



Jeb Bush
Governor

Department of Environmental Protection

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

David B. Struhs
Secretary

October 6, 2000

Mr. Dick Tallman
Chief Deputy Tangible Property
Indian River Property Appraiser's Office
1840 25th Street
Vero Beach, Florida 32960

Re: Ocean Spray Cranberries, Inc.

Dear Mr. Tallman:

I have reviewed the information attached to your letter dated October 4, 2000. The equipment listed under the heading of Main Plant - Parcel # 0060830-0000 as attached to the Return of Pollution Control Equipment is eligible for assessment as pollution control devices pursuant to Section 193.621, Florida Statutes. I do not have enough information to agree with Mr. Stuart that 20 % of the rest of the facility is dedicated to recycling and therefor should be eligible. I do agree with Mr. Stuart that the cyclones on the pelletizing systems are eligible pollution control devices. Ocean Spray needs to document the cost of those devices to satisfy the requirements of the rules and the 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.

David C. Nolte, ASA

INDIAN RIVER COUNTY PROPERTY APPRAISER

WE ARE HERE
TO SERVE YOU!



1840 25TH STREET
VERO BEACH, FL
32960

October 4, 2000

Hamilton S. Oven
Florida Department of Environmental Protection
2600 Blair Stone Road M.S. 48
Tallahassee, FL 32399-2400

Dear Mr. Oven:

Enclosed please find a copy of various applications for pollution control device determination for personal property owned by Ocean Spray Cranberries, Inc. Also enclosed is an engineer report for the facilities.

Please review the applications and give me your determination as soon as practical.

Sincerely,

A handwritten signature in black ink, appearing to read "Dick Tallman", is written over the word "Sincerely,".

Dick Tallman,
Chief Deputy Tangible

INTERNATIONAL
ASSOCIATION OF
ASSESSING OFFICERS

FLORIDA CHAPTER IAAO

HONORARY MEMBER
TENNESSEE CHAPTER
IAAO

IAAO
MEMBER OF THE YEAR
1989

AMERICAN SOCIETY OF
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FLORIDA ASSOCIATION OF
PROPERTY APPRAISERS

DEPARTMENT OF
ENVIRONMENTAL PROTECTION

OCT 06 2000

ROUTING COORDINATOR



CONSULTING ENGINEERS — ANALYTICAL LABORATORY
ENVIRONMENTAL
PERMITTING • CONSULTING • TESTING

6729 Edgewater Commerce Parkway • Orlando, Florida • 32810-4278
Toll Free 800 811-1129 Phone 407 298-0846 • Fax: 407 299-7053

March 31, 2000

Project: 104

Mary Bonnell
KPMG Property Tax
450 East Los Olas Boulevard
Fort Lauderdale, FL 33301

Subject: Ocean Spray Cranberries, Inc.
Pollution Control and Waste Minimization Equipment
Engineering Evaluation

Dear Ms. Bonnell,

Bottorf Associates, Inc., on behalf of Ocean Spray Cranberries, Inc. has reviewed the listings of equipment for pollution control and minimization at their Vero Beach facility in Indian River County, Florida.

Based on the information made available to us. The first breakout in the "Main Plant" spreadsheet relates to either containment or wastewater treatment and can be used at full value prior to estimating fair market value.

A partial credit of 20 % has been assumed for recycled and byproducts due to the generally beneficial environmental impacts of these projects. Most of these beneficial aspects are related to minimization of either liquid or solid waste disposal. Minimizing solid waste reduces potential groundwater pollution, since leachate which would be created if this waste was disposed at a traditional land fill. This credit would apply the second break-out in the "Main Plant" and all of the "Feed Mill" spreadsheet.

In addition, if the cyclones on the pellet systems can be broken out, full value for these systems is appropriate since they are air pollution control devices. They are probably in one of the general items, but insufficient detail is available to us to determine which item.

If you have any questions or comments, please contact us at your earliest convenience at (407) 298-0846.

Sincerely,

A handwritten signature in black ink, appearing to read "Larry Stuart". The signature is fluid and cursive, with a large, stylized "L" and "S".

