Department of
Environmental Protection

Jeb Bush
Governor

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

David B. Struhs
Secretary

March 17, 1999

Mr. Matt Eccleston
Geoffrey Bodden & Associates
6337 Jack Wright Island Road
St. Augustine, Florida 32092

Re: Ewell Industries and Citrosuco North America, Inc.

Dear Mr. Eccleston:

I have briefly reviewed your letters of February 25, 1999, and March 11, 1999, concerning an "Application for Pollution Control Status" for the above referenced facilities. While I do review the eligibility of pollution control equipment for assessment under the provisions of section 193.621, Florida Statutes, I do this review on the behalf of any county tax assessor/property appraiser that requests such a review. This review is done pursuant to Florida Administrative Code Rule Chapter 62-8. Your submissions do not meet the requirements of that chapter. I am enclosing a copy of that rule for your information.

I suggest that you review the rule and submit the appropriate information to the responsible county official for each facility. If that official has any concerns about the eligibility of the equipment, that person will refer the matter to this department. I have participated in statewide conferences on this subject with local appraisers and have met with or briefed a number of county appraisers which may enable a number of them to grant relief under the statute.

Sincerely,

Hamilton S. Oven

Hamilton S. Oven, P.E.

Encl:

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.

GEOFFREY BODDEN & ASSOCIATES, INC.
Operating Tax Consultants
Serving Industry for Ten Years in the Reduction of Sales, Excise, Fuel and Property Taxes

DEPARTMENT OF ENVIRONMENTAL PROTECTION
MAR 15 1999
SITING COORDINATION

March 11, 1999

Mr. Buck Oven
Administrator
Citing & Coordination Office
Florida Department of Environmental Regulation
2600 Blair Stone Road
Twin Towers Office Building
Tallahassee, Florida 32399

Re: Application for Pollution Control Status on Equipment of Ewell Industries, Inc

Dear Mr. Oven,

Ewell Industries, Incorporated operates thirty cement manufacturing facilities in Florida. Each facility utilizes a dust collector system to prevent particulates from entering the atmosphere at the cement silo, flyash silo and product loading point. Twelve of the thirty plants employ a Griffen V-80central dust collector vacuum type system with shaker motor and polyester sateen bags. Five use a C & W model Ra-200 central dust collector with a 8,000 cfm blower and silicone coated Dacron polyester bags. Eight plants use a Giffen or Ross baghouse at the cement and flyash silos with the load point being controlled by a water spray ring. The remaining five plants employ a combination of baghouse and dust collector systems.
Thank you for taking the time to review this pollution control exemption application. If any additional information is required, please contact me at (904) 284-4061 or at:

Geoffrey Bodden & Associates
6337o Jack Wright Island Road
St. Augustine Fl 32092

Sincerely,

Matt Eccl

Matt Eccleston

POLLUTION CONTROL EQUIPMENT

THE PRIMARY PUPOSE OF ALL THE EQUIPMENT CONTAINED IN THIS LIST IS TO PROBIBIT THE DISCHARGE OF PARTICULATES FROM ENTERING THE ATMOSPHERE.

