

# TEXAS COMMISSION ON ENVIRONMENTAL QUALITY

## **AGENDA ITEM REQUEST**

### for Consideration of Resolution

**AGENDA REQUESTED:** October 25, 2024

**DATE OF REQUEST:** October 4, 2024

**INDIVIDUAL TO CONTACT REGARDING CHANGES TO THIS REQUEST, IF NEEDED:** Jamie Zech, Rule/Agenda Coordinator, (512) 239-3935

**CAPTION: Docket No. 2024-1259-RES.** Consideration of the nomination and appointment of one individual to fill the remainder of the term of the open position for an appraisal district representative to the Tax Relief for Pollution Control Property Advisory Committee.

Texas Tax Code, Section 11.31 requires the Texas Commission on Environmental Quality (TCEQ) to form a permanent advisory committee to make recommendations to TCEQ commissioners on matters relating to property tax exemptions for pollution control property. The advisory committee is required to have representatives from industry, appraisal districts, taxing units, environmental groups, a school district or junior college, and other members who have substantial technical expertise in pollution control technology and environmental engineering. The committee position to be filled is one appraisal district representative. A request for applications for nomination was published in the May 17, 2024, issue of the *Texas Register* (49 TexReg 3604). (Melissa Altman, Don Redmond; Non-Rule Project No. 2024-016-OTH-NR)

Richard C. Chism  
**Director**

Donna F. Huff  
**Division Deputy Director**

Jamie Zech  
**Agenda Coordinator**

# Texas Commission on Environmental Quality

## Interoffice Memorandum

**To:** Commissioners **Date:** October 4, 2024

**Thru:** Laurie Gharis, Chief Clerk  
Kelly Keel, Executive Director

**From:** Richard C. Chism, Director *RCC*  
Office of Air

**Docket No.:**

**Subject:** Consideration of the Nomination and Appointment of One Individual to the Tax Relief for Pollution Control Property Advisory Committee  
Non-Rule Project No. 2024-016-OTH-NR

### **Background:**

House Bill (HB) 3206 and HB 3544, 81st Texas Legislature, 2009, amended Texas Tax Code, §11.31 to require the Texas Commission on Environmental Quality (TCEQ) to form a permanent advisory committee to make recommendations to TCEQ commissioners on matters relating to property tax exemptions for pollution control property. The Tax Relief for Pollution Control Property Advisory Committee (Advisory Committee) consists of 13 members, each of whom serves a four-year, staggered term. The Advisory Committee is required to include representatives from industry, appraisal districts, taxing units, environmental groups, a school or junior college district, and other members who have substantial technical expertise in pollution control technology and environmental engineering.

The Tax Relief for Pollution Control Property program solicited nominations for the appraisal district representative position on the Advisory Committee. On January 8, 2024, Roland Bieber, appraisal district representative, resigned his position. Mr. Bieber's term will expire on December 31, 2025. In accordance with 30 Texas Administrative Code §5.7 and Section 2.3 of the Advisory Committee's bylaws, if a member of the Advisory Committee resigns prior to the expiration of their term, TCEQ shall appoint a replacement to serve the remainder of the unexpired term.

### **Requested Action:**

It is recommended that Josh Budowsky be appointed to represent the appraisal district position vacated by Roland Bieber. For the last nine years, he has worked as a representative of appraisal districts in Texas, with his main function being an appraisal district representative that appraises large scale utility assets such as pipelines, transmission lines, and electric generation.

### **Recommended Appointment:**

#### *Appraisal District Representative*

- Josh Budowsky is a Complex Property Appraiser with Thomas Y. Pickett & Company, Inc. in Dallas, Texas and nominated himself.

### **Other Nominations:**

- Aaron Campbell, SMS, OHST is an HSE Manager with Sulphur River Energy and nominated himself.
- Karen Khan, P.E., R.P.A. is an Engineering Services Appraiser with Pritchard and Abbott, Inc. in Fort Worth, Texas and nominated herself.