Larry Stuart, P.E.
Sr. Engineer
FL License No. 50660

cc: Brian Bogart, Ocean Spray

171tax.doc

Ocean Spray Cranberries, Inc.

Ocean Spray Cranberries manufactures grapefruit concentrate at this location. The manufacturing process is as follows:

- I. Receiving
 - A. Fruit is trucked in and loaded onto conveyors.
 - B. Fruit is sorted to weed out the bad fruit from the good fruit.
 - C. Fruit is washed with phosphoric acid soap and scrubbed with mechanical brushes to remove dirt and wax.
 - D. Soap is delivered in a powder form. It is then mixed with water to be used in the cleaning process.
 - E. The soapy water runs down the draining system and is recycled in the waste water system.
 - F. Soap is stored in tanks. A containment area surrounds the tanks.
- II. Processing
 - A. Fruit gets loaded into extractors. The extractor squeezes the grapefruit to extract the juice. The byproducts from this process are juice, pulp, peel, and aroma.
 1. Peel
 - a. Peel is mixed with lime to further break down the peel and extract water.
 - b. Loaded into rotary dryers.
 - c. Furnace heats peel to produce a flaky material. This material is then mixed with other substances (molasses, for example) and compressed into pellets.
 - d. Water from the peel is further processed to remove BOD and sugar.
 - e. Sugary water is then processed further (more water is removed) to produce molasses.
 2. Juice
 - a. Juice is then put through several stages of an evaporation process to produce the concentrate. A vacume is used within the process to reduce the temperature at which the juice boils. Natural gas is used as the source of energy.
 - b. As the juice is heated, more water is extracted out at each phase/stage.
 - c. This water is captured. The water then goes into a centrifuge to separate out the oil from the water. This process serves as further waste water treatment since it removes additional BOD from the waste water.
 - d. Essence recovery system captures the aroma. This is then either added back into the final concentrate product to enhance it or it is sold as a byproduct.
 - e. Waste water is pumped out via sump pumps into the waste water storage tank
 - B. Waste Water
 1. Wastewater is analyzed to determine the levels of BOD present, pH level, etc. The water is then treated to neutralize these chemicals.
 2. The water is then disposed of by means of an injection well.
 3. Injection well is monitored to make sure that none of this treated wastewater has leached into the ground water (aquifer).



Return of Pollution Control Devices For Ad Valorem Tax Purposes

Florida Statutes Chapter 193.621

To the Property Appraiser David C. Nolte
County, Florida, Indian River

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

Description of Property

Recycling

Description of Facility

Ocean Spray Cranberries, Inc. - Grapefruit Concentrate Manufacturing facility.

Parcel Numbers: 0060830 - 0000
0051310 - 0000

Name and address of owner:

Ocean Spray Cranberries, Inc.
925 74th Avenue SW
Vero Beach, FL 32968-9755

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

Mary C. Bonnell
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



Return of Pollution Control Devices For Ad Valorem Tax Purposes

Florida Statutes Chapter 193.621

To the Property Appraiser David C. Nolte
County, Florida, Indian River

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

Description of Property

By Product

Description of Facility

Ocean Spray Cranberries, Inc. - Grapefruit Concentrate Manufacturing Facility

Parcel Numbers: 0060830 - 0000

0051310 - 0000

Name and address of owner:

Ocean Spray Cranberries, Inc.
925 74th Avenue SW
Vero Beach, FL 32968-9755

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

Mary C. Bonnell
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

DR-492
R. 08/83**Return of Pollution Control Devices
For Ad Valorem Tax Purposes**

Florida Statutes Chapter 193.621

To the Property Appraiser David C. Nolte
County, Florida, Indian River

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

Description of PropertyWaste Water Treatment System**Description of Facility**Ocean Spray Cranberries, Inc. - Grapefruit Concentrate Manufacturing FacilityParcel Numbers: 0060830 - 00000051310 - 0000**Name and address of owner:**

Ocean Spray Cranberries, Inc.
925 74th Avenue SW
Vero Beach, FL 32968-9755

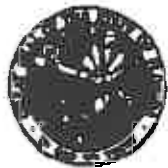
The undersigned taxpayer hereby agrees to furnish such other reasonable information as the Appraiser may request in regard to the assessment requested herein.

