Department of Environmental Protection

Lawton Chiles
Governor

Twin Towers Office Building
2600 Blair Stone Road
Tallahassee, Florida 32399-2400

Virginia B. Wetherell
Secretary

July 31, 1996

Mr. Randy Barnes, Deputy Appraiser
Polk County Property Appraiser
255 North Wilson Avenue
Bartow, Florida 33830-3901

Re: Assessment of Pollution Control Equipment - Mulberry Phosphates, Inc.

Dear Mr. Barnes:

I have received supplementary material from Mulberry Phosphate's engineer, concerning their request for relief from ad valorem taxes. The material received today does satisfy the requirements of Chapter 62-8, Florida Administrative Code. The Department has determined that the equipment listed as Items 8, 9, 12, 13, and 37-40 as well as Items 1-7, 10, 14, 25-36, 41, 43-48, 50-53, 55, and 56, as identified in my letter of June 7, 1996, are eligible for assessment as pollution control equipment pursuant to ss. 193.621, Florida Statutes.

If you have any questions, I may be contacted at (904) 487-0472.

Sincerely,

Hamilton S. Oven

Hamilton S. Oven, P.E.

Mr. Hamilton S. Oven, P.E.
Florida Department of Environmental Protection
2600 Blair Stone Rd.
Tallahassee, Florida 32399-2400

July 30, 1996

Re: Mulberry Phosphates, Inc., Pollution Control Equip. Property Tax Status

Dear Mr. Oven,

Your letter of June 7, 1996 to: Mr. Randy Barnes, Deputy Appraiser
Polk County Property Appraiser
Bartow, Florida

concerning the property tax status for pollution control equipment belonging to Mulberry Phosphates, Inc., stated the eligibility of certain items could not be determined without further information. Please find below additional information which will assist you in your determination.

1). The **Second Stage Absorption Tower** was added to supplement the first stage absorption tower in 19~~82~~78. It's main purpose was to reduce SO2 stack emmissions from 10 Lbs to 4 Lbs per ton of sulfuric acid production. This equipment was installed primarily for pollution control purposes and was mandated by the Florida Department of Environmental Resources.

2) The **Gypsum Line, Slurry Pumps, Pond Water Booster Pump and Scrubber Trench** are all part of the waste disposal system that transport and propel plant waste to the disposal site. This system permits Mulberry Phosphates, Inc. to contain the contaminated waste on site.

Thank you for your attention to this matter and I hope this helps you in your determination.

Sincerely,

Gerald W. Hartman, P.E.
Fla. State Reg # P.E. 0048452

Mr. Hamilton S. Oven, P.E.
Florida Department of Environmental Protection
2600 Blair Stone Rd.
Tallahassee, Florida 32399-2400

July 30, 1996

Re: Mulberry Phosphates, Inc.., Pollution Control Equipment
Response to your letter of June 7, 1996 (Copy attached)

Dear Mr. Oven,

Enclosed please find the additional information you requested for determining the property tax status for particular items of equipment at the Mulberry Phosphates facility in Polk County, Florida. In your original determination, you stated that for some of the items additional information was required and that a Professional Engineer should certify the information. Mr. Gerald W. Hartman, P.E., provides that documentation for two systems in the plant.

The first system is the Second Stage Absorption Tower which includes the 1978 additions of the converter modifications and heat exchangers. The second system is the waste disposal containment system.

Since the Polk County Property Appraiser closes his yearly books on assessments this Monday, please review this additional information as soon as possible.

Thank You

R. A. Patterson

R. A. Patterson
Accountant

Department of Environmental Protection

Twin Towers Office Building
2600 Blair Stone Road
Tallahassee, Florida 32399-2400

Lawton Chiles
Governor

Virginia B. Wetherell
Secretary

June 7, 1996

Mr. Randy Barnes, Deputy Appraiser
Polk County Property Appraiser
255 North Wilson Avenue
Bartow, Florida 33830-3901

Re: Assessment of Pollution Control Equipment - Mulberry Phosphates, Inc.

