



Florida Department of Environmental Protection

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

Charlie Crist
Governor

Jeff Kottkamp
Lt. Governor

Michael W. Sole
Secretary

June 2, 2008

Mr. Greg Haddock, C.F.A.
Nassau County Property Appraiser
Governmental Complex
96135 Nassau Place – Suite 4
Yulee, Florida 32097

Re: Pollution Control Devices

Dear Mr. Haddock:

On May 13, 2008 you requested a recommendation from the Department regarding the eligibility of de-watering equipment owned by Logan Contracting Group, Inc. for assessment as pollution control devices pursuant to §193.621, Florida Statutes.

This sort of equipment is typically an integral part of the production process at most facilities and not eligible. However, a similar request was made by Logan Contracting Group in 2007 for comparable equipment. Logan Contracting Group, Inc. submitted supporting information to the Department to confirm that this type of equipment does indeed appear to be used for the reduction and mitigation of pollution. Considering the information previously provided by Logan Contracting Group and the Department's 2007 recommendation, it is my opinion that the portable de-watering equipment owned by Logan Contracting Group and located at Smurfit-Stone is eligible for assessment as a pollution control device pursuant to §193.621, Florida Statutes.

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

Sincerely,

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

Nassau County Property Appraiser

Fernandina Beach - Yulee
(904) 491-7300

Bryceville - Callahan - Hilliard
1-888-615-4398

Fax: (904) 491-3629

email: nassaufpa.com

GREG HADDOCK, C.F.A., APPRAISER

GOVERNMENTAL COMPLEX
96135 NASSAU PLACE - SUITE 4
YULEE, FL 32097

POST OFFICE BOX 870
FERNANDINA BEACH, FLORIDA 32035-0870



DEPARTMENT OF
ENVIRONMENTAL PROTECTION

MAY 15 2008

SITING COORDINATION

May 13, 2008

Mike Halpin
2600 Blair Stone Rd
Mail Stop – 48
Tallahassee, FL 32399-2400

RE: Pollution Control Form DR – 492

Dear Mr. Halpin:

Enclosed you will find the Pollution Control Form DR – 492 forms for your review from Nassau County. I sincerely appreciate you taking the time to review these and look forward to hearing from you upon completion.

If I can be of further assistance, please do not hesitate to contact me.

Sincerely,

Greg Haddock, C.F.A.
Nassau County Property Appraiser

GH/jjb



Return of Pollution Control Devices For Ad Valorem Tax Purposes

Florida Statutes Chapter 193.621

To the Property Appraiser _____
County, Florida, Nassau

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

Description of Property

HORIZONTAL INSIDE SOLIDITY SYSTEM USED TO MOVE INDUSTRIAL
SOLIDIDS TO STAGING AREA OR JUMP TRUCK FOR HANDLING (200T)

Description of Facility

PORTABLE SLUDGE DEWATERING OPERATIONS LOCATED AT DUNSTON-DALE
CONTAINER IN F.B.

Name and address of owner:

LOGAN SOLIDITY GROUP
1417 SABLEN #202
FERDINANDINA BEACH, FL 32034

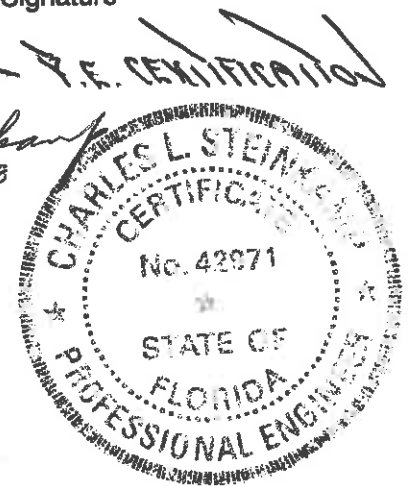
The undersigned taxpayer hereby agrees to furnish such other reasonable information as the Appraiser may request in regard to the assessment requested herein.

[Signature]
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 _____

County, Florida, Nassau

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

Description of Property

BELT PRESS 20"H - USED TO DEWATER INDUSTRIAL WASTEWATER
IN HAWKS (2007) REMOVES WATER, REDUCES VOLUME

Description of Facility

VARIABLE SLUDGE DEWATERING OPERATIONS, LOCATED AT SAUNDERS-3103
CONTAINER W.F.B.

