



Jeb Bush
Governor

Department of Environmental Protection

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

David B. Struhs
Secretary

July 19, 1999

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

Re: Acct. 837532 CDR Systems Corp. - Pollution Control Devices

Dear Mrs. Denton:

I have reviewed the Return of Pollution Control Equipment for the CDR Systems Corp., as attached to your letter of June 18, 1999. The listed items of equipment are eligible for assessment as pollution control device pursuant to Section 193.621, Florida Statutes:

If I can be of any further assistance in this matter, please contact me at Suncom 277-0472 or (850) 487-0472.

Sincerely,

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



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Department of Environmental Protection

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

David B. Struhs
Secretary

July 19, 1999

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

Re: Acct. 835534 Florida Furniture Industries, Inc. - Pollution Control Devices

Dear Mrs. Denton:

I have reviewed the Return of Pollution Control Equipment for the Florida Furniture Industries, Inc., as attached to your letter of June 18, 1999. The first two listed items of dust control systems are eligible for assessment as pollution control device pursuant to Section 193.621, Florida Statutes. I doubt that the 1997 Dry Sprinkler Fire Control system is primarily for the purpose of pollution control. Absent a detailed explanation of the purpose of that equipment and a statement from a professional engineer that the primary purpose of the equipment is pollution control, I can not find that category eligible.

If I can be of any further assistance in this matter, please contact me at Suncom 277-0472 or (850) 487-0472.

Sincerely,

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Hamilton S. Oven, P.E.



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July 19, 1999

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

Re: Acct. 833633 Georgia-Pacific Corp. - Pollution Control Devices

Dear Mrs. Denton:

I have reviewed the Return of Pollution Control Equipment for the Georgia-Pacific Corp., as attached to your letter of June 18, 1999. The following items of equipment are eligible for assessment as pollution control devices pursuant to Section 193.621, Florida Statutes:

Item No.	Description
3421539004A	RTO (Regenerative Thermal Oxidizer) 153-0423
3421539004	RTO (Regenerative Thermal Oxidizer) 153-0423
34215395011	Electrostatic precipitator
3421530017OT	Dust Collector
342153000612	Oil/water separator
342153000602	Flyash system

The remaining items may or may not be eligible. I can not advise you since I do not have a statement from a professional engineer describing their function or that they are primarily for the purpose of pollution control.

If I can be of any further assistance in this matter, please contact me at Suncom 277-0472 or (850) 487-0472.

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: 880-0286
TOLL FREE: 1-800-826-1437

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

June 18, 1999

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

Dear Mr. Oven:

Enclosed you will find Return of Pollution Control Devices for
Ad Valorem Tax Purposes for:

1. Georgia Pacific Corp.
2. CDR Systems Corp.
3. Florida Furniture Industries Inc.

Would you please review this information and advise me what
equipment meets the criteria of pollution control devices and
should be assessed as such under Chapter 193.621, Florida Statutes.
If you need any additional information regarding this, let me know.

Thank you for your assistance in this matter.

Sincerely,

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

DEPARTMENT OF
ENVIRONMENTAL PROTECTION

JUN 21 1999

SITING COORDINATION

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.

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

FLORIDA STATUTES CHAPTER 193.621

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

County, Florida, Putnam

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

Description of Property

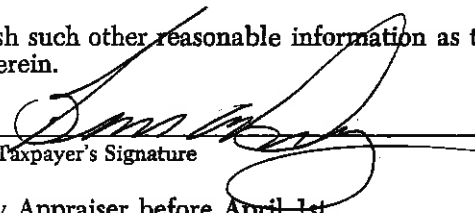
Tangible Personal Property Account 833633

Description of Facility

Name and address of owner:

Georgia Pacific Corp.
P.O. Box 105681
Atlanta, GA 30348

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


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

Tax Year 1999Putnam County, Florida
Georgia-Pacific Corp.Hawthorne - Structural Panels

Item	Dlv	Loc	SLKey	Cost	Acq Date	Description	Code1	Asset Life	Year Purchased
342 5397004A	342	153	FL129	3,463,980.101		RTO (REGENERATIVE THERMAL OXIDATION) 153-0423	G	15	98
342 5397004	342	153	FL129	3,503,072.970219		RTO (REGENERATIVE THERMAL OXIDATION) 153-0423	G	15	97
342 153956013	342	153	FL129	20,382.961101		MANUAL DELUGE SYSTEM 153.9520	G	15	95
342 15396011	342	153	FL129	1,050,347.950930		ELECTROSTATIC PRECIPITATOR 153.9424	G	15	95
342 153001707	342	153	FL129	2,100.801130		DUST COLLECTOR 8902	G	10	90
342 15300112	342	153	FL129	347,924.820401		SANDER DUST SYSTEM	G	10	82
342 15300121	342	153	FL129	227,624.820401		DRYER CONDENSATE	G	10	82
342 15300120	342	153	FL129	148,012.820401		WAT CONDENSATE	G	10	82
342 15300058	342	153	FL129	36,000.820401		DRYER WASHDOWN	G	10	82
342 153000812	342	153	FL129	62,360.820401		OIL/WATER SEPARATOR	G	10	82
342 15300122	342	153	FL129	140,558.820401		PRESS CONDENSATE	G	10	82
342 153000602	342	153	FL129	75,180.820401		FLYASH SYSTEM	G	10	82

6/16/99

1

Assets

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

FLORIDA STATUTES CHAPTER 193.621

To the Property Appraiser Larry Pritchett
County, Florida, Putnam

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

Description of Property

Tangible Account 837532

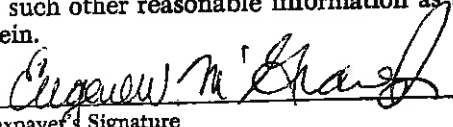
Description of Facility

Manufacture polymer concrete boxes

Name and address of owner:

