filing of a Security Position Statement.~~

(a) Security dealer/investment advisors who fail to timely file their Florida customer position statements are subject to an initial penalty of \$10 per customer position statement, plus the greater of 1% of the initial penalty or \$50 per month until the position statements are filed. The minimum penalty charged for failure to provide the customer position statements is \$100.

(b) Security dealer/investment advisors who do not hold securities on account for customers must notify the Department that they do not hold securities for customers. Failure to provide this notice on or before June 30 will subject the security dealer/investment advisor to a \$100 penalty.

(c) Position statements which are submitted in a form which is not compatible with the Department's data processing equipment or which are inaccurate are not consider filed.

(5)(7)(a) Interest accrues. All taxpayers shall pay interest at the following rate:

1. One Percent per month (prorated daily using the daily factor of .000328767) for payments due prior to January 1, 2000.

2. For payments due on or after January 1, 2000, the rate of interest established pursuant to Section 213.235, F.S., and Rule 12-3.0015, F.A.C. (prorated daily).

(b) Interest is due based on the amount of tax paid after June 30 of the tax year regardless of any extension of time granted by the Department for paying the tax or filing a return. Interest accrues on the unpaid tax beginning July 1 of the tax year and is calculated through and including the date of payment.

(8) ~~Penalties for delinquency, late filing, undervaluation, or omission will be settled or compromised upon a showing by the taxpayer that the result was due to reasonable cause and not~~

willful neglect as provided in Chapter 12-13, F.A.C. Interest cannot be waived unless there is doubt as to liability or collectability.

Specific Authority 199.202, 213.06(1), 213.21 FS. Law Implemented 196.199(2)(b), 199.052, 199.282, 213.235 FS. History—New 4-17-72, Revised 12-20-73, Amended 9-27-76, 4-2-78, Formerly 12C-2.07, Amended 11-21-91, 5-18-93, 4-2-00, 10-9-01, 5-4-03, _____.

12C-2.008 Information Reports.

Specific Authority 199.202, 213.06(1) FS. Law Implemented 199.052, 199.057, 199.062, 199.185, 607.1622, 733.702 FS. History—New 4-17-72, Revised 12-20-73, Amended 4-21-75, Formerly 12C-2.08, Amended 7-31-90, 11-21-92, 1-5-94, 10-9-01, 5-4-03, Repealed.

12C-2.010 Valuations.

(1) Annual Tax.

(a) Shares of stock of corporations regularly listed on any stock exchange or regularly traded over the counter shall be valued at their closing price on the last business day of the previous calendar year.

(b) Shares of stock of corporations which are subject to restrictions or are letter stock shall be valued based on the facts and circumstances of each case. Taxpayers owning shares of restricted stock, wishing to establish a discount prior to filing a return, may request a letter of technical advice or a technical assistance advisement.

(c) Shares of stock in corporations which are closely held and are not regularly traded over the counter, having no actual sales within a reasonable period of time, shall be valued using generally accepted valuation methods applied to the following valuation approaches:

1. Capitalization of earnings or dividends;
2. Weighted average of factors;
3. Adjusted book value;

4. In addition, consideration shall be given to the influence of the following factors on the marketability of the shares being valued:

- a. The nature of the business;
- b. The history of the enterprise;
- c. The economic outlook in general;
- d. The economic condition and outlook for the industry;
- e. The book value of the stock;
- f. The adjusted book value of the stock;
- g. The financial condition of the business;
- h. The earning capacity of the business;
- i. The dividend paying capacity—whether or not the company has paid a dividend;
- j. The company's value of goodwill or other intangible value;
- k. The sales of the stock;
- l. The size of the block to be valued; and

m. The market price of stocks of corporations in the same or similar line of business.

(d) Shares of stock of corporations subject to restrictive agreements—Where shares of stock were acquired subject to an option reserved by the issuing corporation to repurchase at a certain price, the option may represent the fair market value. If the option or buy and sell agreement, is the result of voluntary action by the stockholder and is binding during his life as well as at death, such an agreement may or may not fix the value, depending on the facts and circumstances of each case. Where the stockholder is free to dispose of his shares during his life and the option is to become effective only upon death, the fair market value is not limited to the option price.

(e) Shares of stock have no taxable value until issued.

(f) Treasury stock acquired by the corporation for a specific purpose is valued based upon the purpose for which it was acquired.

(g)1. The interest of a limited partner in a limited partnership registered with the Securities and Exchange Commission is to be valued at its traded market value when traded on an exchange or over the counter.

2. Those limited partnership interests having no current traded market value are to be valued at their acquisition cost.

3. A taxpayer who believes his limited partnership interest has a value less than the acquisition cost may submit evidence with his return to establish a lesser value.

4. The interest of a limited partner in a partnership which is organized as an investment fund is valued for tax purposes based only on the assets in the portfolio which are subject to tax under Chapter 199, F.S. For example: The fund holds in its portfolio of assets U.S. Government Debt obligations (50%), State of Florida bonds (25%), Corporate bonds (15%), and other securities (10%). The taxable value of an interest in this limited partnership (fund) would be 25% of the value of the limited partnership interest (net asset value).

(h) Accounts receivable shall be valued at their outstanding balance as of the close of business on the last day of the previous calendar year, less a deduction of a reasonable amount for uncollectible accounts. Such deduction shall be established by actual amounts or shown by the history of uncollectible accounts. This provision shall apply even if the business is on a cash basis accounting system. Cross Reference—subsection 12C-2.003(9), F.A.C.

(i) Notes not secured by realty—The fair market value of a note will be presumed to be the unpaid balance on January 1 of each year, unless it can be shown to the satisfaction of the department that the note has a value less than the unpaid balance on January 1.

(j) Business Trust—A money market or mutual fund which is organized under an agreement or indenture of trust shall be valued based upon the following guidelines to determine what portion, if any, of the net asset value of the trust will be exempt from taxation:

~~1. The portion of the net asset value of the trust that is attributable to direct obligations of the United States Government is exempt from taxation.~~

~~2. If the remaining portion of the net asset value of the trust, after removing the portion representing United States Government obligations, represents assets which are themselves exempt from Florida's intangible tax, then this portion of the net asset value of the trust's portfolio is also exempt from tax.~~

~~3. If the remaining portion of the net asset value of the trust, after removing the portion attributable to United States Government obligations, represents any asset which is taxable under Florida law, then the remaining portion of the net assets value of the trust is subject to tax.~~

~~(k) Bonds regularly traded on an exchange or over the counter are to be valued at their traded price. Bonds for which no traded value can be established can be valued at their face value.~~

~~(l) Taxpayers who feel that a security does not have a value equal to the published traded value at years end or whose security has no traded value may present evidence with their intangible tax return to establish a lesser value. Any value established by the taxpayer is subject to audit by the Department.~~

~~(1)(m) Leases of Governmental Property Leasehold estates and possessory interest in governmental property.~~

~~(a)1- The just value of a lease of lessee's leasehold estate or possessory interest in governmental property described in subsection 12D-3.003(3), F.A.C., is shall be determined by valuing the lease rental payments for the remaining term of the lease on January 1 of the tax year, subject to the following provisions:~~

~~1.a- The lease rental payments to be valued do shall not include any amount for taxes, interest, insurance, repairs, maintenance, exclusive franchise or concession fees, costs of utilities, or similar charges required to be paid the lessor, and shall include only the amount paid by the lessee for the use of real or tangible property provided or owned by the governmental lessor, whether designated as a fixed sum, a percentage, or a variable amount.~~

~~2.b- If lease rental payments are nominal amounts, such as \$1 or \$10 per year, or the payments are significantly less than a fair market rental for the property, the annual fair market rent which would be paid by the lessee in the open market for comparable property under similar terms and circumstances will shall be the lease rental payment to be valued.~~

~~3.e- If the lease rental payments required by the lease are based on some factor other than the passage of time, such as a percentage of sales or profits, the lease rental payment to be valued will shall be based on the average annual rent actually paid by the lessee in prior years, providing the amount so determined is not nominal or significantly less than the fair market rental for the property. The average annual rental used~~

~~will shall be determined from the amounts paid by the lessee for a period not to exceed the previous five years. If the average so determined is nominal or is significantly less than fair market value for the property, the lease rental payment to be discounted will shall be the annual fair market rental for the property.~~

~~4.d- Otherwise, the analyzed lease rental payment required under the lease is shall be the amount to be valued. The valuation factors to be used shall be based on the Federal Reserve discount rate – Atlanta – on the last business day of the preceding year, plus one percent.~~

~~5.e- The period for which the lease rental payments are to be valued shall be the number of years remaining under the lease, exclusive of renewal options, as of January 1 of the tax year. The year in which the lease will expire shall be considered a full year for the purpose of this rule.~~

~~6.f- If the final period for which the lease rental payment is to be valued is less than a year, the lease rental payment shall be valued using the 1 year value factor and the tax apportioned based on the number of months during the year that the lease is in effect.~~

~~(b)2- Nothing in this paragraph exempts tangible personal property, buildings, or real property improvements owned by the lessee from ad valorem taxation. Such items are not includable in the just value of the lessee's interest in leased governmental property classified as intangible property. Cross Reference – Chapter 12D-3, F.A.C.~~

~~(c)3- The following examples illustrate the provisions of this paragraph:~~

~~1.a- Lessee makes \$4,000.00 annual payments to lessor that which includes \$1,000.00 tax on a lease with 10 years remaining and the Federal Reserve discount rate – Atlanta – is 11%. The value of the lessee's interest is would be determined by discounting the net annual rent of \$3,000.00 for 10 years at 12%. This results in a taxable value of \$16,950.60.~~

~~2.b- A lessee has 10 years remaining on a percentage lease with an original term of 13 years and the Federal discount rate – Atlanta – is 11%. The lessee has paid \$5,000.00 in the first previous year, \$6,000.00 in the second previous year and \$4,000.00 in the third previous year. The value of the lessee's interest would be determined by averaging the prior payments of \$5,000.00, \$6,000.00, and \$4,000.00. The lessee's interest of \$5,000.00 would be discounted for 10 years at 12% or \$28,251.00.~~

~~(2) Nonrecurring Tax.~~

~~(a) All obligations for the payment of money, evidenced by note, bond, or deed of trust secured by a written specific lien on real property located in this state are valued at an amount shall have a value equal to the principal amount of indebtedness at the time of execution.~~

(b) Agreements for deed constitute intangible property within the classification subject to the nonrecurring tax as a lien in equity on real property. The agreements for deed or contracts for deed ~~are shall be~~ taxable at the principal amount of indebtedness at the time the agreement is executed.

~~(3) All other forms of intangible property not specifically covered by the preceding subsections of this section shall be valued in accordance with generally accepted valuation principles.~~

Specific Authority 199.202, 213.06(1) FS. Law Implemented 196.199(2)(b), ~~199.023, 199.052, 199.103, 199.155~~ FS. History—New 4-7-72, Revised 12-0-73, Amended 9-27-76, 8-8-78, 12-31-80, Formerly 12C-2.10, Amended 11-21-91, 5-18-93, 10-9-01, _____.

12C-2.0105 Tax Credits.

Specific Authority 199.202(2), 213.06(1) FS. Law Implemented 199.104, 199.106 FS. History—New 5-18-93, Amended 10-9-01, Repealed _____.

12C-2.011 Administration.

(1) Nonrecurring Tax – Payments made directly to Department.

(+) Only nonrecurring tax due on obligations or advances made under instruments which have been previously recorded or which are not normally recorded or which are not normally taxed at the time of recording may be paid directly to the Department. This will include, but will not be limited to, tax payments due on an advance made under a future advance clause of a recorded mortgage on real property, advances made under a revolving line of credit secured by a recorded mortgage on real property, or the obligation created under an agreement or contract for deed.

(2) Persons paying the nonrecurring tax directly to the Department are required to file a report using department shall use the format described below to report and pay the tax:

(a)1. Include ~~Such report shall include~~ the taxpayer's name, mailing address, city and state, and the taxpayer's identification number.

2. Identify ~~To identify~~ the obligation for which tax is being paid, including the following the report shall also contain:

- a. The name of the obligor;
- b. The county in which the real property is located;
- c. The ~~the~~ official record book and page number of the recording, if any;
- d. The parcel number assigned by the county property appraiser or legal description;
- e. The amount on which tax is being paid;
- f. The date on which obligation or advance was made; and
- g. The amount of tax.

(b) Taxpayers must mail these tax Tax payments to shall be mailed to Florida Department of Revenue, 5050 West Tennessee Street, Tallahassee, Florida 32399-0100 or may be presented to a local office of the Department of Revenue.

(3) Taxpayers may apply to the Department ~~department~~ to pay the nonrecurring tax by attaching a list ~~attached to the~~ a report.

(a) ~~This No person shall use this procedure may not be used~~ without prior approval of the Department ~~department~~.

(b) Persons wishing to apply for approval should send a written request to report by list shall make requests to the Florida Department of Revenue, Central Registration, P. O. Box 6480, Tallahassee, Florida 32314-6480.

(c) All persons desiring or using this procedure are shall be subject to audit and are required to shall make their records available for inspection by the Department ~~department~~.

(d) All persons approved to use this procedure are required to shall keep a journal, account book or other record of original entry, showing a listing of all obligations or advances which have been made or executed. The journal must include shall show a daily listing, or a listing as required by the Department, ~~department~~ and shall show the county of recording, the official record book and page number of the recording, if any, the amount of each obligation or advance, the date the obligation was created or advance was made and the amount of tax paid, and the date on which the tax payment was made.

(e) The list must shall contain the same information as required by paragraph (2)(a).

~~(4)(a) The authority to use this procedure shall not be unreasonably withheld by the department.~~

~~(4)(a)(b) Any~~ However, any person having a history of delinquent tax payments for any tax or of returned checks will shall be denied the use of this procedure.

~~(b)(e)~~ The authority to use this procedure will may be canceled by the Department ~~department~~ when any person knowingly files a false report, fails or refuses, or neglects to file the proper report or fails to maintain proper records.

Specific Authority 199.202(2), 213.06(1) FS. Law Implemented ~~199.103, 199.133, 199.135, 199.222, 199.232, 199.292~~ FS. History—New 4-17-72, Amended 9-26-77, 10-16-80, Formerly 12C-2.11, Amended 11-21-91, _____.

12C-2.0115 Public Use Forms.

(1)(a) The following public use forms and instructions are employed by the Department in its dealings with the public related to administration of the intangible tax. These forms are hereby incorporated and made a part of this rule by reference.

(b) Copies of these forms are available, without cost, by one or more of the following methods: 1) downloading the form from the Department's Internet site at www.myflorida.com/dor/forms; or, 2) ~~faxing a forms request to the Distribution Center at (850)922-2208;~~ or, 3) calling the Department at (800)352-3671, Monday through Friday, 8:00 a.m. to 7:00 p.m., Eastern Time Distribution Center at (850)488-8422; or, 3) visiting any local Department of Revenue Service Center; or, 4) writing the Florida Department of Revenue, Distribution Center, 168A Blountstown Highway, Tallahassee, Florida

32304; or, 5) visiting any local Department of Revenue Service Center to personally obtain a copy. Persons with hearing or speech impairments may call the Department's TDD at (800)367-8331 or (850)922-1115.

