

Buddy Garcia, *Chairman*  
Larry R. Soward, *Commissioner*  
Bryan W. Shaw, Ph.D., *Commissioner*  
Mark R. Vickery, P.G., *Executive Director*



## TEXAS COMMISSION ON ENVIRONMENTAL QUALITY

*Protecting Texas by Reducing and Preventing Pollution*

August 18, 2009

ASSOCIATED TAX APPRAISERS  
RONALD P LITTLE  
4543 POST OAK PLACE #232  
HOUSTON TX 77027

This letter is to inform you that the technical review of Use Determination Application 13801 has been completed. This application is for:

SARTOMER RESIN MFG PLANT  
17335 WALLISVILLE RD  
HOUSTON TX

The outcome of this review is as follows:

A negative determination is issued for the project to re-pack the cooling tower heat exchanger. This property is considered to be production equipment.

House Bill 3121, enacted during the 77th Legislature Session, established a process for appealing a use determination. The Texas Commission on Environmental Quality (TCEQ) rules that implement the appeals process are at 30 TAC 17.25. Pursuant to 17.25(a)(1), an appeal must be filed within 20 days of receipt of the use determination. Should you choose to appeal the use determination, please submit a copy of your appeal to the TCEQ Tax Relief for Pollution Control Property program at the time of filing the appeal with the Chief Clerk of the commission.

If you have any questions or require any additional information please contact the TCEQ Tax Relief for Pollution Control Property program at (512) 239-6348.

Sincerely,

A handwritten signature in cursive script, appearing to read "Susana M. Hildebrand".

Susana M. Hildebrand, P.E.  
Chief Engineer

Buddy Garcia, *Chairman*  
Larry R. Soward, *Commissioner*  
Bryan W. Shaw, Ph.D., *Commissioner*  
Mark R. Vickery, P.G., *Executive Director*



## TEXAS COMMISSION ON ENVIRONMENTAL QUALITY

*Protecting Texas by Reducing and Preventing Pollution*

August 18, 2009

CHIEF APPRAISER  
HARRIS COUNTY APPRAISAL DISTRICT  
PO BOX 922004  
HOUSTON TX 77292

This letter is to inform you that the technical review of Use Determination Application 13801 has been completed. This application is for:

SARTOMER RESIN MFG PLANT  
17335 WALLISVILLE RD  
HOUSTON TX

The outcome of this review is as follows:

A negative determination is issued for the project to re-pack the cooling tower heat exchanger. This property is considered to be production equipment.

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If you have any questions or require any additional information please contact the TCEQ Tax Relief for Pollution Control Property program at (512) 239-6348.

Sincerely,

A handwritten signature in cursive script, appearing to read "Susana M. Hildebrand".

Susana M. Hildebrand, P. E.  
Chief Engineer

**TAX RELIEF FOR POLLUTION CONTROL PROPERTY: TECHNICAL REVIEW DOCUMENT**

Reviewed By: RLH            App. No.: 13801            Review Start Date: 7/21/2009  
Company Name: SARTOMER INC.  
Facility Name: SARTOMER RESIN MFG PLANT  
County: HARRIS    Outstanding Fees: N  
Batch/Voucher Number: 509717    Receipt Number: R925293  
**ADMINISTRATIVE REVIEW**

**Administrative NOD Issued:** Issue 1: For item 10 on page 4 of 5 in the application, an incorrect entry appears to have been made for the decision flow chart (DFC) box that the item reached. Please note that under the current DFC, box 7 is for Tier IV items, which is inconsistent with this application.

Issue 2: Only an original application was submitted, although 30 TAC 17.10(a)(1) requires both an original and a copy. Please submit both an original and a copy of the revised application.

Issue 3: This issue is technical rather than administrative in nature and does not need to be corrected for your application to be administratively complete. It is included here to facilitate further processing of your application. The description of property does not provide sufficient details on the control device, which is described as replacement packing for a cooling tower. Please provide a description of all sources of heat are routed to the cooling tower, where the tower is located, the type and purpose of condensers, any ancillary equipment included, and any other relevant information, as well as a process flow diagram showing components of the system (cooling tower, condensers, piping, etc.) and their relation to the rest of the facility.

**Response to NOD: Answered questions**  
**Administrative Complete Date: 7/14/2009**

**TIER LEVEL**

**What Tier is this application? Is this the appropriate level?**

The application is for re-packing the cooling tower heat exchanger. Cooling tower heat exchangers are not considered to be pollution control property. This application should receive a negative determination.

