

IN THE DISTRICT COURT OF APPEAL
FIRST DISTRICT, STATE OF FLORIDA

RICKY E. GRUBBS JR.,

Appellant,

NOT FINAL UNTIL TIME EXPIRES TO
FILE MOTION FOR REHEARING AND
DISPOSITION THEREOF IF FILED

v.

CASE NO. 1D16-1725

STATE, DEPARTMENT OF
REVENUE, CHILD SUPPORT
ENFORCEMENT PROGRAM
and TABITHA A. TURGEON,

Appellees.

Opinion filed December 8, 2016.

An appeal from an order of the Florida Department of Revenue.

Ricky E. Grubbs Jr., pro se, Appellant.

Pamela Jo Bondi, Attorney General, and Toni Bernstein, Assistant Attorney General,
Tallahassee, for Appellee Department of Revenue.

PER CURIAM.

Ricky Grubbs Jr. appeals a final order of the Florida Department of Revenue (DOR) establishing his child support obligation. In the order, DOR found that Appellant had actual monthly net income of \$2672.68. However, DOR admits that

this finding is not supported by competent, substantial evidence, nor by findings of fact in the final order. The record reflects that Appellant provided no income information. Instead, DOR imputed income to Appellant, a taxidermist in Georgia, based on the average monthly income of individuals working as taxidermists in Georgia. While DOR is permitted to impute income to Appellant under section 61.30, Florida Statutes (2015), it must make the statutorily required findings to support imputation.

Upon DOR's proper confession of error, we reverse the Final Administrative Support Order and remand for further proceedings consistent with this opinion.

REVERSED and REMANDED.

WETHERELL, MAKAR, and KELSEY, JJ., CONCUR.