Form Number	Title	Effective Date
(2) DR-601-C	2006 Florida Intangible Personal Property Tax Return for Corporation, Partnership, and Fiduciary Filers as of January 1, 2006 (R. 01/06)	10/06
(3) DR-601-CN	2006 Instructions for Filing Form DR-601C Intangible Personal Property Tax Return for Corporation, Partnership and Fiduciary Filers (R. 01/06)	10/06
(4) DR-601-CS	2006 Schedules B, C, D, and E for use with DR-601C (R. 01/06)	10/06
(2)(5) DR-601-G	Government Leasehold Intangible Personal Property Tax Return for 2008 2006 Tax Year (R. 01/08 01/06)	10/06
(6) DR-601-I	2006 Florida Intangible Personal Property Tax Return for Individual and Joint Filers as of January 1, 2006 (R. 01/06)	10/06
(7) DR-601-IN	2006 Instructions for Filing Form DR-601I Intangible Personal Property Tax Return for Individual and Joint Filers (R. 01/06)	10/06
(8) DR-601-IS	2006 Schedules B, C, D, and E for use with DR-601I (R. 01/06)	10/06
(3)(9) DR-602-G	Governmental Leasehold Intangible Personal Property Tax Application for Extension of Time to File Return (R. 01/07 01/05)	06/05
(4)(10) DR-350111	Intangible Tax Self-Audit Worksheet (R 06/07 07/06)	10/06
(5)(11) DR-350112	Taxpayer Affidavit (R. 06/01)	05/03

(12) DR-350617	Application for Exclusion from Filing Stockbroker Position Statement (R. 01/05)	06/05
(13) DR-350618	Stockbroker Instructions and Specifications for Reporting Information or Magnetic Media (R. 01/06)	10/06
(14) DR-350619	Stockbroker Filing Magnetic Media Transmittal (R. 01/05)	06/05
(15) DR-350620	Stockbroker Information Report (R. 01/05)	06/05

Specific Authority 199.202(2), 213.06(1) FS. Law Implemented 196.199(2), 199.023, 199.032, 199.042, 199.052, 199.062, 199.103, 199.1055, 199.135, 199.232, 199.292 FS. History—New 11-21-91, Amended 1-5-94, 10-9-01, 5-4-03, 9-28-04, 6-28-05, 10-30-06, _____.

12C-2.012 Refunds.

(1)(a) Any person entitled to a refund of intangible personal property taxes may seek a refund by filing an Application for Refund-Intangible Personal Property Tax (Form ~~form~~ DR-26I, incorporated by reference in Rule 12-26.008, F.A.C.) with the Department. Form DR-26I must be in accordance with the timing provisions of Section 215.26(2), F.S., and must meet the requirements of Section 213.255(2) and (3), F.S., and Rule 12-26.003, F.A.C.

~~(b)1. Form DR-26I, Application for Refund-Intangible Personal Property Tax, must be filed with the Department for tax paid on or after October 1, 1994, and prior to July 1, 1999, within 5 years after the date the tax was paid.~~

~~(b)2. Form DR-26I, Application for Refund-Intangible Personal Property Tax, must be filed with the Department for tax paid on or after July 1, 1999, within three (3) years after the date the tax was paid.~~

(2)(a) An automatic refund of the amount of overpayment of tax will be granted by the Department when the Department determines upon examination that an overpayment of the tax with the return has occurred, that no additional information is required to determine the correct amount of tax due, and that the overpayment of tax is in accordance with the timing provisions of Section 215.26(2), F.S.

(b) For example, an automatic refund will be granted by the Department when an examination of the return reveals that:

1. The discount pursuant to Section 199.042(2), F.S. (2005), has been understated.

~~2. The exemption provided in Section 199.185(2), F.S., has been understated.~~

~~2.3. The payment made with a Governmental Leasehold Intangible Personal Property Tax an Application for Extension of Time to File Return (Form ~~form~~ DR-602, incorporated by reference in Rule 12C- 2.0115, F.A.C.) exceeds the amount of tax due when the return is filed; or~~

3.4. A mathematical error on the return, such as the use of an incorrect tax rate or other calculation error, results in an overpayment.

Specific Authority 199.202, 213.06(1) FS. Law Implemented ~~196.199(2)(b), 199.042(2), 199.185(2),~~ 199.232, ~~199.252,~~ 213.255(2), (3), 215.26(2) FS. History—New 4-17-72, Formerly 12C-2.12, Amended 11-21-91, 5-4-03, 9-28-04, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Joe Parramore, Revenue Program Administrator I, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)922-4709

NAME OF SUPERVISOR OR PERSON WHO APPROVED THE PROPOSED RULE: Buzz McKown, Revenue Program Administrator II, Technical Assistance and Dispute Resolution, P. O. Box 7443, Tallahassee, Florida 32314-7443; telephone number (850)922-4721

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: October 9, 2007

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: The proposed amendments to Rule Chapter 12C-2, F.A.C. (Intangible Personal Property Tax), were noticed in the Florida Administrative Weekly on August 10, 2007 (Vol. 33, No. 32, pp. 3559-3576). A rule development workshop was held on August 27, 2007. No one appeared to provide comment regarding these proposed rule changes. No written comments have been received by the Department

DEPARTMENT OF TRANSPORTATION

RULE NOS.:	RULE TITLES:
14-22.0011	General Procedural Requirements
14-22.002	Regulations Covering Qualification of Contractors
14-22.006	Current Capacity Rating
14-22.009	Over-Bidding
14-22.012	Suspension, Revocation, or Denial of Qualification
14-22.0121	Reapplication and Reinstatement
14-22.0141	Contractor Non-Responsibility
14-22.015	Forms

PURPOSE AND EFFECT: This rule chapter amendment provides for electronic application for qualification with the Department and certification of current capacity. Although not included in the rule development notice, an amendment to Rule 14-22.009, F.A.C., is needed because there is a cross reference to one of the rules being amended.

SUMMARY: The contractor application for qualification process is being amended to establish an electronic application submittal. Although not included in the rule development notice, an editorial amendment to Rule 14-22.009, F.A.C., is needed because there is a cross reference in one of the rules being amended.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS: No Statement of Estimated Regulatory Cost was prepared.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

SPECIFIC AUTHORITY: 334.044(2), 337.14(1) FS. LAW IMPLEMENTED: 120.569, 337.11(3)(b), 337.11(5)(a) 1.-3., 337.11 (7)(b)1., 337.11(7)(c), 337.14, 337.16, 337.165, 337.167 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAW.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULES IS: James C. Myers, Clerk of Agency Proceedings, Florida Department of Transportation, Office of the General Counsel, 605 Suwannee Street, Mail Station 58, Tallahassee, Florida 32399-0458

THE FULL TEXT OF THE PROPOSED RULES IS:

14-22.0011 General Procedural Requirements.

(1) This rule chapter sets forth requirements for applicants to be certified by the Department as qualified to bid for the performance of road, bridge, or public transportation construction contracts, in excess of \$250,000.

(2) Except for the provisions of Rules 14-22.012 and 14-22.0141, F.A.C., this rule chapter does not apply to bidders who wish to bid on construction contracts of \$250,000 or less, or other contracts not having to do with the construction of roads, bridges, or other public transportation projects, or where the Department has waived the qualification requirements of Construction projects having a contract price of less than \$500,000 due to the determination that the projects are of a noncritical nature and that waiver of qualification requirements will not endanger public health, safety, or property.

(3) through (4)(b)5. No change.

Specific Authority 334.044(2), 337.14(1) FS. Law Implemented 120.569, 337.11(3)(b), 337.11(5)(a)1.-3., 337.11(7)(b)1., 337.11(7)(c), 337.14, 337.16, 337.165, 337.167 FS. History—New 11-10-82, Amended 8-25-83, Formerly 14-22.011, Amended 12-20-89, 1-4-94, 7-1-95, Amended 8-6-96, 1-17-99, 7-8-01, 6-27-04, _____.

14-22.002 Regulations Covering Qualification of Contractors.

(1) Application for Qualification.

(a) Persons or firms who desire to qualify with the Department in order to bid for the performance of road, bridge, or public transportation construction projects in excess of \$250,000, shall file annually with the Department ~~two copies~~ of an electronic application for qualification. An application for qualification shall be filed electronically on the website

<http://www.dot.state.fl.us/cc-admin/default.htm>. Information regarding the electronic application can be obtained by writing to the Department at the address listed below. Persons or firms may obtain information on how to obtain a user name and password to use the electronic application filing process by contacting the Contracts Administration Office at the address below. The electronic application will consist of requested information on the Applicant, Applicant's stakeholder, Applicant's affiliates, and would include the Applicant firm's background, current and historical contract detail, construction experience, and expertise, financial information and requested work classes. Persons or firms shall also file two hard copies of ~~including~~ audited financial statements as required by this section via hand delivery or mail to Department of Transportation, Contracts Administration Office, 605 Suwannee Street, MS 55, Room 60, Haydon Burns Building, Tallahassee, Florida 32399-0455. For purposes of this rule, "filing" is defined as receipt of the application and audited financial statements by the Contracts Administration Office, MS 55, Room 60, Haydon Burns Building, 605 Suwannee Street, Tallahassee, Florida 32399-0455.

(b) through (b)5. No change.

Specific Authority 334.044(2), 337.14(1), 337.167 FS. Law Implemented 337.14, 337.164, 337.167 FS. History—Formerly Chapter 14-8, Amended 7-1-67, 8-20-68, 5-9-70, 1-6-72, 9-24-75, Formerly 14-22.01(1), (2), (3), Amended 3-23-79, 11-10-82, 8-25-83, 10-1-85, Formerly 14-22.02, Amended 12-20-89, 6-27-90, 1-4-94, 7-1-95, 6-27-04, 5-15-06_____.

14-22.006 Current Capacity Rating.

(1) through (2) No change.

(3) In order for the Department to have the information required to determine a bidder's Current Capacity, it is necessary that the bidder certify the total dollar amount of all work the bidder has underway submit on the day of the letting, a Certification of Current Capacity, Form 375-020-22, Rev. 05/05, that shall be executed under oath. This certification shall be accomplished electronically in the manner directed by the Department concurrently with form must be included in the bid submittal for the first letting in the calendar month that the bidder submits a bid. ~~Failure to submit this document shall result in a determination that all bids submitted by the bidder for that letting are disqualified and are rejected, pursuant to Rule 14-22.009, F.A.C.~~ The Department shall include instructions to meet this requirement ~~the Certification of Current Capacity, Form 375-020-22, Rev. 05/05~~ with the proposal documents issued to the bidder.

(4) In ~~submitting this preparing the~~ cCertification of Current Capacity, Form 375-020-22, Rev. 05/05 the following shall apply:

(a) through (c) No change.

Specific Authority 334.044(2), 337.14(1) FS. Law Implemented 337.11(3)(b), 337.11(5)(a)1.-3., 337.11(7)(b)1., 337.11(7)(c), 337.14, 337.164 FS. History—Formerly Chapter 14-8, Amended 7-1-67, 8-20-68, 5-9-70, 1-6-72, 7-24-75, Formerly 14-22.01(8), Amended 3-23-79, 11-10-82, 8-25-83, 10-1-85, Formerly 14-22.06, Amended 12-20-89, 6-27-90, 1-4-94, 7-1-95, 7-2-95, 12-18-05, 5-15-06_____.

14-22.009 Over-Bidding.

(1) Any bid that exceeds the Current Capacity of the bidder shall be disqualified and rejected unless the bidder fulfills the requirements of subsection 14-22.009(3), F.A.C.

(2) In the event a bidder submits the low bid on two or more projects in the same letting where the aggregate dollar amount of the bids is greater than the Current Capacity of the bidder, and the bidder is unable to increase its Current Capacity by fulfilling the requirements of subsection 14-22.009(3), F.A.C., the Department shall select the particular project or projects for award that will result in the least cost to the Department.

(3) Before the Department takes action under the provisions of either of the preceding two paragraphs, the bidder shall be notified in writing of the Department's action and, except for the AF provisions of sub-subparagraph 14-22.003(2)(a)2.a., F.A.C., above, shall be allowed a period of 10 days from the date the bid was opened to submit a cCertification of work underway pursuant to Rule 14-22.006, F.A.C. Current Capacity form.

(4) The determination of the successful bidder on any project or projects in which bids have been disqualified under the provisions of this section shall be made without consideration of the disqualified bid(s).

Specific Authority 334.044(2), 337.14(1) FS. Law Implemented 337.11(3)(b), 337.11(5)(a)1.-3., 337.11(7)(b)1., 337.11(7)(c), 337.14, 337.165 FS. History—Formerly Chapter 14-8, Amended 7-1-67, 8-20-68, 5-9-70, 1-6-72, 9-24-75, Formerly 14-22.01(11), Amended 3-23-79, 11-10-82, 8-25-83, Formerly 14-22.09, Amended 12-20-89, 1-4-94, 7-1-95, 7-2-95, 7-8-01, 12-18-05_____.

14-22.012 Suspension, Revocation, or Denial of Qualification.

(1) through (1)(a)2. No change.

3. The contractor made or submitted to the Department false, deceptive, or fraudulent statements, certifications, or materials in any claim for payment or any information required by any Department contract, including the cCertification of work underway Current Capacity to the Department.

4. through (6) No change.

Specific Authority 334.044(2), 337.14(1) FS. Law Implemented 334.044(27), 337.11, 337.14, 337.16, 337.165, 337.167 FS. History—Formerly Chapter 14-8, Amended 7-1-67, 8-20-68, 5-9-70, 1-6-72, 9-24-75, Formerly 14-22.01(11), Amended 3-23-79, 11-10-82, 8-25-83, 10-1-85, Formerly 14-22.12, Amended 12-20-89, 1-4-94, 7-1-95, 7-2-95, 2-16-99, 7-8-01, 6-27-04_____.

14-22.0121 Reapplication and Reinstatement.

(1) through (2) No change.

(3) If the petition for reapplication or reinstatement is granted, the contractor must file a current Application for Qualification, ~~Form 375-020-32, Rev. 12/98~~, with the Contracts Administration Office, ~~MS 55, Room 60, Hayden Burns Building, 605 Suwannee Street, Tallahassee, Florida 32399-0455~~. Reinstatement shall not be effective until issuance of a Certificate of Qualification. The financial statements submitted with the reinstatement application must comply with subsection 14-22.002(2), F.A.C.

Specific Authority 334.044(2), 337.14(1), 337.167(2) FS. Law Implemented 337.14, 337.16, 337.164, 337.165, 337.167 FS. History—New 8-25-83, Amended 10-1-85, Formerly 14-22.121, Amended 12-20-89, 1-4-94, _____.

14-22.0141 Contractor Non-Responsibility.

(1) Contractors who wish to bid for the performance of construction contracts less than or equal to \$250,000, or any maintenance contracts, are presumed to be responsible bidders unless the Department determines that good cause exists to declare the contractor non-responsible, which shall include the following:

(a) One of the circumstances specified in Section 337.16(2), Florida Statutes, occurs;

(b) The contractor or its affiliate defaulted on any contract, or the contract surety assumed control of or financial responsibility for, any contract of the contractor;

(c) The contractor's qualification to bid is suspended, revoked, or denied by any public agency or semi-public agency;

(d) The contractor made or submitted to the Department false, deceptive, or fraudulent statements, certifications, or materials in any claim for payments or any information required by any Department contract;

(e) The contractor failed to comply with contract requirements, or failed to follow Department direction in the execution of a contract;

(f) The contractor did not pay its subcontractors or suppliers in a timely manner or in compliance with contract documents;

(g) The contractor or affiliate(s) has been convicted of a contract crime, as provided in Section 337.165, F.S.;

(h) An affiliate of the contractor has previously been determined by the Department to be non-responsible, and the specified period of suspension, revocation, or denial remains in effect.

(i) The contractor has demonstrated instances of poor or unsatisfactory performance, deficient management resulting in project delay, poor quality workmanship, a history of payment of liquidated damages, untimely completion of projects where liquidated damages were not paid, uncooperative attitude, contract litigation, claims, or defaults.

(j) When the Department determines that any other circumstance constituting "good cause" under Section 337.16(2), Florida Statutes, exists.

(2) Determination of Contractor Non-Responsibility. The Contractor will be determined to be non-responsible and ineligible to bid on Department contracts for a period of time, based on the seriousness of the deficiency.

(a) Examples of factors affecting the seriousness of a deficiency are:

1. Impacts on project schedule, cost, or quality of work;
2. Unsafe conditions allowed to exist;
3. Complaints from the public;
4. Delay or interference with the bidding process
5. The potential for repetition;
6. Integrity of the public construction process; and
7. Effect on the health, safety, and welfare of the public.

(b) The time frames associated with paragraphs 14-22.012(1)(a) through (b), F.A.C., shall be used as factors for the determination of seriousness of Contractor Non-Responsibility.

~~(c)(b)~~ This rule does not limit the Department's ability to reject a bid submitted by a contractor, or cancel an award, for a particular contract based upon the contractor being non-responsible.

(3) Notice of intended agency action under this section will be provided in accordance with Rule 28-106.111, F.A.C. The Department's action will become final unless a timely petition for a hearing is filed in accordance with Rules 28-106.104, 28-106.201 and 28-106.301, F.A.C. In order to be timely, the petition must be filed with the Department's Clerk of Agency Proceedings within 21 days after receipt of the Department's notice, in accordance with Rule 28-106.111, F.A.C.