### **Key points in the resolution schedule:**

***Texas Register* publication date for solicitation of nominations:** May 17, 2024

**Anticipated appointment agenda date:** October 25, 2024

### **Agency contacts:**

Melissa Altman, Project Manager, Air Quality Division, (512) 239-1407

Commissioners  
Page 2  
October 4, 2024

Re: Docket No. 2024-1259-RES

Don Redmond, Staff Attorney, Environmental Law Division, (512) 239-0612  
Jamie Zech, Agenda Coordinator, Air Quality Division, (512) 239-3935

**Attachments:**

Recommended Appointments  
Map of Nominees  
*Texas Register* Publication

cc: Chief Clerk, 2 copies  
Executive Director's Office  
Jim Rizk  
Jessie Powell  
Krista Kyle  
Office of General Counsel  
Melissa Altman  
Don Redmond  
Jamie Zech

the remainder of the term expiring December 31, 2025. This position is reserved for an appraisal district representative.

In 1993, Texas voters approved Proposition 2 (Prop 2), amending the Texas Constitution to authorize the Texas Legislature to exempt from ad valorem taxation "all or part of real and personal property used, constructed, acquired, or installed wholly or partly to meet or exceed rules or regulations adopted by an environmental protection agency of the United States, this state, or a political subdivision of this state for the prevention, monitoring, control, or reduction of air, water, or land pollution." The Texas Legislature implemented Prop 2 by enacting Texas Tax Code, §11.31. TCEQ adopted 30 Texas Administrative Code (TAC) Chapter 17, implementing Texas Tax Code, §11.31 and establishing the procedures for obtaining a "positive use determination" under the Tax Relief for Pollution Control Property Program. The goal of the program is to provide tax relief to individuals, companies, and political subdivisions that make capital investments to meet or exceed federal, state, or local environmental rules or regulations.

In 2009, Texas Tax Code, §11.31 was amended to require TCEQ to form a permanent advisory committee to make recommendations to TCEQ commissioners on matters relating to property tax exemptions for pollution control property. TCEQ commissioners appoint advisory committee members to serve four-year staggered terms.

One of the advisory committee members, an appraisal district representative, whose term expires on December 31, 2025, resigned his position effective January 8, 2024. Under 30 TAC §5.7, if a member of the advisory committee resigns prior to the expiration of his or her term, the commission shall appoint a replacement who shall serve the remainder of the unexpired term.

The nomination form and instructions are provided on TCEQ's website at [https://www.tceq.texas.gov/airquality/taxrelief/advisory\\_group.html](https://www.tceq.texas.gov/airquality/taxrelief/advisory_group.html). Completed nomination forms must be submitted to TCEQ by 5:00 p.m. CDT on June 18, 2024. Nominations received after that date will only be considered if there are insufficient qualified nominees. Individuals may nominate themselves or someone else to the advisory committee, but TCEQ asks that only interested persons be nominated.

Questions regarding the advisory committee nomination process should be directed by phone to Melissa Altman of the Tax Relief Program at (512) 239-1407 or by e-mail to [txrelief@tceq.texas.gov](mailto:txrelief@tceq.texas.gov).

*Si desea información en español, puede llamar al 1-800-687-4040.*

TRD-202402026

Charmaine Backens

Deputy Director, Environmental Law Division

Texas Commission on Environmental Quality

Filed: May 6, 2024

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Tax Relief for Pollution Control Property Advisory Committee  
Request for Nominations

The Texas Commission on Environmental Quality (TCEQ) is currently accepting nominations for one member to the Tax Relief for Pollution Control Property Advisory Committee (advisory committee) to serve

## Recommended Appointment

# **Texas Commission on Environmental Quality**

## ***Nomination Form for Tax Relief for Pollution Control Property Advisory Committee***

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Please complete the following information and indicate if you are nominating another individual or yourself. If you are nominating another person, please provide that nominee's information. For more information and instructions relating to this form, please visit TCEQ's [Tax Relief for Pollution Control Property Advisory Committee](https://www.tceq.texas.gov/airquality/taxrelief/advisory_group.html) webpage ([https://www.tceq.texas.gov/airquality/taxrelief/advisory\\_group.html](https://www.tceq.texas.gov/airquality/taxrelief/advisory_group.html)).

