

# Texas Commission on Environmental Quality

## Use Determination for Pollution Control Property Application

A person seeking a use determination must complete this application form. For assistance in completing the application form please refer to the *Instructions for Use Determination for Pollution Control Property Application Form TCEQ-00611*, as well as the rules governing the Tax Relief Program in Title 30 Texas Administrative Code Chapter 17 (30 TAC 17). Information relating to completing this application form is also available in the TCEQ regulatory guidance document, *Property-Tax Exemptions for Pollution Control Property, RG-461*. For additional assistance, please call the Tax Relief Program at 512-239-4900.

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

### Section 1. Property Owner Information

1. Company Name of Owner: Stone's Quarry
2. Mailing Address: 123 Main St
3. City, State, Zip: Bedrock, TX 77002
4. Customer Number (CN): CN604258852
5. Regulated Entity Number (RN): RN102456951
6. Is this property/equipment owned by the CN listed in Question 4? 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.

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

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

8. Is this property operated by the RN listed in Question 5? 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.

### Section 2. Physical Location of Property

1. Name of Facility or Unit where the property is physically located: Quarry 2
2. Type of Mfg. Process or Service: Rock quarry
3. Street Address: 123 Main St
4. City, State, Zip: Bedrock, TX 77002
5. County: Harris
6. Appraisal District Account Number(s): P1024563146328

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**SAMPLE APPLICATION**

### Section 3. Contact Name

1. Company Name: Fred Flintstone
2. First Name of Contact: Fred
3. Middle Initial: Q
4. Last Name of Contact: Flintstone
5. Salutation: Mr.  Mrs.  Ms.  Dr.  Other:
6. Title: Dino Operator
7. Suffix: PE
8. Mailing Address: 123 Main St
9. City, State, Zip: Bedrock, TX 77002
10. Phone Number/Fax Number: 713-275-2020/713-275-2021
11. Email Address: fred.flintstone@stonesquarry.com
12. Self-Assigned Tracking Number (optional): Stone-2015-001

### Section 4. General Information

1. What is the type of ownership of this facility?  
Corporation  Limited Partner  Other:  
Sole Proprietor  Limited Liability Corporation   
Partnership  Utility
2. Size of Company: Number of Employees  
1 to 99  500 to 999  2,000 to 4,999   
100 to 499  1,000 to 1,999  5,000 or more
3. Business Description: (Briefly describe the type of business or activity at the facility)  
Gravel quarry.
4. Provide the North American Industry Classification System (NAICS) six-digit code for this facility. 713317

### Section 5. Property Description, Applicable Rule, and Environmental Benefit

For each piece, or each category, of pollution control property for which a use determination is being sought, answer the following questions.

*Attach additional response sheets to the application for each piece of integrated pollution control property if a use determination is being sought for more than one (1) piece.*

#### General Information

1. Name the property: Baghouse for Rock Crusher
2. Is the property used 100% as pollution control equipment? Yes  No

*Explain your answer:* Used solely to prevent particulate emission from rock crusher.

3. Does the 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:* The material collected will be sent to a landfill for disposal.

4. What is the appropriate Tier I Table or Expedited Review List number? A-1

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: 001

### **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:*

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 property. (What is it? Where is it located within the production process? How is it used to control, prevent, or monitor pollution?) Installed a new baghouse for rock crusher  
1. It will be used to control particulate releases from the rock crusher. The material collected will be sent to a landfill for disposal.

### **Applicable Rule**

12. What adopted environmental rule or regulation is being met by the construction or installation of the property? The citation must be to the specific section, subsection, paragraph, subparagraph, or clause level. Describe how the property meets or exceeds the requirements. 30 TAC 111.111(a)(8) includes opacity limits which are met by the use of the baghouse.

### **Environmental Benefit**

13. What is the anticipated environmental benefit related to the construction or installation of the property? Use of the baghouse will reduce particulate matter emissions from the rock crusher.

## **Section 6. Process Flow Diagram (Optional)**

Attach documentation to the application showing a Process Flow Diagram for the property.

## Section 7. Partial-Use Percentage Calculation

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 8. Property Categories and Costs

List each piece of integrated pollution control property for which a use determination is being sought.

Property Name	Tier 1 Table No. or Expedited Review List No.	Use Percent	Estimated Dollar Value
Land:			
Property: Baghouse	A-1	100	\$15,000,000
Property:			
Property:			
Property:			
Total:			\$15,000,000

Attach additional response sheets to the application if more than five (5) pieces of property need to be listed.

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

## Section 9. 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. Payment Receipt Number: 052EA1000025631

4. Payment Amount: \$150

5. Payer Name on Payment: Stone's Quarry

6. Total Amount of Payment: \$150

**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:

<http://www.tceq.state.tx.us/agency/delin/index.html>.

## Section 10. 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 for 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: Fred Flintstone

Date: 1/05/2015

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

Title: Dine Operator

Company Name: Stone's Quarry

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.

## Application Submission

Send the completed application and the appropriate fee, along with a complete copy of the completed application for the appraisal district, to:

*U.S. Mail*

Cashiers Office, MC 214  
Tax Relief Program  
TCEQ  
PO Box 13088  
Austin TX 78711-3088

*Physical Address*

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

Sample Application