



Florida Department of Environmental Protection

Marjory Stoneman Douglas Building
3900 Commonwealth Boulevard
Tallahassee, Florida 32399-3000

Rick Scott
Governor

Jennifer Carroll
Lt. Governor

Herschel T. Vinyard Jr.
Secretary

August 3, 2011

Randy Barnes, Deputy
Tangible Personal Property Dept.
Polk County Property Appraiser's
255 N. Wilson Ave.
Bartow, FL 33830

Re: Twenty-Twenty Groves, Inc.

Dear Mr. Barnes:

In accordance with Section 193.621, Florida Statutes (F.S.), if it becomes necessary for a manufacturing or industrial plant or installation to construct or install 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 specifically installed to eliminate or reduce air or water pollution are eligible for this type of assessment.

I have reviewed the material attached to your email dated July 29, 2011 concerning pollution control applications at Twenty-Twenty Groves, Inc. (Twenty-Twenty) located in Frostproof, FL. In my opinion, the following items (the four million gallon equalization pond, the 120-acre underdrain sprayfield, and the wastewater force main) submitted by Twenty-Twenty are "primarily for the purpose of pollution control," and are eligible for full assessment as a pollution control device pursuant to Section 193.621, Florida Statutes.

Additionally, Twenty-Twenty also indicated pumps, filters, and flowmeters are used for pollution control. Any wastewater forcemain pump(s) necessary to convey the wastewater from the processing facility to the equalization pond, as well as the pump(s) needed to convey the wastewater from the equalization pond to the sprayfield are eligible for full assessment as pollution control equipment. Any filter(s) or filtration system(s) located after the initial forcemain pump(s) up to and including the 120-acre sprayfield are eligible for full assessment. However, I recommend only partial assessment for any filter(s) or filtration system(s) located before the initial forcemain pump(s) which are in place to allow for proper operation of the initial forcemain pump(s). The primary function of the flowmeters is not to control pollution; therefore they do not qualify as pollution control equipment. The wastewater distribution/sprayfield system would be able to function with or without the flowmeters in place.

Additionally, certification from a Professional Engineer is not included. In accordance with Rule 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.

If you have any questions regarding this determination, please contact Bobby Bull at (850) 245-2001 or me at (850) 245-2175.

Sincerely,

Cindy Mulkey
Administrator, Siting Office