Nominator's Name: Josh Budowsky

Phone Number: [REDACTED]

E-mail Address: [REDACTED]

☒ I am nominating myself.

☐ I am nominating another individual.

Nominee's Name:

Mailing Address:

City, State, Zip Code:

Phone Number:

E-mail Address:

The following groups have positions open for applications. Please indicate the position(s) that the nominee is qualified to fill.

☒ Appraisal District

Provide information regarding the group represented by the nominee.

Separate pages documenting the nominee's qualifications for a position on the advisory committee should be attached. Examples of supporting documentation include a résumé, biography, summary of experience, list of publications, recognitions and awards, letters of reference, etc.

## **JOSH BUDOWSKY**

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### **Industrial/Utilities Appraiser Department Manager**

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#### **EXPERIENCE**

Thomas Y. Pickett & Company, Inc. (Dallas) Complex Property Appraiser	9 Years
Baker Hughes Inc. Sales Manager	9 Years
Aviall Service Inc. Account Executive	2 Years
Bud Oil Company Production Technician	5 Years
Oklahoma State University Bachelors of Business Administration Marketing Management of Information Systems	4 Years

#### **QUALIFICATIONS**

Performs industrial evaluations on complex manufacturing sites as well as energy production, energy transmission, and pipeline systems in various states. He is also responsible for evaluation of clean renewable energy production systems; such as solar power and wind power. He is experienced in the oil and gas industry after spending nine years at a service company, giving him exposure to all high-profile production fields across the United States. This experience included enhancements to the drilling and completions of complex and challenging oil and gas wells. He was solely responsible for the increase of revenue and profits while directing the sales and operations in the Southern region for Baker Hughes.

#### **EDUCATION/LICENSES**

B.A. in Business Marketing – Oklahoma State University  
B.A. in MIS – Oklahoma State University  
Registered Professional Appraiser - State of Texas #75123

#### **PROFESSIONAL ASSOCIATION**

Texas Department of Licensing & Regulation-Property Tax Professional

**From:** [Josh Budowsky](#)  
**To:** [TXRELIEF](#)  
**Subject:** RE: Tax Relief for Pollution Control Property Advisory Committee Nomination  
**Date:** Friday, June 28, 2024 9:10:28 AM

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Thank you for your response, and your patience. This is a very busy time of the year for me, as I am traveling nearly 6 days per week. I go from one appraisal districts to the next in order to attend ARB hearings and defend values on behalf of the appraisal district.

For the last nine years I have worked as a representative of many appraisal districts across the state of Texas. My main function as the CAD representative is to appraise large scale utility assets such as, pipelines, transmission lines, and electric generation. In addition to this I also discuss, calculate, and apply the pollution control where it is applicable.

My work has always focused on fair and accurate property valuations. I understand the unique challenges in appraising properties with pollution control measures as I have faced this challenge annually throughout my career. I greatly appreciate your time and consideration. Please let me know if you have any other questions.

Thank you

Josh

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**From:** TXRELIEF <TXRELIEF@tceq.texas.gov>  
**Sent:** Tuesday, June 25, 2024 2:20 PM  
**To:** Josh Budowsky [REDACTED]  
**Subject:** RE: Tax Relief for Pollution Control Property Advisory Committee Nomination

Hi, Josh,

I just wanted to make sure that you received the email below from us. If you can respond at your earliest convenience, it would be appreciated.

Please let me know if you have any questions.

Thank you,  
Melissa Altman  
Air Quality Planning  
Texas Commission on Environmental Quality  
(512) 239-1407

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**From:** TXRELIEF



**Sent:** Friday, June 21, 2024 8:47 AM

**To:** [REDACTED]

**Subject:** Tax Relief for Pollution Control Property Advisory Committee Nomination

Dear Nominee,

We received your nomination for a position on the Tax Relief for Pollution Control Property Advisory Committee as an appraisal district representative. Would you please provide supplemental information that describes how you would be a representative of appraisal districts on the committee? Your response will be added to your nomination documents.

