



Department of Environmental Protection

Lawton Chiles
Governor

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

Virginia B. Wetherell
Secretary

November 11, 1998

Mr. Mark C. King, CFE
Market Analyst
Office of Property Appraiser
Suite 270
231 East Forsyth Street
Jacksonville, Florida 32202

Re: Bush Boake Allen, Inc. - Pollution Control Equipment

Dear Mr. King:

I have reviewed the material submitted via your letter dated November 3, 1998, concerning equipment used for the purpose of pollution control at the Bush Boake Allen site in Duval County, Florida. The waste treatment systems listed on the attached list are eligible for assessment at salvage value pursuant to section 193.621, Florida Statutes with one exception. Asset # 7704B00001300 - Connection to City Sewer - is not eligible per section 193.621(4), Florida Statute, is not eligible.

If have any questions, I may be reached at (850) 487-0472 or SUNCOM 277-0472.

Sincerely,

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

Attach:



**OFFICE OF THE PROPERTY APPRAISER
DUVAL COUNTY, FLORIDA**

**ERNIE MASTROIANNI
PROPERTY APPRAISER**

**SUITE 270
231 E. FORSYTH STREET
JACKSONVILLE, FLORIDA 32202**

November 3, 1998

**Mr. Hamilton S. Oven, P.E.
Dept. Of Enviromental Protection
2600 Blain Stone Rd
Tallahassee, Florida 32399-2400**

Re: Assessment of Pollution Equipment-Bush Boake Allen, Inc

Dear Mr. Oven

We have recieved a packet of information from Bush Boake Allen, Inc requesting that certain assets be assessed as pollution control equipment.

Attached you will find a copy of the orginal packet of information that was supplied to our office. Please advise our office as to the validity of their request to Section 193.621, Florida Statutes.

If you have any questions, please call me at (904) 630-1964

Sincerely

Mark C King
**Mark C. King, C.F.E.
Market Analyst**

**DEPARTMENT OF
ENVIRONMENTAL PROTECTION**

NOV 10 1998

SITING COORDINATION



Bush Boake Allen Inc.
7 Mercedes Drive, Montvale, NJ 07645-1854

Telephone (201) 391-9870
Fax (201) 391-0860

Via Certified Mail:

Mr. Mark King, Sr., CFE
Property Appraiser
231 E. Forsyth Street, Suite 270
Jacksonville, Florida 32202-3373

September 30, 1998

Re: Bush Boake Allen Inc.
VAB # 1696
RE # 816741-0000

Dear Mr. King:

I have enclosed herewith the Engineer's Certification for the pollution control equipment installed at our plant in Jacksonville. Please be advised that pursuant to our discussion, I will be withdrawing our appeal scheduled for October 5, 1998. As Bush Boake Allen has made these investments for several years, I do expect that the enclosed will permit us to finally realize a tax benefit related to these investments for the next assessment period.

Very truly yours,

James P. Silvestri

Cc: A. Kelsey

RECEIVED
OCT 05 1998

ERNIE MASTROIANNI
PROPERTY APPRAISER

**RETURN OF POLLUTION CONTROL DEVICES
FOR AD VALOREM TAX PURPOSES
FLORIDA STATUTES CHAPTER 193.621**

To the Property Appraiser Ernie Mastroanni

County, Florida, Deval

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

Description of Property	
See Attached Schedule	
Description of Facility	
Chemical manufacture.	Converts turbine derived from Alpha and Beta Pine
into aroma chemicals.	

Name and address of owner:

Bush Boake Allen Inc.
7 Mercedes Drive
Montvale, New Jersey 07645

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

Ernie Mastroanni
Taxpayer's Signature ASSISTANT TREASURER

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

ASSET#	Description	Type	Acq Date	Cap Cost	POLLUTION CONTROL DESCRIPTION	POLLUTION CONTROL PURPOSE
9704B0000200	WASTEWATER FEED TANK AGITATOR	G	31-Mar-97	\$56,914	Mixes wastewater during chemical pretreatment.	Wastewater pretreatment. Copper removal. Permit requirement.
9704B0000300	ESTER WASH TANK AGITATOR	G	31-Mar-97	\$135,419	Mixes wastewater during chemical pretreatment.	Wastewater pretreatment. Copper removal. Permit requirement.
9704B0000500	WASTEWATER PRECOAT AGITATOR	G	31-Mar-97	\$8,950	Mixes wastewater during chemical pretreatment.	Wastewater pretreatment. Copper removal. Permit requirement.
9704B0000800	HCL SCRUBBER PUMP M&P/OW/FT	G	31-Mar-97	\$7,701	Recirculation pump for HCl scrubber.	Scrub HCl to prevent atmospheric release.
9704B0001200	ESTER WASH WATER PUMP	G	31-Mar-97	\$24,772	Pump for ester wash sequence.	Wastewater pretreatment. Copper removal. Permit requirement.
9704B0002900	FILTER FEED TANK WASTEWATER	G	31-Mar-97	\$148,691	Tank for ester feed to filters.	Wastewater pretreatment. Copper removal. Permit requirement.
9704B0003000	ESTER WASH TANK 98009	G	31-Mar-97	\$152,475	Tank for ester wash sequence.	Wastewater pretreatment. Copper removal. Permit requirement.
9704B0003100	WASTEWATER FILTER PRECOAT TANK	G	31-Mar-97	\$7,048	Tank for filter precoat.	Wastewater pretreatment. Copper removal. Permit requirement.
9704B0004000	#1 HCL SCRUBBER DCS638001	G	31-Mar-97	\$28,328	Scrubber for HCl vapors.	Scrub HCl to prevent atmospheric release.
9704B0004100	#2 HCL SCRUBBER DCS638002	G	31-Mar-97	\$28,097	Scrubber for HCl vapors.	Scrub HCl to prevent atmospheric release.
9704B0005100	#1 WASTEWATER FILTER MOD 562	G	31-Mar-97	\$108,735	Plate and frame filter.	Wastewater pretreatment. Copper removal. Permit requirement.
9704B0005200	#2 WASTEWATER FILTER MOD 562	G	31-Mar-97	\$108,735	Plate and frame filter.	Wastewater pretreatment. Copper removal. Permit requirement.
9704B0005300	WASTEWATER POLISH FILTER MOD	G	31-Mar-97	\$32,747	Bag filter assembly.	Wastewater pretreatment. Copper removal. Permit requirement.
9704B0005400	WASTEWATER POLISH FILTER	G	31-Mar-97	\$32,747	Bag filter assembly.	Wastewater pretreatment. Copper removal. Permit requirement.
9704B0006200	WASTEWATER FILTRATE FEED PUMP	G	31-Mar-97	\$30,686	Pump for filtrate feed.	Wastewater pretreatment. Copper removal. Permit requirement.
9704B0006500	WASTEWATER FILTRATE PRECOAT	G	25-Dec-97	\$335,466	Process floor chemical spill containment.	Wastewater pretreatment. Copper removal. Permit requirement.
9704B0013000	GERANICOL PLANT AREA CONCRETE	G	28-Sep-76	\$5,037	Stormwater retention basin.	Stormwater control and protection.
7604B0024200	TRACK OIL RETENTION	G	28-Sep-76	\$636	Stormwater retention basin control valves.	Stormwater control and protection.
7604B0025000	CANAL GATES (3)	G	28-Sep-76	\$342,416	Spill Prevention and Control structures.	Required by Federal SPCC regulations. Spill prevention and control.
7604B0025500	SPILL PREVENTION CTL SYSTEM	G	28-Apr-77	\$21,234	Spill Prevention and Control structures.	Required by Federal SPCC regulations. Spill prevention and control.
7704B0000900	CONNECTION TO CITY SEWER	G	28-Jul-77	\$204,915	Wastewater connected to POTW.	Wastewater treatment before discharge into the environment.
7804B0001300	BAROMETRIC CONDENSERS VAC SYS	G	28-Nov-78	\$54,336	Vacuum system connection to process vents.	Odor abatement required per local regulation. Air Pollution control.
8204B0001400	J-V ODOR ABATEMENT DIST COLS	G	28-Jun-80	\$106,426	Vacuum system for odor abatement.	Odor abatement required per local regulation. Air Pollution control.
8204B0001800	TANK EMISSIONS VENTILATION SYS	G	26-Jul-82	\$77,106	Tank VOC emissions collection system.	VOCs are collected and sent to boilers. Air Pollution control.
8204B0002200	TANK EMISSIONS VENTILATION SYS	G	28-Sep-89	\$94,933	Tank VOC emissions collection system.	VOCs are collected and sent to boilers. Air Pollution control.
8904B0000520	TANK VENTILATION SYSTEM	G	28-Sep-89	\$16,928	Tank VOC emissions collection system.	VOCs are collected and sent to boilers. Air Pollution control.
8904B0001000	VACUUM SYSTEM	G	28-Sep-89	\$227,971	Pulls vacuum on columns without steam jets.	Odor abatement required per local regulation. Air Pollution control.
8904B0001100	RAILROAD SPUR AREA	B	28-Sep-89	\$462,182	Concrete containment for spills and stormwater controls	Protects water discharged offsite (NPDES) from spillage.
9104B0000000	SPILL CONTAINMENT SYSTEM	B	31-May-91	\$18,541	Concrete containment for spills and stormwater controls	Protects water discharged offsite (NPDES) from spillage.
9104B0002800	M503 TANK DIKE	G	30-Sep-91	\$65,179	Concrete containment for spills and stormwater controls	Protects water discharged offsite (NPDES) from spillage.
9204B0003100	17" ALUM VAPOR COLL. SYS MODIFY	G	31-Dec-92	\$291,011	Vacuum system for odor abatement.	Odor abatement required per local regulation. Air Pollution control.
9304B0001000	OA PHIN VAPOR COLL. COLLECTION SYS	G	31-Mar-93	\$24,000	Vacuum system for odor abatement.	Odor abatement required per local regulation. Air Pollution control.
9304B0002200	VACUUM PUMP MODA5	G	31-Jul-93	\$30,533	Vacuum system for odor abatement.	Odor abatement required per local regulation. Air Pollution control.
9404B0002400	PLANT PROCESS SPILL CONTAINMENT	G	31-Dec-94	\$373,179	Concrete containment for spills and stormwater controls	Protects water discharged offsite (NPDES) from spillage.
9504B0000400	AROMATICS WASTE WATER DECANTER	G	31-Jul-95	\$21,707	Oil/Water separation for wastewater treatment.	Wastewater pretreatment. Permit requirement.
9504B0001000	GERANICOL WASTEWATER TANK 557	G	31-Oct-95	\$21,985	Tank for storage of pretreated wastewater.	Wastewater pretreatment. Permit requirement.
9504B0002000	ADD COST P.L.T PROCESS SPILL CNT	G	30-Sep-96	\$232,436	Concrete containment for spills and stormwater controls	Protects water discharged offsite (NPDES) from spillage.
9604B0003100	VP95 VACUUM PUMP SYSTEM	G			Vacuum system for odor abatement.	Odor abatement required per local regulation. Air Pollution control.
TOTAL		S		4,066,727		

