



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

RETURN OF POLLUTION CONTROL DEVICES
FOR AD VALOREM TAX PURPOSES - 2008
FLORIDA STATUTES CHAPTER 193.621

To the Property Appraiser: Honorable Property Appraiser
Miami-Dade County, Florida

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

Description of Property

Turkey Point Power Plant - Unit 5

Tangible Property: \$19,816,199.00

Real Property: \$ 8,827,808.00

Description of Facility

Please see the attached signed and sealed Registered Engineer's Certification and the Pollution Control Equipment and Facilities cost schedule.

Name and address of Owner: Florida Power & Light Company
Atten: Property Tax Dept. - CTX
P. O. Box 14000
Juno Beach, FL 33408

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

Taxpayers Signature:

Tom Flowers
Tom Flowers, Manager Property Tax

This form must be filed with the county Property Appraiser before April 1st.

Turkey Point CC U5	343,142,0151	142 : H.R.S.G. ENCLOSURES	142,0151 : EMISSION MONITORING SYST	Air Emission Control	TANGIBLE
Turkey Point CC U5	343,142,0158	142 : H.R.S.G. ENCLOSURES	142,0158 : SCR DUCT	Air Emission Control	TANGIBLE
Turkey Point CC U5	343,142,0159	142 : H.R.S.G. ENCLOSURES	142,0159 : SCR SUPERSTRUCTURE	Air Emission Control	TANGIBLE
Turkey Point CC U5	343,142,0160	142 : H.R.S.G. ENCLOSURES	142,0160 : SCR AMONIA INJEC SYSTEM	Air Emission Control	TANGIBLE
Turkey Point CC U5	343,142,0161	142 : H.R.S.G. ENCLOSURES	142,0161 : SCR CATALYST	Air Emission Control	TANGIBLE
Turkey Point CC U5	343,142,0162	142 : H.R.S.G. ENCLOSURES	142,0162 : SCR TANK	Air Emission Control	TANGIBLE
Turkey Point CC U5	343,145,0265	145 : INDUSTRIAL GAS TURBINE	145,0265 : COMBUSTOR LINER	Air Emission Control	TANGIBLE
Turkey Point CC U5	343,145,0272	145 : INDUSTRIAL GAS TURBINE	145,0272 : COMBUSTOR CAPS	Air Emission Control	REAL
Turkey Point CC U5	341,350,3105	350 : MISCELLANEOUS BUILDINGS-PRODU	350,3105 : CEMS BUILDING-SHELTER, C	Air Emission Control	TANGIBLE
Turkey Point CC U5	343,434,4812	434 : STACK	434,4812 : CEM-COMPUTERMICROPROCES	Air Emission Control	TANGIBLE
Turkey Point CC U5	343,834,9339	834 : AIR INTAKE SYSTEM	834,9339 : INLET FOGGER SYSTEM	Air Emission Control	TANGIBLE
Turkey Point CC U5	343,376,3692	376 : COOLING TOWER	376,3692 : DRIVE, ELECTRIC MOTOR, C	Cooling Ponds	TANGIBLE
