FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION

Department of Environmental Protection

Lawton Chiles
Governor

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

Virginia B. Wetherell
Secretary

September 3, 1996

Mr. Bart Burges
DuCharme, McMillen & Associates
6610 Mutual Drive
Fort Wayne, Indiana 46825

Re: V.A.W. of America, Inc., St. Johns County

Dear Mr. Burges:

Thank you for the material faxed to me on August 29, 1996. The confusion concerning the eligibility of pollution control equipment at the V.A.W. of America facility in St. Augustine has been caused by the lack of submission of a statement of a registered engineer as required by Florida Administrative Code Rule, Chapter 62-8. The person submitting the information to the St. Johns Property Appraiser's Office does not know the difference between a domestic sewage treatment facility and a industrial waste treatment facility. That person erroneously called the industrial waste facility a sewage treatment plant. As you point out in your copy of sec 193.621, Florida Statutes, a public or private sewage treatment system is not eligible for assessment as a pollution control device. The use of the term "sewage treatment plant" caused me to recommend denial of that item.

The industrial waste treatment system covered by DEP Permit No. IT55-195010 and the Waste Water & Paint Line upgrade (Pretreatment System) would be eligible for assessment as pollution control equipment pursuant to sec 193.621, F.S.

For your information, I am enclosing a copy of 62-8, F.A.C.

Sincerely,

Hamilton S. Oven, P.E.

Attach

cc: Leslie F. Price, St. Johns County

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.

DuCharme, McMillen & Associates, Inc.

6610 Mutual Drive
Fort Wayne, Indiana 46825
Phone: (219) 484-8631
FAX: (219) 482-8152

FAX Transmittal

DATE: August 29, 1996

TO: Hamilton S. Oven, P.E. - Department of Environmental Protection

FAX NO: 904-921-7250

FROM: Bart Burges, Sr. Consultant

SUBJECT: Sewage Treatment Plant - V.A.W. of America, Inc.
St. Johns County, St. Augustine, Florida

 # OF PAGES TRANSMITTED (Including Cover): 4

COMMENTS: Mr. Oven, the following two pages are the statutes referring to the assessment of permitted pollution control equipment. The exemption specifically excludes "domestic sewerage systems".

Fla. Stat. 381.0065 (1995) clearly defines "domestic sewage" as residential sewage and not industrial sewage. Please see the enclosed copy of the Florida Statutes as they exist today.

V.A.W. of America's permit number is #IT55-195010 . Clearly this is an "Industrial Sewage Treatment System".

In addition, the Waste Water & Paint line upgrade (Pretreatment System) you denied us as pollution control is in fact pollution control. This system is the pretreatment of the chromewater from the paint line before it is released in to the drain field. This is required by the DEP to neutralize the chrome #6, which is toxic, to chrome #3 which is safe to release in to the drain field.

section as its "classified use value" and shall annually determine and report as "just value" the fair market value of such property irrespective of any negative impact that restrictions imposed or conveyances made pursuant to this section may have had on such value.

(b) The property appraiser shall annually report to the department the just value and classified use value of property for which the development right has been conveyed separately from such values for property subject to a covenant.

(c) The tax collector shall annually report to the department the amount of deferred tax liability collected pursuant to this section.

(As added by Ch. 84-253, Laws 1984, effective January 1, 1985.)

(Sec. 193.505 above is as last amended by Ch. 86-163, Laws 1986, effective July 1, 1986.)

[¶ 90-996]

Sec. 193.507. Lands within areas of critical state concern: reassessment.—

(Repealed by Ch. 84-253, Laws 1984, effective January 1, 1985.)

[¶ 90-997]

Sec. 193.511. Assessment of inventory.—

(Repealed by Ch. 81-308, Laws 1981, 1st Spec. Sess., effective January 1, 1982.)

[¶ 91-006]

Sec. 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.

[¶ 91-007]

(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.

(As amended by Ch. 77-102, Laws 1977, effective August 2, 1977.)