Please provide this information by Tuesday, June 25, 2024.

Thank you

Elizabeth Sartain  
Air Quality Planning  
Texas Commission on Environmental Quality  
(512) 239-3933

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## Other Nominations

# **Texas Commission on Environmental Quality**

## ***Nomination Form for Tax Relief for Pollution Control Property Advisory Committee***

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Nominator's Name: Aaron K. Campbell

Phone Number: [REDACTED]

E-mail Address: [REDACTED]

☒ I am nominating myself.

☐ I am nominating another individual.

Nominee's Name:

Mailing Address:

City, State, Zip Code:

Phone Number:

E-mail Address:

The following groups have positions open for applications. Please indicate the position(s) that the nominee is qualified to fill.

☒ Appraisal District

Provide information regarding the group represented by the nominee.

Separate pages documenting the nominee's qualifications for a position on the advisory committee should be attached. Examples of supporting documentation include a résumé, biography, summary of experience, list of publications, recognitions and awards, letters of reference, etc.

# Aaron Campbell SMS, OHST

## Summary of Experience

I have over 20 years of work history ranging from the military over to sales and management roles and back to a humble manual labor driven job in the oilfield. Being able to maintain a flexible lifestyle for my employment necessities has allowed me an opportunity to work with some of the most helpful mentors in the workforce today. To highlight my proudest titles I have been called; they would include a former U.S. Marine, a coach, and a father.

## Areas of Expertise

- Over a decade of Customer Service Management, Sales Management and Growth, Account Consultant, Growth forecasting, Marketing Communications, Business Developer, Pump and Heavy Equipment Operator, Division Manager, Regional Manager, and Operations Foreman.

### *Management*

- I have taken aggressive growth ambitions and not only met the goals but exceeded them consistently. I have grown and built sales programs generating more than 8 times the starting revenue per month for a single area in under a year.
- I have written, developed, and conducted countless sales training, safety orientations, equipment managing protocols, and industry specific training classes.

### *Military*

- United States Marine Corp – Active Duty during Operation Iraqi Freedom

### *Business Development*

- I have been able to organize and develop proven and field-tested strategies that focus on a qualified list of candidates to place in a pipeline. These methods helped to not only produce a more time-efficient consultant, but they also increased our bottom line and put more money back into the business.
- I have been able to look at data and information inside operational reports and have been able to cross-reference the data to forecast and plan future budgets or staffing needs.

### *Oil and Gas Industry*

- I have over 13 years of experience within the oil and gas industry. My experience has been with daily operations in and around drilling, hydraulic fracturing, and production sides of the business. I have all the basic and advanced certifications needed to access industry specific locations and operations in the onshore regions of the energy field.
- I am familiar with the guidelines of various governing bodies like OSHA 29CFR 1910, 1926, and 49CFR 186-199, EPA NAAQS, OOOOa, Clean Air ACT, various professional organization recommendations like API Recommended Practices including API 580 and 581 – Risked Based Inspection (RBI), ISO 14001 & 9001, etc.
- I have also operated and organized the construction of battery tanks and pipeline development. Other major accomplishments include the writing and completion of SOP's, Safety Programs, and vendor compliance. I have been the mediator and successfully passed audits from fortune five hundred companies and been invited to various writing panels for the generation of future testing of Certifications which I currently or previously held.
- I have conducted incident command responder level operations around chaotic and catastrophic incidents and successfully been a liaison for media relations and law enforcement agencies.
- Certifications:** Additional certifications accomplished include OSHA 511, Certified Collector for both DISA and Quest Diagnostics (both DOT and Non- DOT), Certified Draeger Technician, Heavy equipment operator instructor, Advanced Incident Commander training, Environmental Maritime & USCG Training, Reasonable suspicion training, OHST, & SMS Certifications from the BCSP, and High Angle Rescue Instructor Certification.

