



Jefferson County Appraisal District

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December 1, 2009

Agenda Docket Clerk
Office of Chief Clerk
Texas Commission on Environmental Quality
P. O. Box 13087
Austin, Texas 78711-3087

Via Electronic Transmission to:
<http://www10.tceq.state.tx.us/epic/efilings>

RE: Sartomer Inc. Use Determination Application No. 13811; TCEQ Docket No. 2009-1681-MIS-U; Response to Sartomer's Appeal

Dear Sir or Madam:

The Jefferson County Appraisal District intends that this letter constitute its Response to the Appeal of Sartomer, Inc., Appellant, of the Commission's Negative Use Determination issued on September 22, 2009, for a sulphur removal project at its facility in Jefferson County, Texas.

BACKGROUND:

Sartomer, Inc. filed an application for Tax Relief for Pollution Control Property sometime after May 15, 2009, for sulphur removal system to be installed in its facility located in Jefferson County, Texas. The facility was identified on the appraisal rolls as Jefferson County Appraisal District account number 530490000000050000007. Appellant sought relief under 30 TAC, Part 1, Chapter 112, Subchapter A. Appellant sought a 100% exemption for the estimated cost of \$1,345,362 to be expended on the project.

The Commission denied this application on September 22, 2009, noting in its ruling that the project would remove sulphur from a co-product which is then sold to others who then use the co-product to produce liquid fuels which, when burned, produce less "SOx." The commission then ruled that: 1. Product improvement is not pollution control. 2. There is no environmental benefit at the site. The environmental benefit occurs when the fuel is combusted. 3. There is not an adopted environmental regulation which requires the company to remove sulphur from this co-product.

JEFFERSON COUNTY APPRAISAL DISTRICT'S RESPONSE:

It is the position of the Jefferson County Appraisal District, through its Chief Appraiser, that Negative Use Determination is proper under Section 11.31 of the Property Tax Code and the rules promulgated by the TCEQ to implement that section for all of the reasons stated by the Commission in its ruling.

The Jefferson County Appraisal District urges that the appeal be denied.

Respectfully submitted,



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