7064 DAVIS CREEK ROAD
JACKSONVILLE, FLORIDA 32256
PHONE: 904/880-0960
FAX: 904/880-0970



September 22, 1998

Mr. Mark C. King, Sr., CFE
City of Jacksonville Property Appraiser's Office
231 East Forsyth Street
Jacksonville, FL 32202

RE: Tax Assessment of Pollution Control Devices
Bush Boake Allen Manufacturing Facility
2051 North Lane Avenue
Jacksonville, Florida

Dear Mr. King:

Ellis & Associates Inc., on behalf of our client, Bush Boake Allen Inc., has reviewed the attached list of pollution control devices compiled by Bush Boake Allen (see Attachment 1). We have also reviewed Florida Statute (FS) Chapter 193.621, "Assessment of Pollution Control Devices" (see Attachment 2).

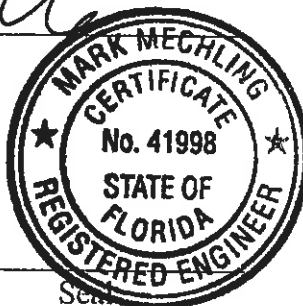
Professional Engineer Certification

In my professional opinion, the items detailed in Attachment 1 comply with the requirements for pollution control "facilities" as defined in FS Chapter 193.621. There is a reasonable assurance, in my professional judgement, that the pollution control facilities, when properly maintained and operated, will reduce the potential for pollutant discharge to the environment.


Signature

9/22/98

Date



Mark Mechling, P.E.
Florida License Number 41998

Ellis & Associates, Inc.
7064 Davis Creek Road
Jacksonville, Florida 32256
Telephone Number (904) 880-0960

Attachment 1

List of Pollution Control Devices

Attachment 2

Florida Statutes Chapter 193.621

193.621 Assessment of pollution control devices.--

(1) If it becomes necessary for any person, firm or corporation owning or operating a manufacturing or industrial plant or installation to construct or install a facility, as is hereinafter defined, in order to eliminate or reduce industrial air or water pollution, any such facility or facilities shall be deemed to have value for purposes of assessment for ad valorem property taxes no greater than its market value as salvage. Any facility as herein defined heretofore constructed shall be assessed in accordance with this section.

