Section 9.3

PAYMENT FOR MOVING AND RELATED EXPENSES

TABLE OF CONTENTS

PURPOSE .................................................................................................................. 9-3-1
AUTHORITY ............................................................................................................. 9-3-1
SCOPE ...................................................................................................................... 9-3-1
REFERENCES ......................................................................................................... 9-3-1
TRAINING ............................................................................................................... 9-3-2
FORMS ................................................................................................................... 9-3-2
9.3.1 Eligibility Criteria ......................................................................................... 9-3-2
9.3.2 Moves from a Dwelling ............................................................................... 9-3-3
9.3.3 Moves from a Mobile Home ....................................................................... 9-3-5
9.3.4 Moves from a Business, Farm or Non-Profit Organization ......................... 9-3-6
9.3.5 Personal Property Only Moves .................................................................. 9-3-7
9.3.6 On-Premises Signs ...................................................................................... 9-3-7
9.3.7 Eligible Actual Moving Expenses ............................................................... 9-3-10
9.3.8 Ineligible Moving and Related Expenses ............................................... 9-3-14
9.3.9 Notification and Inspection ........................................................................ 9-3-15
9.3.10 Owner Retention of Dwelling Move Costs ............................................. 9-3-16
9.3.11 Fixed Residential Moving Cost Schedule ............................................. 9-3-16
9.3.12 Related Non-Residential Eligible Expenses ........................................... 9-3-19
9.3.13 Multiple Occupancy ................................................................................. 9-3-19
9.3.14 Claim for Payment ..................................................................................... 9-3-19
9.3.15 Re-establishment Expenses for Non-Residential Moves ......................... 9-3-21
9.3.16 Move Cost Estimates for Non-Residential Moves ................................ 9-3-22
9.3.17 Low Value, High Bulk Items .................................................................. 9-3-24
9.3.18 Direct Loss Payment, Purchase of Substitute Personal Property ...............9-3-25
9.3.19 Hazardous Waste and Substances ...............................................................9-3-26
9.3.20 Fixed Payments, Non-Residential Moves for Businesses, Farms, and Nonprofit Organizations .................................................................9-3-27
HISTORY ..............................................................................................................9-3-322
Section 9.3

PAYMENT FOR MOVING AND RELATED EXPENSES

PURPOSE

To set forth the eligibility criteria for move cost payments and establish the process by which payment is made to a displacee.

AUTHORITY

49 Code of Federal Regulations, Part 24
Rule Chapter 14-66, Florida Administrative Code
Section 20.23(4) (a), Florida Statutes
Section 334.048(3), Florida Statutes

SCOPE

This section will be used by appropriate district and Central Office Right of Way and Office of the General Counsel Staff.

REFERENCES

Chapter 287, Florida Statutes
Chapter 18296, Laws of Florida 1937, Murphy Act
Department of Management Services, Rule 60A
Department of Transportation Procedure No. 375-040-020, Procurement of Commodities and Contractual Services
Dislocation Allowance Schedule, 49 Code of Federal Regulations, Part 24
Florida Resource and Management Act
Generally Accepted Accounting Principles
Resource Conservation and Recovery Act
Guidance Document 11, Temporary Waiver of Methodology for Calculating Replacement Housing Payments for Negative Equity
Guidance Document 12, Implementation of MAP-21 Uniform Act Benefit and Eligibility Change Which “Straddle” the Effective Date of October 1, 2014
Right of Way Manual, Section 7.2, Negotiation Process
Right of Way Manual, Section 9.2, General Relocation Requirements
Right of Way Manual, Section 9.4, Replacement Housing Payments
Rule Chapter 62-761, Florida Administrative Code
Section 501 of the Internal Revenue Code (26 U.S.C. 501)

**TRAINING**

Training for this section is provided to all participants in the Right of Way Fundamentals Course, a required element of the Right of Way Training Program.

**FORMS**

The following forms are available on the Florida Department of Transportation’s Forms Library or the Right of Way Management System (RWMS):

- 575-040-08, Hazardous Substance Letter
- 575-040-09, 90-Day Letter of Assurance
- 575-040-11, 30-Day Notice to Vacate
- 575-040-15, Move Cost Estimate
- 575-040-20, Moving Expense Calculation and Payment Determination
- 575-040-23, Application and Claim for Reimbursement of Moving Costs
- 575-040-31, Notice of Eligibility
- 575-040-34, Notice of Eligibility-Personal Property Move 575-040-31

### 9.3.1 Eligibility Criteria

**9.3.1.1** Any displaced owner or tenant of a residence, business, farm, non-profit organization, on premise sign or individual personal property items who is required to move their personal property is entitled to reimbursement of actual, reasonable moving and related expenses. The District Relocation Administrator will determine expenses considered to be reasonable and necessary. A displacee will receive moving expense reimbursement for:

1. **(A)** Moving personal property located within the right of way;
2. **(B)** Costs incurred in moving from a current dwelling or from other real property not acquired when the district determines the acquisition necessitates such a move;
3. **(C)** Moving personal property of one person from acquired real property which is owned by another, when the Florida Department of Transportation (Department) requires the personal property be moved because of the acquisition.
Payment for Moving and Related Expenses

9.3.1 Payment for Moving and Related Expenses

(1) Only one move may be eligible for payment, except where more than one move is shown to be in the public interest and approval is obtained from the FHWA Division Administrator on Federally funded projects.

(2) A move in and out of storage, when approved by the district, constitutes a single move.

(D) Roadway Easements: Those displacees listed in Section 9.3.1(D) who have personal property on the portion of a parcel affected by a roadway easement reserved by the Trustees of the Internal Improvement Trust Fund, Murphy Act Reservations or Everglades Drainage District Reservations, are eligible for moving expense payments, provided all other eligibility criteria for payment are met.

9.3.1.2 A non-occupant owner of a rented mobile home is eligible for actual cost reimbursement to relocate the mobile home. If the mobile home is not acquired as real estate, but the homeowner-occupant obtains a replacement housing payment under one of the circumstances described at 49 Code of Federal Regulations Part 24.502(a) (3), Replacement Housing Payment for 90-day Mobile Homeowner and further described in Section 9.5.4.2, the home-owner occupant is not eligible for payment for moving the mobile home, but may be eligible for a payment for moving personal property from within or around the mobile home.

9.3.2 Moves from a Dwelling

9.3.2.1 A person’s actual, reasonable and necessary moving expenses for moving personal property from a dwelling may be determined based on one, or a combination of the following methods:

(A) Commercial Move – moves performed by a professional mover.