ITEM	YR ACQ	DECRIPTION	ORIGINAL COST
1	1989	DUST COLLECTOR	$39,268.00
2	1995	DUST COLLECTOR	$34,772.73
3	1994	DUST COLLECTOR	$34,917.40
4	1990	DUST COLLECTOR	$48,982.77
5	1996	DUST COLLECTOR	$22,800.00
6	1997	DUST COLLECTOR	$56,973.17
7	1997	DUST COLLECTOR	$26,800.00
8	1986	DUST COLLECTOR	$52,500.00
9	1996	DUST COLLECTOR	$15,000.00
10	1987	DUST COLLECTOR	$27,000.00
11	1996	DUST COLLECTOR	$40,961.56
12	1987	DUST COLLECTOR	$27,000.00
13	1997	DUST COLLECTOR	$54,151.47
14	1993	DUST COLLECTOR	$15,267.71
15	1993	DUST COLLECTOR	$22,800.00
16	1996	DUST COLLECTOR	$16,470.00
17	1996	DUST COLLECTOR	$7,400.00
18	1988	DUST COLLECTOR	$38,949.24
19	1995	DUST COLLECTOR	$40,446.44
20	1982	DUST COLLECTOR	$31,181.51
21	1997	DUST COLLECTOR	$45,053.92
22	1993	DUST COLLECTOR	$8,400.00
23	1995	DUST COLLECTOR	$43,586.72
24	1988	DUST COLLECTOR	$36,816.28
25	1980	DUST COLLECTOR	$20,000.00
26	1998	DUST COLLECTOR	$20,000.00
27	1998	DUST COLLECTOR	$45,000.00
28	1998	DUST COLLECTOR	$45,000.00
29	1982	DUST COLLECTOR	$4,029.78
30	1997	DUST COLLECTOR	$10,800.00
		TOTAL	$932,328.70

GEOFFREY BODDEN & ASSOCIATES, INC.
Operating Tax Consultants
Serving Industry for Ten Years in the Reduction of Sales, Excise, Fuel and Property Taxes

Mr. Buck Oven
Administrator
Citing & Coordination Office
Florida Department of Environmental Regulation
2600 Blair Stone Road
Twin Towers Office Building
Tallahassee, Florida 32399

February 25, 1999

DEPARTMENT OF ENVIRONMENTAL PROTECTION
MAR 12 1999
SITING COORDINATION

Re: Application for Pollution Control Status on equipment of Citrosuco North America, Inc.

Attachments:

Exhibit 1	Citrus Plant flow Diagram
Exhibit 2	Process Water Balance - Peak Month
Exhibit 3	Process Water Balance - Average Annual
Exhibit 4	Listing of Environmental Permits
Exhibit 5	Pollution Control Equipment Listing

Dear Mr. Oven,

Citrosuco North America, Inc. (Citrosuco) operates a citrus processing plant located near Lake Wales, in Polk County, Florida. The facility has been in operation for approximately 50 years. The primary products of the plant are citrus juice concentrate, single-strength citrus juice, cattle feed and by products. The plant operates year round and has a capacity to process about 11 million boxes of citrus per year.

Raw materials include citrus fruit, fruit juices, essences, cold press oils, high-fructose corn syrup, sucrose, and packaging materials. Caustic and acid solutions are used for cleaning on a routine basis. Other chemicals and materials used in the facility include anhydrous ammonia, propylene glycol, chlorine gas, lime, hydraulic and lubricating oils, cleaning solvents and water treatment chemicals.

Water used in the plant process is drawn from wells on the property. Citrosuco then utilizes a condensate reuse system and a water cooling system to reduce process water usage. During plant processing some water is used in the finished product and some is lost through evaporation, but the majority of the process water is routed to the industrial wastewater treatment facility. The effluent from the treatment facility is finally disposed through a land application spray system located on adjacent Citrosuco property.

Storm water is collected in Citrosuco's retention ponds and directed to the industrial wastewater treatment plant and then to the sprayfield for disposal.

Exhibit 1 is a diagram of the Lake Wales Plant process detailing plant water flows. Exhibits 2 and 3 are process water balance diagrams. Exhibit 4 is a listing of pertinent environmental permits and

6337 Jack Wright Island Road • St. Augustine, FL 32092 • (904) 284-4061

Exhibit 5 is a listing of the pollution control equipment.