CDR Systems Corp.
146 South Atlantic Ave.
Ormond Beach, FL 32176

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


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**

146 SOUTH ATLANTIC AVE. • ORMOND BEACH, FL 32176 • TEL: 904-615-9510 • FAX: 904-615-9606 • E-MAIL: sales@cdrsystems.com

RECEIVED
MAR 31 1999
LARRY PRITCHETTLARRY PRITCHETT, C.F.A.
PROPERTY APPRAISER
PUTNAM COUNTY
P. O. BOX 1920
PALATKA, FL 32178-1920**CDR SYSTEMS CORPORATION
1999 RETURN
POLLUTION CONTROL
ACCT #837532**

TYPE	DESCRIPTION & FUNCTION	ORIG COST	AGE
UN05	EXTRA FEATURES ENVIRONMENTAL INCLUDES TRANSMATIC DUST CONTROL SYS MOD FC3500 RESIN HEATER DISPOSAL OF ARRESTALL DUST COLLECTION SYS	11,798	1990
UN05	DUST COLLECTION SYSTEM AR-35 TOPS	3,877 ✓	JAN 1995
UN05	DUST COLLECTION SYSTEM AR-35 TOPS	3,877 ✓	JAN 1995
UN05	DUST COLLECTION SYSTEM AR-35 TOPS	3,877 ✓	JAN 1995
UN05	AMERICAN AIR FILTER DUST COLLECTOR	3,894	OCT 1995
UN05	AMERICAN AIR FILTER DUST COLLECTOR	3,894	OCT 1995
UN05	MAGNUM FLO COAT SYSTEMS	6,586	FEB 1996
UN05	MAGNA BPO SYSTEM	5,871 ✓	APR 1997
UN05	PUMP SYSTEM -DOUBLE	19,774 ✓	JUN 1997
1998 ADDITIONS			
UN05	SILO VENTS	3,445	JAN 1998
UN05	FLOCOAT	1,299	APR 1998
UN05	FLOCOAT GUN	1,553	NOV 1998
TOTAL POLLUTION CONTROL DEVICES		69,745	

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 Putnam

County, Florida, _____

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

Description of Property

See attached listing

Description of Facility

Account 835534 - 160 Comfort Road

Name and address of owner:

Florida Furniture Industries, Inc.
P. O. Box 610
Palatka, FL 32178

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


Taxpayer's Signature

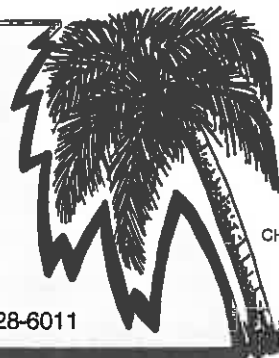
This form must be filed with the County Property Appraiser before April 1st.

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

Florida

FURNITURE INDUSTRIES, INC.

P.O. BOX 610 • PALATKA, FLORIDA 32178-0610 • 904/328-3444 • FAX 904/328-6011



H.L. GARDNER, JR.
CHAIRMAN OF THE BOARD

F.H. RION, JR.
CO-CHAIRMAN OF THE BOARD

H.L. GARDNER III
PRESIDENT

F.H. RION III
SENIOR VICE PRESIDENT
CHIEF MANUFACTURING OFFICER

TERRY L. FURR
VICE PRESIDENT/SALES

HAROLD R. CLARKE
VICE PRESIDENT/PRODUCTION

ERIC HERRIN
VICE PRESIDENT

Date: April 21, 1999

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

Dear Ms. Denton,

I am providing the following information in response to your letter dated April 12, 1999. Our property tax return for FFI's Plant Three(3) included two 1997 additions to the pollution control equipment.

Item 1, is a major upgrade in the dust control system for the Hog cyclone and truck loading system at FFI's Plant Three (3) located at 160 Comfort Road. This addition is part of the plant wide dust control system. This Hog Cyclone collects dust from the plants dust control system in a large settling tower where the dust settles and is concentrated so it can be loaded on to trucks for disposal. The improvements were designed to reduce to acceptable levels the amount of dust released in the atmosphere when the dust is captured in the settling tower. It is also designed to control dust emissions when waste is transferred to Trucks for disposal. Included in the cost reported to you is the cost of equipment \$ 68,056.00 and installation \$23,054.00 for a total cost of \$91,110.00.

Item 2, Dust System Upgrade (cost of \$ 17,632.00) is part of the same project. It was listed separately on the pollution control certificate because we paid it as a separate invoice.

In researching your question I also discovered that the 1997 Dry Sprinkler Fire Control System addition of \$5,182 was also part of this upgrade to the dust control system. This upgrade is listed on page 9 of the 1999 detailed listing attached to our property tax return.

The upgrades listed above were required to keep this facility in compliance with Title V of the Clean Air Act.

Please call me should you have any additional questions.

Sincerely,

James E. Reid, CPA
Controller

FLORIDA FURNITURE INDUSTRIES
1998 TANGIBLE PERSONAL PROPERTY
TAX RETURN -- PUTNAM COUNTY

1998 POLLUTION CONTROL DEVICES

Plant 3 -- 160 Comfort Road
ACCOUNT # 835534

Description	Age	Cost
DUST FILTRATION SYSTEM	1985	\$ 321,764
Classic Systems Dust Collection system, Greycon Spark detection Sys, Dust Sys. Electrical Work, Dust System Sprinkler-SYS	1993	\$ 244,545
Dust system Improvements- Pollution control	1997	\$ 91,110
Dust system Improvements- Pollution control	1997	\$ 17,632

NOTE : The assets listed above are also included in the detailed listing
of tangible personal property for this account number and
location.