At least two estimates from qualified commercial movers must be obtained by the displacee or the Department if the estimated cost to move exceeds $10,000. If less than $10,000 the District Relocation Administrator has the discretion to obtain a single estimate or require two estimates. Reimbursement is limited to the lower estimated amount.

(B) Self-Move – moves that may be performed by the displaced person in one or a combination of the following methods:
(1) Fixed residential moving cost schedule

Any person displaced from a dwelling, seasonal residence or dormitory style room is entitled to receive this payment as an alternative to payment for actual moving and related expenses. This payment shall be determined in accordance to the *Fixed Payment Residential Move (Section 9.3.11)* approved by the Federal Highway Administration and published in the Federal Register on a periodic basis. The payment to a person with minimal personal possessions who is in occupancy of a dormitory style room, or a person whose residential move is performed by the Department at no cost to the person shall be limited to $100.00 in accordance with the most recent edition of the Fixed Residential Moving Cost Schedule.

(2) Actual cost move – supported by receipted bills.

When a question exists as to the reasonableness of an expense the Department may obtain estimates prepared by qualified movers. Estimated costs exceeding $10,000 require two estimates with reimbursement being limited to the lower of the two. If the estimated cost is less than $10,000 the District Relocation Administrator has discretion to utilize a single estimate. Payment will be based on the lesser of the actual expenses incurred or the low estimate.

9.3.2.2 Complete documentation of actual expenses incurred, such as receipted bills, or invoices from the commercial mover must be submitted to the district.

9.3.2.3 If unusual or complex items are to be moved, a Department Right of Way Agent/Specialist should be present on a parcel by parcel basis to oversee that the move is performed as specified and all items in the pre-move inventory are moved.

9.3.2.4 When the Department determines monitoring is needed the following will be documented:

(A) Any equipment used in the move with cost and time used. Equipment rental fees should be based on the actual cost of renting the equipment, but not exceed the cost paid by a commercial mover;

(B) Persons involved in the move, type of work performed, hourly wage (should not exceed the cost paid by a commercial mover), and time period of actual work;
(C) Amount of inventory moved during the monitoring period.

9.3.2.5 Pre-Move and Post-Move inventories are required on all types of moves except where reimbursement is based on the Fixed Residential Move Cost Schedule.

9.3.2.6 Self-moves based on the lower of two bids or estimates are not eligible for reimbursement under this section.

9.3.2.7 Eligible expenses for moves from a dwelling include the expenses described in paragraphs A through G of Section 9.3.7 (Eligible Actual Moving Expenses).

9.3.3 Moves from a Mobile Home

9.3.3.1 A displaced person’s actual, reasonable and necessary moving expenses for moving personal property from a mobile home may be determined based on the cost of one, or a combination of the following methods:

(A) Commercial Move – moves performed by a professional mover.

At least two estimates from qualified commercial movers must be obtained by the displacee or the Department if the estimated cost to move exceeds $10,000. If less than $10,000 the District Relocation Administrator has the discretion to obtain a single estimate or require two estimates.

(B) Self-Move – moves that are performed by the displaced person in one or a combination of the following methods:

(1) Fixed residential moving cost schedule - Any person displaced from a dwelling, seasonal residence or dormitory style room is entitled to receive this payment as an alternative to payment for actual moving and related expenses. This payment shall be determined in accordance to the Fixed Residential Moving Cost Schedule (Section 9.3.11, Fixed Payment Residential Move) approved by the Federal Highway Administration and published in the Federal Register on a periodic basis.

(2) Actual cost move – actual, reasonable, and necessary costs supported by receipted bills for labor and equipment. Hourly labor rates should not exceed the rates paid by a commercial mover. Equipment rental fees should be based on the actual cost of renting the equipment, but not exceed the cost paid by a commercial mover.
9.3.3.2 Pre-Move and Post-Move inventories are required on all types of moves except where reimbursement is based on the Fixed Residential Move Cost Schedule.

9.3.3.3 Eligible expenses for moves from a mobile home include the expenses described in paragraphs A through G of Section 9.3.7 (Eligible Actual Moving Expenses).

9.3.3.4 The owner/occupant of a mobile home that is moved as personal property and used as the person’s replacement dwelling, is also eligible for the moving expenses described in paragraphs H through J of Section 9.3.7 (Eligible Actual Moving Expenses).

9.3.4 Moves from a Business, Farm or Non-profit Organization

9.3.4.1 Personal property as determined by an inventory from a business, farm or non-profit organization may be moved by one or a combination of the following methods:

(A) Commercial move – moves performed by a commercial mover.

Reimbursement will be based on the lower of two bids or estimates prepared by a commercial mover. If the estimated cost for a low cost or uncomplicated move is believed to be less than $10,000, the District Relocation Administrator has the discretion to base the payment on a single bid or estimate.

(B) Self-move – moves that may be performed by the displacee. A self-move payment shall be based on one or a combination of the following:

(1) The lower of two bids or estimates prepared by a commercial mover or qualified Department staff person. At the District Relocation Administrator’s discretion, payment for a low cost or uncomplicated move may be based on a single bid or estimate; or

(2) Supported by receipted bills for labor and equipment. Hourly labor rates should not exceed the rates paid by a commercial mover to employees performing the same activity and, equipment rental fees should be based on the actual rental cost of the equipment but not to exceed the cost paid by a commercial mover.

(C) When the displacee uses the combination of the two, the total cost can not exceed the amount of the lowest estimate.
9.3.5 Personal Property Only Moves

9.3.5.1 Eligible expenses for a person who is required to move personal property from real property but is not required to move from a dwelling (including a mobile home), business, farm or nonprofit organization include those expenses described in paragraphs A through G and R of Section 9.3.7 (Eligible Actual Moving Expenses).

9.3.5.2 A displaced person’s actual, reasonable and necessary moving expenses for moving personal property shall be based on the cost of one, or a combination of the following methods:

(A) Commercial move – moves performed by a commercial mover.

Reimbursement shall be based on the lower of two bids or estimates prepared by a commercial mover. At least two estimates from qualified commercial movers must be obtained by the displacee or the Department if the estimated cost to move exceeds $10,000. If less than $10,000 the District Relocation Administrator has the discretion to obtain a single estimate or require two estimates.