## Employment History

HSE Manager	Sulphur River Energy	Aug. 2021 – Current
HSE Manager – TX	Tanos Exploration II LLC	Mar. 2018 – Aug. 2021
Safety Division Manager	American Safety Services Inc.	Mar. 2014 – Mar. 2018
Safety Coordinator (HSE)	Safety Solutions, LLC	Feb. 2013 – Mar. 2014
Account Executive	Shamrock Foods NM	Jun. 2011 – Dec. 2012
Customer Service Manager	The Schwan Food Company	Mar. 2009 – Jun. 2011
Heavy Equipment Operator	Sweetwater	Apr. 2008 – May 2009
Bailiff	El Paso Municipal	Apr 2006 – April 2008
Security Forces	United States Marine Corp	Jun. 2004 – Apr 2006
Waiter / Server	Vista Hills Country Club	May 2002 – Jun. 2004

**From:** [Aaron Campbell](#)  
**To:** [TXRELIEF](#)  
**Subject:** Tax Relief for Pollution Control Property Advisory Committee Nomination  
**Date:** Friday, June 21, 2024 9:29:48 AM

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I currently work in the Oil and Gas / Energy Industry and have for the past 12 years. I bring a unique perspective that my roles with as a Safety, Health & Environmental specialist allowed me to see the perspective of both the industry and the Regulating Bodies that fall within the scope of that industry. I am familiar with both TCEQ and TRRC along with other similar State agencies within the adjacent borders of Texas. Being in a management role, I am also familiar with the TAC and its various Parts, Chapters & Subchapters including Subchapter O relating to the Tax code. In my role as both a manager and a Safety Professional, I am constantly looking for methods of simplifying and improving processes and procedures so that an positive results are achieved by all at the ground level. With that "Common Sense" approach and the experience of working with government bodies, I believe that it is beneficial to consider my application. Please let me know if there are any additional questions I can help answer. I look forward to hearing from your office on the results of your search for committee members.

THANKS,

Aaron Campbell  
[REDACTED]

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**From:** TXRELIEF <TXRELIEF@tceq.texas.gov>  
**Sent:** Friday, June 21, 2024 8:47 AM  
**To:** Aaron Campbell [REDACTED]  
**Subject:** Tax Relief for Pollution Control Property Advisory Committee Nomination

Dear Nominee,

We received your nomination for a position on the Tax Relief for Pollution Control Property Advisory Committee as an appraisal district representative. Would you please provide supplemental information that describes how you would be a representative of appraisal districts on the committee? Your response will be added to your nomination documents.

Please provide this information by Tuesday, June 25, 2024.

Thank you

Elizabeth Sartain

Air Quality Planning  
Texas Commission on Environmental Quality  
(512) 239-3933

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[www.tceq.texas.gov/customersurvey](http://www.tceq.texas.gov/customersurvey).

# **Texas Commission on Environmental Quality**

## ***Nomination Form for Tax Relief for Pollution Control Property Advisory Committee***

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Nominator's Name: Karen Khan, PE, RPA

Phone Number: [REDACTED]

E-mail Address: [REDACTED]

☒ I am nominating myself.

☐ I am nominating another individual.

Nominee's Name:

Mailing Address:

City, State, Zip Code:

Phone Number:

E-mail Address:

The following groups have positions open for applications. Please indicate the position(s) that the nominee is qualified to fill.

☒ Appraisal District

Provide information regarding the group represented by the nominee.

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# Karen E. Khan, PE, RPA

Engineering Services Appraiser with experience in ad valorem tax appraisals. Previously, a Project Engineer with experience in managing capital projects of up to \$10.5MM. Also, with expertise in coordinating with multidisciplinary personnel, vendors, and clients to produce specification-compliant proposal, design, and manufacturing documents within a diverse blend of industries.

## EXPERIENCE

### **Pritchard & Abbott, Ft Worth, TX — Director of I&U Appraisals**

AUGUST 2019 - CURRENT

- Complete 20 electric/co-op unit appraisals, 16 telephone/co-op unit appraisals, and 31 Louisiana industrial appraisals annually, including 5 refinery appraisals, on average.
- Conduct annual cap rate studies for various industries, as required.
- Maintain the P&A electric, telephone, and cost unit appraisal models, the electric and telephone co-op appraisal models, and the power generation appraisal model.
- Train and assist P&A appraisers on the use of the P&A appraisal models.
- Conduct annual site inspections of appraised properties.
- Respond to PTAD out of ratio notices.
- Participate in Appraisal Review Board (ARB) Protest Hearings and Louisiana Tax Commission (LTC) Hearings, as required.