Dear Mr. Barnes:

I have reviewed the materials sent me on May 16, 1965, concerning Mulberry Phosphates, Inc.'s request for relief from ad valorem taxes. The material provided does not totally satisfy the requirements of Chapter 62-8, Florida Administrative Code. The Department has determined that the equipment listed as Items 1-7, 10, 14, 25-36, 41, 43-48, 50-53, 55, and 56 are eligible for assessment as pollution control equipment pursuant to ss. 193.621, Florida Statutes. Items 8-13, 15-24, 37-40, 49, 51, 54, and 57 may qualify with additional justification. Have Mulberry Phosphates submit a statement by an engineer registered in the State of Florida explaining the pollution control function of the equipment and why the primary purpose of the equipment is for pollution control.

If you have any questions, I may be contacted at (904) 487-0472.

Sincerely,

Hamilton S. Oven

Hamilton S. Oven, P.E.

FAX

Number of Pages Including Cover - 4

TO: Mr. Hamilton S. Oven

Florida Department of Environmental Protection
2600 Blair Stone Rd.
Tallahassee, Florida 32399

Fax # (904) 921-7250

FROM: Mulberry Phosphates, Inc.

State Road #60
Mulberry, Florida 33860

941-425-1086
Paul Ashcraft

Mr. Hamilton S. Oven, P.E.
Florida Department of Environmental Protection
2600 Blair Stone Rd.
Tallahassee, Florida 32399-2400

July 30, 1996

Re: Mulberry Phosphates, Inc., Pollution Control Equip. Property Tax Status

Dear Mr. Oven,

Your letter of June 7, 1996 to: Mr. Randy Barnes, Deputy Appraiser
Polk County Property Appraiser
Bartow, Florida

concerning the property tax status for pollution control equipment belonging to Mulberry Phosphates, Inc., stated the eligibility of certain items could not be determined without further information. Please find below additional information which will assist you in your determination.

1). The **Second Stage Absorption Tower** was added to supplement the first stage absorption tower in 1982. It's main purpose was to reduce SO2 stack emmissions from 10 Lbs to 4 Lbs per ton of sulfuric acid production. This equipment was installed primarily for pollution control purposes and was mandated by the Florida Department of Environmental Resources.

2) The **Gypsum Line, Slurry Pumps, Pond Water Booster Pump and Scrubber Trench** are all part of the waste disposal system that transport and propel plant waste to the disposal site. This system permits Mulberry Phosphates, Inc. to contain the contaminated waste on site.

Thank you for your attention to this matter and I hope this helps you in your determination.

Sincerely,

Gerald W. Hartman, P.E.
Fla. State Reg # P E. 0048452

Mr. Hamilton S. Oven, P.E.
Florida Department of Environmental Protection
2600 Blair Stone Rd.
Tallahassee, Florida 32399-2400

July 30, 1996

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2600 Blair Stone Road
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June 7, 1996

Mr. Randy Barnes, Deputy Appraiser
Polk County Property Appraiser
255 North Wilson Avenue
Bartow, Florida 33830-3901

Re: Assessment of Pollution Control Equipment - Mulberry Phosphates, Inc.

Dear Mr. Barnes:

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If you have any questions, I may be contacted at (904) 487-0472.

Sincerely,

Hamilton S. Oven

Hamilton S. Oven, P.E.

"Protect, Conserve and Manage Florida's Environment and Natural Resources"

Printed on recycled paper.

IMPERIAL

POLK COUNTY

BARTOW, FLORIDA 33830-3901
255 N. WILSON AVENUE
PH. 941/534-4777
FAX 941/534-4753

OFFICE OF
EDWIN H. COLEMAN, C.F.A.
PROPERTY APPRAISER

Florida Department of Environmental Regulation
Air Department
Tallahassee, Fl.
Attn: Mr. Hamilton "Buck" Oven
May 16, 1996

Re: Pollution Control Equipment Determination
Mulberry Phosphates, Inc.

Dear Mr. Oven:
We have received a DR-492 (copy attached) from Mulberry Phosphates, Inc. requesting that certain property be assessed as Pollution Control Equipment.

Attached you will find a list of those assets they categorize as Pollution Control. Please advise us as to the validity of their request pursuant to Section 193,621, Florida Statutes.

If you have any questions, please call me at (941) 534 - 4777 ext. 3373

Sincerely

Randy Barnes
Deputy Appraiser

MULBERRY PHOSPHATES, INC.