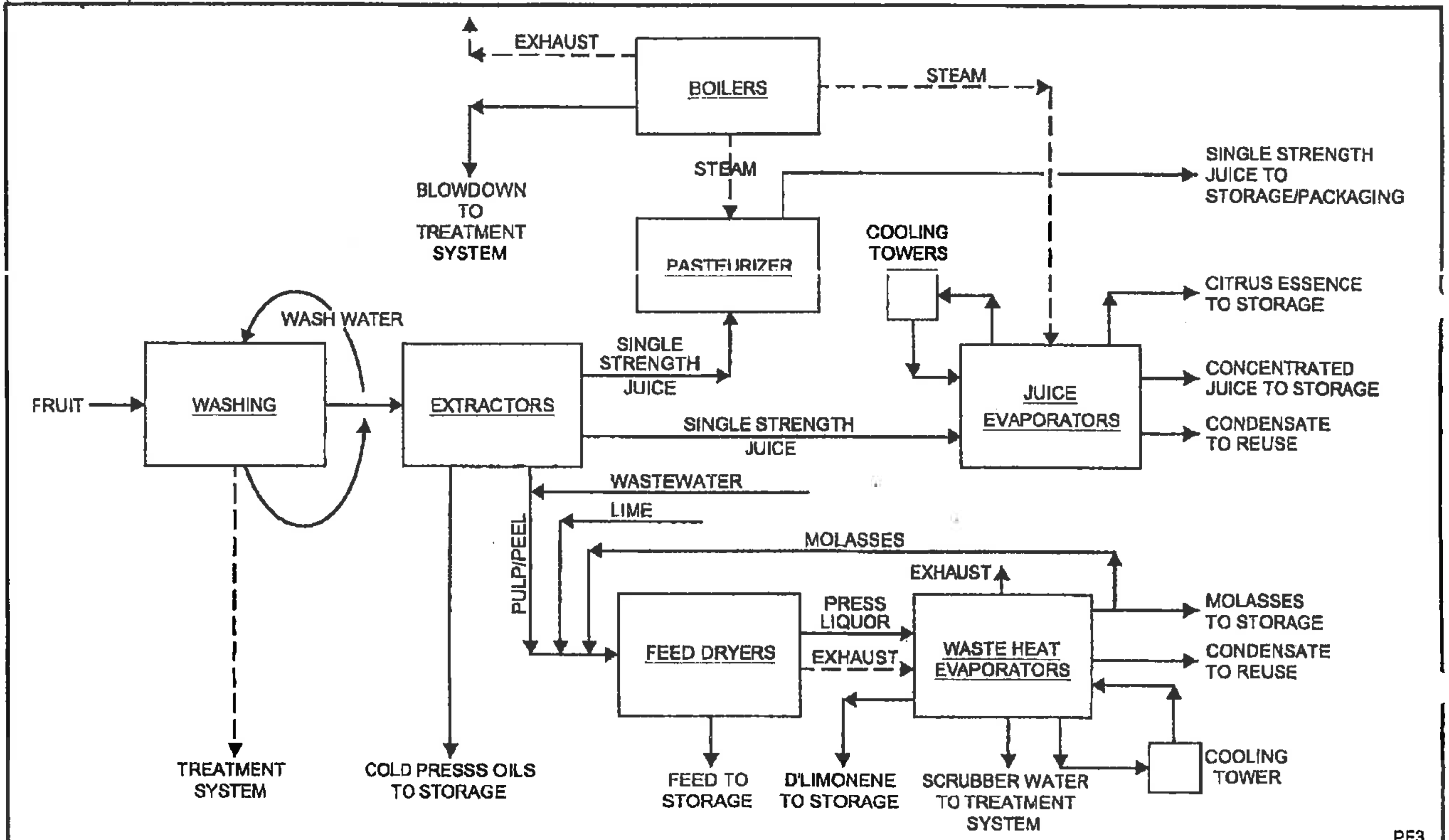
Thank you very much for taking the time to review this application. If you have any questions please call me at (904) 284-4061 or at: Geoffrey Bodden & Associates
6337 Jack Wright Island Road
St Augustine, Fl 32092

Sincerely

Matt Eccleston

EXHIBIT 1

CITRUSUCO/FLOW2 07/06/98 EP
(PLOT SCALE: 1=1)