### **Rudolph Foods Company, Dallas, TX — PROJECT ENGINEER**

FEBRUARY 2018 – AUGUST 2019

- Managed ten (10) projects totaling \$10.5MM including Floor & Drain Repairs, Production Expansion, HVAC, Drainage Repair, and QC Lab.
- Tracked project budgets using Excel and creating project schedules in Microsoft Project.
- Wrote CapEx Requests, RFQs, POs, and Receiving Invoices.
- Created As-Built P&IDs, Building Layouts, and Equipment Arrangements using AutoCAD 2017.

### **Forney Corporation, Addison, TX — APPLICATIONS ENGINEER**

AUGUST 2013 - SEPTEMBER 2017

- Created on average five (5) technical proposals each week for companies like GE, Vogt Power, and CMI of values ranging from \$20,000 to \$4MM with a 98% on time submittal rate.
- Configured and sized duct burners and associated piping skids for power plant applications.

### **Forney Corporation, Addison, TX — PROJECT ENGINEER**

NOVEMBER 2009 - AUGUST 2013

- Created P&IDs, GA Drawings, Fabrication Drawings, BOMs, and Operations and Maintenance Manuals (O&Ms) for duct burners, igniters, valve skids, and blower skids used in power plants.
- Calculated piping line sizes and igniter tip orifice sizes.
- Managed design review meetings and resolved engineering issues.
- Completed quality inspections at the company manufacturing facility located in Mexico.

## SKILLS

Professional Engineer  
Registered Professional Appraiser  
Six Sigma Yellow Belt  
ACE Associate  
2019 Leadership Academy  
Ad Valorem Tax Appraisals  
Microsoft Project  
AutoCAD 2017  
Proposals  
Budgetary Estimation  
Schedule Creation  
Client and Vendor Relations  
Specification Compliance  
Design and Manufacturing Documentation  
Budget Tracking  
Problem Resolution

## AWARDS

Bechtel Personal Performance Award (2005, 2007, and 2008)

## LANGUAGES

Basic Spanish



**Bechtel, Houston, TX — PROCESS SYSTEMS ENGINEER**

JUNE 2004 - August 2008

- Collaborated with multidisciplinary personnel, vendors, and clients such as Conoco-Philips, GASCO, and Chevron, to produce high quality design documents for the process refrigeration, firewater, and utility systems on Gas Plant, LNG facility, and refinery projects.
- Participated in HAZOP Reviews and managed Action Item closures.
- Completed line sizing, compressor, and pump hydraulic calculations.
- Championed the Redlining Work Process to improve communication between multi-national offices by participating in a team to write the company work process; developing the training materials; and leading classroom training sessions for 100+ personnel.
- Promoted a safety culture by managing the safety committee, developing a safety audit, and creating a safety contest.

**Valspar, Garland, TX — PROJECT ENGINEERING INTERN**

MAY 2003 - AUGUST 2003

- Project Manager for multiple small capital projects including Emergency Lighting, Heater Relocation, and WT-4B Conversion.
- Conducted a feasibility study to increase production and save money by using a weigh tank for an additional reactor.
- Constructed P&ID of the chilled water system.

**Kraft Foods, Houston, TX — MANUFACTURING CO-OP**

MAY 2002 - AUGUST 2002

- Investigated and recorded the changeover procedures for H&R Department.
- Improved efficiency in the Packaging Department by organizing information using Excel.
- Began the H&R Product Information Book to improve quality control.

**Kraft Foods, Houston, TX — PROJECT ENGINEERING CO-OP**

SEPTEMBER 2001 - DECEMBER 2001

- Project Manager for the Parking Lot Capital Project with a \$97,000 budget including hiring contractors and a professional engineer, and primary liaison with Kraft Food's neighbors.
- Completed a feasibility study for new Kraft Foods air standards.