Name and address of owner:

LOGAN CONTRACTING GROUP
1417 SABLE RD. #222
FERDINAND BEACH, FL. 32034

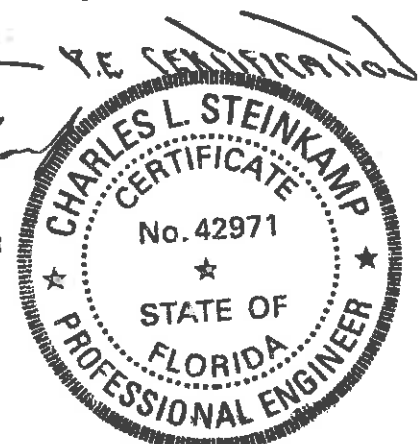
The undersigned taxpayer hereby agrees to furnish such other reasonable information as the Appraiser may request in regard to the assessment requested herein.

[Signature]
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 _____
County, Florida, Nassau

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

Description of Property

CONVEYOR ELECTRICAL - ELECTRICAL CONTROLS FOR OPERATION OF CONVEYOR
SYSTEM - NEW BREAKER PANEL + ALARMS - TRANSFORMER INDUSTRIAL BLOSSOM

Description of Facility

POMTABLE SLUDGE DEWATERING OPERATION LOCATED AT STURGEON-ROAD
CONTAINER IN F.B.

Name and address of owner:

LOCAL CONTRACTING GROUP
1417 SABLEY RD. N 322
FERNANDINA BEACH, FL. 32034

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

[Signature]
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

Charles F. Steinkamp
4-22-08





LOGAN CONTRACTING GROUP

Industrial Waste Treatment
Systems and Solutions

DEPARTMENT OF
ENVIRONMENTAL PROTECTION

JUL 16 2007

July 10, 2007

SITING COORDINATION

Florida Department of Environmental Protection
Mr. Michael Halpin, PE

Mr. Halpin,

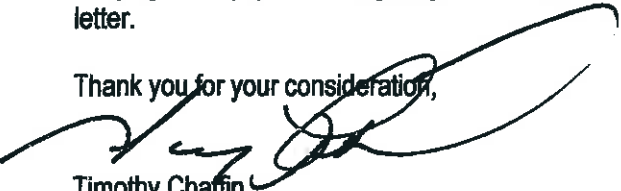
This letter comes in follow-up to your letter addressed to the Nassau County Property Appraiser's office dated June 20th, 2007, and a subsequent telephone conversation I had with you concerning that same letter on the morning of July 10th, 2007. The subject of the letter and the telephone conversation dealt with the denial of eligibility of certain pieces of equipment owned and operated by my company, Logan Contracting Group, Inc., for designation as pollution control equipment for ad valorem purposes in accordance with Florida Statutes, Chapter 193.621. As requested, I am writing this letter to you to further detail the equipment description and its intended use in hope that you will consider reversing your decision.

The charter of Logan Contracting Group, Inc. is to provide consultation, equipment, and labor to the industrial waste treatment industry. My company intermittently services paper mills, refineries, municipalities, and a variety of smaller production facilities. We are independent of any production or manufacturing facility. Our equipment is provided to customers as-needed to help minimize their industrial waste output. Our resources are primarily put to use to reduce or eliminate the amount of industrial waste or biosolids leaving the customer facility. In most cases, these 'residuals' require landfill or land application for proper disposal. Our efforts lead to a direct reduction in the amount of residuals requiring disposal and often lead to a re-designation of said residuals to products suitable for beneficial reuse.

The operation involving the equipment in question involves the high-pressure processing and volumetric reduction of 430,000 gallons per day of industrial primary and secondary (biological) sludge varying in concentration from 2-7% in consistency. My company was brought in as an outside contractor to reduce the amount of sludge leaving the site by reducing volume and increasing solids concentration, thereby reducing or eliminating the landfill requirement and making the residuals available for reclassification as beneficial reuse. My company's efforts, via the equipment currently on site, have reduced the amount of material requiring disposal from ~3.6 million pounds per day to ~100,000 pounds per day. The water removed from the material that is processed is returned to the main waste treatment system and receives primary and secondary treatment for BOD and TSS reduction, prior to discharge into the river.

There is an economic advantage to the customer in reducing the amount of waste treatment residuals leaving the customer site. This advantage however, is sidelined by the primary goal, which is to reduce the amount of industrial waste requiring landfill disposal. The equipment my company provides is in place for a single purpose, to reduce or eliminate pollution products. In there are any further questions regarding the intended use of the equipment in question, I would invite you or your representatives to visit one of our applications to observe first hand our efforts at helping to curb the production and need for disposal of industrial waste. I would ask in consideration of our previous telephone conversation and the information contained in this memo, that you reconsider your decision denying our equipments' eligibility. Our PE certification, stamped on our original request, is being included with this letter.

