

TEXAS
COMMISSION ON ENVIRONMENTAL
QUALITY
ASSOCIATED TAX APPRAISERS
AD VALOREM TAX CONSULTANTS

2009 OCT 12 AM 9:54

October 8, 2009

CHIEF CLERKS OFFICE

Via FEDERAL EXPRESS
Tracking No. 7970 0286 9102

LaDonna Castañuela, Chief Clerk
Texas Commission on Environmental Quality
12100 Park 35 Circle, MC105
Austin, Texas 78753

Re: **Application No(s): 13805**
Company Name: 8280 Sheldon Rd Plant WCV2
Street Address: 8280 Sheldon Rd
Channelview, TX 77049
Appraisal District: Harris County Appraisal District

Dear Ms. Castañuela:

Pursuant to 30 Texas Administrative Code 17.25(a)(1), please allow this to letter to serve as our formal appeal of the negative use determination regarding application no. 13805. For your convenience, we are enclosing a copy of the negative determination, which we received on September 25, 2009.

The basis for the negative use determination is that Sartomer does not own the pollution control property at issue. Please be advised that the cost associated with this application is Sartomer's contribution towards a wastewater treatment plant and that Sartomer has included this portion of the wastewater treatment plant on the rendition they filed with the local Appraisal District.

We appreciate your cooperation in this regard, and look forward to hearing from you regarding this matter.

Sincerely yours,

Associated Tax Appraisers

cc: Texas Commission on Environmental Quality
Tax Relief for Pollution Control Property (MC-110)
P.O. Box 13087
Austin, TX 78711-3087

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



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TEXAS COMMISSION ON ENVIRONMENTAL QUALITY

Protecting Texas by Reducing and Preventing Pollution

September 22, 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 13805 has been completed. This application is for:

8280 SHELDON RD PLANT WCV2
8280 SHELDON RD
CHANNELVIEW TX 77049

The outcome of this review is as follows:

A negative use determination is issued for this application. Section 11.31(a) of the Texas Tax Code reads: A person is entitled to an exemption from taxation of all or part of real and personal property that the person owns and that is used wholly or partly as a facility, device, or method for the control of air, water, or land pollution. Since Sartomer does not own the wastewater treatment plant, Sartomer is not eligible for a positive use determination.

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