



Department of Environmental Protection

Lawton Chiles
Governor

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

Virginia B. Wetherell
Secretary

September 24, 1997

Mrs. Marsha Denton, C.F.E.
Putnam County Property Appraiser
Post Office Box 1920
Palatka, Florida 32178-1920

Re: Assessment of Pollution Control Equipment - C.D.R. Services

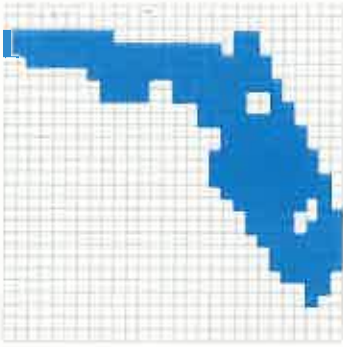
Dear Mrs. Denton:

I have reviewed the September 9, 1997, submission from your office concerning CDR Systems Corp's request for relief from ad valorem taxes for pollution control equipment. The material provided satisfies the requirements of Chapter 62-8, Florida Administrative Code to the extent that it was sent in by a Professional Engineer. After reviewing the description of the Magnum Flo Coat Systems it would appear that its primary function of chemicals as part of a manufacturing process. Mr. Kaeding's letter indicated that the "manufacturer lists one of the benefits of this equipment as dramatically reduced VOC emissions". I do not conclude that the primary purpose of this equipment is for a pollution control function. A percentage of the equipment might be assigned a pollution control function. That portion that is for pollution control could be assessed in accordance with s. 193.621, F.S.

If you have any questions, I may be contacted at (904) 487-0472 or Suncom 277-0472.

Sincerely,

Hamilton S. Oven
Hamilton S. Oven, P.E.



PUTNAM COUNTY PROPERTY APPRAISER

P.O. BOX 1920
PALATKA, FLORIDA 32178-1920

PALATKA: 904/329-0286
CRESCENT CITY: 904/698-4284
INTERLACHEN: 904/684-3383
SUNCOM: 860-0286
TOLL FREE: 1-800-826-1437

LARRY PRITCHETT, C.F.A.
Property Appraiser
SHARON PRESTON, C.F.E.
Assistant

DEPARTMENT OF
ENVIRONMENTAL PROTECTION

SEP 11 1997

SITING COORDINATION

September 9, 1997

Mr. Hamilton S. Oven, P.E.
Department of Environmental Protection
Twin Towers Office Building
2600 Blair Stone Rd.
Tallahassee, FL 32399-2400

Re: Tangible Account 837532 CDR Systems

Dear Mr. Oven:

You recently reviewed an application for assessment of pollution control devices for the above-referenced account. You were unable to determine eligibility of the Magnum Flo Coat Systems as it's pollution control function was not included. The owner has provided that information to me and I would appreciate it if you would review this and advise as to it's eligibility.

I appreciate your assistance in this matter.

Sincerely,

(Mrs.) Marsha Denton, C.F.E.
Office Operations Supervisor

OUR COMMITMENT TO YOU . . .

We in Putnam County are a team of public employees who provide services to help meet the needs of our citizens. We are committed to continuous improvement and greater participation by everyone. We will deliver our services in a meaningful, respectful, and courteous manner. We will do this now and in the future to preserve and enhance the quality of life in our community.

**SYSTEMS CORPORATION**

533 N. NOVA ROAD #208 ORMOND BEACH, FL 32174 (904) 615-9510 FAX (904) 615-8608

September 8, 1997

Marsha Denton, C.F.E.
Office Operations Supervisor
Putnam County Property Appraiser
P. O. Box 1920
Palatka, Florida 32178

Subject: Account 837532

Dear Mrs. Denton:

The Magnum Flo Coat System is a device that meters and mixes styrene (VOC) containing unsaturated polyester resins and methyl ethyl ketone peroxide initiators. Prior to installation of this device, resin and initiators were withdrawn manually into open containers, manually measured and hand stirred together. This results in emissions of styrene and MEKP throughout the period when these chemicals are exposed to the air.

The Flo Coat System performs all of the metering and mixing internally, substantially reducing the time that the chemicals are able to emit VOC's. The manufacturer lists one of the benefits of this equipment as drastically reduced VOC emissions.

Hopefully, this will answer your questions in your September 2 letter to us.

Sincerely,

A handwritten signature in black ink, appearing to read "Albert O. Kaeding". The signature is fluid and cursive, with a long horizontal stroke at the end.