Specific Authority 334.044(2) FS. Law Implemented 337.16(2) FS. History—New 4-11-95, Amended 12-7-97, 7-8-01, 6-27-04, _____.

14-22.015 Forms.

The following forms are incorporated by reference as part of the rules of the Department and are available from the Contracts Administration Office, 605 Suwannee Street, Mail Station 55, Room 1-B, Tallahassee, Florida 32399-0455:

Form Number	Date	Title
375-020-32	01/06	Application for Qualification
375-020-22	05/05	Certification of Current Capacity
700-010-25	09/05	Contractor Past Performance Report
375-020-37	07/06	Application for Qualification for Emergency Debris Removal

Specific Authority 334.044(2), 337.14(1) FS. Law Implemented 120.53(1)(b), 337.14, 337.167 FS. History—New 11-10-82, Amended 8-25-83, Formerly 14-22.15, Amended 12-20-89, 1-4-94, 7-1-95, 7-2-95, 7-8-01, 6-27-04, 12-18-05, 5-15-06, 11-5-06,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Juanita Moore, Manager, Contracts Administration Office
 NAME OF SUPERVISOR OR PERSON WHO APPROVED THE PROPOSED RULE: Stephanie C. Kopelousos, Secretary
 DATE PROPOSED RULE APPROVED BY AGENCY HEAD: October 8, 2007
 DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: August 24, 2007

DEPARTMENT OF TRANSPORTATION

RULE NO.: 14-91.007
 RULE TITLE: Selection and Award Process
 PURPOSE AND EFFECT: A new subsection (9) is added to Rule 14-91.007, F.A.C., to clarify the compensation of short-listed design-build firms.

SUMMARY: A new subsection (9) is being added to Rule 14-91.007, F.A.C.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS: No Statement of Estimated Regulatory Cost was prepared.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

SPECIFIC AUTHORITY: 334.044(2), 337.11(7)(b) FS.
 LAW IMPLEMENTED: 337.025, 337.11(7) FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAW.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: James C. Myers, Clerk of Agency Proceedings, Florida Department of Transportation, Office of the General Counsel, 605 Suwannee Street, Mail Station 58, Tallahassee, Florida 32399-0458

THE FULL TEXT OF THE PROPOSED RULE IS:

- 14-91.007 Selection and Award Process.
- (1) through (8) No change.

(9) The Department shall pay short-listed design-build firms submitting fully responsive proposals that are not selected a lump sum amount, stipend, as determined by the solicitation in order to stimulate competition and for the work product contained in the firm’s responsive technical bid proposals. The Department will not pay the selected design-build firm a stipend. An unselected short list design-build firm that submits a responsive bid proposal in response to the Department request for detailed proposals will receive a stipend in exchange for the work product contained in that bid proposal. The Department reserves the right to use any of the concepts, ideas, technologies, techniques, methods, processes, and information that are contained within the bid proposals without any further compensation therefore.

(a) In order to receive the stipend, the unselected short listed design-build firms must enter into a contract with the Department immediately after short listing. The contract is required to document the terms and conditions for the stipend.

(b) The Department’s criteria to determine the stipend amount shall include the following: complexity of the project, technical expertise, time and resources required for the proposal, and value of work product contained in the technical proposal. The intent to compensate and the stipulated amount of the stipend will be set forth in the request for proposals package.

(c) A stipend is not intended to compensate the design-build firms for the total cost of preparing the bid proposal.

Specific Authority 334.044(2), 337.11(7)(b) FS. Law Implemented 337.025, 337.11(7) FS. History—New 3-13-88, 6-13-90, Amended 2-20-96, 9-3-96, 10-18-00,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Brian Blanchard, Director, Office of Construction
 NAME OF SUPERVISOR OR PERSON WHO APPROVED THE PROPOSED RULE: Stephanie C. Kopelousos, Secretary
 DATE PROPOSED RULE APPROVED BY AGENCY HEAD: October 8, 2007
 DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: October 5, 2007

BOARD OF TRUSTEES OF THE INTERNAL IMPROVEMENT TRUST FUND

Notices for the Board of Trustees of the Internal Improvement Trust Fund between December 28, 2001 and June 30, 2006, go to <http://www.dep.state.fl.us/> under the link or button titled “Official Notices.”

WATER MANAGEMENT DISTRICTS

Suwannee River Water Management District

RULE NOS.:	RULE TITLES:
40B-8.021	Definitions
40B-8.061	Minimum Surface Water Levels and Flows for the Santa Fe River

PURPOSE AND EFFECT: The purpose of the rule development is to codify minimum flows and levels for the Upper Santa Fe River within Chapter 40B-8, F.A.C. The effect of the rule will be to provide protection for these areas from significant harm resulting from uses of ground and surface water.

SUMMARY: This proposed rule development will establish minimum flows and levels for the Upper Santa Fe River, in accordance with Rule 62-40.473, F.A.C., and Sections 373.042 and 373.0421, F.S.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS: No Statement of Estimated Regulatory Cost was prepared.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

SPECIFIC AUTHORITY: 373.044, 373.113 FS.

LAW IMPLEMENTED: 373.042, 373.0421, 373.103, 373.415 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAW.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULES IS: Linda Welch, Administrative Assistant, Suwannee River Water Management District, 9225 C.R. 49, Live Oak, Florida 32060, (386)362-1001 or (800)226-1066 (FL only)

THE FULL TEXT OF THE PROPOSED RULES IS:

40B-8.021 Definitions.

(1) "Fanning Spring" means single spring vent located within Levy County, adjacent to the Suwannee River at 29 degrees 33 minutes 14 seconds north latitude and 82 degrees 56 minutes 07 seconds west longitude.

(2) "Flow Duration Curve" means a statistical representation of flows, actual or synthetic, and their recurrence probabilities over a determined period of record.

(3) "Flow duration frequency" means the historic probability of a particular flow over a specified period of record.

(4)(3) "Historic period" means the period of record as documented in each technical report establishing minimum flow or level.

(5)(4) "Levy Blue Spring" means a single spring vent located within Levy County, near the Town of Bronson, adjacent to the Waccasassa River at 29 degrees 27 minutes 03 seconds latitude and 82 degrees 41 minutes 56 seconds longitude.

(6)(5) "Little Fanning Spring" means the single spring vent located within Levy County, adjacent to the Suwannee River at 29 degrees 35 minutes 09 seconds north latitude and 82 degrees 56 minutes 04 seconds west longitude.

(7)(6) "Lower Suwannee River" means the river segment below the Wilcox gauge to the estuary.

(8)(7) "Madison Blue Spring" means the single vent spring system located within Madison County, adjacent to the Withlacoochee River at 30 degrees 28 minutes 48 seconds north latitude and 83 degrees 14 minutes 40 seconds west longitude.

(9)(8) "Manatee Spring" means the single spring vent located within Levy County, adjacent to the Suwannee River at 29 degrees 29 minutes 21 seconds north latitude and 82 degrees 58 minutes 37 seconds west longitude.

(10)(9) "Minimum surfacewater flow" means a flow, expressed in cubic feet per second combined with a temporal element. The temporal element may be specifically expressed as a duration and return interval.

(11)(10) "Minimum surfacewater level" means an elevation in feet NGVD combined with a temporal element. The temporal element, for purposes of this chapter, may be specifically expressed as a duration and return interval.

(12)(11) "NGVD" means National Geodetic Vertical Datum of 1929.

(13)(12) "Withlacoochee River Near Pinetta, FL Pinetta gauge" means stream flow measuring gauge number 02319000 located on the Withlacoochee River approximately 10 miles upstream from Madison Blue Spring at 30 degrees 35 minutes 43 seconds north latitude and 83 degrees 15 minutes 35 seconds west longitude.

(14)(13) "Stage Duration Curve" means a statistical representation of stages, actual or synthetic, and their recurrence probabilities over a determined period of record.

(15)(14) "Suwannee River" means the riverine waterbody which originates in south central Georgia and flows southeast and south into Florida discharging into the Gulf of Mexico north of Cedar Key.

(16) "Santa Fe River" means the riverine waterbody which originates in Lake Santa Fe, Alachua County, Florida and flows west discharging into the Suwannee River south of Branford, Florida.

(17) "Santa Fe River Near Graham, FL gauge" means stream flow measuring gauge number 02320700 located on the Santa Fe River approximately 1.5 miles upstream from Sampson River at 29 degrees 50 minutes 46 seconds north latitude and 82 degrees 13 minutes 11 seconds west longitude, in Alachua County, Florida.

(18) “Santa Fe River at Worthington Springs, FL gauge” means stream flow measuring gauge number 02321500 located on the Santa Fe River 0.8 mile downstream from New River at 29 degrees 55 minutes 18 seconds north latitude and 82 degrees 25 minutes 35 seconds west longitude, in Alachua County, Florida.

(19)~~(15)~~ “Suwannee River Near Wilcox, FL ~~Wileox~~ gauge” means stream flow measuring gauge number 02323500 located on the Suwannee River at 29 degrees 05 minutes 90 seconds north latitude and 82 degrees 09 minutes 37 seconds west longitude.

(20)~~(16)~~ “Waccasassa River and Estuary” means the riverine waterbody which originates in Gilchrist and Alachua Counties and flows southwest discharging into the Gulf of Mexico between Cedar Key and Yankeetown.

(21) “Waccasassa River Near Gulf Hammock, FL gauge” means stream flow measuring gauge number 02313700 located on the Waccasassa River 0.5 mile upstream from Otter Creek at 29 degrees 12 minutes 14 minutes north latitude, 82 degrees 46 minutes 09 seconds west longitude in Levy County, Florida.

(22)~~(17)~~ “Withlacoochee River” means the riverine waterbody which originates in south-central Georgia and flows southeast and south into Florida discharging into the Suwannee River at Ellaville.

Specific Authority 373.044, 373.113 FS. Law Implemented 373.042, 373.415 FS. History–New 9-15-05, Amended 8-7-06, 7-29-07, _____.

40B-8.061 Minimum Surface Water Levels and Flows for the Santa Fe River.

The Governing Board hereby establishes the following minimum surfacewater flows. The Governing Board finds that the following minimum surfacewater flows are the limit at which further withdrawals would be significantly harmful to the water resources or ecology.

(1) The minimum surfacewater flows for the Santa Fe River Near Graham, FL, gage are the following points on the flow duration curve defined in “Technical Report – MFL Establishment for the Upper Santa Fe River, May 2007”:

(a) 171 cubic feet per second (cfs) for a flow duration frequency of five percent;

(b) 109 cfs for a flow duration frequency of 10 percent;

(c) 44 cfs for a flow duration frequency of 25 percent;

(d) 13 cfs for a flow duration frequency of 50 percent;

(e) 2.3 cfs for a flow duration frequency of 75 percent;

(f) 0.4 cfs for a flow duration frequency of 90 percent;

(g) 0.2 cfs for a flow duration frequency of 95 percent.

(2) The minimum surfacewater flows for the Santa Fe River at Worthington Springs, FL, gage are the following points on the flow duration curve defined in “Technical Report – MFL Establishment for the Upper Santa Fe River, May 2007”:

(a) 1,513 cfs for a flow duration frequency of five percent;

(b) 935 cfs for a flow duration frequency of 10 percent;

(c) 367 cfs for a flow duration frequency of 25 percent;

(d) 111 cfs for a flow duration frequency of 50 percent;

(e) 42 cfs for a flow duration frequency of 75 percent;

(f) 15 cfs for a flow duration frequency of 90 percent;

(g) 9 cfs for a flow duration frequency of 95 percent.

Specific Authority: 373.044, 373.113 FS. Law Implemented 373.042, 373.0421, 373.103 FS. History–New _____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Jon Dinges, Director, Resource Management, Suwannee River Water Management District, 9225 County Road 49, Live Oak, Florida 32060, (386)362-1001

NAME OF SUPERVISOR OR PERSON WHO APPROVED THE PROPOSED RULE: Governing Board of the Suwannee River Water Management District

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: October 9, 2007

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: August 24, 2007

LAND AND WATER ADJUDICATORY COMMISSION

Tuscany Community Development District

RULE NO.: 42GG-1.002
RULE TITLE: Boundary

PURPOSE AND EFFECT: The Petition, as supplemented, was filed by the Tuscany Community Development District with its registered office located at 123 South Calhoun Street, Tallahassee, Florida 32301. The Petition, as supplemented, proposes to modify the land area presently serviced by the District by amending its boundary to add 332.07 acres to the District located solely within Citrus County, Florida. The District currently covers approximately 1,378.86 acres of land and after amendment the District will encompass approximately 1710.93 acres. Petitioner has obtained written consent to amend the boundaries of the District from the owners of 100% of the real property comprising the expansion parcel. Further, Petitioner indicates the landowners of all the property within the current boundaries of the District are the same landowners whose consent to the creation of the District was documented in the original Petition to establish the District. The consenting landowners within the current District boundaries are also the consenting landowners of all the property within the parcel proposed by the Petition to be added to the District. Each landowner consent documents ownership for all the lands owned, both within the parcel to be added to the District by the Petition and within the current external boundaries of the District. According to the Statement of Estimated Regulatory Costs, although the District’s boundary will be expanded through the amendment process, the District’s development plan will remain the same as when the District was established. The District will continue to support

4,138 single-family residential units, 1,258 multi-family residential units, 400 life care center units, 400,000 square feet of business/commercial/office and 41,368 square feet of community/neighborhood services. The 322.07 acre expansion is planned for 842 single-family residential units, which are already included in the above totals. No additional residential or non-residential development is anticipated due to the expansion of the District's boundary. The District intends to finance road, water, wastewater, stormwater, entry monumentation, landscaping, irrigation and recreational facilities in the expansion area.

SUMMARY: The Petition, as supplemented, was filed by the Tuscany Community Development District with its registered office located at 123 South Calhoun Street, Tallahassee, Florida 32301. The Petition, as supplemented, proposes to modify the land area presently serviced by the District by amending its boundary to add 332.07 acres to the District located solely within Citrus County, Florida. The District currently covers approximately 1,378.86 acres of land and after amendment the District will encompass approximately 1710.93 acres. Petitioner has obtained written consent to amend the boundaries of the District from the owners of 100% of the real property comprising the expansion parcel. Further, Petitioner indicates the landowners of all the property within the current boundaries of the District are the same landowners whose consent to the creation of the District was documented in the original Petition to establish the District. The consenting landowners within the current District boundaries are also the consenting landowners of all the property within the parcel proposed by the Petition to be added to the District. Each landowner consent documents ownership for all the lands owned, both within the parcel to be added to the District by the Petition and within the current external boundaries of the District. According to the Statement of Estimated Regulatory Costs, although the District's boundary will be expanded through the amendment process, the District's development plan will remain the same as when the District was established. The District will continue to support 4,138 single-family residential units, 1,258 multi-family residential units, 400 life care center units, 400,000 square feet of business/commercial/office and 41,368 square feet of community/neighborhood services. The 322.07 acre expansion is planned for 842 single-family residential units, which are already included in the above totals. No additional residential or non-residential development is anticipated due to the expansion of the District's boundary. The District intends to finance road, water, wastewater, stormwater, entry monumentation, landscaping, irrigation and recreational facilities in the expansion area.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS: In association with the Petition, as supplemented, the Petitioner has caused a Statement of Estimated Regulatory Costs ("SERC") to be prepared in compliance with Section 120.541, F.S. The complete text of

the SERC is contained at Exhibit "10" to the Petition, as supplemented. By way of summary, the SERC estimates the principal individuals and entities likely to be required to comply with the amended rule are the households within the geographic area of the amendment. The SERC estimates that rule amendment implementation and enforcement costs to state government entities and Citrus County will be modest and/or are offset by the payment of requisite filing and annual fees; and, estimates there will be no negative impact on state and local revenues from the proposed amendment of the rule. With respect to an estimate of the transactional costs likely to be incurred by individuals and entities required to comply with the requirements of the rule, the SERC indicates that to fund the cost of maintaining infrastructure, assessments and fees will be imposed on the District property owners. Finally, the SERC concludes that the amendment of the District's boundary will have no impact on small businesses and should not have negative impact on small counties and cities as defined in Section 120.52, F.S. Citrus County is not a small county as defined by Section 120.52, F.S. The SERC analysis is based on a straightforward application of economic theory and input was received from the District's Engineer and other professionals associated with the District.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

SPECIFIC AUTHORITY: 190.005, 190.046 FS.

