



# FLORIDA DEPARTMENT OF Environmental Protection

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

**Ron DeSantis**  
Governor

**Jeanette Nuñez**  
Lt. Governor

**Noah Valenstein**  
Secretary

June 28, 2019

Les Cook, CFE  
Citrus County Property Appraiser  
210 North Apopka Avenue, Suite 200  
Inverness, Florida 34450

Re: Duke Energy Florida Citrus Combined Cycle Facility – Pollution Control Equipment

Dear Mr. Cook:

In accordance with §193.621, Florida Statutes (F.S.), if it becomes necessary for the owner or operator of 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, no greater than their market value as salvage.” Only those facilities specifically installed to eliminate or reduce air or water pollution are eligible for this type of assessment. The term “facility”, as defined in §193.621 (3), F.S., includes any device, fixture, equipment, or machinery used primarily for the control or abatement of pollution or contaminants. Additionally, if a property appraiser is in doubt as to whether a taxpayer is entitled to an assessment under this section, the matter may be referred to the Department of Environmental Protection (Department) for a recommendation.

On June 4, 2019, the Siting Coordination Office received a request from your office concerning the eligibility (pursuant to §193.621, F.S.) of submittals of pollution control devices associated with the operation of the Citrus Combined Cycle Facility by Duke Energy Florida (DEF) located in Citrus County.

In my opinion, the assets included on form DR-492 Rev. 11/12 submitted by DEF to the County are “primarily for the purpose of pollution control” and are eligible for assessment as pollution control devices pursuant to §193.621, F.S., with the following exceptions:

- **HRSG Duct Burners:** Duct burners are located in the heat recovery steam generator and are used to increase steam production in order to provide boosts in power. However, modern duct burners have been designed to minimize emissions of pollutants such as nitrogen oxides, carbon monoxide, and particulate matter. The County may want to consider a partial assessment at salvage value, such as 50%, for each of the burners.
- **Stacks:** Federal regulations include requirements that apply “good engineering practices” to stack heights to ensure that the emissions from a stack do not result in excessive concentrations of any air pollutant as a result of atmospheric

downwash, wakes, or eddy effects. The County may want to consider a partial assessment at salvage value, up to 60%, of the value of the exhaust stacks.

- Sanitary Sewer System: In accordance with §193.621(3), F.S., pollution control facilities “shall not include any public or private domestic sewerage system or treatment works.” Therefore, the sanitary sewer system should not be considered pollution control.
- Cooling Towers: While the cooling tower drift eliminators are considered pollution control equipment, the purpose of the cooling towers themselves is to remove heat from the condensers for the process. Only the drift eliminators should be assessed at salvage value.

This information is provided in accordance with §193.621, F.S. The County is not obligated to rely on the Department’s recommendation in its assessment of pollution control devices. If you have any questions regarding this recommendation, please contact me at (850) 717-9110.

Sincerely,

Cindy Mulkey  
Program Administrator,  
Siting Coordination Office