



Florida Department of Environmental Protection

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

Charlie Crist
Governor

Jeff Kottkamp
Lt. Governor

Michael W. Sole
Secretary

June 10, 2008

Mr. Mark Neumann, CFE, ASA
Director, Personal Property Division
Miami-Dade County
111 NW 1st Street, Suite 710
Miami, Florida 33128-1984

Re: Marine Spill Response Corp.
Pollution Control Devices

Dear Mr. Neumann:

I have reviewed the material attached to your letter of May 15, 2008 concerning pollution control equipment owned by Marine Spill Response Corporation (MSRC). MSRC offers petroleum and petroleum products spill response services. Companies who transport these products in U.S. coastal waters are required to ensure by contract the resources necessary to respond to a "worst case discharge" to the "maximum extent practicable" pursuant to the Oil Pollution Act of 1990 (OAP-90).

In accordance with §193.621, Florida Statutes, facilities used for the purpose of eliminating or reducing industrial air or water pollution, may be deemed to have value for purposes of assessment for ad valorem property taxes. The Siting Coordination Office has reviewed similar requests from Miami-Dade County in the past and has determined that equipment owned by MSRC was "eligible to be considered as pollution control equipment pursuant to §193.621, Florida Statutes".

Consistent with previous determinations, the equipment list attached to your May 15th letter is "primarily for the purpose of pollution control" and is eligible for assessment as a pollution control device pursuant to §193.621, Florida Statutes.

Certification from the reviewing Professional Engineer was not included in the Post Buckley, Schuh & Jernigan, Inc. submittal. In accordance with DEP Rule chapter 62-8, Florida Administrative Code, a current evaluation of equipment by a registered Professional Engineer in the State of Florida must be submitted. My advice is to obtain the Florida registration number for the engineer responsible for the evaluation, and upon such proof of registration, approve accordingly.

If you have any questions on this determination, please contact me at (850) 245-8002.

Sincerely,

Michael P. Halpin, P.E.
Administrator, Siting Office