LAW IMPLEMENTED: 190.004, 190.005, 190.046 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: Tuesday, November 13, 2007, 10:00 a.m.

PLACE: The Capitol, Room 2103, Tallahassee, Florida 32399-0001

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least two days before the workshop/meeting by contacting: Barbara Leighty, Florida Land and Water Adjudicatory Commission, Office of Policy and Budget, Executive Office of the Governor, The Capitol, Room 1801, Tallahassee, Florida 32399-0001, Telephone (850)487-1884. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Barbara Leighty, Florida Land and Water Adjudicatory Commission, Office of Policy and Budget, Executive Office of the Governor, The Capitol, Room 1801, Tallahassee, Florida 32399-0001, Telephone (850)487-1884

THE FULL TEXT OF THE PROPOSED RULE IS:

42GG-1.002 Boundary

The boundaries of the district are as follows:

Commence at the most Northerly Corner of BEVERLY HILLS, UNIT 3A, according to the map or plat thereof recorded in Plat Book 5, page 1, public records of Citrus County, Florida, said point being on the Southeasterly right-of-way line of County Road No. 491 and being 50 feet from measured at right angles to, the centerline of said County Road No. 491, thence S. 51° 02' 53" E. along the Northeasterly line of said BEVERLY HILLS, UNIT 3A, a distance of 400 feet to the POINT OF BEGINNING, thence N. 38° 56' 39" E. parallel to and 400 feet from, said Southeasterly right-of-way line, a distance of 4347.25 feet to the P.C. of a curve, concaved Northwesterly, having a central angle of 13° 52' 45" and a radius of 6167.33 feet, thence Northeasterly along the arc of said curve, a distance of 1493.96 feet to the P.T. of said curve, thence N. 25° 03' 54" E. parallel to and 400 feet from, said Southeasterly right-of-way line a distance of 1734.33 feet to a point on the boundary of lands described in Deed recorded in Official Record, Book 385, page 466, public records of Citrus County, Florida, thence S. 1° 39' 30" E. along said boundary a distance of 836.98 feet to the SW Corner of said lands, thence N. 88° 20' 30" E. along the South line of said lands, a distance of 1377.72 feet to the SE Corner of said lands, thence N. 1° 39' 30" W. along the East line of said lands, a distance of 1200 feet to the NE Corner of said lands, thence S. 88° 20' 30" W. along the North line of said lands, a distance of 1306.83 feet to the SE Corner of lands described in Deed recorded in Official Record, Book 538, page 632, of said records, thence N. 25° 03' 54" E. along the East line of said lands, a distance of 190.26 feet to the NE Corner of said lands, said point being on the South line of lands described in Deed recorded in Official Record, Book 423, page 128, of said records, thence N. 88° 20' 30" E. along said South line a distance of 346.97 feet to the SE Corner of said lands, thence N. 1° 39' 30" W. along the East line of said lands a distance of 330.02 feet to the NE Corner of said lands, said point also being on the North line of Section 1, TOWNSHIP 18 SOUTH, RANGE 18 EAST, thence N. 88° 20' 30" E. along said North line a distance of 1869.43 feet to the NE Corner of said Section 1, said point also being the NW Corner of Section 6, TOWNSHIP 18 SOUTH, RANGE 19 EAST, thence N. 89° 28' 20" E. along the North line of said Section 6, a distance of 2636.38 feet to the NW Corner of the NE 1/4 of said Section 6, thence N. 89° 53' 45" E. along the North line of said Section 6, a distance of 2645.54 feet to the NE Corner of said Section 6, thence S. 0° 12' 24" E. along the East line of said Section 6, a distance of 1328.53 feet to the SE Corner of the N 1/2 of NE 1/4 of said Section 6, thence S. 89° 53' 40" W. along the South line of said N 1/2 of NE 1/4, a distance of 2646.85 feet to the SW Corner of said N 1/2 of the NE 1/4, thence S. 0° 09' E. along the East line of the NW 1/4 of said Section 6, a distance of 1328.59 feet to the NE Corner of

the SW 1/4 of said Section 6, thence S. 0° 03' 50" E. along the East line of said SW 1/4 a distance of 2648.43 feet to the SE Corner of said SW 1/4, said point also being the NE Corner of the NW 1/4 of Section 7, TOWNSHIP 18 SOUTH, RANGE 19 EAST, thence S. 0° 07' 56" E. along the East line of said NW 1/4 a distance of 2648.76 feet to the SE Corner of said NW 1/4, thence N. 89° 42' 40" W. along the South line of said NW 1/4, a distance of 2641.84 feet to the SW Corner of said NW 1/4, said point also being the SE Corner of the NE 1/4 of Section 12, TOWNSHIP 18 SOUTH, RANGE 18 EAST, thence S. 89° 23' 09" W. along the South line of said NE 1/4 a distance of 1315.58 feet to the NE Corner of the W 1/2 of SE 1/4 of said Section 12, thence S. 0° 09' 37" W. along the East line of said W 1/2 of SE 1/4, a distance of 2636.62 feet to the SE Corner of said W 1/2 of SE 1/4, thence S. 89° 28' 48" W. along the South line of said Section 12, a distance of 1302.33 feet, thence N. 2° 06' 48" W. a distance of 170 feet, thence S. 89° 28' 48" W. parallel to said South line, a distance of 690.91 feet to a point on a curve, concaved Westerly, having a central angle of 90° and a radius of 280 feet, thence Northwesterly along the arc of said curve a distance of 246.92 feet to the P.T. of said curve (chord bearing and distance between said points being N. 25° 46' 44" W. 238.99 feet), thence N. 51° 02' 31" W. a distance of 2102.26 feet, thence N. 59° 40' 08" W. a distance of 200 feet to the most Easterly Corner of lands described in Deed recorded in Official Record, Book 196, page 218, of said records, thence N. 51° 02' 31" W. along the Northeasterly line of said lands, a distance of 449.63 feet to the most Northerly corner of said lands, said point being on the Southeasterly line of BEVERLY HILLS, UNIT NO. 3, according to the map or plat thereof recorded in Plat Book 4, page 123, public records of Citrus County, Florida, thence N. 38° 58' 52" E. along the Southeasterly line of said BEVERLY HILLS, UNIT NO. 3, and along the Southeasterly line of BEVERLY HILLS, UNIT 3A, according to the map or plat thereof recorded in Plat Book 5, page 1, public records of Citrus County, Florida, a distance of 399.96 feet to the most Easterly corner of said BEVERLY HILLS, UNIT 3A, thence N. 51° 02' 53" W. along the Northeasterly line of said BEVERLY HILLS, UNIT 3A, a distance of 1649.50 feet to the Point of Beginning.

AND,

Begin at the most Northerly Corner of BEVERLY HILLS, UNIT 3A, according to the map or plat thereof recorded in Plat Book 5, page 1, public records of Citrus County, Florida, said point being on the Southeasterly right-of-way line of County Road No. 491, and being 50 feet from, measured at right angles to, the centerline of said County Road No. 491, thence N. 38° 56' 39" E. along said Southeasterly right-of-way line a distance of 4347.20 feet to the P.C. of a curve, concaved Northwesterly, having a central angle of 13° 52' 45" and a radius of 5767.33 feet, thence Northeasterly along the arc of said curve a distance of 1397.06 feet to the P.T. of said curve, thence N. 25° 03' 54" E. along said right-of-way line a distance of 1639.31 feet to the most Westerly Corner of lands described in Deed recorded in

Official Record, Book 385, page 466, public records of Citrus County, Florida, thence N. 88° 20' 30" E. along the boundary of said lands a distance of 400 feet, thence S. 1° 39' 30" E. along the boundary of said lands a distance of 95.00 feet to a point that is 400 feet from, measured at right angles to, the Southeasterly right-of-way line of said County Road No. 491, thence S. 25° 03' 54" W., parallel to said right-of-way line, a distance of 1734.33 feet to the P.C. of a curve, concaved Northwesterly, having a central angle of 13° 52' 45" and a radius of 6167.33 feet, thence Southwesterly along the arc of said curve a distance of 1493.96 feet to the P.T. of said curve, thence S. 38° 56' 39" W., parallel to and 400 feet from, said right-of-way line, a distance of 4347.25 feet to a point on the Northeasterly line of said BEVERLY HILLS, UNIT 3A, thence N. 51° 02' 53" W. along said Northeasterly line a distance of 400 feet to the Point of Beginning.

AND

The Northeast 1/4 of Section 7, TOWNSHIP 18 SOUTH, RANGE 19 EAST, Citrus County, Florida,

AND

The Northwest 1/4 of Section 8, TOWNSHIP 18 SOUTH, RANGE 19 EAST, Citrus County, Florida,

AND

The East 1/2 of the Southeast 1/4 of Section 12, TOWNSHIP 18 SOUTH, RANGE 18 EAST, Citrus County, Florida,

LESS AND EXCEPT land in Warranty Deed from Beverly Hills Development Corporation, to Rolling Oaks Utilities, Inc., dated June 6, 1986, filed August 18, 1986, and recorded in Official Record, Book 710, page 849, public records of Citrus County, Florida, being more particularly described as follows:

Commence at the most Easterly Corner of BEVERLY HILLS, UNIT 3A, according to the map or plat thereof recorded in Plat Book 5, page 1, public records of Citrus County, Florida, thence N. 51° 02' 53" W. along the Northeasterly line of said BEVERLY HILLS, UNIT 3A, a distance of 289.49 feet, thence N. 38° 56' 39" E. a distance of 593.12 feet to the POINT OF BEGINNING, thence N. 75° 59' 21" W. a distance of 62.48 feet, thence North 155.26 feet, thence N. 13° 10' 38" E. a distance of 155.26 feet, thence N. 11° 58' 12" W. a distance of 405.23 feet, thence N. 24° E. a distance of 244.86 feet, thence N. 60° E. a distance of 268.59 feet, thence S. 66° E. a distance of 336.93 feet, thence N. 72° E. a distance of 126.01 feet, thence S. 78° 42' 12" E. a distance of 313.71 feet, thence S. 33° E. a distance of 317.81 feet, thence S. 11° 13' 17" E. a distance of 237.44 feet, thence S. 46° 05' 58" W. a distance of 238.07 feet, thence S. 67° 37' 34" W. a distance of 481.20 feet, thence S. 55° W. a distance of 268.27 feet, thence N. 75° 59' 21" W. a distance of 351.69 feet to the Point of Beginning.

AND, LESS AND EXCEPT NORTH FOREST RIDGE BOULEVARD, according to the map or plat thereof recorded in Plat Book 14, pages 29, 30 and 31, public records of Citrus County, Florida,

AND, LESS AND EXCEPT OAKWOOD VILLAGE OF BEVERLY HILLS PHASE ONE, according to the map or plat thereof recorded in Plat Book 14, pages 10 to 14 inclusive, public records of Citrus County, Florida,

AND, LESS AND EXCEPT OAKWOOD VILLAGE OF BEVERLY HILLS, PHASE 2, according to the map or plat thereof recorded in Plat Book 14, pages 15 to 18 inclusive, public records of Citrus County, Florida,

AND, LESS AND EXCEPT that portion of Section 1, TOWNSHIP 18 SOUTH, RANGE 18 EAST, that lies North of the North boundary and West of a Northerly projection of the Easterly boundary of lands described in Official Record, Book 385, pages 466 and 467, public records of Citrus County, Florida,

AND, LESS AND EXCEPT the Legal Description of the Clubhouse Parcel, as follows:

Commence at the East 1/4 Corner of Section 12, TOWNSHIP 18 SOUTH, RANGE 18 EAST, Citrus County, Florida, thence N. 00° 02' 39" E. along the East line of said Section 12, a distance of 2638.72 feet to the NE Corner of said Section 12, thence South a distance of 811.51 feet, thence West 3400.82 feet to the POINT OF BEGINNING, thence S. 48° 04' 48" W. a distance of 523.35 feet to the Northerly right-of-way line of Forest Ridge Boulevard, as recorded in Plat Book 14, pages 29-31 inclusive, public records of Citrus County, Florida, said point being on the arc of a curve concaved Southwesterly having a central angle of 13° 36' 50" and a radius of 1335.00 feet, thence Northwesterly along the arc of said curve and along said right-of-way line a distance of 317.21 feet (chord bearing and distance between said points being N. 62° 00' 58" W. 316.46 feet) thence N. 21° 10' 37" E. a distance of 431.33 feet, thence S. 68° 36' 06" E. a distance of 551.04 feet to the Point of Beginning.

CONTAINS 4.47 ACRES ±.

AND, LESS AND EXCEPT BEVERLY HILLS DEVELOPMENT CORPORATION of holes 7, 10, 11, 12, 14, 15, 16 and 18 of a golf course, as follows:

Commence at the East 1/4 Corner of Section 12, TOWNSHIP 18 SOUTH, RANGE 18 EAST, Citrus County, Florida; thence N. 00° 02' 39" E. along the East line of said Section 12, a distance of 2638.72 feet to the NE Corner of said Section 12, thence South a distance of 310.65 feet, thence West a distance of 792.03 feet to the POINT OF BEGINNING, thence S. 61° 11' 25" W. a distance of 565.54 feet, thence S. 83° 43' 59" W. a distance of 71.24 feet, thence S. 87° 50' 28" W. a distance of 41.99 feet, thence N. 41° 21' 17" W. a distance of 106.65 feet, thence N. 33° 54' 28" E. a distance of 110.89 feet, thence N. 58° 32' 03" E. a distance of 390.59 feet, thence N. 35° 46' 56" E. a distance of 644.88 feet, thence N. 40° 40' 40" W. a distance of 230.45 feet, thence S. 87° 47' 27" W. a distance of 384.52 feet, thence S. 14° 53' 57" W. a distance of 300.41 feet, thence N. 63° 53' 57" W. a distance of 574.81 feet, thence N. 80° 47' 51" W. a distance of 256.25 feet, thence S. 87° 28' 03"