Thank you for your consideration,



Timothy Chafin
General Manager
Logan Contracting Group, Inc.

OFFICE OF:

Nassau County Property Appraiser

PHONES:

Fernandina Beach - Yulee
(904) 491-7300
Bryceville - Callahan - Hilliard
1-888-615-4398
Fax: (904) 491-3629

GREG HADDOCK, C.F.A., APPRAISER

ADMINISTRATIVE ANNEX
96135 NASSAU PLACE - SUITE 4
YULEE, FL 32097
POST OFFICE BOX 870
FERNANDINA BEACH, FLORIDA 32035-0870



June 29, 2007

Logan Contracting Group, Inc.
1417 Sadler Road, Suite 222
Fernandina Beach, FL 32034

Dear Mr. Chaffin:

Florida Statutes, Chapter 193.621 requires you to return pollution control devices for advalorem tax purposes. The Florida Department of Environmental Protection has reviewed the DR-492 return provided by you to this office for pollution control devices.

Said return was not sufficient to demonstrate that said equipment listed is equipment that is "primarily for the purpose of pollution control". (See D.E.P. letter)

Until the Florida Department of Environmental Protection has reviewed a sufficient return to demonstrate that said equipment listed is equipment that is "primarily for the purpose of pollution control" the 2007 DR-492 classified value is denied.

If I can be of further assistance, please do not hesitate to contact my office.

Sincerely,

A handwritten signature in black ink, appearing to read "Greg Haddock", with a large, sweeping flourish extending to the right.

Greg Haddock, C.F.A.
Nassau County Property Appraiser

Enclosures: Florida Department of Environmental Protection letter.



Florida Department of Environmental Protection

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

June 20, 2007

Charlie Crist
Governor

Jeff Kottkamp
Lt. Governor

Michael W. Sole
Secretary

Mr. Greg Haddock, C.F.E.
Nassau County Property Appraiser
Governmental Complex
96135 Nassau Place - Suite 4
Yulee, Florida 32097

Re: Pollution Control Devices

Dear Mr. Haddock:

I have reviewed the material attached to your letter of June 1, 2007, regarding pollution control devices from Logan Contracting Group, Inc. The following are my comments.

Logan Contracting Group, Inc.

Equipment used for the dewatering of industrial by-products is not considered to be "primarily for the purpose of pollution control". In my opinion, this equipment is not eligible for assessment as a pollution control device. I also note that certification from a Professional Engineer is not included.

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

8005

Sincerely,

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

conditioned used

(1) EQUIP OR PROCESS INSTALLED NOT IN PLACE
AS PART OF MANUF. OR PRODUCTION - INSTALLED
AFTER THE FACT TO REDUCE POLLUTION

(2) NOT PART OF PROCESS - VOLUNTARY REDUCTION

Letter to G. Haddock
indicating DEP
telephone call



Return of Pollution Control Devices For Ad Valorem Tax Purposes

Florida Statutes Chapter 193.621

MAR 30 2007

PROPERTY APPRAISER
OF NASSAU COUNTY

To the Property Appraiser _____

County, Florida, _____

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

Description of Property

INDUSTRIAL EQUIPMENT USED IN THE TREATMENT AND PROCESSING OF
INDUSTRIAL WASTE, INCLUDING PUMPS, VALVES, TANKS, AND OTHER EQUIPMENT

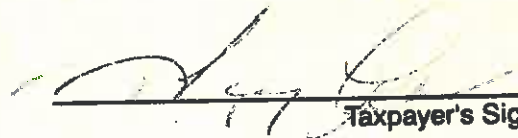
Description of Facility

SLUDGE Dewatering Facility - located at SURFERS BEACH COLLEGE
SEMI-INDUSTRIAL BEACH - SEE ATTACHED DESCRIPTION

Name and address of owner:

LOCAL COMMUNITY CENTER, INC.
1111 S. BAYVIEW AVE
SUITE 100
SEMI-INDUSTRIAL BEACH, FL 33034
41-41-07

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



Return of Pollution Control Devices For Ad Valorem Tax Purposes

Florida Statutes Chapter 193.621

RECEIVED
MAR 30 2007

PROPERTY APPRAISER
OF NASSAU COUNTY

To the Property Appraiser _____

County, Florida, _____

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

Description of Property

CONCRETE - USED FOR HANDLING OF DETAILED INDUSTRIAL WASTE
MANUFACTURED BY KOKKA CONCRETE

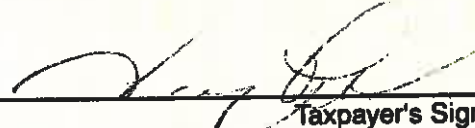
Description of Facility

SLUDGE Dewatering FACILITY - LOCATED AT SUNKIST GROVE COUNTRY
FERNADELLA BEACH - SEE ATTACHED DESCRIPTION

Name and address of owner:

LOGAN CONTRACTING GROUP, INC.
1411 SABLEY RD. W 322
FERNADELLA BEACH, FL 32034

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.

