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

July 26, 2010

Ms. M. Cindy Jones, Acting Division Director
Miami-Dade County Office of the Property Appraiser
Personal Property Division
111 NW 1st Street, Suite 710
Miami, Florida 33128

Re: Cemex Construction Materials South, LLC

Dear Ms. Jones:

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". Only those facilities installed to eliminate or reduce air or water pollution are eligible for this type of assessment. Furthermore, the Florida Administrative Code (Rule 62-8.040) states: "In considering an assessment for ad valorem taxes under Section 193.621, F.S., the tax assessor may utilize the following guidelines in determining whether the facilities claimed are used primarily for pollution control purposes and subject to assessment under Chapter 193, F.S." The Code goes on to define "used primarily" such that "… the use of a facility in the control or abatement of pollution or contaminants which outweighs its use for any other purpose".

I have reviewed the material attached to your letter dated July 2, 2010 concerning pollution control devices at Cemex Construction Materials South, LLC (Cemex) located in Miami. In my opinion, the equipment on the 2010 Pollution Control Exemption lists submitted by CEMEX are "primarily for the purpose of pollution control" and are eligible for full assessment as pollution control devices pursuant to §193.621, Florida Statutes with the following exceptions:

- The 5-stage preheater (Asset ID 10403280) is required primarily for the purpose of making cement and is therefore not eligible for assessment as pollution control equipment.
- Only those facilities that are installed in order to eliminate or reduce air or water pollution are eligible for assessment as pollution control equipment pursuant to §193.621, Florida Statutes. The purpose of the Fuller Rotary Kiln – Tire Burning Trial (Asset ID 10726970) is described as "reduction of landfill space". This does not qualify as air or water pollution control and is not eligible for the reduced assessment.
- I am unable to make a determination on a number of items on the list. I recommend asking Cemex to submit a more detailed description of the following items:
    - Asset Id 10318510 - Sludge Processor

- Asset Id 10402860 thru 10403010, 10403540, 10403890, and 10403900 - Conveyor, Screw
- Asset Id 10403560 - Burner, Carriage
- Asset Id 10404590 – Pump, Screw

If you have any questions regarding this determination, please contact Cindy Mulkey at (850) 245-2175 or me at (850) 245-2002.

Sincerely,

Michael P. Halpin, P.E.

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