[¶ 91-008]

(3) Notwithstanding the foregoing provisions, nothing in this section shall prevent an increase in the assessment of the plant or installation:

(a) In any year where the taxable property in the county is being reassessed or revalued; or

(b) If the assessed value of such plant or installation or parts thereof, during the year preceding the removal, was less than its just value as required by s. 4, Art. VII of the State Constitution, and s. 193.011; or

(c) In the 10th year after the completion of the reconstruction and replacement and thereafter.

The provisions of this subsection shall apply only if the demolition or removal shall commence prior to September 1, 1969, and if the reconstruction and replacements, in lieu thereof are completed and installed prior to September 1, 1971.

[¶ 91-009]

(4) 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.

[¶ 91-010]

(5) 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.

(As amended by Ch. 77-102, Laws 1977, effective August 2, 1977.)

[¶ 91-011]

(6) If a property appraiser is in doubt whether a taxpayer is entitled, in whole or in part, to an assessment under this section, he may refer the matter to the Department of Environmental Protection for a recommendation. If he so refers the matter, he 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.

(As amended by Ch. 77-102, Laws 1977; Ch. 79-65, Laws 1979; Ch. 94-356, Laws 1994, effective July 1, 1994.)

[¶ 91-012]

(7) The Department of Environmental Protection shall promulgate rules and regulations re-

and, for repair or modification of these areas, a sewerage system exists within 500 feet of an establishment's or residence's sewer stub-out as accessed via existing rights-of-way or easements.
§

(b) "Blackwater" means that part of domestic sewage carried off by toilets, urinals, and kitchen drains.

(c) "Domestic sewage" means human body waste and wastewater, including bath and toilet waste, residential laundry waste, residential kitchen waste, and other similar waste from appurtenances at a residence or establishment.

(d) "Graywater" means that part of domestic sewage that is not blackwater, including waste from the bath, lavatory, laundry, and sink, except kitchen sink waste.

(e) "Florida Keys" means those islands of the state located within the boundaries of Monroe County.

(f) "Injection well" means an open vertical hole at least 90 feet in depth, cased and grouted to at least 60 feet in depth which is used to dispose of effluent from an onsite sewage treatment and disposal system.

(g) "Innovative system" means an onsite sewage treatment and disposal system that, in whole or in part, employs materials, devices, or techniques that are novel or unique and that have not been successfully field-tested under sound scientific and engineering principles under climatic and soil conditions found in this state.

(h) "Lot" means a parcel or tract of land described by reference to recorded plats or by metes and bounds, or the least fractional part of subdivided lands having limited fixed boundaries or an assigned number, letter, or any other legal description by which it can be identified.

(i) "Onsite sewage treatment and disposal system" means a system that contains a standard subsurface, filled, or mound drainfield system; an aerobic treatment unit; a graywater system tank; a laundry wastewater system tank; a septic tank; a grease interceptor; a dosing tank; a solids or effluent pump; a waterless, incinerating, or organic waste-composting toilet; or a sanitary pit privy that is installed or proposed to be installed beyond the building sewer on land of the owner or on other land to which the owner has the legal right to install a system. This term does not include package sewage treatment facilities and other treatment works regulated under chapter 403.

(j) "Septage" means a mixture of sludge, fatty materials, human feces, and wastewater removed during the pumping of an onsite sewage treatment and disposal system.

(k) "Subdivision" means, for residential use, any tract or plot of land divided into two or more lots or parcels of which at least one is 1 acre or less in size for sale, lease, or rent. A subdivision for commercial or industrial use is any tract or plot of land divided into two or more lots or parcels of which at least one is 5 acres or less in size and which is for sale, lease, or rent.

(l) "Surface water" means a recognizable body of water, including swamp or application. After receipt of all required information the Department shall issue or deny the permit within 90 days. (Emphasis supplied)

"Reasonable assurances" have been given in this case, according to expert testimony which was not rebutted by any experts called on behalf of Petitioner.

Petitioner contends that Chapter 17-6 does not apply in this case and that Chapter 17-7, Part IV, should have been used as the basis for this application and its review. Chapter 17-7, Part IV, deals with "domestic sludge" which is defined by Rule 17-7.51(9) to mean:

> . . . a solid waste resulting from sewage, septage, or food service operations, or any other such waste having similar characteristics. Domestic sludge may be liquid, semisolid, or solid but does not include the treated effluent from a domestic wastewater treatment plant.