Albert O. Kaeding, PE
Vice President - Engineering

cc: Eugene McGrane, President, CDR Systems

**SYSTEMS CORPORATION**

533 N. NOVA RD., SUITE 208 • ORMOND BEACH, FL 32174 • TEL: 904-615-9510 • FAX: 904-615-9606

LARRY PRITCHETT, C.F.A.
PROPERTY APPRAISER
PUTNAM COUNTY
P.O. BOX 1920
PALATKA, FL 32178-1920

**CDR SYSTEMS CORPORATION
1997 RETURN
POLLUTION CONTROL
ACCT #837532**

<u>TYPE</u>	<u>DESCRIPTION & FUNCTION</u>	<u>ORIG COST</u>	<u>AGE</u>
UN05	EXTRA FEATURES ENVIRONMENTAL INCLUDES TRANSMATIC DUST CONTROL SYS MOD FC3500 RESIN HEATER DISPOSAL OF ARRESTALL DUST COLLECTION SYS TOTAL EXTRA FEATURES	12857.68	1990
	1995 ADDITIONS *****		
UN05	DUST COLLECTION SYSTEM AR-35 TOPS	3877.48	JAN 1995
UN05	DUST COLLECTION SYSTEM AR-35 TOPS	3877.48	JAN 1995
UN05	DUST COLLECTION SYSTEM AR-35 TOPS	3877.48	JAN 1995
UN05	AMERICAN AIR FILTER DUST COLLECTOR	3894.44	OCT 1995
UN05	AMERICAN AIR FILTER DUST COLLECTOR	<u>3894.44</u>	OCT 1995
	TOTAL 1995 POLL CONTROL ADDITIONS	<u>19421.32</u>	
	TOTAL 1995 POLLUTION CONTROL DEVICES	<u>32279.00</u>	
	1996 ADDITIONS *****		
UN05	MAGNUM FLO COAT SYSTEMS	<u>6586.00</u>	
	TOTAL 1996 POLLUTION CONTROL DEVICES	<u>38865.00</u>	

Certified that the above items are pollution control devices.


Albert O. Kaeding, P.E.

**RETURN OF POLLUTION CONTROL DEVICES
FOR AD VALOREM TAX PURPOSES**

FLORIDA STATUTES CHAPTER 193.621

To the Property Appraiser W.L. Pritchett, Jr.

Putnam County, Florida, 1997

Return is hereby made for the assessment of the following described property under Florida Statutes as pollution control devices.

Description of Property

Acct - 837532
SEE Attached List

Description of Facility

Manufacturing

Name and address of owner:

CDR Systems Corp.
533 N. Nova Rd., #208
Ormond Beach, FL 32174

Acct. 837532

The undersigned taxpayer hereby agrees to furnish such other reasonable information as the Appraiser may request in regard to the assessment requested herein.

Cyril W. N. Laugh, President
Taxpayer's Signature

This form must be filed with the County Property Appraiser before April 1st.

ORIGINAL TO BE RETAINED BY PROPERTY APPRAISER
COPY TO BE GIVEN TO TAXPAYER

August 6, 1997

Mrs. Marsha Denton, C.F.E.
Putnam County Property Appraiser
Post Office Box 1920
Palatka, Florida 32178-1920

Re: Assessment of Pollution Control Equipment - C.D.R. Services

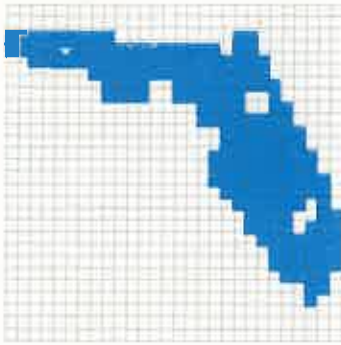
Dear Mrs. Denton:

I have reviewed the May 23, 1997, submission from your office concerning CDR Systems Corp's request for relief from ad valorem taxes for pollution control equipment. The material provided satisfies the requirements of Chapter 62-8, Florida Administrative Code to the extent that it was sent in by a Professional Engineer. There is no information, however concerning the pollution control function of the Magnum Flo Coat Systems. The Department cannot determine if the listed equipment would be for the purpose of air pollution control which would be eligible for assessment as pollution control equipment pursuant to ss. 193.621, Florida Statutes.

I apologize for the delay in my response. If you have any questions, I may be contacted at (904) 487-0472 or Suncom 277-0472.

Sincerely,

Hamilton S. Oven, P.E.



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LARRY PRITCHETT, C.F.A.
Property Appraiser
SHARON PRESTON, C.F.E.
Assistant

DEPARTMENT OF
ENVIRONMENTAL PROTECTION

MAY 29 1997

SITING COORDINATION

May 23, 1997

Mr. Hamilton S. Oven, P.E.
Department of Environmental Protection
Twin Towers Office Building
2600 Blair Stone Rd.
Tallahassee, FL 32399-2400

RE: Account 837532 CDR Systems Corp.

Dear Mr. Oven:

Please find enclosed Return of Pollution Control Devices for the above-referenced business. Would you please review the 1996 additions they have made and advise me as to whether it meets the criteria of pollution control devices.

Thank you for your assistance in this matter.

Sincerely,

(Mrs.) Marsha Denton, C.F.E.
Office Operations Supervisor

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**RETURN OF POLLUTION CONTROL DEVICES
FOR AD VALOREM TAX PURPOSES**

FLORIDA STATUTES CHAPTER 193.621

To the Property Appraiser W.L. Pritchett, Jr.

Putnam County, Florida, 1997

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CDR Systems Corp.
533 N. Nova Rd., #208
Ormond Beach, FL 32174

Acct. 837532

The undersigned taxpayer hereby agrees to furnish such other reasonable information as the Appraiser may request in regard to the assessment requested herein.

Eugene W. N. Leach, President
Taxpayer's Signature

This form must be filed with the County Property Appraiser before April 1st.

**ORIGINAL TO BE RETAINED BY PROPERTY APPRAISER
COPY TO BE GIVEN TO TAXPAYER**

**SYSTEMS CORPORATION**

533 N. NOVA RD., SUITE 208 • ORMOND BEACH, FL 32174 • TEL: 904-615-9510 • FAX: 904-615-9606

LARRY PRITCHETT, C.F.A.
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1997 RETURN
POLLUTION CONTROL
ACCT #837532**

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Certified that the above items are pollution control devices.


Albert O. Kaeding, P.E.