Mary C Bonnell
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



Return of Pollution Control Devices For Ad Valorem Tax Purposes

Florida Statutes Chapter 193.621

To the Property Appraiser David C. Nolte

County, Florida, Indian River

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

Description of Property

Feed Mill Plant

Description of Facility

Ocean Spray Cranberries, Inc. - Grapefruit Concentrate Manufacturing Facility

Account/Parcel Numbers: 0060830-0000

0051310-0000

Name and address of owner:

Ocean Spray Cranberries, Inc.
925 74th Avenue SW
Vero Beach, FL 32968-9755

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

Mary C. Bonnell
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

Main Plant
Parcel # 0060830-0000

Asset #	Date	Asset Description	Acq. Value	System
100383	Mar-82	Waste water handling	\$163,464	WW
100434	Mar-84	Waste water storage tank	\$8,281	WW
100437	Mar-84	Installation of spill prevention	\$2,783	WW
100530	Feb-87	Hydrosieve waste water	\$33,601	WW
100534	Feb-87	PH control system	\$24,247	WW
100540	Aug-87	Resin & charcoal (water treatment)	\$8,674	WW
100564	Sep-87	HCL piping for wastewater	\$14,006	WW
40376	Dec-88	Dumpster containment wall	\$81,784	WW
40417	Jan-89	Containment wall	\$8,252	WW
90057	Nov-89	Sump pump & cover	\$796	WW
90065	Mar-90	Containment area/fruit solids runoff into canal	\$34,968	WW
90117	Oct-90	Containment area around gas tanks	\$3,845	WW
90128	Feb-91	Sump/mat & labor	\$2,089	WW
20140	Mar-92	Containment walls wastewater tanks	\$8,143	WW
20141	Mar-92	Containment walls gasoline tanks	\$3,300	WW
40679	Mar-92	Wastewater containment	\$9,725	WW
20163	Sep-92	Wet well	\$27,163	WW
90263	Sep-92	WW trans main-plant to bsn	\$638,065	WW
90264	Sep-92	Hycor rotary screen	\$61,295	WW
90265	Sep-92	s/s screw w/ drive	\$21,324	WW
90266	Sep-92	2-electronic flowmeters	\$15,381	WW
90267	Sep-92	Wiring & controls	\$157,416	WW
90268	Sep-92	Weather station	\$18,229	WW
90269	Sep-92	3 - 30 hp aerators	\$80,743	WW
90270	Sep-92	450 MM concrete tank	\$213,000	WW
90271	Sep-92	6 - WW pumps w/ motors	\$39,573	WW
90272	Sep-92	WW testing equip	\$6,335	WW
400018	Sep-92	Farm tractor & baler	\$45,599	WW
400020	Sep-92	Hay rake	\$9,543	WW
40777	Apr-93	Floor drain upgrade/blend area	\$50,178	WW
90277	Dec-93	Construction services	\$87,737	WW
100977	Mar-95	Waste finisher pump	\$8,306	WW
100972	May-95	HCL Tank containment	\$6,048	WW
90316	Sep-95	East sump pump	\$9,132	WW
90317	Sep-95	Center sump pump	\$9,133	WW
90318	Sep-95	West sump pump	\$9,132	WW
60014	Mar-97	Injection Well	\$600,000	WW
60015	Mar-97	Monitoring Well	\$200,000	WW
101203	Nov-97	PH Tank screw	\$2,382	WW
101204	Nov-97	PH Tank screw	\$661	WW
101171	May-97	Containment area	\$9,590	WW
90385	Sep-98	Stormwater system	\$10,997	WW
Total			\$2,744,920	