**RELEVANT RULE, REGULATION, OR STATUTORY PROVISION**

**The rule listed in the application is:** 30 TAC 115(B)(2)

**Explain why this is the appropriate rule?**

The application is for re-packing the cooling tower heat exchanger. Cooling tower heat exchangers are not considered to be pollution control property. This application should receive a negative determination.

**BRIEF DESCRIPTION OF PROPERTY**

**The property is described as:**

Replaced the old packing in the cooling tower exchanger in order to increase efficiency.

**Is an adequate description and purpose of the property provided? Does it list the anticipated environmental benefits? Are sketches and flow diagrams provided if needed?**

The application is for re-packing the cooling tower heat exchanger. Cooling tower heat exchangers are not considered to be pollution control property. This application should receive a negative determination.

**DECISION FLOWCHART(30 TAC 17.15(a)) [Old DFC I=7, II=9, III=10]**  
**PART B DECISION FLOWCHART (17.15(b))**

**Describe how the property flowed through the Decision Flowchart:**

The application is for re-packing the cooling tower heat exchanger. Cooling tower heat exchangers are not considered to be pollution control property. This application should receive a negative determination.

**TIER III or IV APPLICATIONS**

**Does your calculation agree with the applicants?**

The application is for re-packing the cooling tower heat exchanger. Cooling tower heat exchangers are not considered to be pollution control property. This application should receive a negative determination.

**PROPERTY CATEGORIES AND COSTS**

Is the table completed correctly? Has the applicant certified that all listed property became taxable for the first time after January 1, 1994? Is all information necessary for conducting the technical review included.

The application is for re-packing the cooling tower heat exchanger. Cooling tower heat exchangers are not considered to be pollution control property. This application should receive a negative determination.

**TECHNICAL DEFICIENCIES**

Is the application complete as received: Y If the application was not administratively complete explain below when justifying the final decision in the final determination section. If the application was not technically complete then:

Provide the language to be used in the Notice of Deficiency (NOD) letter:

Summarize the NOD response:

Provide the language used in the second NOD letter:

Summarize the second NOD response:

Provide the language used in the third NOD letter:

Summarize the third NOD response:

**FINAL DETERMINATION**

If the property description has been summarized enter the detailed property description:

Replaced the old packing in the cooling tower exchanger in order to increase efficiency.

Provide the reason for your final determination:

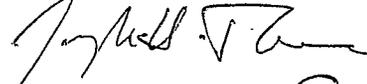
The application is for re-packing the cooling tower heat exchanger. Cooling tower heat exchangers are not considered to be pollution control property. This application should receive a negative determination.

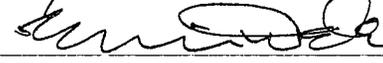
Provide the language for the final determination.

A negative determination is issued for the project to re-pack the cooling tower heat exchanger. This property is considered to be production equipment.

Required signatures and date signed.

Reviewed:  Date Signed: 2/23/09

Peer Reviewed:  Date Signed: 7/31/09

Work Lead:  Date Signed: 7/31/09



A. Company/Organization Name	<u>Associated Tax Appraisers</u>
B. Name of Individual to Contact:	<u>Ronal P. Little</u>
C. Mailing Address (Street or P.O. Box):	<u>4543 Post Oak Place Ste 232</u>
D. City, State, and Zip:	<u>Houston, Texas 77027</u>
E. Telephone number and fax number:	<u>(P) 281-497-2200 (F) 713-627-8454</u>
F. E-Mail address (if available):	<u>rlittle@nationalrealty.com</u>

**7. RELEVANT RULE, REGULATION, OR STATUTORY PROVISION**

For each media, please list the specific environmental rule or regulation that is met or exceeded by the installation of this property.

MEDIUM	Rule/Regulation/Law
Air	30 TAC Chapter 115 Subchapter B Division 2
Water	
Waste	

**8. DESCRIPTION OF PROPERTY (Complete for all applications)**

Describe the property and how it will be used at your facility. **Do not simply repeat the description from the Equipment & Categories List.** Include sketches of the equipment and flow diagrams of the processes where appropriate. Use additional sheets, if necessary. See attached List definition and Functions

Land: If a use determination is being requested for land, provide a legal description and an accurate drawing of the property in question.

\_\_\_\_\_

**9. PARTIAL PERCENTAGE CALCULATION**

This section is to be completed for Tier III and IV applications. For information on how to conduct the partial percentage calculation, see the application instructions document. Attach calculation documents to completed application.

**10. PROPERTY CATEGORIES AND COSTS**

List each control device or system for which a use determination is being sought. Provide additional attachments for more than 3 properties.