"Domestic septage" is also defined by Rule 17-7.51(8) to mean:

> . . . all solid wastes containing human feces, or residuals of such, which have not been stabilized or disinfected. Not included are food service sludges and industrial sludges.

It would appear that the materials being collected and transmitted at the proposed site meet both definitions, and that therefore the application of Chapter 17-7 or 17-6 does not depend on the collection of "sludge" or "septage," but rather on the activities proposed to take place at the site.

In enacting Chapter 17-7, Part IV, the Department of Environmental Regulation declared its intent, as follows, in Rule 17-7.50:

> . . . it is the intent of the department to regulate the management and disposal of domestic sludges generated by new and existing sources in a manner to assure protection of the environment and public health. The department also intends in this rule to encourage the proper recycling, reuse, treatment, or agricultural use of certain domestic sludges. . . . The department intends to require resource recovery and management facility permits for sludge treatment, storage, and disposal facilities as directed by law.

From this it appears that the activities regulated by Chapter 17-7, Part IV, include the management, disposal, treatment and storage of sludge. Rule 17-7.52 specifies permit requirements and refers only to sludge disposal or land application sites.

Thus, the key distinction between Chapters 17-6 and 17-7, Part IV, is that Chapter 17-6 applies to, and regulates collection and transmission facilities, while Chapter 17-7, Part IV, deals with disposal and land application of sludge. Petitioner is incorrect in his contention that Chapter 17-7, Part IV, applies in this instance because the facility for which the permit is sought is not a disposal or land application site, but rather is a collection/transmission site. Respondents properly proceeded under Chapters 17-4 and 17-6, F.A.C.

Petitioner also contends that serious danger could be posed to the neighborhood and its residents by the activities at this site. Evidence was presented that obnoxious odors have been more noticeable since the site was placed in use, and that truck traffic has increased. This evidence, however, is

Department of Environmental Protection

Lawton Chiles
Governor

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

Virginia B. Wetherell
Secretary

May 3, 1996

Ms. Leslie F. Price
Putnam County Property Appraiser
Post Office Box 125
St. Augustine, Florida 32805-0125

Re: Assessment of Pollution control Equipment - V.A.W. of America , Inc.

Dear Ms. Price:

I have reviewed the April 26, 1996, submission from V.A.W. of America , Inc. in support of their request for relief from ad valorem taxes. The material provided partially satisfies the requirements of Chapter 62-8, Florida Administrative Code. The Department has determined that the following waste-water treatment equipment is eligible for assessment as pollution control equipment pursuant to ss. 193.621, Florida Statutes:

1. Waste Water & Paint Line Upgrade (protective storage area).

2. Solvent Still Installation for the paint line.

3. Paint Line Filter Press.

The following items are determined to be not eligible pursuant to ss. 193.621, F.S.:

1. Plant Water System.

2. St. Johns City Sewer Hook Up

3. Waste water & Paint Line upgrade(Pretreatment system).

4. Trash Disposal System (incinerator).

5. Sewage Treatment Plant

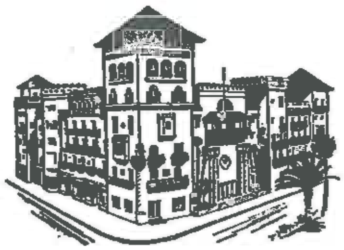
With the submission of additional information that expressly identifies pollution control functions or equipment, the Department of Environmental Protection may be able to determine that portions of the waste water & paint line up grade and trash disposal system may be eligible.

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

Sincerely,

Hamilton S. Oven

Hamilton S. Oven, P.E.