Pollution Control Devices

January 1, 1996

ITEM	DESCRIPTION	YR ACQ	COST
1	PH METER	80	5,664.55
2	LIME SLURRY PIPING	80	27,294.16
3	NON-PROCESS H2O TREATMENT	80	108,608.10
4	AMMONIA STACK MONITOR	91	66,041.11
5	POND WATER SPRAY SYSTEM	95	36,351.53
6	ENVIRONMENTAL H2O MONITORING STATION	95	16,657.90
7	SULFUR BURNER, CONVERTER & STACK	67	299,874.44
~~8~~	CONVERTER MODIFICATIONS	76	104,550.73
~~9~~	CONVERTER MODIFICATIONS	76	63,363.00
10	SULFUR DIOXIDE SAMPLE PROBES	76	5,563.43
~~11~~	1/2 MOLTEN SULFUR STORAGE	79	142,824.67
~~12~~	1/3 2ND STAGE ABSORPTION PROCESS	78	610,132.00
~~13~~	HEAT EXCHANGERS	76	693,927.69
14	VENTING DUCTS	76	717,721.22
~~15~~	1/2 DRYING TOWER	82	410,670.45
~~16~~	SULFUR FURNACE FLAME CONTROL	87	9,932.20
~~17~~	SAFETY AIR SUPPLY	87	12,663.03
~~18~~	SULFUR PIT COVERS	90	72,297.22
~~19~~	CHALLENGER NH3 CONDENSATE	90	41,654.63
~~20~~	GYPSUM TANKS & PUMPS	68	568.60
~~21~~	GYPSUM TANKS & PUMPS	69	1,626.45
~~22~~	GYPSUM TANKS & PUMPS	71	561.95
~~23~~	GYPSUM TANKS & PUMPS	72	3,121.67
~~24~~	GYPSUM TANKS & PUMPS	72	680.54
25	BLOWER & VENT FANS	67	15,536.13
26	FLUORIDE SCRUBBER	67	49,330.81
27	VENTILATION DUCTS	67	35,542.48
28	STACK, PIPING, INSTRUMENTATION & PUMPS	67	667,445.78
29	PHOS ACID SEEPAGE CONTROL SYSTEM	70	2,017.57
30	PHOS ACID SEEPAGE CONTROL SYSTEM	73	2,316.01
31	PHOS ACID SEEPAGE CONTROL SYSTEM	76	8,229.20
32	PHOS ACID SEEPAGE CONTROL SYSTEM	78	17,714.64

MULBERRY PHOSPHATES, INC.

Pollution Control Devices

January 1, 1996

ITEM	DESCRIPTION	YR ACQ	COST
33	PHOS ACID SEEPAGE CONTROL SYSTEM	80	6,674.72
34	POND H2O PIPE & PUMP SYSTEM	82	516,737.62
35	FLOURIDE SCRUBBER & DUCTS & PIPING	82	501,524.06
36	THREE STAGE CYCLONIC SCRUBBER & PIPING	83	804,233.52
37	NORTH GYPSUM LINE	84	23,982.16
38	SLURRY PUMPS	85	230,738.41
39	POND WATER BOOSTER PUMP	85	6,539.19
40	SCRUBBER TRENCH	85	13,517.02
41	GAS SCRUBBER	85	587,949.29
42	MODIFY GYPSUM SLURRY	85	131,764.34
43	SCRUB WATER METER, SAMPLER & PUMPS	87	245,972.30
44	NON- PROCESS AERATOR	89	15,250.26
45	FUME VENTING SYSTEM	90	77,830.91
46	REPLACE PCB TRANSFORMERS	90	24,052.62
47	LIMING STATION	92	1,047,072.83
48	AIR MONITOR STATION	92	39,811.35
49	VENTILATION FANS	67	76,671.76
50	SCRUBBERS	67	171,212.85
51	NH3 STORAGE SAFETY EQ	78	6,109.55
52	SCRUBBER TANK BOTTOM	79	17,264.23
53	DUST CONTROL IMPROVEMENT	86	13,257.42
54	HOT WATER LOOP	85	160,101.35
55	MODIFY SCRUBBER	85	152,087.53
56	BOOSTER FAN & DUST ABATEMENT AT GRAN	86	692,981.70
57	VENTILATION SYSTEM	72	4,957.05
56	TOTAL POLLUTION CONTROL		9,821,018.35

IMPERIAL

POLK COUNTY

BARTOW, FLORIDA 33830-3901
255 N. WILSON AVENUE
PH. 941/534-4777
FAX 941/534-4753

OFFICE OF
EDWIN H. COLEMAN, C.F.A.
PROPERTY APPRAISER

FACSIMILE TRANSMITTAL

TO: "Buck" Oven

FAX #: (904)-921-2250

FROM: Randy Barnes

FAX #: 941-534-4753

DATE: 5/16/96

TIME: 12:30

PAGES, INCLUDING COVER SHEET: 4

COMMENTS: Thank you.

