



Florida Department of Environmental Protection

Marjory Stoneman Douglas Building
3900 Commonwealth Boulevard
Tallahassee, Florida 32399-3000

Charlie Crist
Governor

Jeff Kottkamp
Lt. Governor

Michael W. Sole
Secretary

August 28, 2009

Ms. Jamie Vendola, TPP Coordinator.
Nassau County Property Appraiser's Office
Post Office Box 870
Fernandina Beach, Florida 32035-0870

Re: Pollution Control Devices

Dear Ms. Vendola:

I have reviewed the material attached to your letter dated August 24, 2009 concerning pollution control devices. Logan Contracting Group, Inc. owns equipment for a portable residuals dewatering operation located at Smurfit-Stone Container Corporation, Fernandina Beach. .

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 no greater than their market value as salvage". Note that only those facilities installed to eliminate or reduce air or water pollution are eligible for this type of assessment.

Dewatering equipment is typically an integral part of the production process at most facilities and is not eligible for the above assessment. However, similar requests were made by Logan Contracting Group, Inc. in 2007 and in 2008 for comparable equipment. Logan Contracting Group submitted supporting information to the Department to confirm that this type of equipment does indeed appear to be used for the reduction and mitigation of pollution. Considering the information previously provided by Logan Contracting Group and the Department's 2007 and 2008 recommendations, it is my opinion that the additional equipment described in your August 24th letter, owned by Logan Contracting Group and located at Smurfit-Stone, 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) 245-2002.

Sincerely,

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