



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

6/14/2011

Justin Edwards, CFE
Office Operations Supervisor
Putnam County Property Appraiser
P.O. Box 1920
Palatka, Florida 32178

Re: Lafarge North America Gypsum
Pollution Control Devices

Dear Mr. Edwards:

In accordance with Section 193.621, Florida Statutes (F.S.), 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 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 letter dated May 23, 2011, concerning pollution control devices at Lafarge North America Gypsum (Lafarge). In my opinion, the items on the equipment list submitted for Lafarge (attached) are "primarily for the purpose of pollution control" and are eligible for assessment as pollution control devices pursuant to Section 193.621, F.S.

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

Sincerely,

Cindy Mulkey
Administrator,
Siting Coordination Office

Enclosure: Lafarge Pollution Control Equipment List

**Lafarge North America Gypsum
Palatka, Florida
Account Number 842814**

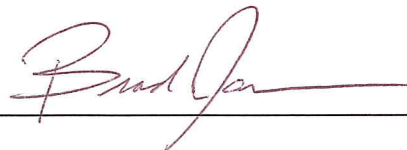
The following assets are used for the purpose of preventing dust and ground water pollution:

Dust Collector/Baghouse & Spill Containment: Gypsum plants are required to have baghouses and dust collection systems to manage particulate matter and organics from being released into the atmosphere. These systems collect matter to ensure emissions from the plant are within EPA standard guidelines. Gypsum plants are also required to have containment mechanisms in place in the event of a spill to prevent ground water contamination.

Asset No.	Description	Year Acq.	Asset Cost
169232	Dunnage Machine Dust Collector	2010	65,000
170129	Liquid Tote Spill Containment	2010	18,738
170134	Bleach Containment	2010	7,000
170791	Active Storage Gutter System	2010	20,000
Total Dust Collector/Baghouse & Spill Containment			110,738

Florida P.E. Certification

The above list of air and ground water pollution abatement devices is being certified in accordance with CCH-ANNO, FL-TAXRPTR 20-300.25, Procedures. This certification confirms that the primary use of each asset is as an air or ground water pollution abatement device. This above asset list, excluding the asset cost values, was generated by me or under my "responsible charge" and is accurate and complete to the best of my knowledge."



Brad James, P.E.

**Trinity Consultants
4767 New Broad Street
Orlando, FL 32814**

