



Jeb Bush
Governor

Department of Environmental Protection

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

David B. Struhs
Secretary

+AX Miami Date

March 11, 2004

Mr. Mark Neumann, C.F.E., ASA, Director
Personal Property Division
Department of Property Appraisal
111 NW 1st Street, Suite 710
Miami, Florida 33128-1984

Re: Rinker Materials Corp Folio Nos. 19-659905

Dear Mr. Neumann:

I have reviewed the material attached to your letter of January 29, 2004, concerning Rinker Material Corp's Return of Pollution Control Devices including the material provided by KPMG and Mr. Chuck Burns, P.E. In my opinion the items of equipment described in Mr. Burns Certification of Pollution Control Equipment for the Rinker Materials of Florida - are "primarily for the purpose of pollution control" and are eligible for assessment as pollution control devices pursuant to §193.621, Florida Statutes.

I am attaching Mr. Burns' certification and equipment list for your files. If there are any questions on this determination, please contact me at (850) 497-0472.

Sincerely,

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

Attach:



DEPARTMENT OF PROPERTY APPRAISAL
PERSONAL PROPERTY DIVISION
SUITE 710
111 NW 1ST STREET
MIAMI FLORIDA 33128-1984
(305) 375-4070
FAX (305) 375-3024

January 29, 2004

Hamilton S. Oven, P.E.
Administrator, Siting
Coordination Section
Marjory Stoneman Douglas Building
3900 Commonwealth Blvd
Tallahassee, FL 32399-3000

DEPARTMENT OF ENVIRONMENTAL PROTECTION
FEB 06 2004
SITING COORDINATION
www.miamidade.gov

Re: Rinker Materials Corp (Folio #: 19-659905)

Dear Mr. Oven:

I am forwarding to you a copy of the following documents pertaining to an Application for Pollution Control Exemption of a Dry Process Cement Mill and all other required information. As we understand, this facility has been changed recently from a wet-process to a dry-process cement mill, and they are requesting additional assets be considered exempt.

- Plans and Specifications
- List of Pollution Control equipment subject to assessment under §193.621, Fla.Stat., certified as to its true primary use by the engineer; and
- Original installed cost and year of acquisition for the assets identified on list.

Please review and advise us whether or not you believe this system is entitled to the pollution classification according to Florida Statute 193.621. Thank you in advance for your prompt attention in this matter.

Sincerely,

A handwritten signature in blue ink that reads 'Mark W. Neumann'.

Mark Neumann, CFE., ASA
Division Director

MN/mh

Oven

Cc: Manuel Ramos, KPMG



450 East Las Olas Boulevard, Suite 750
Fort Lauderdale, Florida 33301

Telephone 954 524 6000
Fax 954 462 4765

FACSIMILE COVER SHEET

Date: March 11, 2004

Number of pages including cover: 8

Please deliver the following pages to:

Name: Hamilton Ovan

Company/Department: Florida Dept. Environmental Protection

Telefax: 850-245-8003

*** * * * ***

From: Manny Ramos

Company/Department: Property Tax Services

Telephone number: 954-847-3904

Fax number: 954-462-4765

If not well received, please contact the Operator at (954) 524 6000

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Re: Notice of Partial Disapproval for Pollution Equipment Rinker Materials Corp. Letter

**KPMG LLP**

460 East Las Olas Boulevard
Fort Lauderdale, FL 33301

Telephone 954 524 6000
Fax 954 402 4785

January 22, 2004

Ms. Cindy Lucius
Property Evaluation Specialist
Miami-Dade County Property Appraiser
111 NW 1st Street, Suite 710
Miami, FL 33128

**RE: NOTICE OF PARTIAL DISAPPROVAL FOR POLLUTION EQUIPMENT
RINKER MATERIALS CORP.
FOLIO # 19-659905**

Dear Ms. Lucius:

In response to the **NOTICE OF PARTIAL DISAPPROVAL FOR POLLUTION EQUIPMENT** which I received via fax from your office on Monday, January 20th, regarding Rinker Materials Corp., enclosed please find the following:

- **Tangible Personal Property Tax Return (DR-405)**
- **Return for Pollution Control Devices (DR-492)**
- **Certification of Pollution Control Equipment by Chuck Burns, P.E., Florida Certified Engineer**
- **List of Pollution Control Assets**
- **Site and Specification Drawings**

All of the documentation listed above was rendered in one package to your office April 1, 2003 in accordance with Department of Revenue compliance reporting guidelines. You mentioned on our call that your office has the Tangible Personal Property Tax return on file but not the accompanying documentation above. We cannot explain this but can assure you the entire documentation enclosed was originally rendered in one package. Likewise, Rinker Materials never received your denial letter dated June 27th, 2003. Such a letter would have been forwarded to me immediately by Rinker in order to respond to your department's request in a timely manner.

As you know, your office has so far denied the entire \$ 11,751,035 that Rinker rendered for certification as pollution control assets for 2003. We went through this extensive



KPMG

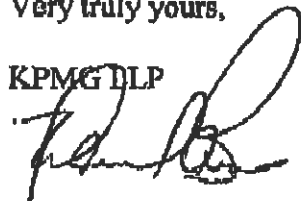
Cindy Lucius
Miami-Dade County
January 22, 2004
Page 2

process last year and mutually agreed that all such requests would be forwarded to Mr. Hamilton Owen at the Department of Environmental Protection for his assessment and review of the documentation enclosed. We expect that your department will process this in the same manner.

As you may also know, this case may come before the board in the very near future. We look forward to your prompt response. Thank you for your attention to this matter and if you have any questions regarding this issue, please call me directly at (954) 847-3904 as soon as possible.

Very truly yours,

KPMG LLP



Manuel A. Ramos
Manager, Tax
Property Tax Services