(B) Self-move – moves that may be performed by the displacee. A self-move payment shall be based on one or a combination of the following:

(1) The lower of two bids or estimates prepared by a commercial mover or qualified Department staff person. At the District Relocation Administrator’s discretion, payment for a low cost or uncomplicated move may be based on a single bid or estimate; or

(2) Costs actually incurred, supported by receipted bills for labor and equipment. Hourly labor rates should not exceed the rates paid by a commercial mover to employees performing the same activity and, equipment rental fees should be based on the actual rental cost of the equipment but not exceed the rates paid by a commercial mover.

(C) Fixed Residential Moving Cost Schedule – May be used in situations where a displaced person is eligible for reimbursement of move costs for moving of personal property from a residential dwelling.

9.3.6 On-Premises Signs

Eligibility criteria for on-premises signs are as follows:
(A) On-premises signs are eligible to be moved and the sign owner is entitled to reimbursement for the actual, reasonable and necessary cost of moving the sign to a replacement site. An actual direct loss payment shall be utilized for reimbursing an owner whose sign cannot be relocated without violating Local, State and Federal law or when the sign owner chooses not to relocate the sign. If an actual direct loss payment is claimed for the sign, the District Relocation Administrator may determine that no effort to sell is required in accordance with Section 9.3.18.1(A) (1).

(B) An on-premises sign owner or lessee is not eligible for move costs or other related payments if the sign is moved to a site in violation of Federal, State or local regulations.

9.3.6.1 Payment calculation is as follows:

(A) The moving estimate will be based on the actual, reasonable and necessary cost approved by the District Relocation Administrator.

(B) If the sign owner is entitled to move the on-premises sign, but chooses not to do so, a direct loss payment shall be utilized for reimbursing:

(1) The depreciated reproduction cost of the sign as determined by the Department minus the proceeds of its sale; or

(2) The estimated cost of moving the sign with no allowance for storage.

(C) If the sign cannot be re-erected in another location because it is or will be in conflict with Federal, State, or local regulations, reimbursement will be the depreciated reproduction cost of the sign as determined by the District Relocation Administrator minus the proceeds of its sale.

(D) In the case of a partial taking where the business itself is not required to move, but an on-premises sign must be relocated and it cannot be re-erected in another location because it is, or will be in conflict with Federal, State or local regulations, the sign owner shall be eligible for actual, reasonable expenses incurred in obtaining new exterior signing under the provisions of re-establishment expenses up to a maximum payment of $25,000, in accordance with Section 9.3.15(A) (3). This eligibility is subject to the following:

(1) It must be determined that the sign is an integral part of the business and is necessary for the business to continue operating at the site.
It must be determined that the cost of a conforming replacement sign will exceed the actual direct loss payment for the non-conforming sign in accordance with Section 9.3.18.1(A)(1). The estimated cost should be for a replacement sign that conforms to the existing ordinance and provides a similar function to the business as did the previous sign in terms of visibility, lighting, etc. While this may require a change in the style of the sign, such as a sign mounted on the side of a building may replace a pole sign or a sign may require lighting to provide similar visibility to a larger, unlighted sign, care should be taken to insure that the new sign is not an unnecessary enhancement over the previous one.

The re-establishment payment shall be based on the actual, reasonable cost of obtaining a conforming replacement sign, less the amount of the actual direct loss payment for the non-conforming sign being replaced, see Section 9.3.18.(A)(1). In no case may the re-establishment payment for the new exterior signing exceed $25,000.

The following examples are provided for clarification purposes:

Example No. 1: On-premises sign located in the area of taking cannot be relocated to the remainder because it is non-conforming to the current sign ordinance. The depreciated reproduction cost of the existing sign is $14,000. A new conforming sign that provides a similar function to the existing sign will cost $25,000. The sign owner is eligible for a $14,000 actual direct loss payment for the existing sign and a $11,000 re-establishment payment for the new sign. The total of the payments $25,000 is sufficient to pay for the replacement sign.

Example No. 2: The depreciated reproduction cost of the existing sign is $14,000. The new conforming sign will cost $48,000. The sign owner is eligible for a $14,000 actual direct loss payment for the existing sign and a $25,000 re-establishment payment for the new sign. The total of payments will be $39,000. The sign owner will be responsible for the additional expense of $9,000 to obtain the new sign.

If an actual direct loss payment is claimed for the sign, the District Relocation Administrator may determine that no effort to sell is required in accordance with Section 9.3.18.A.1.
9.3.6.2 Relocation benefits and sign relocation requirements:

(A) The Department will provide the owner of an on premise sign to be acquired with Form No. 575-040-34, (Notice of Eligibility-Personal Property Move). The form will notify them of their eligible for relocation benefits. The Agent will provide an explanation of their entitlement of advisory services and what payment types the owner may receive. An explanation of the basis for the payment determination will be provided and the payment amount will be calculated in accordance with Section 9.3.18.1(A). The Department will also advise the sign owner of the claim process and will assist in the preparation and filing of the claim for reimbursement.

(B) The written offer of relocation benefits shall notify the displacee of his/her right to appeal in accordance with the Right of Way Manual, Section 9.2, General Relocation Requirements.

(C) The owner of an on-premises sign will be given Form No. 575-040-09, (90-Day Letter of Assurance), in accordance with the Right of Way Manual, Section 9.2, General Relocation Requirements.

(D) When property is acquired by Order of Taking and the court does not specify a possession date, the Department will deliver Form No. 575-040-11, (30-Day Notice to Vacate), to the owner of the on-premises sign. This notice will be delivered 30 days in advance of the actual date the sign must be relocated from acquired right of way. The specific vacate date will be included within the notice.

(E) If the sign is not relocated by the specified vacate date, the District Right of Way Manager may choose to initiate eviction proceedings. If so, the District Right of Way Manager will furnish to the District General Counsel copies of Form No. 575-040-09, (90-Day Letter of Assurance) and Form No. 575-040-11, (30-Day Notice to Vacate), if delivered, and will request in writing that the General Counsel's office will begin the eviction proceedings process.

9.3.7 Eligible Actual Moving Expenses

Actual, reasonable moving and related expenses will be paid as follows (also refer to Section 9.3.11):
(A) Transportation of the displaced person and personal property. Transportation costs for a distance beyond 50 miles are not eligible, unless the Department determines that relocation beyond 50 miles is justified.

(B) Packing, crating, unpacking, and uncrating of the personal property;

(C) Disconnecting, dismantling, removing, reassembling, and reinstalling household appliances and other personal property.