**Kraft Foods, Houston, TX — SAFETY CO-OP**

JUNE 2001 - SEPTEMBER 2001

- Implemented OSHA violation abatement plan.
- Conducted plant wide safety inspections.
- Assisted in plant wide safety, maintenance, and environmental inspections with the Safety and Environmental Manager, and the Maintenance Manager.

## **EDUCATION**

**Bachelor of Science, Chemical Engineering**

*University of Texas at Austin, Austin, TX*

SEPTEMBER 2000 - MAY 2004

Overall GPA: 3.2/4.00 Major GPA: 3.3/4.00



June 24, 2024

Texas Commission on Environmental Quality  
Tax Relief for Pollution-Control Property, MC 110  
PO Box 13087  
Austin, TX 78711-3087

**Re: Application for Tax Relief for Pollution Control Property Advisory Committee –  
Appraisal District Representative**

To Whom It May Concern,

I have applied to be a representative of the Appraisal Districts on the Tax Relief for Pollution Control Property Advisory Committee, because I work for the largest consulting appraisal firm in the state of Texas. Pritchard & Abbott represents 114 of the 254 counties in Texas this year, which is just under half. In addition, I am the Director of Industrial and Utility Appraisals and so one of my job tasks is to manage the P&A power plant model that was used to appraise 156 power generation facilities in 2023. Because of this, I see the direct impact of the decisions that are made by this commission. For example, a power plant appraisal that I worked this year had just received a TCEQ exemption for their HRSG built in 1998. Both my predecessor (Wayne Frazell) and my mentor (Daryl Attaway) were on this committee and so I was present during the HRSG deliberations during the beginning of my appraisal career.

Prior to becoming an industrial and utility appraiser, I was predominately a project engineer in a variety of industries, and so I have some understanding of different technologies from different industries, which I think will be useful when working with this group.

Finally, I believe strongly in fair market value and believe that tax payers should understand exactly how their fair market value is being calculated. I have worked within my position to add clarity and understanding to P&A's industrial and utility work to the fullest extent of my position and I continue to work on improvements. I also have experience successfully defending fair market value twice, so far, at the Louisiana Tax Commission. I would like to ensure that all opinions are heard and will communicate the Appraisal District position in an honest, professional, and robust way. Please see attached some additional information about Prichard & Abbott and let me know if anyone has any questions. Thanks for your time and I hope you are having a good day.

Sincerely,

Karen Khan, PE, RPA  
Director of Industrial and Utility Appraisals



## COMPANY PROFILE

Pritchard & Abbott, Inc., is a professional appraisal consulting firm specializing in mass appraisal techniques for ad valorem tax purposes as well as being one of the industry's leading providers for CAMA (computer assisted mass appraisal) and tax collection software, hardware, GIS and website services.

Pritchard & Abbott's roots are in the appraisal of oil and gas producing properties. The company was founded in 1926 by Judge E.S. Pritchard. Judge Pritchard and John I. Abbott, a Petroleum Geologist, teamed up to appraise oil and gas producing properties in the early 1930. The company has since become the largest appraisal firm of mineral, utility, industrial, and related business personal property in Texas. Additionally, Pritchard & Abbott is employed and respected for their ad valorem tax consulting and appraisal work in several other states.

Pritchard & Abbot, Inc., cultivates close geographical ties to its Texas clients by maintaining district offices in Amarillo, Fort Worth, Henderson, San Angelo, and Houston. The Fort Worth location also serves as the home office to the firm's Administrative, Engineering, and Information Technology departments. Each district office is staffed with personnel offering professional appraisal expertise for properties such as:

- ✓ Oil and gas producing properties and related personal property;
- ✓ Drilling rigs, field compressors, tank farms, and oilfield service companies;
- ✓ Oil and gas pipelines, gathering systems, and pump stations;
- ✓ Trucking and dirt contractors;
- ✓ Coal, lignite, clay, sulphur, and uranium mines;
- ✓ Telephone, microwave, cable television, cellular and other telecommunications properties;
- ✓ Railroads;
- ✓ Commercial and residential real estate;
- ✓ Electric generation, transmission, and distribution facilities; and
- ✓ Refineries, chemical, petrochemical, cement, gypsum, lumber, paper, aluminum, and many other types of manufacturing plants and facilities.