CHAPTER 62-8
AD VALOREM TAX ASSESSMENT RULES
GUIDELINES FOR TAX ASSESSORS

62-8.001 Intent. In accordance with Chapter 193, Florida Statutes, the Board publishes the rules contained herein for the consideration and guidance of the several city and county tax assessors of the State to assist them in making a determination as to what assessment should be made for ad valorem taxes with respect to pollution control devices.
General Authority: 193.621(7), F.S.
Law Implemented: 403.021(7), 193.621, F.S.
History: Formerly 28-8.01. Previously numbered as 17-8.01, Formerly 17-8.001.

62-8.020 Definitions. In construing this Chapter, the words, phrases or terms shall have the following meaning:

(1) "used primarily"-that the use of a facility in the control or abatement of pollution or contaminants which outweighs its use for any other purpose.

(2) "salvage value"-the estimated fair market value, if any, which may be realized upon the sale or other disposition of a pollution control facility when it can no longer be used for the purpose for which it was designed.

(3) "pollution control facilities"-devices, fixtures or machinery which are used to remove, decrease, stop or mitigate, by physical or chemical action, pollutants or contaminants which are a part or entirely of liquid, solid or gases released to the ambient air and water.
General Authority: 193.621(7), F.S.
Law Implemented 403.021(7), 193.621, F.S.
History: Formerly 28-8.02. Previously numbered as 17-8.02, Formerly 17-8.020.

62-8.030 Request for Assistance.

(1) The several tax assessors may, prior to assessing pollution control facilities or devices for ad valorem taxes, request the Florida Pollution Control Board to evaluate applications and advise the assessor as to the validity of the request for an assessment under the provisions of Section 403.241, F.S.

(2) Prior to approving an assessment for ad valorem taxes under the provisions of Section 403.241, F.S, a tax assessor should require the applicant to submit with his applications a detailed list of pollution control devices being utilized by a facility; the cost of these devices; the function of the facility as it relates to pollution control and production. This information should be certified as being correct by a professional engineer registered in the State of Florida. General Authority: 193.621(7), F.S.
Law Implemented: 403.021(7), 193.621, F.S.
History: Formerly 28-8.03. Previously numbered as 17-8.03, Formerly 17-8.030.

62-8.040 Procedures. In considering an assessment for ad valorem taxes under Section 193.621, Florida Statutes, the tax assessor may utilize the following guidelines in determining whether the facilities claimed are used primarily for pollution control purposes and subject to assessment under Chapter 193, Florida Statutes:

(1) If the person owning or responsible for operation of the facility secured approval of such equipment prior to its installation, in accordance with the rules and regulations of the Board.

(2) Upon written request by a tax assessor, the Florida Pollution Control Board will determine the applicable use of a facility with respect to Subsection 193.621(1), Florida Statutes. For this purpose the applicant must submit to the assessor, for submission to the Department, the following information prepared by a professional engineer registered in the State of Florida:

(a) Plans and specifications and related documents describing the equipment alleged to be used for pollution control. Plans or other information relative to the process which is controlled, adequate in scope to validate the claim for the proposed control equipment.

(b) A list of pollution control equipment which the applicant declares subject to assessment under Chapter 193, Florida Statutes, certified as to its true primary use by the engineer. The assessor may require on the equipment list the salvage value of each item.

(3) Prior to demolition and reconstruction of a plant or installation the owner should have such demolition and reconstruction approved by the Department as necessary for the control of industrial contaminants in order to comply with phrase "in the necessary control of industrial contaminants." Such approval will be given by the Department only after review of information relative to the specific plant submitted by a professional engineer registered in the State of Florida. Such information shall

be adequate in scope to determine the necessity for demolition in the control of contaminants, and shall include plans and specifications for the reconstruction. The Florida Pollution Control Board will provide advice and consultation to the several tax assessors upon request concerning the phrases "increase the capacity of efficiency" and "decrease the unit cost of production."
General Authority: 193.621(7), F.S.
Law Implemented: 403.021(7), 193.621, F.S.
History: Formerly 28-8.04. Previously numbered as 17-8.04, Formerly 17-8.040.