



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 29, 2010

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

Re: Seminole Electric Cooperative, Inc.,
Seminole Generating Station
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 Seminole Electric Cooperative, Inc., Seminole Generating Station (SECI). Seminole is requesting that the following facilities be assessed as pollution control equipment for ad valorem tax purposes.

- Selective Catalytic Reduction system and associated equipment
Estimated Cost - \$180,180,565
- Alkali Injection System and associated equipment
Estimated Cost - \$11,311,608
- Flue Gas Desulfurization system upgrade and associated equipment)
Estimated Cost - \$69,513,207

The costs provided by SECI are not unreasonable based upon my knowledge. In my opinion, the systems listed above 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