PF3

CITRUS PLANT FLOW DIAGRAM-NORMAL OPERATION		
CITROSUCO NORTH AMERICA, INC.		
DRAWN BY: E. POWERS	DATE: 6/2/98	SCALE: N.T.S.
GULFCOAST ENGINEERING, INC.		
2516 E. STATE ROAD 60, VALRICO, FL 33594		

EXHIBIT 2

Attachment "B-1"
V. WATER CONSERVATION 2. REVISED 5/17/90

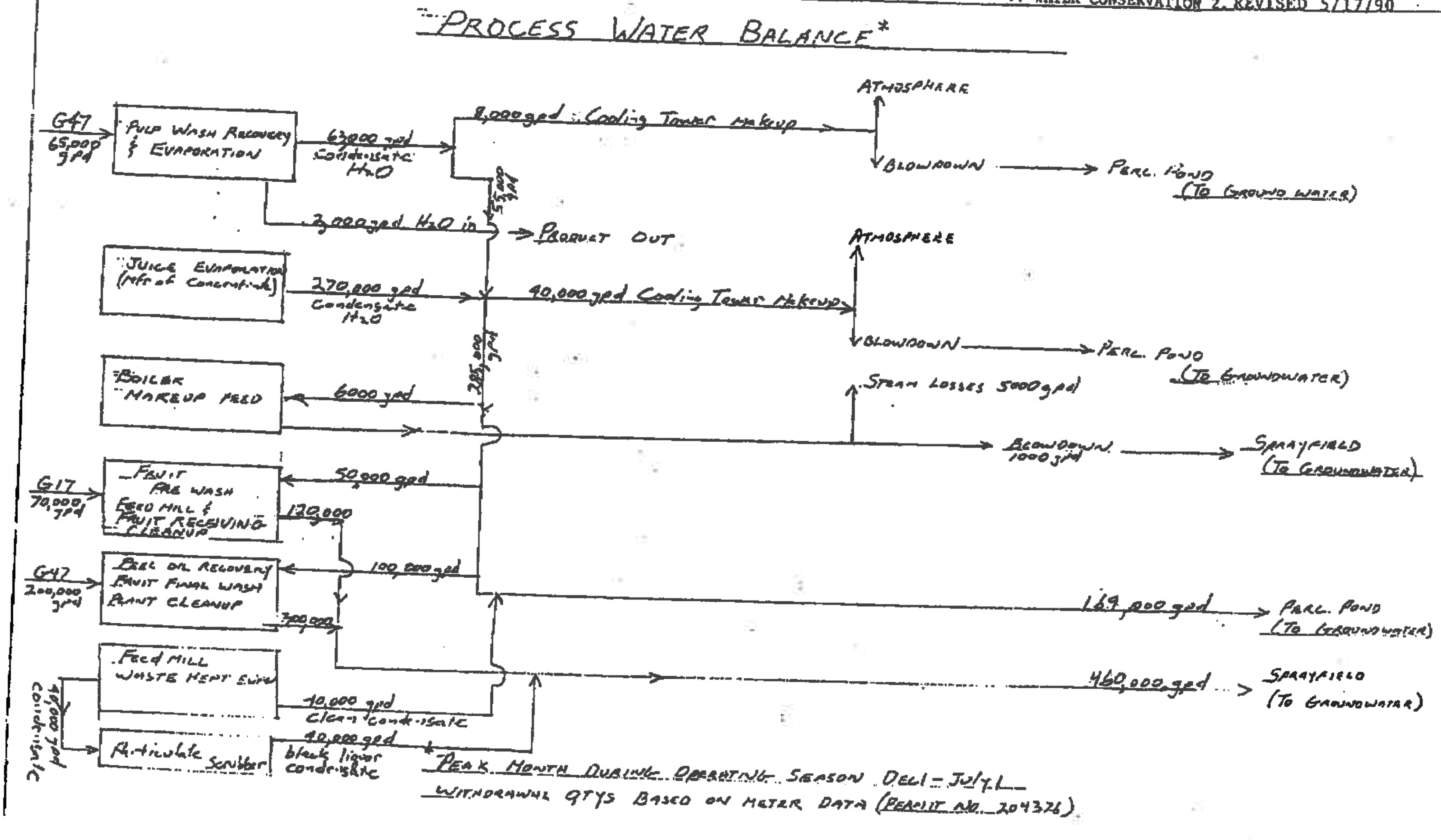
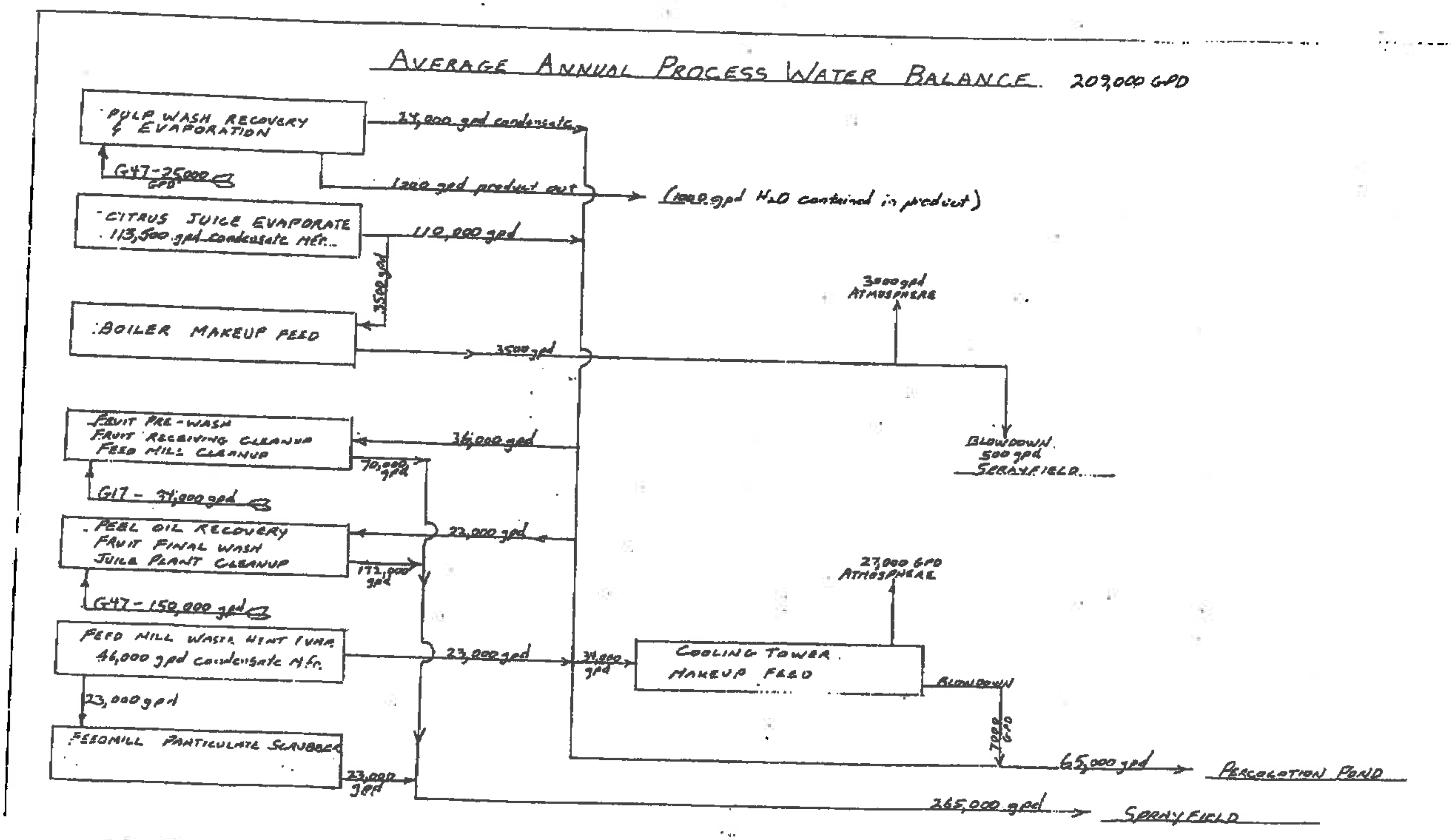