Charles L. [unclear]
4-4-07

ORIGINAL TO BE RETAINED BY PROPERTY APPRAISER

COPY TO BE GIVEN TO TAXPAYER



**Return of Pollution Control Devices
For Ad Valorem Tax Purposes**

RECEIVED
MAR 30 2007

Florida Statutes Chapter 193.621

PROPERTY APPRAISER
OF NASSAU COUNTY

To the Property Appraiser _____

County, Florida, _____

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

Description of Property

WELL PRESSURE - (1) VARIATION 2.2 M. WELL PRESS AND (1) AIRLIFT PUMP
2.2 M. WELL PRESS

Description of Facility

SUBSEA DECONTAMINATION FACILITY LOCATED AT SHIPWRECK ISLAND SOUTH OF
SEMI-ARABIAN BEACH - SEE ATTACHED DESCRIPTION

Name and address of owner:

LOCAL CONTRACTING GROUP, INC.
1411 SABLEY RD. #232
SEMI-ARABIAN BEACH, FL 32034

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.

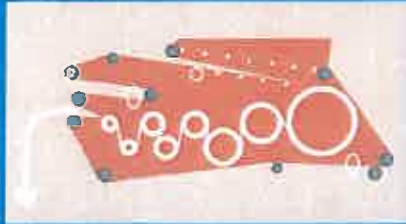
ORIGINAL TO BE RETAINED BY PROPERTY APPRAISER

COPY TO BE GIVEN TO TAXPAYER

Magnum Press®

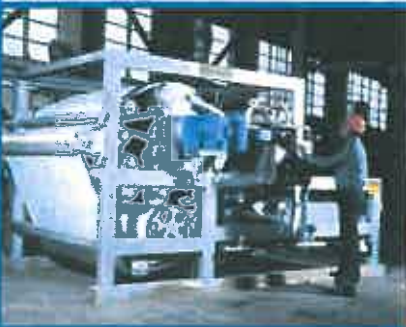
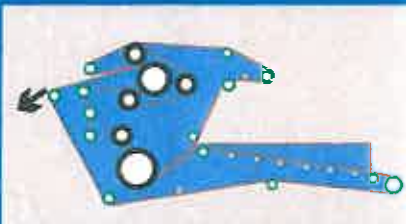
Belt Dewatering Press with Flexible Options

Series 2000



Series 2000 designed for difficult to dewater sludges

Series 3000



Series 3000 designed with the addition of a high pressure dewatering zone.

The Magnum Press belt dewatering press provides flexible options for a wide variety of sludge dewatering requirements.

Magnum Press Series 2000

The Series 2000 is a high capacity press that is ideal for large flow rates and difficult dewatering applications. It was designed for sludges that cannot withstand high pressures. The 2000 features an extended wedge section that allows the gradual application of pressure to the floc and minimizes spreading. It is particularly well suited for delicate biological and certain metal hydroxide sludges.

Sequence of Operation – Series 2000

The Magnum Press operation is comprised of three basic stages: flocculation, drainage, and low pressure dewatering. During the flocculation stage a polymer is added to the sludge in line and the sludge/polymer mixture enters a floc tank. The floc then flows to the feedbox where it

is distributed evenly across the lower drainage screen. This drainage stage releases the majority of free water and creates a sludge consistency that is now suitable for the low pressure dewatering. During the low pressure dewatering stage, an upper screen applies increasing pressure to the sludge on the lower drainage screen as it travels through the press.

Magnum Press Series 3000

The Series 3000 features an adjustable high pressure stage that approximates a plate and frame filter press. Continual pressure can be applied to achieve the exact degree of dewatering required. The 3000 is recommended for any application where maximum dryness is critical. Dry cake is important to incineration, composting, hazardous waste, and process applications where the highest possible cake solids reduce energy costs. If the filtrate is a valuable product, greater dryness means higher product recovery.

