

TAX



Department of Environmental Protection

Jeb Bush
Governor

Marjory Stoneman Douglas Building
3900 Commonwealth Boulevard
Tallahassee, Florida 32399-3000

David B. Struhs
Secretary

October 27, 2003

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

Re: Georgia Pacific Corp – Acct. 821228

Dear Mrs. Denton:

I have reviewed the material attached to your letter of October 22, 2003, Georgia Pacific Corp's Return of Pollution Control Devices including the letter from Jesse Walton, P.E. of AMEC. In my opinion the items of equipment described in Mr. Walton's letter and the 2003 Pollution Additions list are "primarily for the purpose of pollution control" and are eligible for assessment as pollution control devices pursuant to §193.621, Florida Statutes.

If there are any questions on this determination, please contact me at (850) 497-0472.

Sincerely,

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



PUTNAM COUNTY PROPERTY APPRAISER

P.O. BOX 1920 • 312 OAK STREET • PALATKA, FLORIDA 32178-1920
PALATKA: 386/329-0286 • FAX: 386/329-0447 • SUNCOM: 860-0286 • TOLL FREE: 1-800-826-1437
CRESCENT CITY: 386/698-4284 • INTERLACHEN: 386/684-3383
Website: www.putnam-fl.com/app • Email: appraiser@putnam-fl.com

LARRY PRITCHETT, C.F.A.
Property Appraiser

SHARON PRESTON, C.F.E.
Administrative Assistant

DEPARTMENT OF
ENVIRONMENTAL PROTECTION

OCT 24 2003

SITING COORDINATION

October 22, 2003

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

RE: Georgia Pacific Corp
Acct. 821328

Dear Mr. Oven:

Enclosed you will find the Return of Pollution Control Devices for the above referenced account in our county.

Would you please review this information and advise me as to what qualifies for assessment as pollution control devices under Section 193.621, Florida Statutes. If you need any additional information, let me know. Thank you for your assistance.

Sincerely,

(Mrs.) Marsha B. 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.



DEPARTMENT OF
ENVIRONMENTAL PROTECTION

OCT 14 2003

SITING COORDINATION

Palatka Pulp and Paper Operations
Consumer Products Division

P.O. Box 919
Palatka, FL 32178-0919
(386) 325-2001

October 10, 2003

Mr. Hamilton S. Oven, P.E.
State of Florida
Department of Environmental Protection
2600 Blair Stone Road
Tallahassee, Florida 32399-2400

RE: Returns for Georgia-Pacific Corporation
Pollution Control Devices Account No. 821328

Dear Mr. Oven:

Please find enclosed an analysis of two projects that we believe qualify for the tax exemption allowed by Section 212.051(1), F.S.

If you have any questions or need additional information, please contact me at (386) 329-0918.

Sincerely,

A handwritten signature in black ink, appearing to read 'Myra J. Carpenter', with a stylized flourish at the end.

Myra J. Carpenter
Environmental Superintendent

tk

Enclosure

cc: Marsha Denton
W. M. Jernigan, Atlanta
Brian Perry, Atlanta
Greg MacNaughton

7 October 2003

Myra J. Carpenter
Environmental Superintendent
Georgia-Pacific Corporation
P.O. Box 919
Palatka, FL 32178-0919

Dear Ms. Carpenter

Re: Returns for Georgia-Pacific Corporation Pollution Control Devices
Account No. 821328

This letter is in reference to the Storm Water Reclamation Project and the BMP Project, which were completed in 2001, at the Georgia-Pacific Corporation pulp & paper mill in Palatka, Florida.

The intent of the Storm Water Reclamation Project was to minimize the overflow of storm water that has the potential to come into contact with process wastewater during heavy rain events. All storm water from the mill site ultimately flows into Rice Creek and its adjacent swamp. The project included the relocation of specific process water sources and installation of two new sumps for collecting rainwater runoff from portions of the mill property. The system was sized to handle the runoff from a 25-year storm event.

Both sumps (Storm Water Sump & Boulevard Sump) are equipped with dual pumps to pump rainwater to a large, on-site surge basin or directly to the mill's wastewater treatment system. The surge basin is equipped with a small reclaim pump, which can be used to pump water from the surge basin to the mill's process water treatment system or for reclamation as process water depending on its quality.

The BMP Black Liquor Spill Prevention and Spill Collection project is part of the overall plan to comply with federal regulations known as the Cluster Rule. The project focused on only the portion of the Cluster Rule that deals with prevention of spills and leaks and, when they occur, the containment and recycling of process chemicals. "EPA has determined that these BMP's are necessary because the materials controlled by these practices, if spilled or otherwise lost, can interfere with wastewater treatment operations and lead to increased discharges of toxic, nonconventional, and conventional pollutants."¹ The spill containment provided by this project was not designed to contain spill volumes of catastrophic events such as tank ruptures. The one exception is the turpentine area, where full containment was provided.

The project included the installation of tanks, sumps, pumps, and containment curbing and structures to prevent black liquor, turpentine, tall oil soap and tall oil from entering the mill's wastewater system. The spill collection areas included in this project are No.4 Recovery Boiler

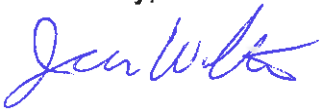
¹ Federal Register, April 15, 1998, page 18561.

Precipitator, No.4 Evaporators, Strong and Weak Black Liquor Storage Tank areas, Nos. 1, 2 and 3 Evaporators, Soap Skimmer area, Caustic Storage and Soap Tank area, Tall Oil Tank area, elevated floors and rejects tanks in the Brownstock Washer Building for Nos. 1, 2 and 4 Washers.

In an effort to improve control and prevent spills, DCS controls were added to the No.1 and No.2 Brownstock Washer Lines. All liquids collected in the spill areas are pumped to either the mill process sewer, a new 500,000 gallon boilout tank, or a spill collection tank (converted 45,000 gallon hot water tank) and then recovered.

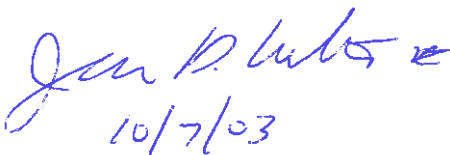
Please do not hesitate to call me at (404) 370-7734, should you have any questions concerning these projects.

Sincerely,

A handwritten signature in blue ink, appearing to read "Jesse Walton".

Jesse Walton, P.E.
AMEC

cc: Brian Perry – GP
Greg MacNaughton - GP

A handwritten signature in blue ink, appearing to read "Jesse Walton", followed by the date "10/7/03".



Return of Pollution Control Devices For Ad Valorem Tax Purposes

Florida Statutes Chapter 193.621

The Property Appraiser Larry Pitchett
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

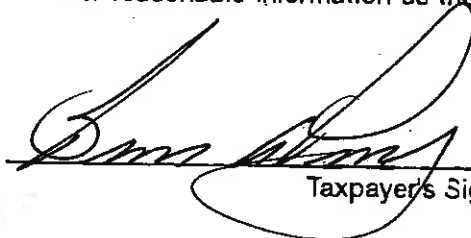
Pollution Control Equipment
see attached additions

Description of Facility

Manufacture Paper products

Name and address of owner: **Georgia-Pacific Corporation**
Tax Department
P. O. Box 105681
Atlanta, GA 30348-5681

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

 4-25-03
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