Main Plant
Parcel # 0060830-0000

Asset #	Date	Asset Description	Acq. Value	System
100638	Jun-89	Peel bin screws	\$26,806	FM
100980	May-95	Waste Heat Evaporator	\$272,343	FM
101002	Aug-95	Pelletizer/Pellet mill	\$32,000	FM
101010	Sep-95	Waste Heat Evaporator	\$11,809	FM
101190	Jan-97	Condensate return system	\$18,134	FM
101071	Feb-97	30X Feedmill Dryer	\$71,157	FM
41034	Mar-97	Feedmill Bldg. 15,000 sq ft	\$89,400	FM
101159	Mar-97	Peel press #1	\$40,000	FM
101160	Mar-97	Peel press #2	\$38,000	FM
101161	Mar-97	30X dryer	\$71,041	FM
101162	Mar-97	Waste Heat Evaporator	\$150,000	FM
101164	Mar-97	Hammer Mill #1	\$15,000	FM
101165	Mar-97	Hammer Mill #2	\$15,000	FM
101177	Apr-97	24 in incline screw conveyor & diagonal screw	\$4,616	FM
101178	Apr-97	16 in incline screw & diagonal screw	\$4,616	FM
101179	Apr-97	24 in & 16 in to peel bin screw	\$4,615	FM
101180	Apr-97	Peel bin takeout screw & A-dry screw	\$4,615	FM
101167	May-97	Press & Peel #3	\$63,701	FM
101168	May-97	Poner Pack - #3 Press & Hydrualic Motor	\$7,500	FM
101169	May-97	Motor - Poner Pak #3	\$3,300	FM
101170	May-97	Pump power pack #3	\$5,200	FM
101172	May-97	Press - Peel #4	\$63,700	FM
101173	May-97	Hydraulic Motor #4 Press	\$9,540	FM
101174	May-97	Power Pak - #4 Press	\$6,500	FM
101175	May-97	Motor - Power Pak #4	\$3,300	FM
101176	May-97	Pump - power pak #4	\$5,200	FM
101212	Dec-97	North D'Limonene tank	\$29,190	FM
101213	Dec-97	South D'Limonene tank	\$29,190	FM
101215	Dec-97	Waste Heat Evaporator SO cooling tower	\$82,576	FM
41083	Sep-98	Building - Feedmill	\$1,840	FM
101236	Sep-98	Dryer - cattle feed (40K)	\$44,042	FM
101237	Sep-98	Pellet mill west	\$39,553	FM
41084	Oct-98	Building repairs - Feedmill	\$19,385	FM
101240	Oct-98	Feedmill dryer repairs	\$68,774	FM
Total			\$1,351,643	

Asset #	Date	Asset Description	Acq. Value	System
100386	Mar-82	Peel oil recovery	\$77,948	Bypdct
100387	Mar-82	Feed water heating system	\$66,779	Bypdct
100515	Mar-86	Peel oil winterizing tank	\$7,990	Bypdct
100550	Aug-87	Oil Centrifugers	\$177,289	Bypdct
100604	Dec-88	Oil Centrifugers	\$109,301	Bypdct
100618	Apr-89	Essence unit 30,000 #	\$173,403	Bypdct
100619	Apr-89	Tank (essence)	\$10,887	Bypdct

Main Plant
Parcel # 0060830-0000

100620	Apr-89	Essence unit 15,000 #	\$152,198	Bypdct
100621	Apr-89	Tank (essence)	\$10,887	Bypdct
100973	Feb-95	Peel oil centrifuge	\$245,525	Bypdct
101014	Sep-95	Essence recovery	\$20	Bypdct
101020	Oct-95	15K Essence system	\$7,125	Bypdct
101021	Oct-95	30K Essence system	\$7,124	Bypdct

Total			\$1,046,476	
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Asset #	Date	Asset Description	Acq. Value	System
101044	Dec-95	Caustic system	\$44,310	Recycle
	Total			