For businesses, farms or nonprofit organizations this includes machinery, equipment, substitute personal property, and connections to utilities available within the building.

It also includes modifications to the personal property, including those mandated by Federal, State or local law, code or ordinance, necessary to adapt it to the replacement structure, the replacement site, and modifications necessary to adapt the utilities at the replacement site to the personal property.

(D) Storage of personal property for a period not to exceed 12 months, unless the District Relocation Administrator determines a longer period is necessary.

(E) Insurance for the replacement value of the property in connection with the move and necessary storage.

(F) Replacement value of property lost, stolen, or damaged in the moving process (through no fault or negligence of the displacee, his/her agent or employee), where insurance covering such loss, theft or damage is not available. The district must verify that insurance coverage is not available.

(G) Other moving-related expenses that are not listed as ineligible as the District Relocation Administrator determines to be reasonable and necessary.

(H) The reasonable cost of disassembling, moving and reassembling any appurtenances attached to a mobile home, such as porches, decks, skirting, and awnings, which were not acquired, anchoring of the unit, and utility ‘hookup’ charges.
(I) The reasonable cost of repairs and/or modifications so that a mobile home which can be moved and/or made decent, safe and sanitary.

(J) The cost of a nonrefundable mobile home park entrance fee, to the extent it does not exceed the fee at a comparable mobile home park, if the person is displaced from a mobile home park or the Department determines that payment of the fee is necessary to effect relocation.

(K) Any license, permit, fees or certification required of the displaced person at the replacement location. However, the payment may be limited to the remaining useful life of the existing license, permit, fees or certification as issued through the applicable regulating agency.

(L) Professional services as the Department determines to be actual, reasonable and necessary for:

   (1) Planning the move of the personal property;

   (2) Moving the personal property, and;

   (3) Installing the relocated personal property at the replacement location.

(M) Re-lettering signs and replacing stationary on hand at the time of displacement that is made obsolete as a result of the move.

(N) Actual direct loss of tangible personal property incurred as a result of moving or discontinuing the business or farm operation. The payment shall consist of the lesser of:

   (1) The fair market value in place of the item, as is for continued use, less the proceeds from its sale. (To be eligible for payment, the claimant must make a good faith effort to sell the personal property, unless the Department determines that such effort is not necessary. When payment for property loss is claimed for goods held for sale, the market value shall be based on the cost of the goods to the business, not the potential selling price.); or

   (2) The estimated cost of moving the item as is, but not including any allowance for storage; or for reconnecting a piece of equipment if the equipment is in storage or not being used at
the acquired site. If the business or farm operation is discontinued, the estimated cost of moving the item shall be based on a moving distance of 50 miles.

(O) The reasonable cost incurred in attempting to sell an item that is not to be replaced.

(P) Purchase of substitute personal property. If an item of personal property, which is used as part of a business or farm operation is not moved, but is promptly replaced with a substitute item that performs a comparable function at the replacement site, the displaced person is entitled to payment of the lesser of:

1. The cost of the substitute item, including installation costs at the replacement site, minus any proceeds from the sale or trade-in of the replaced item; or
2. The estimated cost of moving and reinstalling the replaced item, with no allowance for storage. If the estimated cost is less than $10,000, the District Relocation Administrator has the discretion to base the payment on a single bid or estimate.

(Q) Searching for a replacement location. A business or farm operation is entitled to reimbursement for actual expenses, not to exceed $2,500, as the District Relocation Administrator determines to be reasonable, which are incurred in searching for a replacement location, including:

1. Transportation;
2. Meals and lodging away from home;
3. Time spent searching, based on reasonable salary or earnings;
4. Fees paid to a real estate agent or broker to locate a replacement site, exclusive of any fees or commissions related to the purchase of such sites;
5. Time spent in obtaining permits and attending zoning hearings; and
(6) Time spent negotiating the purchase or lease of a replacement site based on a reasonable salary or earnings.

(R) Low value/high bulk. When the personal property to be moved is of low value or high bulk, and the cost of moving the property would be disproportionate to its value in the judgment of the Department, the allowable moving cost payment shall not exceed the lesser of: The amount which would be received if the property were sold at the site or the replacement cost of a comparable quantity delivered to the new business location. Examples of personal property covered by this provision include, but are not limited to, stockpiled sand, gravel, minerals, metals and other similar items of personal property as determined by the Department.

9.3.8 Ineligible Moving and Related Expenses

(A) The cost of moving any structure or other real property improvement in which the displaced person reserved ownership. (However, this part does not preclude the computation under 49 C.F.R, Part 24.401(c) (2));

(B) Interest on a loan to cover moving expenses;

(C) Loss of goodwill;

(D) Loss of profits;

(E) Loss of trained employees;

(F) Any additional operating expenses of a business or farm operation incurred because of operating in a new location except those actual, reasonable expenses allowed as an eligible re-establishment expenses as provided in 49 C.F.R. Part 24.304(a)(6) also described in Section 9.3.15(a)(6);

(G) Personal injury;

(H) Any legal fee or other cost for preparing a claim for a relocation payment or for representing the claimant before the Department;

(I) Expenses for searching for a replacement dwelling;
(J) Physical changes to the real property at the replacement location of a business or farm operation except replacement utility modifications as allowed in 49 C.F.R. Part 24.301(g)(3) and Section 9.3.7(C) and actual, reasonable reestablishment expenses allowed in Part 24.304(a) and Section 9.3.15(A);

(K) Costs for storage of personal property on real property already owned or leased by the displaced person, and

(L) Refundable security and utility deposits.

9.3.9 Notification and Inspection

In order to qualify for move expense reimbursement the following should take place:

(A) The District will inform the displaced person in writing, within fourteen (14) days from the date of initiation of negotiations, of the following, in order to be eligible for move cost expense reimbursement:

(1) The displaced person must provide the Department with a certified pre-move inventory of the items to be moved.

(2) In a nonresidential move, the displaced person must provide the Department with at least seven (7) days advance notice of the approximate date of the start of the move or disposition of the personal property.

(3) The displaced person must permit the district to make reasonable and timely inspections of the personal property at both the acquired and replacement sites and to monitor the move, if such is deemed necessary by the District Agent or District Relocation Administrator.

(4) The Department will make payments based upon the lowest move cost estimate obtained; see Sections 9.3.2.1(A) & (B)(2), 9.3.4.1(A) & (B), and 9.3.5.2(A) & (B), without regard to the mover who actually will accomplish the move.

