



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

October 19, 2009

Mr. John Griffin, PPS, CFE
Director, Tangible Personal Property
Osceola County
2505 East Irlo Bronson Memorial Highway
Post Office Box 423427
Kissimmee, Florida 34742-3427

Re: SVC Manufacturing, Inc.
Pollution Control Devices

Dear Mr. Griffin:

I have reviewed the material attached to your letter dated October 7, 2009 concerning pollution control devices at the SVC Manufacturing, Inc. (SVC) Gatorade plant in Kissimmee, Florida.

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.

In my opinion, the equipment listed on the submittal to you by SVC is indeed “primarily for the purpose of water pollution control” and is eligible for assessment as a pollution control device pursuant to §193.621, Florida Statutes.

Additionally, in reviewing the information, I noted that although the SVC submittal includes a letter that appears to have been signed by a 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 equipment by a registered Professional Engineer in the State of Florida must also be submitted. My advice is to obtain the Florida certification for the evaluation and, upon receipt, approve accordingly.

If you have any questions on this determination, please contact Cindy Mulkey at (850) 245-2175.

Sincerely,

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