



Florida Department of Environmental Protection

Bob Martinez Center
2600 Blair Stone Road
Tallahassee, Florida 32399-2400

April 24, 2008

Charlie Crist
Governor

Jeff Kottkamp
Lt. Governor

Michael W. Sole
Secretary

Mr. Mark Neumann, CFE, ASA
Director, Personal Property Division
Miami-Dade County
111 NW 1st Street, Suite 710
Miami, Florida 33128-1984

Re: FPL Turkey Point Plant
Pollution Control Devices

Dear Mr. Neumann:

I have reviewed the material attached to your letter of April 18, 2008 concerning pollution control devices for the Florida Power & Light Turkey Point Power Plant Unit 5.

In accordance with §193.621, Florida Statutes, if it becomes necessary for a manufacturing or industrial plant or installation "to install or construct a facility in order to eliminate or reduce industrial air or water pollution, those facilities shall be deemed to have value for purposes of assessment for ad valorem property taxes". Note that only those facilities installed to eliminate or reduce air or water pollution are eligible for assessment.

In my opinion, most of the equipment listed is indeed "primarily for the purpose of pollution control" and is eligible for assessment as a pollution control device pursuant to §193.621, Florida Statutes. However, items that I do not consider as consistent with the aforementioned Statute include all items listed under Noise Abatement Equipment, all items listed under Cooling Tower System, and the Air Intake Inlet Fogger System listed under the Air Emission Control System.

It is my opinion that:

- 1) Equipment listed in the "noise" category does not qualify as air or water pollution.
- 2) Cooling towers are primarily for the purpose of removing heat from the condensers, and generate air pollution.
- 3) The inlet fogger system's primary purpose is arguably not for pollution control, but rather for performance enhancement of the combustion turbine.

If you have any questions on this determination, please contact me at (850) 245-8002.

Sincerely,


Michael P. Halpin, P.E.
Administrator, Siting Office