St. Johns County Courthouse

ALLEN F. POWERS, CFA
PROPERTY APPRAISER

Historical St. Johns County

P.O. BOX 125
ST. AUGUSTINE, FLORIDA 32085

TELEPHONE
904 / 823-2200

354-4444—Jax.
692-2199—Hastings

904 / 823-2468—Fax

April 26, 1996

Mr. Hamilton Oven Jr. P.E.
Florida Department of Environmental Regulation
2600 Blair Stone Road
Tallahassee, FL 32399-2400

Re: Pollution Control Devices

Dear Mr. Oven:

Please advise if the property described on the enclosed DR-492 forms are considered to be pollution control devices and if they are eligible for assessment at salvage value.

If you need further information, please advise.

Sincerely,

Leslie F. Price

Leslie F. Price C.F.E.
Personal Property Coordinator

DEPARTMENT OF
ENVIRONMENTAL PROTECTION

APR 29 1996

SITING COORDINATION

DR-492

R. 8/83

RETURN OF POLLUTION CONTROL DEVICES FOR AD VALOREM TAX PURPOSES

FLORIDA STATURES CHAPTER 193.621

To the property Appraiser : Allen Powers, CFA

County, Florida: St. Johns

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

Description of Property

This is an aluminum company that produces aluminum extrusions that are machined and painted for multiple customers across the United States and the world. This plant employs 450 to 500 people.

Description of Facility

Plant Water System - In 1986 the plant water system was expanded. A reverse osmosis system was purchased to improve the plant water quality. This filtering system is a bed filter process that lowers the hardness of the water. This makes the water less aggressive improving the component life of the valves, pipes, water filters, etc. from calcium build up. This therefore lowers operating costs for VAW.

Name and address of owner:

V.A.W. of America, Inc.
200 Riviera Blvd.
St. Augustine, Florida
32085

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

3/29/96

DR-492

R. 8/83

RETURN OF POLLUTION CONTROL DEVICES FOR AD VALOREM TAX PURPOSES

FLORIDA STATURES CHAPTER 193.621

To the property Appraiser : Allen Powers, CFA

County, Florida: St. Johns

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

Description of Property

This is an aluminum company that produces aluminum extrusions that are machined and painted for multiple customers across the United States and the world. This plant employs 450 to 500 people.

Description of Facility

Plant Water System - In 1978 through 1979 the plant water system was expanded. This expansion included the fabrication and installation of a 100,000 gallon storage tank and the installation of an additional water well. The additional well was installed for back up to the existing water supply well for the plant. In addition the additional capacity would make VAW less dependent upon the city water supply.

Name and address of owner:

V.A.W. of America, Inc.
200 Riviera Blvd.
St. Augustine, Florida
32085

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

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FLORIDA STATURES CHAPTER 193.621

To the property Appraiser : Allen Powers, CFA

County, Florida: St. Johns

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

Description of Property

This is an aluminum company that produces aluminum extrusions that are machined and painted for multiple customers across the United States and the world. This plant employs 450 to 500 people.

Description of Facility

St. Johns City Sewer Hook Up - In 1993 the existing plant sewage treatment plant was shut down and removed. In addition VAW worked with St. John's county to connect to their sewage piping system.

Name and address of owner:

V.A.W. of America, Inc.
200 Riviera Blvd.
St. Augustine, Florida
32085

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.

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Steve Black P.E
3/29/96

DR-492

R. 8/83

RETURN OF POLLUTION CONTROL DEVICES FOR AD VALOREM TAX PURPOSES

FLORIDA STATURES CHAPTER 193.621

To the property Appraiser : Allen Powers, CFA

County, Florida: St. Johns

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

Description of Property

This is an aluminum company that produces aluminum extrusions that are machined and painted for multiple customers across the United States and the world. This plant employs 450 to 500 people.

Description of Facility

Waste water & paint line upgrade - In 1992 a protective storage area was installed to contain potential spills from paint and chemicals being stored in 55 gallon drums from the plant. This facility included a diked concrete constructions storage area with a shed roof.

Name and address of owner:

V.A.W. of America, Inc.
200 Riviera Blvd.
St. Augustine, Florida
32085

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

Günter Mey

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

Steven Black P.E.
3/29/96

DR-492

R. 8/83

RETURN OF POLLUTION CONTROL DEVICES FOR AD VALOREM TAX PURPOSES

FLORIDA STATURES CHAPTER 193.621

To the property Appraiser : Allen Powers, CFA

County, Florida: St. Johns

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

Description of Property

This is an aluminum company that produces aluminum extrusions that are machined and painted for multiple customers across the United States and the world. This plant employs 450 to 500 people.

