



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

August 29, 2008

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

Re: Seminole Electric Cooperative, Inc.
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 25, 2008 regarding air pollution control devices at Seminole Electric Cooperative Inc’s Seminole Generating Station. In my opinion, the items listed for the year 2007 and having Item Numbers beginning in 312 are “primarily for the purpose of pollution control” and are eligible for assessment as pollution control devices pursuant to §193.621, Florida Statutes.

However, I am unable to determine whether the vehicles (Item Numbers beginning in 316) are “primarily for the purpose of pollution control”. A description of mobile equipment necessary for the transport of flue gas desulfurization (FGD) effluent is included in the March 1985 Report on Pollution Control Equipment attached to your July 25, 2008 letter. If the vehicles are used for the exclusive purpose of supporting FGD operations, I would agree that they are eligible for assessment as pollution control equipment. I recommend requesting clarification from the facility as to the utilization of these vehicles. If the vehicles are not used exclusively for this purpose, you may want to consider allowing a percentage of their allowable values to be eligible for assessment.

Additionally, in reviewing the information, I noted that although the Seminole submittal appears to have been signed by a certified Professional Engineer, the certification seal is not apparent. It is possible that this is just not visible on my photocopy of the letter. I would like to remind you that, in accordance with DEP Rule chapter 62-8, Florida Administrative Code, a current evaluation of their equipment by a registered Professional Engineer in the State of Florida must also be submitted.

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

Sincerely,

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