Sequence of Operation - Series 3000

In this Magnum Press® model, a high pressure dewatering zone has been added to the first three stages. This high pressure is generated by flat belts that press uniformly across the surface of the final dewatering roller. As the upper and lower screens pass through, maximum pressure can be applied without producing excessive load on the screens. The amount and duration of pressure is adjustable to achieve maximum dryness for a wide variety of sludges.

The dewatered, dry cake is removed from the screens by sturdy doctor blades and the screens are washed as they travel back to the head of the press. The entire operation is continuous and requires no maintenance or operator attention.

Series 2000 at work



Dewatered solids from Series 2000 Magnum Press at work on SLDM effluent on a dairy farm

Magnum Press Support Services

Laboratory Services

Parkson has complete testing facilities for press applications in its Fort Lauderdale laboratory.

Testing will establish type and amount of polymer, throughput and the specific piece of equipment required for the application.

Follow-up Services

Parkson's field service staff is available to train operators and to troubleshoot all Parkson supplied equipment. This service is available with equipment purchase or on a contract basis thereafter. A complete inventory of spare parts is always available.

Magnum Press Pilot Plants

Test trailers are available on a rental basis for on-site demonstrations. Laboratory analysis of the sludge is required prior to on-site testing.



PARKSON CORPORATION

ISO 9001:2000 Certified

Quality Management System

www.parkson.com

AN AXEL JOHNSON INC. COMPANY

Parkson Florida
Corporate
2727 NW 62nd Street
Fort Lauderdale FL
33309-1721
P.O. Box 408399
Fort Lauderdale FL
33340-8399
P 954.974.6610
F 954.974.6182

Parkson Illinois
562 Bunker Court
Vernon Hills IL
60061-1831
P 847.816.3700
F 847.816.3707

Parkson Michigan
2001 Waldorf St. NW
Suite 300
Grand Rapids MI
49544-1437
P 616.791.9100
F 616.453.1832

Parkson Canada
205-1000 St-Jean
Pointe-Claire QC
H9R 5P1
Canada
P 514.636.4618
F 514.636.9718

Parkson do Brasil Ltda.
Calçada dos Mirtos, 15
Barueri, São Paulo
CEP 06453-000
Brazil
P/F 55.11.4195.5084
P/F 55.11.4688.0336



Select Year: 2006 Go

The 2006 Florida Statutes

Title XIV
TAXATION AND FINANCE

Chapter 193
ASSESSMENTS

[View Entire Chapter](#)

193.621 Assessment of pollution control devices.--

(1) If it becomes necessary for any person, firm or corporation owning or operating a manufacturing or industrial plant or installation to construct or install a facility, as is hereinafter defined, in order to eliminate or reduce industrial air or water pollution, any such facility or facilities shall be deemed to have value for purposes of assessment for ad valorem property taxes no greater than its market value as salvage. Any facility as herein defined heretofore constructed shall be assessed in accordance with this section.

(2) If the owner of any manufacturing or industrial plant or installation shall find it necessary in the control of industrial contaminants to demolish and reconstruct that plant or installation in whole or part and the property appraiser determines that such demolition or reconstruction does not substantially increase the capacity or efficiency of such plant or installation or decrease the unit cost of production, then in that event, such demolition or reconstruction shall not be deemed to increase the value of such plant or installation for ad valorem tax assessment purposes.

(3) The terms "facility" or "facilities" as used in this section shall be deemed to include any device, fixture, equipment, or machinery used primarily for the control or abatement of pollution or contaminants from manufacturing or industrial plants or installations, but shall not include any public or private domestic sewerage system or treatment works.

(4) Any taxpayer claiming the right of assessments for ad valorem taxes under the provisions of this law shall so state in a return filed as provided by law giving a brief description of the facility. The property appraiser may require the taxpayer to produce such additional evidence as may be necessary to establish taxpayer's right to have such properties classified hereunder for assessments.

(5) If a property appraiser is in doubt whether a taxpayer is entitled, in whole or in part, to an assessment under this section, he or she may refer the matter to the Department of Environmental Protection for a recommendation. If the property appraiser so refers the matter, he or she shall notify the taxpayer of such action. The Department of Environmental Protection shall immediately consider whether or not such taxpayer is so entitled and certify its recommendation to the property appraiser.

(6) The Department of Environmental Protection shall promulgate rules and regulations regarding the application of the tax assessment provisions of this section for the consideration of the several county property appraisers of this state. Such rules and regulations shall be distributed to the several county