



Jefferson County Appraisal District

P. O. Box 21337
Beaumont, Texas 77720-1337

4610 S. Fourth St.
Beaumont, Texas 77705

(409) 840-9944
(409) 727-4611
Fax (409) 727-5621

CHIEF APPRAISER
Roland R. Bieber, RPA

MEMBERS OF THE BOARD
Charles Lankford, Chairperson
Miriam K. Johnson, Secretary
Eugene Landry
Fred L. Mitchell
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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. 13814; TCEQ Docket No. 2009-1682-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 propane line replacement 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 replacement of a propane line in its facility located in Jefferson County, Texas. The propane line was identified on the appraisal rolls as Jefferson County Appraisal District account number 530490000000050000007. It sought relief under 30 TAC Chapter 115, Subchapter B, Division 2. Appellant sought a 100% exemption for the estimated cost of \$1,000,000 to be expended on the project.

The Commission denied this application on September 22, 2009, noting in its ruling that the "replacement of deteriorating production piping is considered to be plant maintenance and not pollution control."

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.

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

Respectfully submitted,



Roland R. Bieber
Chief Appraiser
Jefferson County Appraisal District
P. O. Box 21337
Beaumont, Texas 77729-1337
Telephone: 409 727-4611
Facsimile: 409 727-5621

c:

Associated Tax Appraisers
Attn: Ronald P. Little
4543 Post Oak Place, #232
Houston, Texas 77027

Sartomer, Inc.
P. O. Box 56561
Houston, Texas 77256-6561

Susan M. Hillebrand, P.E.
Chief Engineer's Office MC 168
P. O. Box 13087
Austin, Texas 78711-3087

Chance Goodin
TCEQ Chief Engineer's Office MC 168
P. O. Box 13087
Austin, Texas 78711-3087

Minor Hibbs
Chief Engineer's Office MC 168
P. O. Box 13087
Austin, Texas 78711-3087

Robert Martinez
TCEQ Environmental Law Division MC 173
P. O. Box 13087
Austin, Texas 78711-3087

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Blas Coy
TCEQ Office of Public Interest Counsel MC 103
P. O. Box 13087
Austin, Texas 78711-3087

Bridget Bohac
TCEQ Office of Public Assistance MC 108
P. O. Box 13087
Austin, Texas 78711-3087

Kyle Lucas
TCEQ Alternative Dispute Resolution Program MC 222
P. O. Box 13087
Austin, Texas 78711-3087

Les Trobaman
TCEQ General Counsel
P. O. Box 13087
Austin, Texas 78711-3087