



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

June 28, 2010

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

Re: Lafarge North America Gypsum
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, no greater than their market value as salvage.

I have reviewed the material attached to your letter of May 26, 2010 regarding air pollution control devices at Lafarge North America Gypsum (Lafarge). On June 22, 2010 a more detailed description of the item listed as Bc 4-6 Environmental Actions (Asset No. 21188) was emailed to this office by DuCharme, McMillen & Associates, Inc.

In my opinion, the items listed as air and water pollution abatement devices at Lafarge are “primarily for the purpose of pollution control” and are eligible for assessment as pollution control devices pursuant to §193.621, Florida Statutes.

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

Sincerely,

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