The Department will not accept any move cost estimates from movers who are not provided in advance with a certified inventory, move specifications, and scope of services, as required.
(B) The right of way agent's pre-move discussions with the owner(s) of any non-residential operation must emphasize that the Department will reimburse only such costs actually incurred and allowable under these provisions and such payments will be limited to reasonable costs based upon estimates from qualified movers, see Section 9.3.16, certified inventories, monitoring or inspections, and receipted bills or other acceptable evidence of expenses incurred.

(C) The displacee must be informed, prior to moving, that the Department has the right and obligation to verify all expenses claimed and that any pre-move discussions regarding moving expenses constitute a conditional amount for reimbursement.

(D) The displacee must be informed, prior to moving, that any items considered realty in the appraisal, whether included in the Department's acquisition or retained by the owner, are not eligible for move cost reimbursement.

9.3.10 Owner Retention of Dwelling - Move Costs

9.3.10.1 When an owner retains his/her dwelling which was not acquired by the Department, see Right of Way Manual, Section 7.2.25, Owner Retention, the cost of moving it to the remainder or to replacement land is eligible for reimbursement.

9.3.10.2 The cost of moving the dwelling shall be based on an estimated cost obtained from a licensed house moving company. (This cost, together with others, will be utilized in the applicable replacement housing payment calculation comparison in accordance with Right of Way Manual, Section 9.4.30, Owner Retention-Purchase Additive Payment).

9.3.10.3 The cost of moving the personal property is payable as a commercial move, self-move, or fixed payment.

9.3.10.4 If the dwelling is used as a means of moving the personal property, the move costs are to be payable under the provisions for a fixed payment, see Section 9.3.11.

9.3.11 Fixed Residential Moving Cost Schedule
9.3.11.1 Only persons displaced from a dwelling, mobile home, or seasonal residence may choose to receive a fixed payment in lieu of a payment for a commercial or self-move.

9.3.11.2 A room is defined as either of the following:

(A) A fully enclosed section of the interior of a structure having access through a door or doorway, exclusive of closets and bathrooms, or

(B) An area within a fully enclosed section of a structure which has a separate and distinct function, such as the living area within a great room.

9.3.11.3 The Fixed Residential Moving Cost Schedule (FRMCS) is available at: [http://edocket.access.gpo.gov/2008/pdf/E8-16893.pdf](http://edocket.access.gpo.gov/2008/pdf/E8-16893.pdf). The FRMCS is updated every three years. A partial listing follows:

### Schedule A: Occupant Owns Furnishings

<table>
<thead>
<tr>
<th>Number of Rooms of Furniture</th>
<th>Amount of Moving Expense and Dislocation Allowance Payments</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>$750</td>
</tr>
<tr>
<td>2</td>
<td>$900</td>
</tr>
<tr>
<td>3</td>
<td>$1075</td>
</tr>
<tr>
<td>4</td>
<td>$1250</td>
</tr>
<tr>
<td>5</td>
<td>$1400</td>
</tr>
<tr>
<td>6</td>
<td>$1550</td>
</tr>
<tr>
<td>7</td>
<td>$1600</td>
</tr>
<tr>
<td>8</td>
<td>$1850</td>
</tr>
<tr>
<td>Each additional room (after 8 rooms)</td>
<td>$300</td>
</tr>
</tbody>
</table>

### Schedule B: Occupant Does Not Own Furnishings

<table>
<thead>
<tr>
<th>Number of Rooms</th>
<th>Amount of Moving Expense and Dislocation Allowance Payment</th>
</tr>
</thead>
<tbody>
<tr>
<td>First room</td>
<td>$550</td>
</tr>
<tr>
<td>Each additional room</td>
<td>$150</td>
</tr>
</tbody>
</table>

The Department developed Schedule C below for situations where the tenant owns some of the furnishings and the landlord owns some of the furnishings.

### Schedule C: Partially Furnished Rooms
Payment for Moving and Related Expenses

<table>
<thead>
<tr>
<th>Number of rooms of furniture Owned by landlord and tenant</th>
<th>Amount of moving expense and dislocation allowance payment</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>$ 500</td>
</tr>
<tr>
<td>2</td>
<td>$ 625</td>
</tr>
<tr>
<td>3</td>
<td>$ 775</td>
</tr>
<tr>
<td>4</td>
<td>$1025</td>
</tr>
<tr>
<td>Each additional room</td>
<td>$ 150</td>
</tr>
</tbody>
</table>

9.3.11.4 In the case of a mixed situation, for example, the occupant owns all the furnishing in some rooms and the landlord owns all the furnishings in others; the payment should be based on the number of rooms of furnishings owned by the occupant according to Section 9.3.11.3, Schedule C, plus $75 for each room of furnishings owned by the landlord or $75 for each partially furnished room.

9.3.11.5 Modifications to the room count may be made as follows:

(A) An enclosed area within a structure which is primarily used for storage may be counted as more than one (1) room if the quantity of personalty exceeds that which would reasonably be found in a single room.

(B) Items of personalty stored in detached structures or in unenclosed areas around the residence may be counted as an additional room or, at the discretion of the District Relocation Administrator, may be approved for actual cost reimbursement in addition to the room count computation for the residence.

(C) Room count determinations shall be documented in the permanent file.

9.3.11.6 Mobile Home Owner Occupants.

Owner occupants who move their mobile home with the personal property still inside, will be reimbursed for the actual cost of moving the mobile home from the site. At the discretion of the District Relocation Administrator the displaced person may be eligible for up to $550 for packing and securing personal property.

9.3.11.7 Mobile Home Tenant/Occupants.

Displacees who reside as tenants in a mobile home and move only personalty and not the mobile home will be reimbursed according to the Fixed Residential Moving Cost
Schedule for furnished, unfurnished, or partially furnished dwelling, as appropriate. Please refer to the partial listing in Section 9.3.11.3.

9.3.12 Related Non-Residential Eligible Expenses

9.3.12.1 The following expenses, in addition to those provided by Section 9.3.6 for moving personal property, shall be provided if the Agency determines that they are actual, reasonable and necessary:

(1) Connection to available nearby utilities from the right of way to improvements at the replacement site.

(2) Professional services performed prior to the purchase or lease of a replacement site to determine its suitability for the displaced person’s business operation including but not limited to, soil testing, feasibility and marketing studies (excluding any fees or commissions directly related to the purchase or lease of such site). At the discretion of the District Relocation Administrator a reasonable pre-approved hourly rate may be established.