Turkey Point CC U5	343,376,3693	376 : COOLING TOWER	376,3693 : FANBLOWER, COMPLETE	Cooling Ponds	TANGIBLE
Turkey Point CC U5	343,376,3694	376 : COOLING TOWER	376,3694 : FOUNDATION	Cooling Ponds	REAL
Turkey Point CC U5	343,376,3705	376 : COOLING TOWER	376,3696 : WATER DISTRIBUTION SYSTEM	Cooling Ponds	TANGIBLE
Turkey Point CC U5	343,376,3702	376 : COOLING TOWER	376,3782 : SUPERSTRUCTURE	Cooling Ponds	REAL
Turkey Point CC U5	343,376,3704	376 : COOLING TOWER	376,3704 : TRAYS, PACKING COMPLETE	Cooling Ponds	TANGIBLE
Turkey Point CC U5	343,376,3754	376 : COOLING TOWER MAKE-UP SYSTEM	376,3754 : PIPING	Cooling Ponds	TANGIBLE
Turkey Point CC U5	343,376,3755	378 : COOLING TOWER MAKE-UP SYSTEM	378,3755 : PUMP COMPLETE	Cooling Ponds	TANGIBLE
Turkey Point CC U5	342,522,6203	522 : GAS FUEL SUPPLY SYSTEM	522,6203 : CATHODIC PROTECTION EQUI	Cooling Ponds Total	TANGIBLE
Turkey Point CC U5	342,702,1236	702 : LIGHT/DIESEL OIL STORAGE SYST	702,1236 : DIKE OR DAM (OTHER)	Fuel Oil or Chemical Spills	REAL
Turkey Point CC U5	343,143,0194	143 : H.R.S.G. PRESSURE PARTS	143,0194 : SILENCER/MUFFLER	Fuel Oil or Chemical Spills Total	TANGIBLE
Turkey Point CC U5	343,262,1516	262 : REHEAT STEAM SYSTEM	262,1516 : SILENCER/MUFFLER	Noise Abatement Equipment	TANGIBLE
Turkey Point CC U5	343,271,1543	271 : STEAM TURBINE	271,1543 : ACOUSTIC ENCLOSURE	Noise Abatement Equipment	TANGIBLE
Turkey Point CC U5	343,464,5507	464 : TURBINE DRAIN SYSTEM	464,5507 : SILENCER/MUFFLER	Noise Abatement Equipment	TANGIBLE
Turkey Point CC U5	341,210,1199	210 : PONDS (NOT COOLING)	210,1199 : LINER, COMPLETE	Noise Abatement Equipment Total	TANGIBLE
Turkey Point CC U5	341,210,1201	210 : PONDS (NOT COOLING)	210,1201 : POND	Waste Water Treatment	REAL
Turkey Point CC U5	341,504,6086	504 : WASTE WATER TREATMENT SYSTEM	504,6086 : CONTROL/INSTRUMENTATION	Waste Water Treatment	TANGIBLE
Turkey Point CC U5	341,504,6088	504 : WASTE WATER TREATMENT SYSTEM	504,6088 : FOUNDATION	Waste Water Treatment	REAL
Turkey Point CC U5	341,504,6090	504 : WASTE WATER TREATMENT SYSTEM	504,6090 : PIPING	Waste Water Treatment	TANGIBLE
Turkey Point CC U5	341,504,6092	504 : WASTE WATER TREATMENT SYSTEM	504,6092 : TANK	Waste Water Treatment	TANGIBLE
Turkey Point CC U5			Grand Total		