(2) If the owner of any manufacturing or industrial plant or installation shall find it necessary in the control of industrial contaminants to demolish and reconstruct that plant or installation in whole or part and the property appraiser determines that such demolition or reconstruction does not substantially increase the capacity or efficiency of such plant or installation or decrease the unit cost of production, then in that event, such demolition or reconstruction shall not be deemed to increase the value of such plant or installation for ad valorem tax assessment purposes.

(3) Notwithstanding the foregoing provisions, nothing in this section shall prevent an increase in the assessment of the plant or installation:

(a) In any year where the taxable property in the county is being reassessed or revalued; or

(b) If the assessed value of such plant or installation or parts thereof, during the year preceding the removal, was less than its just value as required by s. 4, Art. VII of the State Constitution, and s. 193.011; or

(c) In the 10th year after the completion of the reconstruction and replacement and thereafter.

The provisions of this subsection shall apply only if the demolition or removal shall commence prior to September 1, 1969, and if the reconstruction and replacements, in lieu thereof are completed and installed prior to September 1, 1971.

(4) The terms "facility" or "facilities" as used in this section shall be deemed to include any device, fixture, equipment, or machinery used primarily for the control or abatement of pollution or contaminants from manufacturing or industrial plants or installations, but shall not include any public or private domestic sewerage system or treatment works.

(5) Any taxpayer claiming the right of assessments for ad valorem taxes under the provisions of this law shall so state in a return filed as provided by law giving a brief description of the facility. The property appraiser may require the taxpayer to produce such additional evidence as may be necessary to establish taxpayer's right to have such properties classified hereunder for assessments.

(6) If a property appraiser is in doubt whether a taxpayer is entitled, in whole or in part, to an assessment under this section, he or she may refer the matter to the Department of Environmental Protection for a recommendation. If the property appraiser so refers the matter, he or she shall notify the taxpayer of such action. The Department of Environmental Protection shall immediately consider whether or not such taxpayer is so entitled and certify its recommendation to the property appraiser.

(7) The Department of Environmental Protection shall promulgate rules and regulations regarding the application of the tax assessment provisions of this section for the consideration of the several county property appraisers of this state. Such rules and regulations shall be distributed to the several county property appraisers of this state.

History.--s. 25, ch. 67-436; ss. 1, 2, ch. 69-55; ss. 21, 26, 35, ch. 69-106; s. 13, ch. 69-216; s. 2, ch. 71-137; s. 33, ch. 71-355; s. 1, ch. 77-102; s. 47, ch. 77-104; s. 4, ch. 79-65; s. 44, ch. 94-356; s. 1469, ch. 95-147.

Note.--Former s. 403.241.

