



Department of Environmental Protection

Lawton Chiles
Governor

Twin Towers Office Building
2600 Blair Stone Road
Tallahassee, Florida 32399-2400

Virginia B. Wetherell
Secretary

September 16, 1996

Ms. Karen L. Michola
Florida Department of Revenue
5420 Diplomat Circle
Orlando, Florida 32810

Dear Ms Michola:

I will be pleased to attend the October 24, 1996, seminar of the Florida Chapter of the International Association of Assessing Officers. I will be able to discuss the Department of Environmental Protection's role in advising property appraisers on the eligibility of pollution control equipment for special assessment under section 193.621, Florida Statutes.

Chapter 62-8, Florida Administrative Code is entitled Ad Valorem Tax Assessment Rules - Guidelines for Tax Assessors. That rule outlines the Department's procedures for assisting tax assessors. In subsection 62-8.020(c), is a definition of "pollution control facilities" - devices, fixtures or machinery which are used to remove, decrease, stop or mitigate by physical or chemical action, pollutants or contaminants which are a part or entirely of liquid, solid or gases released to the ambient air or water. Contaminant is defined in Chapter 403, Florida Statutes, as "any substance which is harmful to plant, animal or human life". Also in Chapter 403, F.S., is the definition of "pollution". It is the presence in the outdoor atmosphere or waters of the state of any substances, contaminants, noise, or manmade or man-induced impairment of air or waters or alteration of the chemical, physical, biological, or radiological integrity of air or water in quantities or at levels which are or may be potentially harmful or injurious to human health or welfare, animal or plant life or property, including outdoor recreation unless authorized by applicable law.

For your information, I am enclosing a copy of Chapter 62-8, F.A.C. If you have any further questions, I can be reached at Suncom 277-0472. If it is available, a copy of a general map showing the location of the Hilton would be helpful.

Sincerely,

Hamilton S. Oven

Hamilton S. Oven, P.E.
Administrator, Siting
Coordination Office

Encl: