



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

July 15, 2008

Mr. Justin Edwards, C.F.E.
Putnam County Property Appraiser
Office Operations Supervisor
312 Oak Street
Palatka, Florida 32178-1920

Re: Lafarge North America Gypsum
Pollution Control Devices

Dear Mr. Edwards:

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".

I have reviewed the material attached to your letter of July 8, 2008 regarding air pollution control devices at Lafarge North America Gypsum (Lafarge). In my opinion, the items listed under Dust Collector/Baghouse and Waste Water Treatment for Lafarge are "primarily for the purpose of pollution control" and are eligible for assessment as pollution control devices pursuant to §193.621, Florida Statutes.

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

Sincerely,

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