

# Texas Commission on Environmental Quality

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

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 for Pollution Control Property](#) Program Web page, as well as the rules governing the Tax Relief Program in Title 30, Texas Administrative Code, Chapter 17. If additional clarification or assistance is needed, please contact the Tax Relief for Pollution Control Property Program by phone at 512-239-4900, or by e-mail at [txrelief@tceq.texas.gov](mailto:txrelief@tceq.texas.gov).

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

## TCEQ Core Data Form (TCEQ-10400)

Complete the TCEQ Core Data Form and attach it to this application. For the purposes of that form, the customer is the property owner, and the regulated entity is the site, facility, or unit where the property is physically located.

### Customer (Applicant) Information

1. What is the Customer Number (CN) for the applicant?
2. Is this property owned by the customer associated with this CN?    Yes    No
3. 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.*

4. Is this property subject to any lease or lease-to-own agreement?    Yes    No
5. If the answer is "Yes," please explain.

### Site Information (Regulated Entity)

6. What is the Regulated Entity Number (RN) for the site where the property is located?
7. Is this property operated by the facility associated with this RN?    Yes    No
8. 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.*

### Application Contact

9. Company Name:
10. First Name of Contact:
11. Middle Initial:
12. Last Name of Contact:

13. Salutation: Mr. Mrs. Ms. Dr. Other
14. Title:
15. Suffix:
16. Mailing Address:
17. City, State, Zip:
18. Phone Number:
19. E-mail Address:
20. Self-Assigned Tracking Number (optional):

## **Pollution Control Property General Characteristics**

21. Name the pollution control property.
22. Describe the pollution control property.
23. Is the property used 100% for pollution control? Yes No
24. If "Yes," explain how the property is used 100% for pollution control.
25. If "No," what partial use determination percentage is being requested?
26. 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).*
27. If "Yes," describe the marketable product.
28. Is the property integrated pollution control equipment? Yes No
- If the answer is "No," separate applications must be filed for each piece of property.*
29. Are there applicable permit number(s) for the pollution control property? Yes No
30. If "Yes," list applicable permit number(s) for the pollution control property.
31. What is the Appraisal District Account Number(s)?
32. What is the estimated dollar value of the pollution control property?

## Type of Application and Fee

33. Select the type of application being filed.

Tier I—Fee: \$150

Tier II—Fee: \$1,000

Tier III—Fee: \$2,500

34. What is the appropriate number from the Expedited Review List (if applicable)?

35. What is the appropriate number from the Tier I Table (if applicable)?

36. Select the fee payment type.    Check    Money Order    ePay

37. Check Number (if applicable):

38. Payment Receipt Number (if applicable):

39. Payment Amount:

40. Payer Name on Payment:

41. 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/).*

## Incremental Cost Difference

42. 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 43 through 45.*

43. What is the cost of the new piece of property?

44. What is the cost of the comparable property without controls?

45. How was the value of the comparable property calculated?

## Applicable Rule and Environmental Benefit

46. What adopted environmental rule or regulation is being met by the construction or installation of the pollution control property?

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

## Attachments

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, the application reviewer will contact you with the appropriate e-mail address.

48. Are you planning to send documents by e-mail?    Yes    No

## Supplemental Process Information

49. Are you planning to attach documentation to the application such as a process flow diagram or supplemental process information?    Yes    No

*If a process flow diagram is not provided, the TCEQ will determine when and if such information is relevant and essential to the use determination and may require the subsequent submittal of a process flow diagram.*

## Calculation of Partial Use Percentage – All Tier III Applications

50. Tier III applications require the use of the cost analysis procedure (CAP) for determining the partial use percentage. Have you attached your completed CAP calculations and supporting information documenting how each component of the CAP was calculated?

Yes    No

# 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:

Title:

Company Name:

Date:

Signature:

*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