



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

March 3, 2010

William D. Shepherd
General Counsel
Hillsborough County Property Appraiser's Office
County Center, 16th Floor
601 East Kennedy Boulevard
Tampa, Florida 33602-4932

Re: Mosaic

Dear Mr. Shepherd:

I have reviewed your letter of February 25, 2010. You asked that I provide an opinion as to whether certain tangible personal property owned by Mosaic should be considered Pollution Control Equipment pursuant to 193.621, Florida Statute, (F.S.) and 62-8.040, Florida Administrative Code (F.A.C.).

The material list provided by Mosaic is not sufficient to demonstrate that all of the equipment listed is equipment that is "primarily for the purpose of pollution control". I cannot at this time determine which equipment is eligible for assessment as pollution control devices pursuant to §193.621, Florida Statutes.

Some items included on the equipment list may be eligible for assessment such as the opacity monitors and dust collectors. Many of the items listed are clearly not pollution control equipment. For example, cooling towers are considered to be process equipment. Some of the equipment listed (e.g. fire alarm systems and surveillance systems) seem to be for safety purposes.

It is my recommendation to return the package to Mosaic with a request to reevaluate and submit a revised equipment list with more detailed equipment descriptions. Due to the complexity of the process, a schematic showing the locations of the equipment listed for assessment would also be beneficial.

Additionally, certification from a Professional Engineer is not included. In accordance with 62-8.040, F.A.C., a current evaluation of their equipment by a registered Professional Engineer in the State of Florida must also be submitted.

Finally, I would like to point out that assessment of pollution control equipment for these purposes applies to "necessary installations of facilities in order to reduce air or water pollution." Not waste management assets as mentioned in the Mosaic letter.

If there are any questions regarding this determination, please contact Cindy Mulkey at (850) 245-2175.

Sincerely,

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