

# Texas Commission on Environmental Quality

## *Application: Use Determination for Pollution Control Property*

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A person seeking a use determination must complete this application in addition to the TCEQ Core Data Form (TCEQ-10400). Please refer to the instructions and guidance available on the Tax Relief Program Web page, as well as the rules governing the Tax Relief Program in Title 30, Texas Administrative Code, Chapter 17. For additional assistance, please call the Tax Relief Program at 512-239-4900.

***You must supply information for each field of this application unless otherwise noted.***

### **Section 1. Property Owner**

1. Complete Section I: *General Information* and Section II: *Customer Information* on the TCEQ Core Data Form. For the purposes of that form, the customer is the property owner.
2. Is this property owned by the customer associated with the CN listed on the Core Data Form?  
 Yes  No

*If the answer is "No," please explain:*

To be eligible for a positive use determination the property must be owned and operated by the same entity.

3. Is this property subject to any lease or lease-to-own agreement?  Yes  No

*If the answer is "Yes," please explain:*

### **Section 2. Physical Location of Property**

1. Complete Section III: *Regulated Entity Information* on the TCEQ Core Data Form. For the purposes of that form, the regulated entity is the site, facility, or unit where the property is physically located.
2. Is this property operated by the facility associated with the RN listed on the Core Data Form?  Yes  No

*If the answer is "No," please explain:*

To be eligible for a positive use determination the property must be owned and operated by the same entity.

3. Appraisal District Account Number(s):

### **Section 3. Contact Name**

1. Complete Section IV: *Preparer Information* and Section V: *Authorized Signature* on the Core Data Form.
2. Company Name:

3. First Name of Contact:
4. Middle Initial:
5. Last Name of Contact:
6. Salutation:  Mr.  Mrs.  Ms.  Dr.  Other:
7. Title:
8. Suffix:
9. Mailing Address:
10. City, State, Zip:
11. Phone Number:
12. E-mail Address:
13. Self-Assigned Tracking Number (optional):

#### **Section 4. Property Description, Applicable Rule, and Environmental Benefit**

For each piece, or each category, of pollution control property for which you are seeking a use determination, answer the following questions.

*Attach additional response sheets to the application for each piece of integrated pollution control property if you are seeking a use determination for more than one piece.*

##### ***General Information***

1. Name the pollution control property:
2. Is the property used 100% for pollution control?  Yes  No  
*Explain your answer:*
3. Does the pollution control property generate a marketable product?  Yes  No  
*Marketable Product: Anything produced or recovered using pollution control property that is sold as a product, is accumulated for later use, or is used as a raw material in a manufacturing process. Marketable product includes, but is not limited to, anything recovered or produced using the pollution control property and sold, traded, accumulated for later use, or used in a manufacturing process (including at a different facility).*  
*If the answer is "Yes," describe the marketable product:*
4. What is the appropriate number from the Tier I Table or Expedited Review List?
5. Is the property integrated pollution control equipment?  Yes  No  
*If the answer is "No," separate applications must be filed for each piece of property.*
6. List applicable permit number(s) for the pollution control property:

### ***Incremental Cost Difference***

7. Is the Tier I Table item number A-86, A-112, A-114, A-182, or S-22?  Yes  No

*If the answer is "Yes," the use determination percentage is based on the incremental cost difference and you must answer the following questions. If the answer is "No," do not answer questions 8, 9, and 10.*

8. What is the cost of the new piece of property?  
9. What is the cost of the comparable property without controls?  
10. How was the value of the comparable property calculated?

### ***Property Description***

11. Describe the pollution control property. (What is it? Where is it located within the production process? How is it used to control, prevent, or monitor pollution?)

### ***Applicable Rule***

12. What adopted environmental rule or regulation is being met by the construction or installation of the pollution control property? The citation must be to the specific section, subsection, paragraph, subparagraph, or clause. Describe how the property meets or exceeds the requirements.

### ***Environmental Benefit***

13. What is the anticipated environmental benefit related to the construction or installation of the pollution control property?

## **Section 5. Process Flow Diagram (Optional)**

Attach documentation to the application showing a process flow diagram for the property. The TCEQ may request a process flow diagram during its review.