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AVO 12/31/07

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Property Appraisal
Personal Property Division
111 NW 1st Street • Suite 710
Miami, Florida 33128-1984
T 305-375-4070 F 305-375-3024

miamidade.gov

April 18, 2008

Mr Michael P. Halpin PE
Florida Department of Environmental Protection
Bob Martinez Center
2600 Blair Stone Road
Tallahassee, FL 32399-2400

DEPARTMENT OF
ENVIRONMENTAL PROTECTION

APR 21 2008

SITING COORDINATION

Dear Mr. Halpin,

We are forwarding to you a 2008 'Return of Pollution Control Devices' (form DR-492) for Florida Power and Light Company. A new natural gas power plant came online at Turkey Point in 2007. The plant is known as Turkey Point Power Plant -- Unit 5. The 2008 Tangible Personal Property Tax Return is their initial return for this plant and for the pollution control equipment. Included with their return is a listing, with descriptions, of all the equipment that they are requesting to be assessed with the pollution control exemption.

Please review and advise us whether or not you believe this equipment is entitled to the pollution classification.

Thank you for your time.

Sincerely,

A handwritten signature in blue ink that reads "Mark Neumann".

Mark Neumann, CFE, ASA
Division Director

cc Tom Flowers, CMI
Manager, Property Tax, FPL

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RETURN OF POLLUTION CONTROL DEVICES
FOR AD VALOREM TAX PURPOSES - 2008
FLORIDA STATUTES CHAPTER 193.621

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Miami-Dade County, Florida

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Name and address of Owner: **Florida Power & Light Company**
Atten: Property Tax Dept. - CTX
P. O. Box 14000
Juno Beach, FL 33408

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

Tom Flowers
Taxpayers Signature: **Tom Flowers, Manager Property Tax**

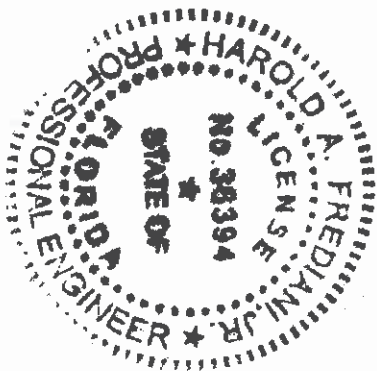
This form must be filed with the county Property Appraiser before April 1st.

This is to certify that, to the best of my knowledge and belief, the listed facilities/systems at the **FPL Turkey Point Plant (Unit 5)** are primarily used to provide the following pollution control functions:

FACILITY/ SYSTEM	SYSTEM DESCRIPTION	POLLUTION CONTROL FUNCTION
Air Emission Control Systems <i>Not complete</i>	Industrial Gas Turbine (Combustor assembly) • Combustor Liner • Combustor Caps • Flow Sleeves	System Consists of dry low NOx, combustors that control NOx emissions from the plant.
	Stack • CEM-Computer/Microprocessor • CEMS Building Shelter	System monitors various air emissions to help ensure compliance with State and Federal air emissions standards. The Continuous Emission Monitoring System (CEMS) is a requirement of the Clean Air Act Amendments of 1990.
	Water Injection System • Water injection system equipment	System reduces NOx emissions by introducing water at the atomizing air manifold.
	Air Intake System • Inlet Fogger System	System controls NOx.
	H.R.S.G. Enclosures • Emission Monitoring System • SCR Duct • SCR Superstructure • SCR Ammonia Injection System • SCR Catalyst • SCR Tank	
Industrial Wastewater Treatment System	Wastewater Treatment System • Control/Instrumentation System • Foundation • Piping • Tank • Pump Complete • Waste Water Treatment Equipment	System captures and treats industrial waste streams, and storm water runoff from equipment and power block areas.
	Ponds (Not Cooling) • Liner, Complete • Pond	
Noise Abatement Equipment	Industrial Gas Turbine • Acoustical Enclosure	Includes items such as silencers/mufflers and acoustical enclosures that provide noise abatement for the subject system.
	H.R.S.G. Pressure Parts • Silencer/Muffler	
	Reheat Steam System • Silencer/Muffler	
	Steam Turbine • Acoustical Enclosure	
	Turbine Drain System • Silencer/Muffler	

FPL Turkey Point Plant(Unit 5) (page 2 of 2)

Cooling Tower System	Cooling Tower • Fan/Blower, Complete • Foundation • Superstructure • Drive, Electric Motor • Water Distribution System • Trays, Packing Complete	System mitigates thermal impacts through heat dissipation. <i>is heat considered pollution?</i>
	Cooling Tower Makeup System • Piping • Pump, Complete • Well, Upper Floridan Aquifer	
Fuel/ Oil/ Chemical Spill Containment/Prevention	Gas Fuel Supply System • Cathodic Protection Equipment	Cathodic protection system protects the integrity of the subject system by preventing or controlling corrosion, thereby providing spill/leak protection.
	Light/Diesel Oil Storage System • Dike or Dam	Includes items such as storage tank containment dikes and tank liners that provide spill containment/ protection.
	Jet Fuel Storage System • Dike or Dam	



Harold A. Frediani, Jr.
Signature

Name: Harold A. Frediani, Jr.
 Golder Associates Inc. Certificate of Authorization No: 1670
 Florida Registration No. 36394
 Date: March 14, 2008

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