Feed Mill
Parcel # 0051310-0000

APR - 1 2009

Asset #	Date	Asset Description	Acq. Value	System
40790	Jul-93	Feedmill building upgrade	\$61,129	FM
100871	Jul-93	30,000 pound dryer	\$98,556	FM
100872	Jul-93	10,000 lb dryer	\$20,090	FM
100873	Jul-93	waste heat evaporator	\$18,382	FM
100874	Jul-93	pellet mill	\$45,681	FM
100875	Jul-93	pellet cooler	\$30,722	FM
100876	Jul-93	pellet mill discharge screw	\$11,503	FM
100877	Jul-93	dry food conveyor system	\$25,189	FM
100878	Jul-93	truck loading system	\$28,698	FM
100879	Jul-93	wet feed screw system	\$30,691	FM
100880	Jul-93	bulk lime tank system	\$28,680	FM
100918	Feb-94	feedmill dryer repairs/parts	\$100,353	FM
101113	May-97	screw - metering	\$17,906	FM
101114	May-97	gearbox - metering screw	\$4,268	FM
101115	May-97	motor - seperator fan #2	\$10,669	FM
101116	May-97	motor - metering screw	\$6,401	FM
101117	May-97	motor - seperator fan #3	\$10,669	FM
101118	May-97	screw - first incline	\$17,908	FM
101119	May-97	motor - seperator fan #4	\$10,669	FM
101120	May-97	gearbox - first incline screw	\$4,268	FM
101121	May-97	motor - oil pump feed to 40K dryer bu	\$4,268	FM
101122	May-97	motor - first incline screw	\$6,401	FM
101123	May-97	screw - suction box	\$17,908	FM
101124	May-97	screw - incline	\$17,908	FM
101125	May-97	motor - suction box	\$6,401	FM
101126	May-97	gearbox - incline screw	\$4,268	FM
101127	May-97	gearbox - suction box	\$4,268	FM
101128	May-97	motor - incline screw	\$6,401	FM
101129	May-97	screw - suction box cross	\$17,908	FM
101130	May-97	screw - dryer feed	\$17,908	FM
101131	May-97	gearbox - suction box cross screw	\$4,268	FM
101132	May-97	gearbox - dryer feed screw	\$4,268	FM
101133	May-97	motor - suction box cross screw	\$6,401	FM
101134	May-97	motor - dryer feed screw	\$6,401	FM
101135	May-97	screw - incline	\$17,908	FM
101136	May-97	dryer - cattle feed (40K)	\$890,355	FM
101137	May-97	gearbox - incline screw	\$4,268	FM
101138	May-97	fan - burner	\$21,338	FM
101139	May-97	motor - incline screw	\$6,401	FM
101140	May-97	fan - cooling	\$5,335	FM
101141	May-97	screw - incline A	\$17,908	FM
101142	May-97	fan - seperator #1	\$21,338	FM
101143	May-97	gearbox - incline A screw	\$4,268	FM
101144	May-97	fan - seperator #2	\$21,338	FM
101145	May-97	motor - incline A screw	\$6,401	FM

Feed Mill
Parcel # 0051310-0000

101146	May-97 fan - seperator #3	\$21,338	FM
101147	May-97 regulatory permits	\$5,068	FM
101148	May-97 fan - seperator #4	\$21,338	FM
101149	May-97 A/B motor control center & controls	\$71,920	FM
101150	May-97 pump - oil feed to 40K dryer burner	\$2,134	FM
101151	May-97 30K dryer (control & fire suppression upg)	\$17,817	FM
101152	May-97 box - suction 40K dryer	\$42,676	FM
101153	May-97 gearbox - drum drive main	\$10,669	FM
101154	May-97 motor - drum drive main	\$10,669	FM
101155	May-97 gearbox - drum drive adx & motor	\$4,913	FM
101156	May-97 motor - burner fan	\$10,669	FM
101157	May-97 motor - cooling fan	\$4,268	FM
101158	May-97 motor - seperator fan #1	\$10,669	FM
101181	Jan-97 lime slaking system	\$2,295	FM
101182	Jan-97 press liquor feed pump	\$6,000	FM
101183	Jan-97 motor - press liquor feed pump	\$3,500	FM
101184	Jan-97 heat exchange	\$1,712	FM
101185	Jan-97 mixing tank	\$10,498	FM
101186	Jan-97 agitator	\$2,000	FM
101187	Jan-97 agitator motor	\$3,500	FM
101188	Jan-97 lime pump	\$6,000	FM
101189	Jan-97 motor - lime pump	\$3,500	FM
102207	Jan-98 lime slaking system	\$8,786	FM

\$2,006,206