(3) Impact fees or one time assessments for anticipated heavy utility usage, as determined necessary by the District Relocation Administrator.

9.3.13 Multiple Occupancy

When an acquired dwelling is occupied by more than one occupant, the following applies:

(A) If two or more occupants of the displacement dwelling move to separate replacement dwellings and the Department determined only one household existed, see Right of Way Manual, Section 9.2, General Relocation Requirements. Each occupant is entitled to a prorated share of any move costs that would have been made, had the occupants moved to a single replacement dwelling. The prorated amount shall be based on the personal property actually owned by the individual displacees.

(B) If the right of way agent determines two or more occupants maintained separate households within the same displacement dwelling, each occupant has a separate entitlement to move cost payments if they move to separate replacement dwellings.

9.3.14 Claim for Payment
9.3.14.1 A written claim for move costs must be submitted to the Department within 18 months of the later of:

(A) For owners:

(1) The date the displacee moves from real property or moves his/her personalty from real property; or

(2) The date of final payment for the acquisition of the real property, closing or final judgment date.

(B) For tenants: The date the displacee moves from the real property or moves his/her personalty from real property.

9.3.14.2 The 18 month time frame shall be waived for good cause. Such waiver shall be in writing and approved by the District Relocation Administrator.

9.3.14.3 The claim must be submitted on the standard claim form provided by the district, Form No. 575-040-23, (Application and Claim for Reimbursement of Moving Costs).

9.3.14.4 Payment will be made after the move is completed, unless a hardship exists, see Right of Way Manual, Section 9.2.17, General Relocation Requirements. The following conditions apply:

(A) In a hardship situation, advance payment may be made as per the Right of Way Manual, Section 9.2, General Relocation Requirements.

(B) When an advance payment is made, the displacee must affirm in writing:

(1) The payment satisfies any further claim for reimbursement of items for which that claim is intended; and

(2) The displacee will comply with the applicable provisions of this section in the move of his/her personalty from the acquired property.

9.3.14.5 Payment will be made directly to the displacee, unless he/she requests otherwise in writing.

(A) A direct payment can be made to a vendor by written agreement among the displacee, the vendor, and the Department.
(B) The claim form, *Form No. 575-040-23, (Application and Claim for Reimbursement of Moving Costs)* must be accompanied by the unpaid moving expense bill or move cost estimate when ordered in advance.

### 9.3.15 Re-establishment Expenses for Non-Residential Moves

In addition to the payment for moving and related expenses available under Section 9.3, a small business, farm or nonprofit organization may be eligible to receive a payment, not to exceed $25,000, for expenses actually incurred in relocating and reestablishing such small business, farm or nonprofit organization at a replacement site as follows:

(A) Eligible Expenses. Re-establishment expenses must be actual, reasonable and necessary, as determined by the Department. They may include, but are not limited to, the following:

1. Repairs or improvements to the replacement real property as required by Federal, State or local law, code or ordinance.
2. Modifications to the replacement property to accommodate the business operation or make replacement structures suitable for conducting the business.
3. Construction and installation costs for exterior signing to advertise the business.
4. Redecoration or replacement of soiled or worn surfaces at the replacement site, such as paint, paneling, or carpeting.
5. Advertisement of replacement location.
6. Estimated increased cost of operation during the first two (2) years at the replacement site for such items as:
   - (a) Lease or rental charges,
   - (b) Personal or real property taxes,
   - (c) Insurance premiums, and
   - (d) Utility charges, excluding impact fees.
(7) Other items that the District Relocation Administrator determines to be essential to the re-establishment of the business.

B) Ineligible re-establishment expenses. The following is a non-exclusive listing of re-establishment expenses not considered to be reasonable, necessary or otherwise eligible:

(1) Purchase of capital assets, such as office furniture, filing cabinets, machinery, or trade fixtures.

(2) Purchase of manufacturing materials, production supplies, product inventory, or other items used in the normal course of the business operation.

(3) Interior or exterior refurbishment at the replacement site which are for aesthetic purposes, except as provided in Section 9.3.15(A)(4).

(4) Interest on money borrowed to make the move or to purchase the replacement property.

(5) Payment to a part time business in the home which does not contribute materially to the household income.

(6) Any re-establishment expense that has already been paid to the displaced person through a business damage claim.

9.3.16 Move Cost Estimates for Non-Residential Moves

9.3.16.1 A move cost estimate is a price guarantee given by a mover to accomplish a specific move within a specific time frame as follows:

(A) The mover must be ready, willing and able to begin the particular move within a reasonable time from notification, as determined by the District Relocation Administrator and must sign a statement to that effect.

(B) At the District Relocation Administrator’s discretion during industrial and commercial moves, Form No. 575-040-15, (Move Cost Estimate), will be completed in detail to be valid.

(C) A certified inventory, scope of services and, when determined necessary by the agent, a complete set of move specifications must be provided to a
mover submitting a move cost estimate. Each mover must then inspect the acquired and replacement sites with a Department representative prior to submitting \textit{Form No. 575-040-15, (Move Cost Estimate)}.

\textbf{(D)} For moves requiring special handling of items to be moved, or subcontracted labor, or specialty work such as electrical or plumbing disconnecting and reconnecting, complete move specifications must be written either by the displacee or his/her designee, or Department representative, and approved by the District Relocation Administrator. These specifications will then be submitted to an appropriate specialist qualified to prepare an estimate.

\subsection*{9.3.16.2} When the estimates are owner/tenant obtained the following will apply:

\textbf{(A)} A minimum of two move cost estimates must be obtained if estimate exceeds $10,000. If less than $10,000, the District Relocation Administrator has the discretion to allow a single estimate or require two estimates.

\textbf{(B)} All move cost estimates must be submitted to the Department within 45 days from the date of request.

\textbf{(C)} The Department will reimburse the reasonable cost of obtaining two move cost estimates.

\textbf{(1)} At the discretion of the District Relocation Administrator, additional estimates may be obtained.

\textbf{(2)} The invoice for preparation of each move cost estimate must include date(s) of services, time of day, and hours per day, and hourly rates for such preparation.

\textbf{(D)} The Department will reimburse the reasonable cost of advertising for packing, crating, unpacking, uncrating, and transportation, when such advertisement is determined to be necessary by the Department right of way agent, usually limited to complex or unusual moves where advertising is the only reasonable means of obtaining estimates. Exceptions to this are permissible at the discretion of the District Relocation Administrator.