EXHIBIT 3


AVERAGE ANNUAL PROCESS WATER BALANCE 209,000 GPD
PULP WASH RECOVERY & EVAPORATION
G47-25000 GPD
24,000 gpd condensate
1200 gpd product out
(1000 gpd H2O contained in product)
CITRUS JUICE EVAPORATE 113,500 gpd condensate Mfr.
110,000 gpd
3500 gpd
BOILER MAKEUP FEED
3500 gpd
3000 gpd ATMOSPHERE
BLOWDOWN 500 gpd SPRAYFIELD
FRUIT PRE-WASH FRUIT RECEIVING CLEANUP FEED MILL CLEANUP
36,000 gpd
70,000 gpd
G17 - 34,000 gpd
PEEL OIL RECOVERY FRUIT FINAL WASH JUICE PLANT CLEANUP
23,000 gpd
172,000 gpd
G47 - 150,000 gpd
FEED MILL WASTE HEAT EVAP. 46,000 gpd condensate Mfr.
23,000 gpd
34,000 gpd
COOLING TOWER MAKEUP FEED
27,000 GPD ATMOSPHERE
BLOWDOWN
7000 GPD
23,000 gpd
FEEDMILL PARTICULATE SCRUBBER
23,000 gpd
65,000 gpd
PERCOLATION POND
265,000 gpd
SPRAYFIELD

Listing of Enviromental Permits for Citrosuco North America Inc

1. Industrial Wastewater Permit #FLA013139

2. Water Permit #204376.14

3. MSSW Permit #409390.04

4. Air Permit #105001-003-AC

Exhibit 4

POLLUTION CONTROL EQUIPMENT- POLK

THE PRIMARY PURPOSE OF ALL THE EQUIPMENT CONTAINED IN THIS LIST IS TO PROHIBIT THE DISCHARGE OF CANTAMINATED INSUSTRAL WASTEWATER INTO THE LAKES & STREAMS.

ITEM	YR ACQ	DESCRIPTION	ORIGINAL COST
1	97	CAUSTIC MISING	$8,556.00
2	97	COOLING TOWER	$31,000.00
3	97	COOLING TOWER	$49,178.00
4	97	PLATE HEAT EXCHANGER	$5,324.00
5	97	ISOLOK SANITARY SAMPLE	$1,478.00
6	97	EVAPORATIVE CONDENSER	$27,103.00
7	97	PARAFLOW HEAT EXCHANGE	$13,474.00
8	97	SPAY SYSTEM-JUICE TRO	$6,284.00
9	97	SPAY SYSTEM-JUICE TRO	$6,284.00
10	97	1991 WASTE WATER PROJECT	$131,422.00
11	97	CAUSTIC RECYCLING SYST	$13,809.00
12	97	WASTE WATER SYSTEM WIT	$54,900.00
13	97	5,000 GAL WASTE WATER T	$4,554.00
14	97	VILTER EVAP CONDENSER	$26,175.00
15	97	CAUSTIC RECOVERY SYSTEM	$2,288.00
16	97	ASEPTIC SYSTEM-PLATF	$43,093.00
17	97	VILTER EVAPOR CONDENSE	$29,792.00
18	97	VILTER EVAPOR CONDENSE	$29,792.00
19	97	WASTE HEAT MODIFICATION	$68,148.00
20	97	WASTE HEAT D'LIMOENE	$20,453.00
21	97	WASTE WATER IRRIGATION	$337,500.00
22	97	CONDENSATION RE USE SYSTEM	$24,671.00
23	98	WASTE WATER UPGRADE	$39,756.00
24	98	MIXER FOR WASTE WATER TRMT	$18,048.00
		TOTAL	$993,082.00

EXHIBIT 5