W. a distance of 301.13 feet, thence S. 79° 48' 51" W. a distance of 137.30 feet, thence S. 42° 29' 19" W. a distance of 1523.30 feet, thence N. 68° 36' 06" W. a distance of 570.85 feet, thence N. 21° 23' 54" E. a distance of 222.57 feet, thence N. 01° 08' 02" E. a distance of 172.22 feet to the P.C. of a curve concaved Southeasterly having a central angle of 26° 29' 46" and a radius of 170.00 feet, thence Northeasterly along the arc of said curve a distance of 78.62 feet to the P.T. (chord bearing and distance between said points being N. 14° 22' 55" E. 77.92 feet) thence N. 27° 37' 48" E. a distance of 467.17 feet to the P.C. of a curve concaved Southeasterly having a central angle of 33° 26' 40" and a radius of 170.00 feet, thence Northeasterly along the arc of said curve a distance of 99.23 feet to the P.T. (chord bearing and distance between said point being N. 44° 21' 08" E. 97.83 feet) thence N. 61° 04' 28" E. a distance of 798.84 feet, thence S. 27° 36' 37" E. a distance of 111.17 feet to a point on the arc of a non-tangent curve concaved Southeasterly having a central angle of 12° 57' 57" and a radius of 1250.00 feet, thence Southeasterly along the arc of said curve a distance of 282.87 feet to the P.T. (chord bearing the distance between said points being S. 52° 32' 55" W. 282.27 feet) thence S. 46° 03' 57" W. a distance of 364.80 feet to the P.C. of a curve concaved Southeasterly having a central angle of 17° 19' 56" and a radius of 750.00 feet, thence Southwesterly along the arc of said curve a distance of 226.88 feet to the P.T. (chord bearing and distance between said points being S. 37° 23' 58" W. 226.02 feet) thence S. 28° 44' 00" W. a distance of 287.57 feet to the P.C. of a curve concaved Northeasterly having a central angle of 188° 58' 16" and a radius of 170.00 feet, thence Southeasterly along the arc of said curve a distance of 560.09 feet to a point (chord bearing and distance between said points being S. 65° 45' 08" E. 338.96 feet) thence N. 22° 37' 44" E. a distance of 262.55 feet to a point on the arc of a non-tangent curve concaved Southeasterly having a central angle of 17° 19' 56" and a radius of 440.00 feet, thence Northeasterly along the arc of said curve a distance of 133.10 feet to the P.T. (chord bearing and distance between said points being N. 37° 23' 58" E. 132.60 feet) thence N. 46° 03' 57" E. 364.80 feet to the P.C. of a curve concaved Southeasterly having a central angle of 22° 25' 13" and a radius of 940.00 feet, thence Northeasterly along the arc of said curve a distance of 367.83 feet to the P.T. (chord bearing and distance between said points being N. 57° 16' 33" E. 365.49 feet) thence N. 68° 29' 10" E. a distance of 491.96 feet, to the P.C. of a curve concaved Northwesterly having a central angle of 149° 52' 33" and a radius of 170.00 feet, thence Northeasterly along the arc of said curve a distance of 444.69 feet, to the P.T. (chord bearing and distance between said points being N. 35° 41' 05" E. 328.32 feet) thence N. 05° 58' 14" W. a distance of 280.07 feet to the P.C. of a curve concaved Southeasterly having a central angle of 13° 50' 21" and a radius of 890.00 feet, thence Northeasterly along the arc of said curve a distance of 214.97 feet to the P.T. (chord bearing and distance between said points being N. 00° 56' 56" E. 214.45 feet) thence N. 07° 52' 07" E. a

distance of 55.20 feet, thence N. 87° 02' 36" E. a distance of 109.59 feet, thence S. 57° 26' 16" E. a distance of 151.86 feet, thence S. 04° 39' 02" W. a distance of 453.10 feet, thence S. 55° 50' 25" E. a distance of 79.92 feet, thence N. 71° 50' 06" E. a distance of 350.07 feet, thence S. 88° 40' 48" E. a distance of 365.17 feet, thence S. 46° 57' 42" E. a distance of 308.03 feet, thence S. 66° 54' 36" E. a distance of 139.76 feet, thence N. 49° 25' 06" E. a distance of 572.04 feet, thence S. 89° 22' 12" E. a distance of 420.67 feet, thence S. 86° 08' 42" E. a distance of 289.17 feet, thence S. 88° 40' 00" E. a distance of 117.50 feet, thence S. 46° 32' 46" E. a distance of 56.26 feet, thence S. 35° 11' 02" W. a distance of 48.75 feet, thence S. 65° 17' 42" W. a distance of 122.60 feet, thence S. 82° 21' 18" W. a distance of 332.02 feet, thence S. 67° 37' 41" W. a distance of 249.73 feet, thence S. 71° 48' 20" W. a distance of 186.88 feet, thence S. 53° 42' 38" W. a distance of 286.90 feet, thence S. 38° 25' 15" W. a distance of 101.84 feet, thence S. 06° 35' 05" E. a distance of 88.86 feet, thence S. 19° 36' 08" W. a distance of 213.10 feet, to the P.C. of a curve concaved Southeasterly having a central angle of 04° 03' 14" and a radius of 2825.59 feet, thence Southwesterly along the arc of said curve a distance of 199.92 feet, to the P.T. (chord bearing and distance between said points being S. 17° 34' 31" W. 199.87 feet) thence S. 15° 32' 54" W. a distance of 419.45 feet, to the Point of Beginning.

CONTAINS 56.26 ACRES ±.

AND LESS AND EXCEPT THE DRIVING RANGE and holes 1, 8 and 9 of a golf course, as follows:

Commence at the East 1/4 Corner of Section 12, TOWNSHIP 18 S., RANGE 18 E., Citrus County, Florida, thence N. 00° 02' 39" E. along the East line of said Section 12, a distance of 2638.72 feet to the NE Corner of said Section 12, thence South 651.37 feet, thence West 1575.04 feet to the POINT OF BEGINNING, thence S. 35° 09' 50" W. a distance of 616.66 feet, thence S. 74° 14' 24" W. a distance of 92.59 feet, thence S. 39° 41' 28" W. a distance of 139.47 feet, thence N. 85° 55' 16" W. a distance of 632.63 feet, thence S. 14° 11' 41" W. a distance of 71.83 feet, thence S. 27° 10' 55" W. a distance of 119.68 feet, thence S. 40° 54' 33" W. a distance of 101.83 feet, thence S. 55° 12' 05" W. a distance of 201.30 feet, thence S. 18° 28' 50" E. a distance of 212.30 feet, thence S. 07° 18' 21" E. a distance of 270.31 feet, thence S. 10° 42' 35" E. a distance of 187.63 feet, thence S. 42° 56' 35" E. a distance of 265.65 feet, thence S. 19° 42' 48" E. a distance of 112.13 feet, thence S. 34° 31' 47" W. a distance of 77.08 feet, thence S. 72° 48' 49" W. a distance of 110.16 feet, thence N. 48° 12' 17" W. a distance of 169.19 feet, thence N. 58° 28' 57" W. a distance of 227.80 feet, thence S. 54° 08' 03" W. a distance of 87.56 feet to a point on the Easterly right-of-way line of Forest Ridge Boulevard as recorded in Plat Book 14, pages 29-31 inclusive, public records of Citrus County, Florida, thence N. 03° 41' 02" E. along said Easterly right-of-way line a distance of 137.26 feet to the P.C. of a curve concaved Southwesterly having a

central angle of 58° 53' 35" and a radius of 1335.00 feet, thence Northwesterly along the arc of said curve and along said right-of-way line a distance of 1372.21 feet to a point (chord bearing and distance between said points being N. 25° 45' 45" W. 1312.60 feet) thence N. 48° 04' 48" E. a distance of 704.58 feet, thence S. 66° 49' 03" E. a distance of 97.25 feet, thence S. 50° 33' 59" E. a distance of 157.53 feet, thence S. 56° 51' 15" E. a distance of 278.73 feet, thence S. 67° 01' 20" E. a distance of 142.36 feet, thence S. 76° 53' 45" E. a distance of 567.49 feet, thence N. 06° 49' 50" E. a distance of 200.33 feet, thence N. 53° 40' 16" E. a distance of 615.10 feet, thence S. 41° 21' 17" E. a distance of 65.62 feet to the Point of Beginning.

CONTAINS 26.87 ACRES ±.

SUBJECT TO EASEMENT "E" AS DESCRIBED ON THE PLAT OF NORTH FOREST RIDGE BOULEVARD, AS RECORDED IN PLAT BOOK 14, PAGES 29-31 INCLUSIVE, PUBLIC RECORDS OF CITRUS COUNTY, FLORIDA,

AND, LESS AND EXCEPT A LEGAL DESCRIPTION of holes 2 and 3 of a golf course, as follows:

Commence at the East 1/4 Corner of Section 12, TOWNSHIP 18 S., RANGE 18 E., Citrus County, Florida; thence N. 00° 02' 39" E. along the East line of said Section 12, a distance of 2638.72 feet to the NE corner of said Section 12, thence South a distance of 2026.28 feet, thence West a distance of 1046.56 feet to the POINT OF BEGINNING, thence S. 30° 49' 53" W. a distance of 295.91 feet, thence S. 31° 01' 05" W. a distance of 214.62 feet, thence S. 43° 28' 01" W. a distance of 444.65 feet, thence S. 40° 11' 30" W. a distance of 189.26 feet, thence S. 33° 59' 03" W. a distance of 177.11 feet, thence S. 15° 09' 32" E. a distance of 81.80 feet, thence S. 06° 16' 52" E. a distance of 138.89 feet, thence S. 56° 27' 36" W. a distance of 98.38 feet, thence N. 61° 46' 28" W. a distance of 100.75 feet, thence N. 30° 11' 18" W. a distance of 269.13 feet, thence N. 35° 15' 36" W. a distance of 747.44 feet, thence N. 34° 53' 16" W. a distance of 127.32 feet, thence N. 45° 02' 13" E. a distance of 63.28 feet, thence S. 48° 27' 15" E. a distance of 322.22 feet, thence S. 46° 42' 05" E. a distance of 595.22 feet, thence N. 30° 52' 58" E. a distance of 497.48 feet, thence N. 28° 55' 19" E. a distance of 554.41 feet, thence N. 42° 30' 30" E. a distance of 183.19 feet, thence N. 77° 56' 29" E. a distance 113.63 feet, thence S. 27° 22' 57" E. a distance of 186.15 feet to the Point of Beginning.

CONTAINS 11.58 ACRES ±.

AND, LESS AND EXCEPT A LEGAL DESCRIPTION of holes 4, 5, 6 and 13 of a golf course, as follows:

Commence at the East 1/4 Corner of Section 12, TOWNSHIP 18 S., RANGE 18 E., Citrus County, Florida; thence N. 00° 02' 39" E. along the East line of said Section 12 a distance of 2638.72 feet to the NE Corner of said Section 12, thence South a distance of 190.00 feet, thence West a distance of 158.17 feet to the POINT OF BEGINNING, thence S. 30° 29' 42" E. a distance of 217.25 feet, thence S. 41° 50' 28" E. a distance of

120.54 feet, thence S. 66° 54' 39" E. a distance of 671.07 feet, thence N. 77° 38' 51" E. a distance of 280.07 feet, thence S. 67° 07' 14" E. a distance of 109.97 feet, thence S. 16° 14' 47" E. a distance of 57.49 feet, thence S. 24° 52' 07" W. a distance of 122.00 feet, thence S. 73° 28' 47" W. a distance of 294.01 feet, thence S. 70° 11' 48" W. a distance of 685.32 feet, thence S. 62° 16' 49" W. a distance of 268.34 feet, thence S. 27° 09' 05" E. a distance of 112.23 feet, thence S. 08° 54' 06" E. a distance of 132.76 feet, thence S. 43° 14' 33" W. a distance of 108.13 feet, thence S. 72° 29' 54" W. a distance 332.94 feet, thence S. 65° 51' 13" W. a distance of 336.54 feet, thence N. 28° 35' 53" W. a distance of 83.18 feet, thence N. 51° 20' 40" E. a distance of 719.02 feet, thence N. 36° 45' 04" W. a distance of 65.82 feet, thence N. 53° 58' 45" E. a distance of 545.00 feet, thence N. 02° 28' 19" W. a distance of 278.48 feet, thence N. 81° 47' 25" W. a distance of 342.91 feet, thence N. 16° 38' 38" W. a distance of 601.60 feet, thence N. 67° 20' 38" W. a distance of 160.29 feet, thence N. 33° 10' 47" W. a distance of 94.29 feet, thence N. 19° 26' 37" E. a distance of 157.91 feet, thence N. 21° 28' 46" E. a distance of 175.28 feet, thence S. 37° 53' 13" E. a distance of 64.80 feet, thence S. 80° 37' 29" E. a distance of 176.79 feet, thence S. 88° 44' 08" E. a distance of 296.88 feet, thence S. 85° 38' 28" E. a distance of 362.74 feet, thence N. 49° 43' 31" E. a distance of 371.54 feet, thence N. 26° 11' 35" E. a distance of 140.70 feet, thence N. 03° 38' 39" E. a distance of 307.34 feet, thence N. 34° 11' 58" E. a distance of 53.15 feet, thence S. 88° 50' 33" E. a distance of 206.30 feet, thence S. 03° 10' 58" E. a distance of 205.27 feet, thence S. 10° 49' 38" E. a distance of 287.64 feet, thence S. 53° 32' 16" W. a distance of 322.50 feet, thence S. 47° 10' 10" W. a distance of 402.40 feet, thence S. 83° 36' 46" W. a distance of 233.47 feet, thence N. 80° 01' 56" W. a distance of 252.20 feet, thence S. 59° 11' 22" W. a distance of 91.12 feet, thence S. 59° 01' 28" W. a distance of 119.30 feet, thence S. 01° 17' 27" E. a distance of 130.40 feet to the Point of Beginning.

CONTAINS 29.88 ACRES ±.

AND, LESS AND EXCEPT, A LEGAL DESCRIPTION FOR BEVERLY HILLS DEVELOPMENT CORPORATION of hole 17 of a golf course, as follows:

Commence at the East 1/4 Corner of Section 12, TOWNSHIP 18 S., RANGE 18 E., Citrus County, Florida; thence N. 00° 02' 39" E. along the East line of said Section 12, a distance of 2638.72 feet to the NE Corner of said Section 12, thence North a distance of 1240.16 feet, thence West a distance of 2325.97 feet to the POINT OF BEGINNING, thence S. 05° 58' 14" E. a distance of 118.96 feet to the P.C. of a curve concaved Northwesterly having a central angle of 74° 27' 24" and a radius of 145.00 feet, thence Southwesterly along the arc of said curve a distance of 188.43 feet to the P.T. (chord bearing and distance between said point being S. 31° 15' 28" W. of 175.45 feet) thence S. 68° 29' 10" W. a distance of 372.74 feet to the P.C. of a curve concaved Southeasterly having a central

angle of 06° 42' 09" and a radius of 1250.00 feet, thence Southwesterly along the arc of said curve a distance of 146.22 feet to a point (chord bearing and distance between said points being S. 65° 08' 06" W. 146.14 feet) thence N. 27° 36' 37" W. a distance of 207.18 feet, thence N. 02° 32' 06" W. a distance of 38.44 feet, thence N. 64° 58' 32" E. a distance of 232.08 feet to the P.C. of a curve concaved Northwesterly having a central angle of 44° 24' 49" and a radius of 370.00 feet, thence Northeasterly along the arc of said curve a distance of 286.81 feet to the P.T. (chord bearing and distance between said points being N. 43° 04' 16" E. 279.68 feet), thence N. 20° 51' 52" E. a distance of 489.41 feet, thence N. 14° 12' 06" E. a distance of 72.00 feet, thence S. 79° 38' 03" E. a distance of 107.27 feet, thence S. 07° 52' 07" W. a distance of 279.37 feet to the P.C. of a curve concaved Southeasterly having a central angle of 13° 50' 21" and a radius of 1200.00, thence Southwesterly along the arc of said curve a distance of 289.85 feet to the P.T. (chord bearing and distance between said points being S. 00° 56' 56" W. 289.14 feet) said point also being the Point of Beginning.

CONTAINS 6.38 ACRES ±.