Do not submit paper documents larger than 11" × 17". Larger documents may be submitted electronically by including a CD or DVD with the application, or by e-mail. If sending by e-mail, include a note in Section 5 stating that you wish to e-mail the process flow diagram or other documents. The application reviewer will contact you with the appropriate e-mail address.

## **Section 6. Calculation of Partial-Use Percentage**

This section must be completed for all Tier III applications. Attach documentation to the application showing the calculations used to determine the partial-use percentage for the property.

## Section 7. Property Categories and Costs

List each piece of integrated pollution control property for which you are seeking a use determination.

Property Name	Tier I Table No. or Expedited Review List No.	Use Percent	Estimated Dollar Value
Land:			
Property:			
Total:			

*If you need to list more than five pieces of property, attach additional sheets to the application.*

***NOTE: Separate applications must be filed for each piece of nonintegrated pollution control property.***

## Section 8. Type of Application and Fee

1. Type of Application being filed: *Select only one.*

Tier I—Fee: \$150                       Tier II—Fee: \$1,000                       Tier III—Fee: \$2,500

2. Fee Payment Type:

Check                                       Money Order                                       Electronic Payment

3. Check Number (if applicable):

4. Payment Receipt Number:

5. Payment Amount:

6. Payer Name on Payment:

7. Total Amount of Payment:

***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.***

***In accordance with the TCEQ's delinquent fee protocol, the Tax Relief Program will not consider applications administratively complete until all delinquent fees the company owes to the TCEQ are paid.***

Information regarding the TCEQ's delinquent fee protocol is available at:

<[www.tceq.texas.gov/agency/fees/delin/](http://www.tceq.texas.gov/agency/fees/delin/)>.

## Section 9. Certification Statement

*Must be signed by owner or designated representative.*

I certify under penalty of law that this document and all attachments were prepared under my direction or supervision in accordance with a system designed to assure that qualified personnel properly gather and evaluate the information submitted. Based on my inquiry of the person or persons who manage the system, or those persons directly responsible for gathering the information, the information submitted is, to the best of my knowledge and belief, true, accurate, and complete. I further certify that the property listed in this application is eligible for a tax exemption under Texas Tax Code §11.31, given that:

- the property is not solely used, constructed, acquired, or installed to manufacture or produce a good or provide a service, including a good or service that prevents, monitors, controls, or reduces air, water, or land pollution;
- the environmental benefit associated with the property is not wholly derived from the use or characteristics of the goods or services produced by the property;
- the property is wholly or partly used, constructed, acquired, or installed to meet or exceed law, rule, regulation adopted by an environmental protection agency of the United States, Texas, or a political subdivision of Texas for the prevention, monitoring, control, or reduction of air, water, or land pollution;
- the property is not used for residential purposes, or for recreational, park, or scenic uses as defined by Texas Tax Code, §23.81;
- the property is not a motor vehicle, except a dedicated service motor vehicle used solely for pollution control; and
- the property was not acquired, constructed, or installed before January 1, 1994.

I am aware there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowing violations.

Printed Name:

Date:

Signature: \_\_\_\_\_

Title:

Company Name:

Under Texas Penal Code §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.

## Submitting Your Application

If paying by check or money order, send the completed TCEQ Core Data Form, this application, and the appropriate fee, along with complete copies of the TCEQ Core Data Form and this application to one of the addresses below. We will forward the copies to the appraisal district when the application is declared administratively complete.

*U.S. Mail*

Cashier's Office, MC 214  
Tax Relief Program  
TCEQ  
P.O. Box 13088  
Austin, TX 78711-3088

*Physical Address*

Cashier's Office, MC 214  
Tax Relief Program  
TCEQ - Building A  
12100 Park 35 Circle  
Austin, TX 78753

If paying electronically (via ePay), send the completed TCEQ Core Data Form, this application, and a copy of the ePay receipt, along with complete copies of the TCEQ Core Data Form and this application to one of the addresses below. We will forward the copies to the appraisal district when the application is declared administratively complete.

*U.S. Mail*

Tax Relief Program, MC 110  
TCEQ  
P.O. Box 13087  
Austin, TX 78711-3087

*Physical Address*

Tax Relief Program, MC 110  
TCEQ - Building F  
12100 Park 35 Circle  
Austin, TX 78753