\subsection*{9.3.16.3} When the estimates are Department obtained the following will apply:
(A) A minimum of two move cost estimates must be obtained if estimated move costs exceed $10,000. If under $10,000 the District Relocation Administrator has the discretion to obtain one or more estimates as deemed necessary;

(B) All move cost estimates should be obtained by the district within 45 days from the date of request;

(C) The Department files must be documented regarding all estimates obtained; and

(D) The Department must obtain bids or quotes for preparation of a move cost estimate by entering into contracts for such services, as provided for under *Chapter 287, Florida Statutes (F.S.); Department of Management Services, Rule 60A*, and *Topic No. 375-040-020, Procurement of Commodities and Contractual Services.*

### 9.3.17 Low Value, High Bulk Items

**9.3.17.1** When the personal property to be moved is of low value and high bulk and the cost of moving the property, would be disproportionate to its value in the judgment of the District Relocation Administrator, the allowable moving cost payment shall not exceed the lesser of: The amount which would be received if the property were sold at the site or the replacement cost of a comparable quantity delivered to the new business site. The District shall:

(A) Make a written and supported estimate, either by a qualified mover or a qualified Department employee, of the cost of moving the item;

(B) Make a written and supported estimate of the liquidation value of the item;

(C) Make a written determination of the cost of replacing the item at the replacement site;

(D) Examples of personal property covered by this provision include, but are not limited to, stock piled sand, gravel, minerals, metals and other similar items of the personal property as determined by the District Relocation Administrator.

**9.3.17.2** Low value, high bulk items remain the property of the displacee and he/she may dispose of or abandon them.
9.3.18 Direct Loss Payment, Purchase of Substitute Personal Property

9.3.18.1 When a displacee elects not to relocate eligible tangible personal property, reimbursement for actual direct losses or purchase of substitute personal property will be offered. These payments are only payable to businesses and farms whose operations must be relocated, or are discontinued.

(A) In the following scenarios:

(1) Actual direct loss of tangible personal property incurred as a result of moving or discontinuing the business or farm operation. The payment will be the lesser of:

(a) The fair market value in place of the item, as is for continued use, less the proceeds from its sale. (To be eligible for payment, the claimant must make a good faith effort to sell the personal property, unless the Department determines such effort is not necessary; When payment for property loss is claimed for goods held for sale, the market value shall be based on the cost of the goods to the business, not the potential selling prices; or

The estimated cost of moving the item as is, but not including any allowance for storage; or for reconnecting a piece of equipment if the equipment is in storage or not being used at the acquired site; If the business or farm operation is discontinued, the estimated cost of moving the item shall be based on a moving distance of 50 miles.

(b) If no bona fide effort to sell is made when determined necessary by the Department, and the property is abandoned, the owner of the property is not entitled to payment for move costs or direct loss.

(c) The cost for removal of abandoned personal property for which an actual direct loss payment was claimed will not be charged against other eligible move cost payments.

(2) If an item of personal property, which is used as part of a business or farm operation is not moved, but is promptly replaced with a substitute item that performs a comparable function at the
replacement site, the displaced person is entitled to payment of the lesser of:

The cost of the substitute item, including installation costs at the replacement site, minus any proceeds from the sale or trade-in of the replaced item; or

The estimated cost of moving and reinstalling the replaced item, but with no allowance for storage. (At the Department’s discretion, the estimated cost for a low cost or uncomplicated move may be based on a single estimate).

9.3.18.2 Upon the District Right of Way Manager’s request, the displacee shall transfer ownership to the Department of any personal property that has not been moved, sold or traded.

9.3.19 Hazardous Waste and Substances

All non-residential displacees with the exception of on-premises sign owners, shall be notified by Form No. 575-040-08 (Hazardous Substance Letter), of their responsibilities under applicable state law relating to hazardous waste. The district may make a determination that a sign owner should also receive notification. Documentation of such notification shall be included in the file.

9.3.19.1 All underground and/or above ground tanks, in service, will be emptied by the owner/operator in accordance with all applicable laws, regulations or ordinances, prior to the subject site being vacated. Refer to Rule Chapter 62-761 Florida Administrative Code (F.A.C.). These tanks and their contents may not be abandoned. Abandoned means a storage system which:

(A) Is not intended to be returned to service, or

(B) Has been out of service for over three (3) years, or

(C) Cannot be tested in accordance with the requirements of Rule Chapter 62-761 F.A.C.

9.3.19.2 The Department will pay the lesser of the cost of disposal or the cost to move if the displacee chooses to dispose of the tank contents. If the displacee chooses to move the tank contents to the replacement site, the Department will pay the actual, reasonable and necessary costs associated with this move.
9.3.19.3 All hazardous substances, pollutants or contaminants, which are not hazardous wastes must be disposed of, or moved to the replacement site, by the owner/operator in accordance with all applicable laws, regulations or ordinances. They may not be abandoned but must be addressed as follows:

(A) The Department will pay the lesser of the cost of disposal or the cost to move if the displacee chooses to dispose of the material.

(B) If the displacee chooses to move the material to the replacement site, the Department will pay the actual, reasonable and necessary costs associated with this move.

(C) If the displacee is not permitted under applicable law to move the hazardous material to the replacement site, the Department will pay for the cost of disposal and transportation to the disposal site.

(D) If disposal of hazardous material is a part of the normal operation, the Department will not pay for the cost of such disposal. If the operation maintains a schedule for the pick-up or transportation of the hazardous material to a disposal site and is required to move the material at an unscheduled time, the Department will pay the actual reasonable and necessary costs associated with this move.

9.3.19.4 Under no circumstances is the Department to be considered the owner or shipper of any hazardous material or substance in its transportation to a replacement site or a disposal site.

9.3.19.5 Any generator of a solid waste must make a hazardous waste determination under the Resource Conservation and Recovery Act (RCRA), and the Florida Resource and Management Act. All hazardous waste, as defined in RCRA, must be disposed of by the generator in accordance with all applicable laws, regulations and ordinances at the sole cost of the generator before the subject site is vacated.

9.3.20 Fixed Payments, Non-Residential Moves for Businesses, Farms, and Nonprofit Organizations

A displaced business may be eligible to choose a fixed payment in lieu of the payments for actual moving and related expenses, actual, reasonable re-establishment expenses and search expenses. Such fixed payment shall equal the average annual net earnings of the business, as computed in Section 9.3.20.1(F) (2), but not less than $1,000, nor more than $40,000. If the average annual net earnings of the displaced business, farm, or nonprofit organization are determined to be less than a $1000, even a $0 or negative
amount, the minimum payment of $1000, shall be provided. Landlord businesses are not eligible for this entitlement.