AND, LESS AND EXCEPT GREENSIDE, according to the map or plat thereof recorded in Plat Book 16, pages 22 and 23, public records of Citrus County, Florida,

AND, LESS AND EXCEPT LAUREL RIDGE NUMBER ONE, according to the map or plat thereof recorded in Plat Book 15, pages 13 to 23 inclusive, public records of Citrus County, Florida,

AND, LESS AND EXCEPT LAUREL RIDGE NUMBER TWO, according to the map or plat thereof recorded in Plat Book 15, pages 113 to 120 inclusive, public records of Citrus County, Florida,

AND, LESS AND EXCEPT OAKWOOD VILLAGE, according to the map or plat thereof recorded in Plat Book 13, page 96, public records of Citrus County, Florida,

AND, LESS AND EXCEPT,
Parcel "A"

A LEGAL DESCRIPTION FOR GEORGE WIMPEY OF FLORIDA, INC., OF BEVERLY HILLS UNIT NO. 11, PARCEL "A", LYING WITHIN SECTIONS 1 AND 12, TOWNSHIP 18 SOUTH, RANGE 18 EAST, CITRUS COUNTY, FLORIDA, as follows:

Commence at the most Westerly Corner of Lot 1, Block 12, of Laurel Ridge Number Two, as shown on the map or plat thereof, as recorded in Plat Book 15, pages 113-120 inclusive, of the public records of Citrus County, Florida, thence N. 41° 21' 17" W. along the Easterly right-of-way line of W. Rexford Drive as shown on the map or plat, a distance of 25.39 feet, to the POINT OF BEGINNING, said point being a point on the Northwesterly boundary of said LAUREL RIDGE NUMBER TWO, thence continue N. 41° 21' 17" W. along said right-of-way line, a distance of 8.90 feet, to the P.C. of a curve concaved Easterly, having a radius of 25.00 feet and a central angle of 48° 11' 23", thence Northwesterly along the arc of said

curve, and along said right-of-way line, a distance of 21.03 feet, to the P.T. of said curve (chord bearing and distance between said points being N. 17° 15' 36" W. 20.41 feet), to a point of reverse curvature with a curve concaved Southeasterly, having a radius of 50.00 feet and a central angle of 276° 22' 46", thence Northerly, Westerly and Southerly, along the arc of said curve and along said right-of-way line, a distance of 241.19 feet, to the P.T. of said curve (chord bearing and distance between said points being S. 48° 38' 43" W. 66.67 feet), to a point of reverse curvature with a curve concaved Southwesterly, having a radius of 25.00 feet and a central angle of 48° 11' 23", thence Southeasterly along the arc of said curve and along said right-of-way line a distance of 21.03 feet, to the P.T. of said curve (chord bearing and distance between said points being S. 65° 26' 59" E. 20.41 feet), to the point of intersection with a non-tangent line, said point being on the boundary of an existing golf course as described in Official Records Book 852, page 111, of the public records of Citrus County, Florida, thence along said boundary the following courses and distances S. 53° 40' 16" W. a distance of 615.10 feet, S. 06° 49' 50" W. a distance of 200.33 feet, N. 76° 53' 45" W. a distance of 567.49 feet, N. 67° 01' 20" W. a distance of 142.36 feet, N. 56° 51' 15" W. a distance of 278.73 feet, N. 50° 33' 59" W. a distance of 157.53 feet, N. 66° 49' 03" W. a distance of 97.25 feet, S. 48° 04' 48" W. a distance of 181.23 feet, to a point on the Northeasterly boundary of lands as described in Official Records Book 920, page 1950 of the public records of Citrus County, Florida, thence N. 68° 36' 06" W. along said lands, a distance of 551.04 feet, thence N. 21° 10' 37" E. leaving said lands, a distance of 60.00 feet, to the aforementioned boundary of said golf course, thence along said boundary the following courses and distances, S. 68° 36' 06" E. a distance of 373.54 feet, N. 42° 29' 19" E. a distance of 1523.30 feet, N. 79° 48' 51" E. a distance of 137.30 feet, N. 87° 28' 03" E. a distance of 301.13 feet, S. 80° 47' 51" E. a distance of 256.25 feet, S. 63° 53' 57" E. a distance of 574.81 feet, thence N. 14° 53' 57" E. a distance of 300.41 feet, N. 87° 47' 27" E. a distance of 384.52 feet, S. 40° 40' 40" E. a distance of 230.45 feet, S. 35° 46' 56" W. a distance of 644.88 feet, thence S. 58° 32' 03" W. a distance of 390.59 feet, thence S. 33° 54' 28" W. a distance of 110.89 feet, to a point on the boundary of said LAUREL RIDGE NUMBER TWO, thence S. 58° 44' 02" W. along said boundary a distance of 121.88 feet, to the Point of Beginning.

CONTAINS 58.67 ACRES ±.

AND, LESS AND EXCEPT,
Parcel "B"

A LEGAL DESCRIPTION FOR GEORGE WIMPEY OF FLORIDA, INC., OF PARCEL "B", LYING WITHIN SECTIONS 1 AND 12, TOWNSHIP 18 SOUTH, RANGE 18 EAST, CITRUS COUNTY, FLORIDA, as follows:

Commence at the most Westerly Corner of Lot 1, Block 12, of LAUREL RIDGE NUMBER TWO, as shown on the map or plat thereof as recorded in Plat Book 15, pages 113-120 inclusive, of the Public Records of Citrus County, Florida, thence N. 41° 21' 17" W. along the Easterly right-of-way line of W. Rexford Drive, as shown on said map or plat, a distance of 25.39 feet, to a point on the boundary of said LAUREL RIDGE NUMBER TWO, thence N. 41° 21' 17" W. along said right-of-way line a distance of 8.90 feet, to the P.C. of a curve concave Easterly, having a radius of 25.00 feet and a central angle of 48° 11' 23", thence Northwesterly along the arc of said curve and along said right-of-way line a distance of 21.03 feet, to the P.T. of said curve (chord bearing and distance between said points being N. 17° 15' 36" W. 20.41 feet), to a point of reverse curvature with a curve concave Southeasterly, having a radius of 50.00 feet and a central angle of 276° 22' 46", thence Northerly, Westerly and Southerly, along the arc of said curve and along said right-of-way line, a distance of 241.19 feet, to the P.T. of said curve (chord bearing and distance between said points being S. 48° 38' 43" W. 66.67 feet), to a point of reverse curvature with a curve, concave Southwesterly, having a radius of 25.00 feet and a central angle of 48° 11' 23", thence Easterly along the arc of said curve and along said right-of-way line, a distance of 21.03 feet, to the P.T. of said curve (chord bearing and distance between said points being S. 65° 25' 59" E. 20.41 feet), to the point of intersection with a non-tangent line, said point being on the boundary of an existing golf course as described in Official Records Book 852, page 111, of the public records of Citrus County, Florida, thence along said boundary the following courses and distances, S. 53° 40' 16" W. a distance of 615.10 feet, S. 06° 49' 50" W. a distance of 200.33 feet, N. 76° 53' 45" W. a distance of 567.49 feet, N. 67° 01' 20" W. a distance of 142.36 feet, N. 56° 51' 15" W. a distance of 278.73 feet, N. 50° 33' 59" W. a distance of 157.53 feet, N. 66° 49' 03" W. a distance of 97.25 feet, thence S. 48° 04' 48" W. a distance of 181.23 feet, to a point on the Northerly line of lands described in Official Records Book 920, page 1950, of the public records of Citrus County, Florida, thence N. 68° 36' 06" W. along said lands a distance of 551.04 feet, to the POINT OF BEGINNING, thence continue N. 68° 36' 06" W., leaving said lands, a distance of 197.55 feet, to the P.C. of a curve concave Southerly, having a radius of 310.00 feet and a central angle of 33° 15' 03", thence Westerly along the arc of said curve, a distance of 179.90 feet, to the P.T. of said curve (chord bearing and distance between said points being N. 85° 13' 38" W. 177.39 feet), thence S. 78° 08' 50" W. a distance of 24.78 feet, to the P.C. of a curve concave Southeasterly, having a radius of 25.00 feet and a central angle of 98° 28' 15", thence Westerly along the arc of said curve a distance of 42.97 feet to the P.T. of said curve (chord bearing and distance between said points being S. 28° 54' 43" W. 37.87 feet), to a point of reverse curvature with a curve concave Westerly, having a radius of 640.00 feet and a central angle of 32° 25' 24", thence Southerly along the arc of

said curve a distance of 362.17 feet to the P.T. of said curve (chord bearing and distance between said points being S. 04° 06' 42" E. 357.36 feet), to a point of reverse curvature with a curve concave Northeasterly, having a radius of 25.00 feet and a central angle of 85° 37' 45", thence Southerly along the arc of said curve, a distance of 37.36 feet to the P.T. of said curve (chord bearing and distance between said points being S. 30° 42' 53" E. 33.98 feet) thence N. 73° 31' 45" W. a distance of 217.41 feet to the P.C. of a curve concave Northwesterly, having a radius of 25.00 feet and a central angle of 96° 29' 17", thence Easterly along the arc of said curve, a distance of 42.10 feet to the P.T. of said curve (chord bearing and distance between said points being N. 58° 13' 37" E. 37.30 feet) to a point of compound curvature with a curve concave Westerly, having a radius of 473.53 feet and a central angle of 34° 10' 35", thence Northerly along the arc of said curve a distance of 282.46 feet, to the P.T. of said curve (chord bearing and distance between said points being N. 07° 06' 20" W. 278.29 feet) to a point of reverse curvature with a curve concave Easterly, having a radius of 726.47 feet and a central angle of 06° 31' 58", thence Northwesterly along the arc of said curve, a distance of 82.83 feet, to the P.T. of said curve (chord bearing and distance between said points being N. 20° 55' 38" W. 82.79 feet), to the point of intersection with a non-tangent line, thence N. 78° 08' 50" E. a distance of 232.99 feet, to the P.C. of a curve concave Southerly, having a radius of 370.00 feet and a central angle of 33° 15' 03", thence Easterly along the arc of said curve, a distance of 214.73 feet to the P.T. of said curve (chord bearing and distance between said points being S. 85° 13' 38" E. 211.72 feet) thence S. 68° 36' 06" E. a distance of 197.32 feet, thence S. 21° 10' 37" W. a distance of 60.00 feet, to the Point of Beginning.

CONTAINING 2.30 ACRES ±.

AND, LESS AND EXCEPT,

Parcel "C"

A LEGAL DESCRIPTION FOR GEORGE WIMPEY OF FLORIDA, INC., OF A PORTION OF SECTION 12, TOWNSHIP 18 SOUTH, RANGE 18 EAST, CITRUS COUNTY, FLORIDA, IN THE VICINITY OF LOT 1, BLOCK 11, LAUREL RIDGE NUMBER TWO, TO BE ACQUIRED FROM BEVERLY HILLS DEVELOPMENT CORP, as follows:

Commence at the most Southerly Corner of Lot 2, Block 11, of LAUREL RIDGE NUMBER TWO, as recorded in Plat Book 15, pages 113-120 inclusive, of the public records of Citrus County, Florida, thence S. 28° 35' 53" E. along the boundary of said LAUREL RIDGE NUMBER TWO, a Southeasterly projection thereof, and along the boundary of lands described in Official Records Book 852, page 111 of the public records of Citrus County, Florida, a distance of 30.47 feet to the POINT OF BEGINNING, thence continue S. 28° 35' 53" E. a distance of 52.71 feet, thence S. 62° 37' 03" W. a distance of 120.34 feet to the Northeasterly right-of-way line of North Jademoor Drive

as shown on said plat, thence N. 27° 22' 57" W. along said right-of-way line a distance of 28.93 feet to the Southerly boundary line of said LAUREL RIDGE NUMBER TWO, thence N. 51° 20' 40" E. along said boundary a distance of 121.57 feet to the Point of Beginning.

CONTAINS 4895.51 SQ.FT. ±.

AND, LESS AND EXCEPT,

A LEGAL DESCRIPTION FOR MORRISON HOMES OF FLORIDA, INC. OF A PARCEL OF LAND LYING WITHIN SECTION 12, TOWNSHIP 18 SOUTH, RANGE 18 EAST, CITRUS COUNTY, FLORIDA. MORE PARTICULARLY DESCRIBED AS FOLLOWS:

Commence at the most Westerly Corner of Lot 1, Block 12, of LAUREL RIDGE NUMBER TWO, as shown on the map or plat thereof, as recorded in Plat Book 15, pages 113-120 inclusive, of the public records of Citrus County, Florida, thence N. 41° 21' 17" W. along the Easterly right-of-way line of W. Rexford Drive as shown on said map or plat, a distance of 34.29 feet, to the P.C. of a curve concave Easterly, having a radius of 25.00 feet and a central angle of 48° 11' 23", thence Northwesterly along the arc of said curve, a distance of 21.03 feet to the P.T. of said curve (chord bearing and distance between said points being N. 17° 15' 36" W. 20.41 feet) to a point of reverse curvature with a curve concave Southeasterly, having a radius of 50.00 feet and a central angle of 276° 22' 46", thence Northerly along the arc of said curve, a distance of 241.19 feet, to the P.T. of said curve (chord bearing and distance between said points being S. 48° 38' 43" W. 66.67 feet), to a point of reverse curvature with a curve concave Southwesterly, having a radius of 25.00 feet and a central angle of 48° 11' 23", thence Easterly along the arc of said curve a distance of 21.03 feet, to the P.T. of said curve (chord bearing and distance between said points being S. 65° 26' 59" E. 20.41 feet), to the point of intersection with a non-tangent line, thence S. 53° 40' 16" W. a distance of 615.10 feet, thence S. 06° 49' 50" W. a distance of 200.33 feet, thence N. 76° 53' 45" W. a distance of 567.49 feet, thence N. 67° 01' 20" W. a distance of 142.36 feet, thence N. 56° 51' 15" W. a distance of 278.73 feet, thence N. 50° 33' 59" W. a distance of 157.53 feet, thence N. 66° 49' 03" W. a distance of 97.25 feet, thence S. 48° 04' 48" W. a distance of 181.23 feet, thence N. 68° 36' 06" W. a distance of 551.04 feet, thence N. 21° 10' 37" E. a distance of 60.00 feet, thence N. 68° 36' 06" W. a distance of 197.32 feet, to the POINT OF BEGINNING, said point being the P.C. of a curve concave Southerly, having a radius of 370.00 feet and a central angle of 33° 15' 03", thence Westerly along the arc of said curve a distance of 214.73 feet, to the P.T. of said curve (chord bearing and distance between said points being N. 85° 13' 38" W. 211.72 feet), thence S. 78° 08' 50" W. a distance of 43.05 feet, to the P.C. of a curve concave Northeasterly having a radius of 25.00 feet and a central angle of 84° 47' 48", thence Westerly along the arc of said curve, a distance of 37.00 feet, to the P.T. of said curve (chord bearing and distance between said

points being N. 59° 27' 15" W. 33.71 feet), to a point of compound curvature with a curve concave Easterly, having a radius of 560.00 feet and a central angle of 28° 32' 49", thence Northerly along the arc of said curve, a distance of 279.01 feet, to the P.T. of said curve (chord bearing and distance between said points being N. 02° 46' 57" W. 276.14 feet), to the point of intersection with a non-tangent line, thence S. 88° 51' 58" E. a distance of 378.56 feet, thence S. 01° 08' 02" W. a distance of 87.02 feet, thence S. 21° 23' 54" W. a distance of 222.57 feet, to the Point of Beginning.

CONTAINING 2.295 ACRES ±.

AND, LESS AND EXCEPT,

The Northeast 1/4 of Section 6, TOWNSHIP 18 SOUTH, RANGE 19 EAST, Citrus County, Florida.

AND ADDING THE FOLLOWING 3 PARCELS:

The Northeast 1/4 of Section 6, TOWNSHIP 18 SOUTH, RANGE 19 EAST, Citrus County, Florida.

CONTAINING 161.46 ACRES ±.

AND

The Southwest 1/4 of Section 7, TOWNSHIP 18 SOUTH, RANGE 19 EAST, Citrus County, Florida.

CONTAINING 160.57 ACRES ±.

AND

Commence at the Northeast corner of Section 1, TOWNSHIP 18 SOUTH, RANGE 18 EAST; thence S. 88° 20' 00" W. along the North line of said Section 1 a distance of 995.09 feet to a point on the Northerly projection of the East line of lands in Deed recorded in Official Record Book 315, page 595, public records of Citrus County, Florida, thence S. 01° 40' 00" E. along said Northerly projection and along the East line of said lands a distance of 1382.55 feet to the Point of Beginning, thence continue S. 01° 40' 00" E. along said East line a distance of 317.45 feet to the Southeast Corner of said lands, thence S. 88° 20' 00" W. along the South line of said lands a distance of 1377.72 feet to the most Southerly Corner of said lands, thence N. 01° 40' 00" W. parallel to said East line a distance of 317.45 feet, thence N. 88° 20' 00" E. parallel to said South line a distance of 1377.72 feet to the Point of Beginning. Described in Official Record Book 916, page 1895, public records of Citrus County, Florida.

CONTAINING 10.04 ACRES ±.

Specific Authority 190.005, 190.046 FS. Law Implemented 190.004, 190.005, 190.046 FS. History—New 6-18-03, Amended _____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Lisa Saliba, Florida Land and Water Adjudicatory Commission
 NAME OF SUPERVISOR OR PERSON WHO APPROVED THE PROPOSED RULE: Lisa Saliba, Florida Land and Water Adjudicatory Commission

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: October 4, 2007

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: June 22, 2007

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Board of Pilot Commissioners

RULE NO.: 61G14-19.001
RULE TITLE: Percentage of Gross Pilotage Assessed

PURPOSE AND EFFECT: The purpose and effect is to update the percentage of gross pilotage assessed.

SUMMARY: The percentage of gross pilotage assessed is updated.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS: No Statement of Estimated Regulatory Cost was prepared.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

SPECIFIC AUTHORITY: 310.131, 310.185 FS.

LAW IMPLEMENTED: 310.131 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAW.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Robyn Barineau, Executive Director, Board of Pilot Commissioners, 1940 North Monroe Street, Tallahassee, Florida 32399-0750

THE FULL TEXT OF THE PROPOSED RULE IS:

61G14-19.001 Percentage of Gross Pilotage Assessed.