Description of Facility

Waste water & paint line upgrade - In 1991 a vertical line pretreatment system was replaced due to obsolesce. A new stainless steel system was installed to eliminate contamination of stages, improve quality and productivity.

Name and address of owner:

V.A.W. of America, Inc.
200 Riviera Blvd.
St. Augustine, Florida
32085

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

3/29/96

DR-492

R. 8/83

RETURN OF POLLUTION CONTROL DEVICES FOR AD VALOREM TAX PURPOSES

FLORIDA STATURES CHAPTER 193.621

To the property Appraiser : Allen Powers, CFA

County, Florida: St. Johns

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

Description of Property

This is an aluminum company that produces aluminum extrusions that are machined and painted for multiple customers across the United States and the world. Part of this manufacturing plant is a paint line to paint extrusions.

Description of Facility

Solvent Still Installation for the paint line - Xylene is used to rinse paint lines and thin paint. This is a controlled fluid by the state of Florida. Therefore it is necessary as part of the process to separate the xylene from the waste paint. This xylene is recycled there by reducing the waster generated in this facility.

Name and address of owner:

V.A.W. of America, Inc.
200 Riviera Blvd.
St. Augustine, Florida
32085

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

Gunter Maer

Taxpayer's Signature

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

ORIGINAL TO BE RETAINED BY PROPERTY APPRAISER
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Steven Koch P.E.
3/29/96

DR-492

R. 8/83

RETURN OF POLLUTION CONTROL DEVICES FOR AD VALOREM TAX PURPOSES

FLORIDA STATURES CHAPTER 193.621

To the property Appraiser : Allen Powers, CFA

County, Florida: St. Johns

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

Description of Property

This is an aluminum company that produces aluminum extrusions that are machined and painted for multiple customers across the United States and the world. This plant employs 450 to 500 people.

Description of Facility

Trash Disposal System - In 1989 a trash incinerator facility was purchased and installed. This equipment was purchased to minimize the solid waste (paper) disposal generated by this facility. This also reduced the amount of material going to the county landfill.

Name and address of owner:

V.A.W. of America, Inc.
200 Riviera Blvd.
St. Augustine, Florida
32085

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

Günter Uen

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

Steven Bach P.E.
3/29/96

DR-492

R. 8/83

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FLORIDA STATURES CHAPTER 193.621

To the property Appraiser : Allen Powers, CFA

County, Florida: St. Johns

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

Description of Property

This is an aluminum company that produces aluminum extrusions that are machined and painted for multiple customers across the United States and the world. This plant employs 450 to 500 people.

Description of Facility

Sewage Treatment Plant - In 1986 a paint line addition was made. Due to this expansion a leach field was relocated. New grinders and pumps were added to the sewage treatment plant.

Name and address of owner:

V.A.W. of America, Inc.
200 Riviera Blvd.
St. Augustine, Florida
32085

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

Steve Black P.E.
3/29/96

DR-492
R. 8/83

RETURN OF POLLUTION CONTROL DEVICES FOR AD VALOREM TAX PURPOSES

FLORIDA STATURES CHAPTER 193.621

To the property Appraiser : Allen Powers, CFA

County, Florida: St. Johns

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

Description of Property

This is an aluminum company that produces aluminum extrusions that are machined and painted for multiple customers across the United States and the world. Part of this manufacturing plant is a paint line to paint extrusions.

Description of Facility

Paint Line Filter Press - A filter press was purchased in 1984 to remove the non regulated non hazardous trivalent chrome from the process water used in the pretreatment of aluminum. The old method of removal of this sludge was using a centrifuge which was very inefficient.

Name and address of owner:

V.A.W. of America, Inc.
200 Riviera Blvd.
St. Augustine, Florida
32085

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

Jennifer Moen

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

Steven Block P.E.
3/29/96