9.3.20.1 To be eligible for a fixed payment, the Department must determine if:

(A) The business has already claimed reimbursement of similar move costs under another allowable option;

(B) The business owns or rents personal property which must be moved in connection with such displacement; and for which an expense would be incurred in such move; and the business vacates or relocates from its displacement site;

(C) The business cannot be relocated without a substantial loss of existing patronage, clientele or net earnings. A business is assumed to meet this test unless the Department determines that it will not suffer a substantial loss of its existing patronage. This determination will be made using the following guidelines as applicable. The file must be documented with the reasons for this determination:

(1) Nature of the business, business type;

(2) Nature of clientele, such as walk-ins, referrals, telephone contacts;

(3) If transaction of business occurs on the displacement site or elsewhere;

(4) Any other point considered relevant as determined by the District Relocation Administrator.

(D) The business is not part of a commercial enterprise having more than three other entities which are not being acquired by the Department, and which are under the same ownership and engaged in the same or similar business activities. Other establishments will not be considered if they did not contribute materially to the income of the displaced person;

(E) The business is not operated at the displacement dwelling or site solely for the purpose of renting the dwelling or site to others;

(F) The business contributed materially to the income of the displaced person during the two taxable years prior to the displacement. Contributes
materially means that during the two taxable years prior to the taxable year in which displacement occurs, a business or farm operation:

(1) Had average annual gross receipts of not less than $5,000; or
(2) Had average annual net earnings of not less than $1,000; or
(3) Contributed at least 33% of the owner's or operator's average annual income from all sources.

9.3.20.2 Average annual net earnings means one-half of the net earnings of the operation at the acquired site, before Federal, State, and local income taxes, during the two taxable years prior to the year of displacement and is determined by considering the following:

(A) Average annual net earnings include any compensation paid by the operation to the owner, the owner's spouse, or the owner's dependents, during the two year period. In the case of a corporate owner, earnings include any compensation paid to the spouse or dependents of the owner of a majority interest in the corporation, as well as compensation paid to the owner(s) regardless of his/her percentage of ownership in the corporation. For the purpose of determining majority ownership, stock held by a person, his/her spouse and their dependent children shall be treated as one unit.

(B) If the two tax years prior to displacement are not representative, the District Relocation Administrator may approve an alternate consecutive two-year period during which the business was in operation at the acquired site.

(C) Before using an alternate period, it must be determined that the proposed construction has already caused an outflow of residents, resulting in a decline in net income.

(D) If this criterion creates an inequity or hardship in any given case and the displaced business can provide other appropriate documentation to show that the prior two years are not representative, the District Relocation Administrator can approve an alternate consecutive two-year period during which the business was in operation at the acquired site. This alternate period must be concurred with in writing by the State Relocation Administrator and coordinated with FHWA on federally funded projects.

(E) The displacee must furnish the Department with proof of net earnings such as signed tax returns or a financial statement that has been certified as
conforming to Generally Accepted Accounting Principles by a Certified Public Accountant. If signed tax returns are not available, a written statement or affidavit from the displacee attesting that the unsigned tax returns are true and correct copies of the ones submitted to the Internal Revenue Service will be acceptable. The statement should also express the displacee’s agreement to request copies of their returns from the Internal Revenue Service in cases where the Department thinks it is necessary.

9.3.20.3 If the business or farm is in operation on the date of initiation of negotiations, but was not in operation for the full two taxable years prior to displacement, and is otherwise eligible, then the payment shall be computed by dividing the net earnings by the number of months it has operated and multiplying that amount by twelve.

A taxable year is defined as any twelve-month period used by the operation in filing federal income tax returns.

9.3.20.4 In determining whether two or more displaced legal entities constitute a single business which is entitled to only one fixed payment, all pertinent factors must be considered, including the extent to which:

(A) The same premise and equipment are shared;

(B) Substantially identical or interrelated business functions are carried out and business and financial affairs are commingled;

(C) The entities are held out to the public, and to those customarily dealing with them, as one business;

(D) The same person or closely related persons own, control, or manage the affairs of the entities.

9.3.20.5 A displaced farm operation owner may be eligible to choose a fixed payment in lieu of a payment for actual moving and related expenses and actual reasonable re-establishment expenses equal to the average annual net earnings of the business, but no less than $1,000 nor more than $40,000. The determination is as follows:

(A) All provisions of Section 9.3.20.1(F) apply.
(B) In the case of a partial acquisition of land which was a farm operation prior to the acquisition, the fixed payment shall be made only if the district determines that:

(1) The acquisition of part of the land caused the operator to be displaced from the farm operation on the remaining land; or

(2) The partial acquisition caused a substantial change in the nature of the farm operation.

9.3.20.6 A displaced nonprofit organization may be eligible to choose a fixed payment of $1,000 to $40,000 in lieu of payment for actual moving and related expenses and actual reasonable re-establishment expenses. A nonprofit organization is a corporation duly registered with the Florida Secretary of State as a Corporation Not for Profit. The corporation must also be exempt from paying federal income taxes under Section 501 of the Internal Revenue Code (26 U.S.C. 501). The determination is as follows:

(A) To be eligible for this payment the district must determine that the nonprofit organization cannot relocate without a substantial loss of its existing membership or clientele. A nonprofit organization is assumed to meet this test unless the Department determines that it will not suffer a substantial loss of its existing membership or clientele.

(B) Any payment in excess of $1,000 must be supported with financial statements for the two, twelve (12) month periods prior to the acquisition. The amount to be used for the payment is the average of two (2) year’s annual gross revenues less administrative expenses, not to exceed $40,000.

(C) Gross revenues may include membership fees, class fees, cash donations, tithes, and receipts from sales or other forms of fund collection that enables the nonprofit organization to operate. Administrative expenses are those for administrative support such as rent, utilities, salaries, advertising and other like items as well as fund raising expenses. Operating expenses for carrying out the purposes of the nonprofit organization are not included in administrative expenses. The monetary receipts and expenses amounts may be verified with certified financial statements or financial documents required by public agencies.
HISTORY

04/15/99; 02/21/00; 09/27/01; 07/16/03; 01/22/04; 11/3/05; 09/27/05; 09/26/08; 07/23/10; 04/23/10; 09/10/2010; 10/01/2014, 08/01/2015,