(1) The Department of Business and Professional Regulation shall assess the pilots in the respective ports of the state ~~one tenth seventy five hundredths~~ of one percent (.1% ~~.75%~~) of the gross amount of pilotage earned by said pilots during each year. For the purposes of said assessment, the gross amount of pilotage earned shall be the amount of money collected by each pilot or by each entity of which the pilot is a member for piloting which shall include and not be limited to payment for piloting vessels to and from ports of this state, docking or undocking vessels, shifting vessels, running lines, delivering orders at sea, cancelled orders, boat service, detention, pilots being carried to sea, anchoring vessels, and any other related services rendered. Funds collected due under this are to be made payable to the Board and paid by the fifteenth of the following month. When received, the funds are paid into the Professional Regulation Trust Fund as created within the Department.

(2) No change.

Specific Authority 310.131, 310.185 FS. Law Implemented 310.131 FS. History--New 2-5-76, Amended 1-19-77, 1-1-78, 12-7-78, 11-1-81, 6-8-82, 8-9-82, 7-31-83, Formerly 21SS-3.01, Amended 5-30-89, 2-19-90, 12-30-91, 12-2-92, Formerly 21SS-3.001, 21SS-19.001, Amended 3-20-94, 1-5-95, 1-30-96, 3-17-96, 11-21-96, 8-25-97, 1-26-99, 1-31-01, 8-1-02, 7-8-03, 2-17-05, 10-2-05, 2-1-06, 5-1-06, 7-1-06, 1-1-07, 8-1-07, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Board of Pilot Commissioners

NAME OF SUPERVISOR OR PERSON WHO APPROVED THE PROPOSED RULE: Board of Pilot Commissioners

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: October 5, 2007

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: May 18, 2007

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Board of Accountancy

RULE NO.: 61H1-33.0032
RULE TITLE: Board Approval of CPA Ethics Continuing Education by Providers

PURPOSE AND EFFECT: The Board proposes to amend the rule in order to add that the fee is not refundable if an application for Board approval of CPA Ethics continuing education is withdrawn or denied.

SUMMARY: The fee for an application for Board approval of CPA Ethics continuing education is not refundable if the application is withdrawn or denied.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS: No Statement of Estimated Regulatory Cost was prepared.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

SPECIFIC AUTHORITY: 120.55(1)(a)4., 455.213(6), 455.2178, 455.2179, 473.304, 473.312 FS.

LAW IMPLEMENTED: 455.213(6), 455.2178, 455.2179, 473.312(1)(a), (c) FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAW.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Voloria Kelly, Division Director, Board of Accountancy, 240 N.W. 76th Dr., Suite A, Gainesville, Florida 32607

THE FULL TEXT OF THE PROPOSED RULE IS:

61H1-33.0032 Board Approval of CPA Ethics Continuing Education by Providers.

(1) through (2) No change.

(3) To allow the Board to evaluate an application for continuing education provider status, the applicant must submit the following:

- (a) through (h) No change.
- (i) The fee as established in subsection 61H1-31.001(15), F.A.C. If such application is withdrawn or denied, no portion of the fee will be refundable.

(4) through (6) No change.

Specific Authority 120.55(1)(a)4., 455.213(6), 455.2178, 455.2179, 473.304, 473.312 FS. Law Implemented 455.213(6), 455.2178, 455.2179, 473.312(1)(a), (c) FS. History--New 6-30-05, Amended 9-24-07, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Board of Accountancy
 NAME OF SUPERVISOR OR PERSON WHO APPROVED THE PROPOSED RULE: Board of Accountancy
 DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 7, 2007
 DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: September 28, 2007

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Florida Real Estate Appraisal Board

RULE NO.: 61J1-3.004 RULE TITLE: Issuance of Certification

PURPOSE AND EFFECT: The Board proposes the rule amendment in order to amend the FREAB rules incorporating AQB minimum standards going into effect on January 1, 2008, including licensure qualifications.

SUMMARY: The rule amendment affects rule provisions relating to licensure qualifications.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS: No Statement of Estimated Regulatory Cost was prepared.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

SPECIFIC AUTHORITY: 475.613(2), 475.614, 475.6171 FS. LAW IMPLEMENTED: 475.6171 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAW.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Thomas O'Bryant, Deputy Director, Division of Real Estate, 400 West Robinson Street, Hurston Building, North Tower, Suite N801, Orlando, Florida 32801

THE FULL TEXT OF THE PROPOSED RULE IS:

61J1-3.004 Issuance of Certification.

Any applicant requesting the issuance of his or her certification shall submit an application after completing the required education and experience components and shall submit to the Board the following in order for the applicant's certification to be issued:

(1) through (5) No change.

(6) Effective January 1, 2008, the Department of Business and Professional Regulation shall issue a license to an applicant without evidence of the required education and experience who:

(a) Demonstrates that the applicant is currently licensed to practice real estate appraisal with an equivalent appraisal credential under the law of another state or jurisdiction;

(b) Demonstrates that the applicant has met the minimal Appraisal Qualifications Board (AOB)'s criteria for education;

(c) Demonstrates that the applicant has met the minimal Appraisal Qualifications Board (AOB)'s criteria for experience;

(d) Demonstrates that the applicant has passed an Appraisal Qualifications Board (AOB) approved qualifying examination for that credential within 24 months of the date of application;

(e) Demonstrates successful completion of this state's laws and rules exam with a passing score; and

(f) Demonstrates that the applicant has complied with subsections 61J1-3.001(1), (2), (5), (6), and (7), F.A.C.

Specific Authority 475.613(2), 475.614, 475.6171 FS. Law Implemented 475.6171 FS. History--New 5-14-07, Amended _____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Florida Real Estate Appraisal Board
 NAME OF SUPERVISOR OR PERSON WHO APPROVED THE PROPOSED RULE: Florida Real Estate Appraisal Board
 DATE PROPOSED RULE APPROVED BY AGENCY HEAD: October 8, 2007
 DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: September 21, 2007

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Florida Real Estate Appraisal Board

RULE NO.: 61J1-5.001 RULE TITLE: Appraisal Examination Areas of Competency

PURPOSE AND EFFECT: The Board proposes the rule amendment in order to amend the FREAB rules incorporating AQB minimum standards going into effect on January 1, 2008, including licensure qualifications.

SUMMARY: The rule amendment affects rule provisions relating to licensure qualifications.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS: No Statement of Estimated Regulatory Cost was prepared.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

SPECIFIC AUTHORITY: 455.217, 475.614 FS.

LAW IMPLEMENTED: 455.217, 475.616 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAW.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Thomas O'Bryant, Deputy Director, Division of Real Estate, 400 West Robinson Street, Hurston Building, North Tower, Suite N801, Orlando, Florida 32801

THE FULL TEXT OF THE PROPOSED RULE IS:

61J1-5.001 Appraisal Examination Areas of Competency.

(1) No change.

~~(2) The answers to the certification examinations shall be graded on the basis of 100 points for a perfect examination. An applicant who receives a grade of 75 points or higher shall be deemed to have successfully completed the examination.~~

(2)(a) The Board adopts the passing score for the national uniform examination as determined by the Appraisal Qualifications Board (AOB) of the Appraisal foundation or any successor body recognized by federal law.

(b) A passing score on the Florida laws and rules examination shall be a score of 75% or better. All questions shall be weighed equally and percentages shall be rounded off to whole numbers. In rounding percentages, any percentage which is point five (.5) or above shall be rounded up to the next whole number. Percentages less than point five (.5) shall be dropped. The passing score is valid for 24 months from the date of the examination.

(3) No change.

Specific Authority 455.217, 475.614 FS. Law Implemented 455.217, 475.616 FS. History—New 10-15-91, Formerly 21VV-5.001, Amended 2-16-04, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Florida Real Estate Appraisal Board

NAME OF SUPERVISOR OR PERSON WHO APPROVED THE PROPOSED RULE: Florida Real Estate Appraisal Board

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: October 8, 2007

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: September 21, 2007

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Florida Real Estate Commission

RULE NO.: RULE TITLE:

61J2-1.011 License Fees and Examination Fees

PURPOSE AND EFFECT: The Commission will be reviewing the license and examination fees, and will eliminate the Fingerprinting Card Processing fees.

SUMMARY: The Commission proposes to eliminate the Fingerprinting Card Processing fees because fingerprint cards are no longer used.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS: No Statement of Estimated Regulatory Cost was prepared.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

SPECIFIC AUTHORITY: 475.05 FS.

LAW IMPLEMENTED: 68.065(2), 455.217, 455.2281, 475.04, 475.125, 475.15, 475.182, 475.24, 475.451 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAW.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Lori Crawford, Deputy Clerk, Division of Real Estate, 400 West Robinson Street, Suite N801, Orlando, Florida 32801

THE FULL TEXT OF THE PROPOSED RULE IS:

61J2-1.011 License Fees and Examination Fees.

(1) Every person, partnership, limited liability partnership, corporation or limited liability company deemed and held to be a licensee under Chapter 475, Florida Statutes, must register with the Florida Real Estate Commission (Commission) and must secure a license for each license period.

(2) The application fee for licensure shall be as follows:

(a) Initial application.

Broker	\$20.00
Sales Associate	\$20.00
(b)1. Fingerprint Card Processing Fee; or	\$47.00
2. Electronic Fingerprint Processing Fee	\$61.00

(3) The biennial license fee for an active licensee shall be:

Broker	\$90.00
Sales Associate	\$80.00
Branch office for Broker	\$80.00

(4) The fee and the time of payment for inactive license shall be the same as for an active license, as set forth in subsection (3) of this rule; however, there is no inactive branch office.

- (5) The following fees shall be charged for the following purposes:
- (a) Change of Individual License to Professional Association or Professional Association to Individual License \$30.00
 - (b) Checks returned due to insufficient funds or account closed:
 - face value does not exceed \$50.00 \$25.00
 - face value exceeds \$50.00 but does not exceed \$300.00 \$30.00
 - face value exceeds \$300.00 (Section 68.065, Florida Statutes) \$40.00
 - or an amount up to 5% of the face amount of the check, whichever is greater
 - (c) Late fee \$45.00
 - (d) Duplicate License \$25.00
 - (6) The Commission may conduct seminars and publish and sell the following documents at cost, which may or may not vary with each class or printing:
 - Wall Certificate of License Course syllabus
 - (7) The license fee for school related categories shall be as follows:
 - (a) Application for School Instructor \$20.00
 - ~~(b) Fingerprint Card Processing Fee \$47.00~~
 - (c) The biennial Permit Fees shall be:
 - School Permitholder \$130.00
 - Additional Location for Permitholder \$45.00
 - Chief Administrative Person \$80.00
 - School Instructor \$80.00
 - (8) Entity, sponsor, organization and individual equivalent education course offering:
 - For each application for approval of education offering \$80.00
 - For each biennial education course offering renewal \$80.00
 - (9) The initial application for registration of a corporation, partnership, limited liability company or limited liability partnership is:
 - Corporation, partnership, limited liability company or limited liability partnership \$90.00
 - Branch office for a corporation, partnership, limited liability company or limited liability partnership \$80.00
 - (10) The biennial renewal of a corporation, partnership, limited liability company or limited liability partnership registration fee shall be:
 - Corporation, partnership, limited liability company or limited liability partnership \$90.00
 - Branch office for a corporation, partnership, limited liability company or limited liability partnership \$80.00

- (11) The fee for request for a change of examination date, which must be in writing, shall be:
- (a) Requests received by the examination vendor 3 or more days prior to the scheduled date no fee
 - (b) Requests received by the examination vendor less than 3 days prior to the scheduled date \$45.00

Specific Authority 475.05 FS. Law Implemented 68.065(2), 455.217, 455.2281, 475.04, 475.125, 475.15, 475.182, 475.24, 475.451 FS. History—New 10-10-79, Amended 1-1-80, 4-14-81, 9-13-82, 10-19-83, 8-12-84, 10-13-85, Formerly 21V-1.11, Amended 2-1-87, 1-1-88, 5-5-88, 10-13-88, 9-10-89, 1-4-90, 2-13-90, 3-27-90, 8-21-90, 10-9-90, 1-13-91, 8-19-91, 7-1-93, Formerly 21V-1.011, Amended 7-18-94, 12-17-95, 12-30-97, 1-19-99, 4-18-99, 2-24-00, 11-17-03, 3-8-05, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Florida Real Estate Commission
 NAME OF SUPERVISOR OR PERSON WHO APPROVED THE PROPOSED RULE: Florida Real Estate Commission
 DATE PROPOSED RULE APPROVED BY AGENCY HEAD: July 15, 2007
 DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: August 17, 2007

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Florida Real Estate Commission

RULE NO.: 61J2-14.008
 RULE TITLE: Definitions

PURPOSE AND EFFECT: The rule amendment describes the licensees' obligations when a deposit is placed with an attorney or title company.

SUMMARY: The rule amendment sets forth the requirements of the broker to provide verification of a deposit when the deposit is placed with a title company or attorney.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS: No Statement of Estimated Regulatory Cost was prepared.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

SPECIFIC AUTHORITY: 475.05, 475.25(1)(k) FS.

LAW IMPLEMENTED: 475.25(1)(k) FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAW.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Lori Crawford, Deputy Clerk, Division of Real Estate, 400 West Robinson Street, Hurston Building, Suite N801, Orlando, Florida 32801

THE FULL TEXT OF THE PROPOSED RULE IS:

61J2-14.008 Definitions.

(1)(a) through (2)(a) No change.

(b) When a deposit is placed or to be placed with a title company or an attorney, the licensee who prepared or presented the sales contract ("Licensee"), shall indicate on that contract the name, address, and telephone number of such title company or attorney. Within three (3) business days after each deposit is due under the sales contract, the Licensee's broker shall make written request to the title company or attorney to provide written verification of receipt of the deposit. Within ten (10) business days of the date the Licensee's broker made the written request for verification of the deposit, the Licensee's broker shall provide Seller's broker with either a copy of the written verification, or, if no verification is received by Licensee's broker, written notice that Licensee's broker did not receive verification of the deposit. If Seller is not represented by a broker, then Licensee's broker shall notify the Seller directly in the same manner indicated herein. When escrow funds are placed with a title company or an attorney, the licensee shall indicate on the sales contract the name and address of said entity. The licensee shall obtain and retain written verification of said deposit upon delivery of the funds to the title company or attorney.

(3) No change.

Specific Authority 475.05, 475.25(1)(k) FS. Law Implemented 475.25(1)(k) FS. History--New 1-1-80, Formerly 21V-14.08, Amended 10-13-88, 12-29-91, 7-20-93, Formerly 21V-14.008, Amended 7-5-95, 7-4-06, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Florida Real Estate Commission

NAME OF SUPERVISOR OR PERSON WHO APPROVED THE PROPOSED RULE: Florida Real Estate Commission

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: August 14, 2007

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: August 31, 2007

DEPARTMENT OF ENVIRONMENTAL PROTECTION

Notices for the Department of Environmental Protection between December 28, 2001 and June 30, 2006, go to <http://www.dep.state.fl.us/> under the link or button titled "Official Notices."

DEPARTMENT OF JUVENILE JUSTICE

Probation

RULE NOS.:	RULE TITLES:
63D-3.001	Purpose and Scope
63D-3.002	Definitions
63D-3.003	Assessment and Recommendation
63D-3.004	General Characteristics of Diversion Programs

63D-3.005 Intensive Delinquency Diversion Services (IDDS)

63D-3.006 Other Diversion Programs

63D-3.007 JPO Supervised Diversion

PURPOSE AND EFFECT: The rule implements those portions of Chapter 985, Florida Statutes, Part III, that authorize juvenile delinquency diversion programs.

SUMMARY: The rule specifies the role of department staff in the various diversion programs authorized by statute.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS: No Statement of Estimated Regulatory Cost was prepared.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

SPECIFIC AUTHORITY: 985.601(3), 985.64 FS.

LAW IMPLEMENTED: 985.12, 985.145, 985.155, 985.16, 985.601(3) FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: Tuesday, November 13, 2007, 10:00 a.m.

PLACE: DJJ Headquarters, 2737 Centerview Dr., General Counsel's Conference Room 3200, Tallahassee, Florida

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULES IS: Lydia Monroe, 2737 Centerview Dr., Ste. 3200, Tallahassee, FL 32399-3100, e-mail: lydia.monroe@djj.state.fl.us

THE FULL TEXT OF THE PROPOSED RULES IS:

63D-3.001 Purpose and Scope.