ASSET#	Description	Type C Total	Acq Date	Cap Cost	POLLUTION CONTROL DESCRIPTION	POLLUTION CONTROL PURPOSE
9704B0000200	WASTEWATER FEED TANK AGITATOR	G	31-Mar-97	\$98,914	Mixes wastewater during chemical pretreatment.	Wastewater pretreatment. Copper removal. Permit requirement.
9704B0000300	ESTER WASH TANK AGITATOR	G	31-Mar-97	\$135,419	Mixes wastewater during chemical pretreatment.	Wastewater pretreatment. Copper removal. Permit requirement.
9704B0000500	WASTEWATER PRECOAT AGITATOR	G	31-Mar-97	\$8,950	Mixes wastewater during chemical pretreatment.	Wastewater pretreatment. Copper removal. Permit requirement.
9704B0000800	HCL SCRUBBER PUMP M&P/WF/PT	G	31-Mar-97	\$7,701	Recirculation pump for HCl scrubber	Scrub HCl to prevent atmospheric release.
9704B0001200	ESTER WASH WATER PUMP	G	31-Mar-97	\$24,772	Pump for ester wash sequence.	Wastewater pretreatment. Copper removal. Permit requirement.
9704B0002900	FILTER FEED TANK WASTEWATER	G	31-Mar-97	\$148,691	Tank for ester feed to filters.	Wastewater pretreatment. Copper removal. Permit requirement.
9704B0003000	WASTEWATER TANK 96009	G	31-Mar-97	\$152,475	Tank for ester wash sequence.	Wastewater pretreatment. Copper removal. Permit requirement.
9704B0003100	WASTEWATER FILTER PRECOAT TANK	G	31-Mar-97	\$7,048	Tank for filter precoat.	Wastewater pretreatment. Copper removal. Permit requirement.
9704B0004000	#1 HCL SCRUBBER DC9638001	G	31-Mar-97	\$28,328	Scrubber for HCl vapors.	Scrub HCl to prevent atmospheric release.
9704B0004100	#1 HCL SCRUBBER DC9638002	G	31-Mar-97	\$28,097	Scrubber for HCl vapors.	Scrub HCl to prevent atmospheric release.
9704B0005100	#1 WASTEWATER FILTER MOD 562	G	31-Mar-97	\$108,735	Plate and frame filter.	Wastewater pretreatment. Copper removal. Permit requirement.
9704B0005200	#2 WASTEWATER FILTER MOD 562	G	31-Mar-97	\$108,735	Plate and frame filter.	Wastewater pretreatment. Copper removal. Permit requirement.
9704B0005300	WASTEWATER POLISH FILTER MOD	G	31-Mar-97	\$32,747	Bag filter assembly.	Wastewater pretreatment. Copper removal. Permit requirement.
9704B0005400	WASTEWATER POLISH FILTER	G	31-Mar-97	\$32,747	Bag filter assembly.	Wastewater pretreatment. Copper removal. Permit requirement.
9704B0006200	WASTEWATER FILTRATE FEED PUMP	G	31-Mar-97	\$30,686	Pump for filtrate feed.	Wastewater pretreatment. Copper removal. Permit requirement.
9704B0006500	WASTEWATER FILTRATE PRECOAT	G	31-Mar-97	\$20,477	Filter precoat assembly.	Wastewater pretreatment. Copper removal. Permit requirement.
9704B0013000	GERANIOL PLANT AREA CONCRETE	G	25-Dec-97	\$335,466	Process floor chemical spill containment.	Spill containment. Stormwater protection.
7604B0002400	TRACK OIL RETENTION	G	28-Sep-76	\$5,037	Stormwater retention basin.	Stormwater control and protection.
7604B0025000	CANAL GATES (3)	G	28-Sep-76	\$636	Stormwater retention basin control valves.	Stormwater control and protection.
7604B0025500	SPILL PREVENTION CTL SYSTEM	G	28-Sep-76	\$342,416	Spill Prevention and Control structures.	Required by Federal SPCC regulations. Spill prevention and control.
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7704B0001300	CONNECTION TO CITY SEWER	G	28-Jul-77	\$204,915	Wastewater connected to POTW	Wastewater treatment before discharge into the environment.
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8004B0001400	JV ODOR ABATEMENT DIST COLS	G	28-Jun-80	\$108,426	Vacuum system for odor abatement.	Odor abatement required per local regulation. Air Pollution control.
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9104B0000800	SPILL CONTAINMENT SYSTEM	G	31-May-91	\$18,541	Concrete containment for spills and stormwater controls	Protects water discharged offsite (NPDES) from spillage.
9104B0002800	M503 TANK DIKE	G	30-Sep-91	\$65,179	Concrete containment for spills and stormwater controls	Protects water discharged offsite (NPDES) from spillage.
9204B0003100	OA PHIL VAPOR COLL SYS MODIFY	G	31-Dec-92	\$291,011	Vacuum system for odor abatement	Odor abatement required per local regulation. Air Pollution control.
9304B0001000	12" ALUM VAPOR COLLECTION SYS	G	31-Mar-93	\$24,000	Vacuum system for odor abatement	Odor abatement required per local regulation. Air Pollution control.
9304B0002200	VACUUM PUMP MODA75	G	31-Jul-93	\$30,533	Vacuum system for odor abatement	Odor abatement required per local regulation. Air Pollution control.
9404B0002400	PLANT PROCESS SPILL CONTAINMENT	G	31-Dec-94	\$373,179	Concrete containment for spills and stormwater controls	Protects water discharged offsite (NPDES) from spillage.
9504B0000400	AROMATICS WASTE WATER DECANTER	G	31-Jul-95	\$21,707	Oil / Water separation for wastewater treatment.	Wastewater pretreatment. Permit requirement.
9504B0001000	GERANIOL WASTEWATER TANK 557	G	31-Jul-95	\$26,068	Tank for storage of pretreated wastewater.	Wastewater pretreatment. Permit requirement.
9504B0002000	ADD COST PLT PROCESS SPILL CNT	G	31-Oct-95	\$21,985	Concrete containment for spills and stormwater controls	Protects water discharged offsite (NPDES) from spillage.
9604B0003100	VP95 VACUUM PUMP SYSTEM	G	30-Sep-96	\$232,436	Vacuum system for odor abatement	Odor abatement required per local regulation. Air Pollution control.
TOTAL				\$ 4,066,727		