Property	Taxable on 1/01/94?	DFC Box	ECL #	Estimated Cost	Use %
Land					
Property					
Cooling Tower (packing)	07/01/08	12	A-184	\$27,686	100%
Totals					

**11. EMISSION REDUCTION INCENTIVE GRANT**

*(For more information about these grants, see the Application Instruction document).*

Will an application for an Emission Reduction Incentive Grant be filed for this property/project?

Yes       No

**12. APPLICATION DEFICIENCIES**

After an initial review of the application, the TCEQ may determine that the information provided with the application is not sufficient to make a use determination. The TCEQ may send a notice of deficiency, requesting additional information that must be provided within 30 days of the written notice.

**13. FORMAL REQUEST FOR SIGNATURE**

By signing this application, you certify that this information is true to the best of your knowledge and belief.

Name: Ronald P. Little

Date: 5/15/08

Title: Senior Property Tax Consultant

Company: Associated Tax Appraisers

Under Texas Penal Code, Section 37.10, if you make a false statement on this application, you could receive a jail term of up to one year and a fine up to \$2,000, or a prison term of two to 10 years and a fine of up to \$5,000.

**14. DELINQUENT FEE/PENALTY PROTOCOL**

This form will not be processed until all delinquent fees and/or penalties owed to the TCEQ or the Office of the Attorney General on behalf of the TCEQ are paid in accordance with the Delinquent Fee and Penalty Protocol. (Effective September 1, 2006)

# SARTOMER Pollution Control Property

Location	Date	Type	Description	Total	Description	Approx. Square Footage	Applicable Regulation	Equipment Category List
IN TX	07/01/08	M	Cooling Tower (packing)	\$27,686	Replaced old packing to improve cooling tower exchanger efficiency. The delivery of cooling more efficiently will increase efficiency of condensers and reduce VOC emissions.	NA	30 TAC Chapter 115 Subchapter B Division 2	A-184
			1735 Wallisville Rd plant WCV1	\$429,032				

Date: 07/01/08  
 Page: 1 of 1  
 User: [unclear]  
 [unclear]

Buddy Garcia, *Chairman*  
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## TEXAS COMMISSION ON ENVIRONMENTAL QUALITY

*Protecting Texas by Reducing and Preventing Pollution*

June 05, 2009

**ASSOCIATED TAX APPRAISERS**  
**RONALD P LITTLE**  
**4543 POST OAK PLACE #232**  
**HOUSTON TX 77027-**

This letter is to inform you that during the administrative review of Use Determination Application, 13801, the reviewer has determined that additional information is required. This application was filed for the following facility:

**SARTOMER RESIN MFG PLANT**  
**17335 WALLISVILLE RD**  
**HOUSTON TX**

The additional information required is:

Issue 1: For item 10 on page 4 of 5 in the application, an incorrect entry appears to have been made for the decision flow chart (DFC) box that the item reached. Please note that under the current DFC, box 7 is for Tier IV items, which is inconsistent with this application.

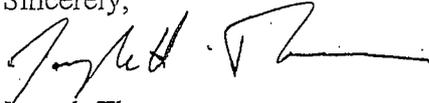
Issue 2: Only an original application was submitted, although 30 TAC 17.10(a)(1) requires both an original and a copy. Please submit both an original and a copy of the revised application.

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Please provide the missing and/or incomplete information as soon as possible. As per 30 TAC 17.12(2)(A) the applicant must respond to a notice of deficiency (NOD) by providing the additional information required within 30 days of receipt of the NOD or the application will be

returned. Once the additional information has been received the administrative review of this application will resume. If you have any questions or require any assistance in developing the additional required information please contact the Tax Relief for Pollution Control Property Program at (512) 239-0012. Your response may be faxed to 512/239-5768, electronically mailed to [txrelief@tceq.state.tx.us](mailto:txrelief@tceq.state.tx.us), or sent by U.S. Mail.

Sincerely,

A handwritten signature in black ink, appearing to read "Joseph Thomas", with a long horizontal flourish extending to the right.

Joseph Thomas

Tax Relief for Pollution Control Property Program

**TEXAS COMMISSION ON ENVIRONMENTAL QUALITY  
APPLICATION FOR USE DETERMINATION  
FOR POLLUTION CONTROL PROPERTY**

The TCEQ has the responsibility to determine whether a property is a pollution control property. A person seeking a use determination must complete the attached application or a copy or similar reproduction. For assistance in completing this form refer to the TCEQ guidelines document, *Property Tax Exemptions for Pollution Control Property*, as well as 30 TAC §17, rules governing this program. For additional assistance please contact the Tax Relief for Pollution Control Property Program at (512) 239-3100. The application should be completed and mailed, along with a complete copy and the appropriate fee, to: TCEQ MC-214, Cashiers Office, PO Box 13088, Austin, Texas 78711-3088.