This rule specifies the requirements and criteria governing alternative interventions used to divert low risk youth, from the formal judicial system. The rule also describes the various types of diversion programs and authorized services.

Specific Authority 985.145(5), 985.601(3)(a), 985.64 FS. Law Implemented 985.145(5), 985.601(3)(a) FS. History--New _____.

63D-3.002 Definitions.

For purposes of this rule chapter, the following terms shall be defined as follows:

(1) Civil Citation – A civil rather than criminal option that offers law enforcement an active role in assigning sanctions that provide swift and appropriate consequences to youths for certain nonviolent misdemeanor delinquent acts.

(2) Community Arbitration – A non-judicial diversionary process whereby a civilian neutral third party or a panel of citizens from the community listens to the facts and arguments presented by the parties and renders a decision and appropriate sanctions.

(3) Diversion Services – A group of non-judicial alternatives used to keep youth who have committed a delinquent act from being handled through the traditional juvenile justice system. These alternative services are intended to intervene at an early stage of delinquency, decrease subsequent offenses during and after participation in the programs, and provide an array of services to juvenile offenders.

(4) Intensive Delinquency Diversion Services (IDDS) – A statewide diversion option in lieu of formal court involvement and supervision, developed to serve those youth who, after assessment of risks and needs, appear to be most at risk of becoming serious and chronic offenders.

(5) Juvenile Alternative Services Program (JASP) – A diversion program that combines sanctions and services that address the needs of the youth, family, and victim.

(6) Juvenile Justice Information System (JJIS) – The department’s electronic information system used to gather and store information on youth having contact with the department.

(7) Juvenile Probation Officer (JPO) – The Juvenile Probation Officer serves as the primary case manager for managing, coordinating and monitoring the services provided and sanctions required for youth on probation, post-commitment probation or conditional release supervision. In this chapter, a reference to the tasks and duties of a JPO shall also apply to case management staff of a provider agency contracted to perform these duties and tasks.

(8) Juvenile Probation Officer Supervisor (JPOS) – Provides first line oversight and management of the JPOs in the unit. The JPOS is responsible for overall direction and guidance of the services provided by the JPO including but not limited to reviewing the progress of cases, documenting compliance with law and court orders, and approving intervention plans and revisions to intervention plans. In this chapter, a reference to the tasks and duties of a JPOS shall also apply to a case management staff supervisor of a provider agency contracted to perform these duties and tasks.

(9) JPO Supervised Diversion – JPOs may supervise a diversion case by allowing the parent(s)/guardian(s) or a community-based diversion program to oversee the youth’s completion of an individualized diversion plan. The youth is given sanctions and restitution, if requested by the victim, with the understanding that the JPO must be supplied with proof of the youth’s completion of sanctions and payment of restitution. The youth and parent(s)/guardian(s) must be allowed to provide input in the selection of individualized sanctions or services when possible.

(10) Positive Achievement Change Tool (PACT) – As incorporated in subsection 63D-5.002(4), F.A.C.

(11) State Attorney Recommendation Form – (DJJ/PACT Form 3 10/2006) is the form used by probation and contracted staff to make a formal recommendation to the state attorney as to whether a youth’s case should be handled judicially or

non-judicially. It is incorporated and available from the Office of the Assistant Secretary for Probation and Community Intervention at 2737 Centerview Drive, Suite 105, Tallahassee, Florida 32399.

(12) Teen Court – Teen Court is designed to allow first time juvenile offenders to be diverted from traditional court processing and have their cases reviewed by a jury of their peers. After completion of assigned sanctions, the youth then participates in the process as a jury member and may also be used to serve in the role of prosecuting or defense attorney, judge, bailiff, or clerk.

Specific Authority 985.145(5), 985.64 FS. Law Implemented 985.145(5) FS. History–New _____.

63D-3.003 Assessment and Recommendation.

(1) Assessing risks and needs for diversion services.

(a) In all cases in which a youth is alleged to have committed a law violation or delinquent act, the JPO conducting the intake screening must assess the youth’s needs and threat to public safety.

(b) Decision-making about whom to refer to diversion is determined based upon the youth’s current offense, delinquency history, PACT assessment and level of risk to reoffend.

(2) Following the assessment, the JPO must submit a written recommendation to the state attorney for judicial or non-judicial handling of the youth.

Specific Authority 985.145(4), 985.64 FS. Law Implemented 985.145(4) FS. History–New _____.

63D-3.004 General Characteristics of Diversion Programs.

(1) Community service hours.

(2) Restitution.

(3) Random urinalysis monitoring.

(4) Curfew.

(5) Individual, group, or family counseling.

(6) Anger management education.

(7) Educational training.

(8) Vocational services.

(9) Substance abuse education and treatment.

Specific Authority 985.145(5), 985.601(3)(a), 985.64 FS. Law Implemented 985.12, 985.145, 985.155, 985.16, 985.601(3)(a) FS. History–New _____.

63D-3.005 Intensive Delinquency Diversion Services (IDDS).

(1) The IDDS program provides services to a specific population of juvenile offenders who, after assessment of risks and needs, appear to be at risk of becoming serious and chronic offenders.

(2) Those youth who demonstrate high risk factors, such as, first offense occurring at or prior to age 15, poor school performance and truancy, lack of parental supervision, substance abuse problems and gang affiliation are the target population.

(3) Intake and Eligibility.

(a) The JPO shall assess if the youth is appropriate for an IDDS recommendation using the PACT pre-screen assessment. If the youth is at a moderate-high or high risk to reoffend, then the youth is eligible to participate.

(b) If the youth does not meet the eligibility criteria in preceding paragraph (3)(a), then a second eligibility factor may be considered in which youth who have a minimum of one documented risk factor in three of the four areas of Family, School, Substance Abuse or Delinquency based upon the PACT pre screen, can also be assessed as eligible for referral to IDDS.

(c) An IDDS case manager shall be assigned to the youth within 24 hours of the referral being received by the provider.

(4) The IDDS case manager must make face-to-face contact with the youth and parent within seven (7) working days of receiving the referral. At that time, the case manager will obtain the signature of the youth and parent on the participation agreement denoting their understanding of the expectations of the program.

(5) The youth must complete all assigned sanctions and services to be successfully terminated from IDDS. The IDDS provider must assist the family in obtaining mental health services as indicated by assessment, and must track the youth's attendance and progress.

Specific Authority 985.145(5), 985.601(3)(a), 985.64 FS. Law Implemented 985.12, 985.145, 985.155, 985.16, 985.601(3)(a) FS. History—New _____.

63D-3.006 Other Diversion Programs.

(1) The Civil Citation Program.

(a) The civil citation process provides law enforcement with an alternative to custody while ensuring swift and appropriate consequences for youth who commit non-serious delinquent acts.

(b) A record check of JJIS is made by DJJ to determine program eligibility.

(c) Upon receipt of the citation, DJJ shall enter appropriate information into JJIS.

(d) Upon unsuccessful completion of the civil citation program, the case is forwarded to DJJ for a recommendation to the state attorney for possible court action.

(2) Community Arbitration Program.

(a) Community arbitration provides a system by which youth who commit delinquent acts may be dealt with quickly and informally at the community level, to reduce instances of delinquent acts and permit the judicial system to deal effectively with more serious cases.

(b) The Community Arbitration Process.

1. The JPO may recommend community arbitration based on program criteria and availability. Section 985.16, F.S., specifically identifies eligibility criteria for community arbitration.

2. Upon approval by the state attorney, if a case is to be referred to community arbitration, the JPO must contact the youth and his or her parent(s)/guardian(s) within forty-eight (48) hours after issuance of the complaint to advise them of the requirements and time frames for arbitration.

3. If the youth, parent(s)/guardian(s), and the state attorney accept community arbitration, the JPO must provide copies of the complaint to the arbitrator within twenty-four (24) hours.

4. If the youth refuses arbitration, then the JPO must make a recommendation to the state attorney for possible court action.

5. If the youth fails to appear for the arbitration hearing, the matter must be referred back to DJJ for consultation with the state attorney regarding possible court action.

6. If the youth or parent(s)/guardian(s) are dissatisfied with the disposition of the arbitration proceedings, they may request a review by notifying the JPO within 15 days. Upon receipt of the request, the JPO must consult with the state attorney who shall consider the request and may file formal juvenile proceedings or take other action.

7. If the youth fails to comply with the disposition of the arbitration proceedings, the case will be referred to the JPO to complete a recommendation to the state attorney and make a subsequent recommendation.

(3) Teen Court.

(a) Teen Court may accept referrals from DJJ, state attorney, juvenile court, law enforcement, CINS/FINS provider, public defender, traffic court and school officials.

(b) Ineligible offenses include third degree felonies involving violence toward a person, grand theft auto, or use of a weapon.

(4) Juvenile Alternative Services Program (JASP).

(a) JASP uses a balanced approach combining sanctions and services that address the needs of the youth, family, and victims.

(b) JASP may receive referrals from DJJ, the state attorney's office, and the court.

(c) DJJ or their contracted agents shall conduct an initial intake with the youth and the parent(s)/guardian(s) to determine the risk and needs of the youth and family.

(d) The recommendation to the state attorney is completed by the JPO and referred to the state attorney requesting that the case be handled non-judicially and referred to JASP with recommended sanctions and services.

(e) Youths referred to JASP should meet probation criteria and/or have a minimum of four extensive service needs.

(f) First time misdemeanants may be referred if they have a minimum of four extensive service needs such as extensive substance abuse, school problems (truancy or suspension), family dysfunction, housing, running away, or other behavioral or mental health problems.

(g) Sanctions and services provided to the youth and family shall be based on risk and individual needs and noted in the youth's service/treatment plan.

(h) The JASP provider must accept all appropriate referrals from DJJ.

(i) JASP shall meet with the youth and at least one parent(s)/guardian(s) to explain the program, review the sanctions and services the referring agencies assigned, discuss completion dates for each sanction/service, and explain program expectations. JASP may also assign additional services to the youth if the JASP provider determines that the youth or family is in need of further support or assistance.

(j) JASP shall provide case management services to ensure the youth is completing all sanctions and services.

(k) JASP shall include office, home, or school visit contacts and may include work site visits, telephone contacts, letters, and meetings for law education classes or other group activities. Frequency of contacts with the youth is determined by the risk and needs of the youth and family.

(l) All sanctions and intervention services must be completed by the youth within 90 calendar days from the date the case was officially received by JASP.

(m) If the case is not closed within 90 calendar days, the reasons must be documented in the juvenile's file. The program director or designee must review the file and document the required action for completion within a designated time frame.

(n) At the time of closure, the JASP provider shall submit the information to the JPO Unit in the Circuit for data entry into JJIS, to the department, state attorney, or the court, and shall place a copy in the youth's file.

(o) If the youth does not complete the program, the referring agencies must send the case back to the state attorney for possible court action.

Specific Authority 985.145(5), 985.601(3)(a), 985.64 FS. Law Implemented 985.12, 985.145, 985.155, 985.16, 985.601(3)(a) FS. History--New _____.

63D-3.007 JPO Supervised Diversion.

(1) The department utilizes a number of other diversion programs to direct youth away from the formal juvenile justice system pursuant to Section 985.601(3)(a), F.S. These may include individualized plans for diversions, such as local churches, civic clubs and organizations that provide opportunities for the youth to achieve the obligations of his or her diversion plan.

(2) Cases that must be considered for this type of non-judicial handling are:

(a) Cases where the state attorney has approved of non-judicial action.

(b) Cases in which sanctions and intervention services can be completed within a short period of time.

(c) Cases in which youth are very young.

(d) Cases where the youth may have specific needs or be in an employment or educational setting that require different supervision than that offered by local diversion programs.

(3) Process.

(a) The JPO must obtain approval from the state attorney for this diversion program and the recommended sanctions and services.

(b) A waiver of speedy trial must be signed if the state attorney requires it.

(c) The JPO must develop an individualized diversion plan of sanctions and intervention services with input from the state attorney, the youth and the parent(s)/guardian(s).

(d) The plan must include a time frame for completion of the sanctions and intervention services (typically 30-90 days for substantial completion).

(e) If the youth fails to comply with the conditions and sanctions of the individualized plan, the JPO must notify the state attorney.

Specific Authority 985.145(5), 985.601(3)(a), 985.64 FS. Law Implemented 985.12, 985.145, 985.155, 985.16, 985.601(3)(a) FS. History--New _____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Jack Ahearn, DJJ Probation and Community Intervention

NAME OF SUPERVISOR OR PERSON WHO APPROVED THE PROPOSED RULE: Darryl Olson, DJJ Asst. Secretary for Probation and Community Intervention

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: October 9, 2007

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: September 21, 2007

DEPARTMENT OF HEALTH

Division of Medical Quality Assurance

RULE NO.: 64B-11.001
RULE TITLE: Certified Nursing Assistant Certification Renewal

PURPOSE AND EFFECT: The rule is intended to set the renewal and delinquency fees for certified nursing assistants.

SUMMARY: In this rule the Department establishes a \$50 renewal fee, a \$50 delinquency fee and the \$5 unlicensed activity fee. The Department also requires documentation of the renewal requirements.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS: No Statement of Estimated Regulatory Cost was prepared.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

SPECIFIC AUTHORITY: 464.203 FS.

LAW IMPLEMENTED: 464.203 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAW.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Lola Pouncey, Bureau Chief, 4052 Bald Cypress Way, Bin #C-10, Tallahassee, Florida 32399-3250

THE FULL TEXT OF THE PROPOSED RULE IS:

BIENNIAL RENEWAL OF CERTIFIED NURSING ASSISTANT CERTIFICATION

64B-11.001 Certified Nursing Assistant Certification Renewal.

(1) The renewal application for the Certified Nursing Assistant shall be accompanied by the biennial renewal fee for the biennium or for the allocated renewal fee period and the certificate holder shall maintain documentation of compliance with Rule 64B9-15.011, F.A.C., beginning on July 1, 2006, and for at least the four calendar years preceding each subsequent renewal.

(2) The biennial renewal fee for certified nursing assistants shall be \$50 and the delinquency fee for reactivation of a delinquent license shall be \$50.

(3) The unlicensed activity fee for certified nursing assistants is \$5.

Specific Authority 464.203 FS. Law Implemented 464.203 FS. History—New _____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Lola Pouncey

NAME OF SUPERVISOR OR PERSON WHO APPROVED THE PROPOSED RULE: Lucy Gee

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 6, 2007

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: September 21, 2007

**Section III
Notices of Changes, Corrections and
Withdrawals**

BOARD OF TRUSTEES OF THE INTERNAL IMPROVEMENT TRUST FUND

Notices for the Board of Trustees of the Internal Improvement Trust Fund between December 28, 2001 and June 30, 2006, go to <http://www.dep.state.fl.us/> under the link or button titled "Official Notices."

DEPARTMENT OF CITRUS

RULE NO.: 20-13.011 RULE TITLE: Ambersweet: Classification and Standards

NOTICE OF WITHDRAWAL

Notice is hereby given that the above rule, as noticed in Vol. 33, No. 33, August 17, 2007 issue of the Florida Administrative Weekly has been withdrawn.

WATER MANAGEMENT DISTRICTS

Suwannee River Water Management District

RULE NO.: 40B-1.703 RULE TITLE: Procedures for Consideration of Permit Applications

NOTICE OF CHANGE

Notice is hereby given that the following changes have been made to the proposed rule in accordance with subparagraph 120.54(3)(d)1., F.S., published in Vol. 33, No. 34, August 24, 2007 issue of the Florida Administrative Weekly.

40B-1.703(2)

(c) The Governing Board hereby delegates authority to the Executive Director, ~~Assistant Executive Director~~ or ~~the Deputy Executive Director's designee~~ to issue individual environmental resource permits that require no special limiting conditions or that require only the following special limiting conditions pursuant to subsection 40B-4.1140(1), Florida Administrative Code (F.A.C.), under Chapters 40B-4 and 40B-400, F.A.C.:

1. Permits that identify non-profit associations as operation and maintenance entities under subsection 40B-4.2035(3), F.A.C.; or

2. Permits that require the following documents to be recorded in legal records:

- a. Final plats; and
- b. Deed restrictions; and
- c. Drainage easements.

Unless objection to the permit application or the notice of proposed agency action is made according to statute and these rules by a substantially affected person, the Executive Director