

62-8.001 Intent.

In accordance with Chapter 193, F.S., the Board publishes the rules contained herein for the consideration and guidance of the several city and county tax assessors of the State to assist them in making a determination as to what assessment should be made for ad valorem taxes with respect to pollution control devices.

Specific Authority 192.621(8) FS. Law Implemented 403.021(7), 193.621 FS. History—Formerly 28-8.01, 17-8.01, 17-8.001.

62-8.020 Definitions.

In construing this chapter, the words, phrases or terms shall have the following meaning:

- (1) “Used primarily” – that the use of a facility in the control or abatement of pollution or contaminants which outweighs its use for any other purpose;
- (2) “Salvage value” – the estimated fair market value, if any, which may be realized upon the sale or other disposition of a pollution control facility when it can no longer be used for the purpose for which it was designed;
- (3) “Pollution control facilities” – devices, fixtures or machinery which are used to remove, decrease, stop or mitigate, by physical or chemical action, pollutants or contaminants which are a part or entirety of liquid, solid or gases released to the ambient air and water.

Specific Authority 193.621(8) FS. Law Implemented 403.021(7), 193.621 FS. History—Formerly 28-8.02, 17-8.02, 17-8.020.

62-8.030 Request for Assistance.

(1) The several tax assessors may, prior to assessing pollution control facilities or devices for ad valorem taxes, request the Florida Pollution Control Board to evaluate applications and advise the assessor as to the validity of the request for an assessment under the provisions of Section 403.241, F.S.

(2) Prior to approving an assessment for ad valorem taxes under the provisions of Section 403.241, F.S., a tax assessor should require the applicant to submit with his applications a detailed list of pollution control devices being utilized by a facility; the cost of these devices; the function of the facility as it relates to pollution control and production. This information should be certified as being correct by a professional engineer registered in the State of Florida.

Specific Authority 193.621(8) FS. Law Implemented 403.021(7), 193.621 FS. History—Formerly 28-8.03, 17-8.03, 17-8.030.

62-8.040 Procedures.

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.:

(1) If the person owning or responsible for operation of the facility secured approval of such equipment prior to its installation, in accordance with the rules and regulations of the Board.

(2) Upon written request by a tax assessor, the Florida Pollution Control Board will determine the applicable use of a facility with respect to subsection 193.621(1), F.S. For this purpose the applicant must submit to the assessor, for submission to the Department, the following information prepared by a professional engineer registered in the State of Florida:

(a) Plans and specifications and related documents describing the equipment alleged to be used for pollution control. Plans or other information relative to the process which is controlled, adequate in scope to validate the claim for the proposed control equipment.

(b) A list of pollution control equipment which the applicant declares subject to assessment under Chapter 193, F.S., certified as to its true primary use by the engineer. The assessor may require on the equipment list the salvage value of each item.

(3) Prior to demolition and reconstruction of a plant or installation the owner should have such demolition and reconstruction approved by the Department as necessary for the control of industrial contaminants in order to comply with phrase “in the necessary control of industrial contaminants.” Such approval will be given by the Department only after review of information relative to the specific plant submitted by a professional engineer registered in the State of Florida. Such information shall be adequate in scope to determine the necessity for demolition in the control of contaminants, and shall include plans and specifications for the

reconstruction. The Florida Pollution Control Board will provide advice and consultation to the several tax assessors upon request concerning the phrases “increase the capacity of efficiency” and “decrease the unit cost of production.”

Specific Authority 193.621(8) FS. Law Implemented 403.021(7), 193.621 FS. History—Formerly 28-8.04, 17-8.04, 17-8.040.