**Information must be provided for each field unless otherwise noted.**

**1. GENERAL INFORMATION**

A. What is the type of ownership of this facility?

- |   |  |
|---|--|
| <input checked="" type="checkbox"/> Corporation | <input type="checkbox"/> Sole Proprietor |
| <input type="checkbox"/> Partnership            | <input type="checkbox"/> Utility         |
| <input type="checkbox"/> Limited Partnership    | <input type="checkbox"/> Other:          |

B. Size of company: Number of Employees

- |  |   |
|--|---|
| <input type="checkbox"/> 1 to 99               | <input type="checkbox"/> 1,000 to 1,999 |
| <input checked="" type="checkbox"/> 100 to 499 | <input type="checkbox"/> 2,000 to 4,999 |
| <input type="checkbox"/> 500 to 999            | <input type="checkbox"/> 5,000 or more  |

C. Business Description: (Provide a brief description of the type of business or activity at the facility)

Plastic Materials; SIC Code 2821

**2. TYPE OF APPLICATION**

- |  |   |
|--|---|
| <input checked="" type="checkbox"/> Tier I \$150 Fee | <input type="checkbox"/> Tier III \$2,500 Fee |
| <input type="checkbox"/> Tier II \$1,000 Fee         | <input type="checkbox"/> Tier IV \$500 Fee    |

*NOTE: Enclose a check, money order to the TCEQ, or a copy of the ePay receipt along with the application to cover the required fee.*

**3. NAME OF APPLICANT**

- |  |   |
|--|---|
| A. Company Name:                         | <u>Sartomer Inc c/o Associated Tax Appraisers</u> |
| B. Mailing Address (Street or P.O. Box): | <u>P. O. Box 56561</u>                            |
| C. City, State, and Zip                  | <u>Houston, Texas 77256-6561</u>                  |

**4. PHYSICAL LOCATION OF PROPERTY REQUESTING A TAX EXEMPTION**

- |   |  |
|---|--|
| A. Name of Facility or Unit:                  | <u>Sartomer Resin Manufacturing Plant</u>        |
| B. Type of Mfg. Process or Service:           | <u>Industrial Synthetic Resins Manufacturing</u> |
| C. Street Address:                            | <u>17335 Wallisville Road</u>                    |
| D. City, State, and Zip:                      | <u>Houston, Texas</u>                            |
| E. Tracking Number (Optional):                | _____  |
| F. Company or Registration Number (Optional): | _____  |

**5. APPRAISAL DISTRICT WITH TAXING AUTHORITY OVER PROPERTY**

- |                                       |   |
|---------------------------------------|---|
| A. Name of Appraisal District:        | <u>Harris County Appraisal District</u> |
| B. Appraisal District Account Number: | <u>0410370000256</u>                    |

**6. CONTACT NAME**

Original 13801

A. Company/Organization Name	<u>Associated Tax Appraisers</u>
B. Name of Individual to Contact:	<u>Ronal P. Little</u>
C. Mailing Address (Street or P.O. Box):	<u>4543 Post Oak Place Ste 232</u>
D. City, State, and Zip:	<u>Houston, Texas 77027</u>
E. Telephone number and fax number:	<u>(P) 281-497-2200 (F) 713-627-8454</u>
F. E-Mail address (if available):	<u>rlittle@nationalrealty.com</u>

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Property					
Cooling Tower (packing)	<u>07/01/08</u>	<u>7</u>	<u>A-184</u>	<u>\$27,686</u>	<u>100%</u>
Totals					

**11. EMISSION REDUCTION INCENTIVE GRANT**

*(For more information about these grants, see the Application Instruction document).*

Will an application for an Emission Reduction Incentive Grant be filed for this property/project?

Yes       No

**12. APPLICATION DEFICIENCIES**

After an initial review of the application, the TCEQ may determine that the information provided with the application is not sufficient to make a use determination. The TCEQ may send a notice of deficiency, requesting additional information that must be provided within 30 days of the written notice.

**13. FORMAL REQUEST FOR SIGNATURE**

By signing this application, you certify that this information is true to the best of your knowledge and belief.

Name:	<u>Ronald P. Little</u>	Date: <u>5/15/08</u>
Title:	<u>Senior Property Tax Consultant</u>	
Company:	<u>Associated Tax Appraisers</u>	

Under Texas Penal Code, Section 37.10, if you make a false statement on this application, you could receive a jail term of up to one year and a fine up to \$2,000, or a prison term of two to 10 years and a fine of up to \$5,000.

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**SARTOMER**

**Pollution Control Property**

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