Our Information Technology department is composed of:

- ✓ CAMA and tax collection development with a strong customer support system our clients can depend on;
- ✓ Website development and support;
- ✓ Hardware maintenance and support;
- ✓ GIS and deed management;
- ✓ Data hosting environments (Cloud);
- ✓ A partnership with DataCloud Solutions offering our client base the ability to use the CamaCloud application on iPads for appraisal work in the field.

Please visit: [www.pandai.com](http://www.pandai.com)



# **PRITCHARD & ABBOTT, INC.** **VALUATION CONSULTANTS**

www.pandai.com

**Leader in the Appraisal of Complex Properties  
Since 1926!**

## **OUR MISSION**

*"To be the leading provider of professional, fair and timely property tax appraisals and information services thereby assisting state and local taxing authorities to affect positive economic and educational development within the communities we serve"*



### **Amarillo District**

Douglas C Sahli, Manager  
5912 West Amarillo Blvd.  
Amarillo, Texas 79106-4148  
806.358.7837  
800.880.7837



### **Fort Worth District**

John C Rutledge, Manager  
4900 Overton Commons Court  
Fort Worth, Texas 76132-3687  
817.926.7861  
800.880.7861

### **Tyler District**

Rodman B Instine, Manager  
2210 Frankston Highway  
Tyler, Texas 75701  
903.657.2555  
800.880.7516

### **Houston District**

Jason S Driskell, Manager  
6950 Empire Central Drive  
Houston, Texas 77040  
832.243.9600  
877.987.7400

### **San Angelo District**

Shane R Marsh, Manager  
17 South Chadborne St. 301  
San Angelo, TX 76903  
325.482.9188  
800.880.7861



### **Corporate Office**

Fort Worth, Texas  
Administrative Services  
Engineering Services  
Information Services  
800.880.7861



## Oil & Gas Appraisal



Pritchard & Abbott, Inc., (P&A) was instrumental in pioneering the mass appraisal of oil and gas mineral interests for ad valorem tax purposes. The appraisal of minerals is a challenging task often requiring the expertise and judgment of engineers, geologists, and others who have oilfield industry experience.

The preferred method for evaluating mineral interests involves forecasting the future net income attributable to production and sale of hydrocarbons (oil, gas, and natural gas liquids). This future net income is discounted with the appropriate risk and financial considerations back to present value. This Income Approach method is the predominant evaluation technique used by actual buyers and sellers in the marketplace, and for tax assessment purposes is also promulgated by the Texas Property Tax Code.

Included with the appraisal process is P&A's legendary ownership maintenance and jurisdictional location services for each mineral lease. These services, along with full representation of all values through review board and certification meetings, ensure a turn-key, stress-free product for our clients.

## Industrial Appraisal



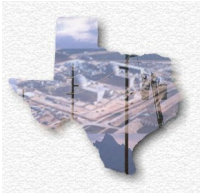
The appraisal of industrial property (refineries, gas processing plants, and other manufacturing processes) involves understanding a myriad of petroleum and chemical industry processes along with their economic relationship to other market sectors.

Often the industrial property P&A appraiser is an integral downstream partner to the oil and gas industry we are already appraising, sometimes even the same company, so that we are in a unique position to analyze the property with details specific to that property but in conjunction with a macro-economic outlook.

As industry in Texas and other states is becoming more diverse every year, P&A industrial appraisers are correspondingly gaining appraisal expertise in non-petroleum industry manufacturing processes such as: cement plants, wallboard plants, peanut and other agricultural processing facilities, plastic injection molding plants, silicon wafer computer chip manufacturing, and construction of other consumer products and staples.

To appraise industrial properties, the Cost Approach, based on the economic principal of substitution, is the predominant method used for ad valorem tax appraisal. However, in some instances the Market or Income Approach may be utilized as the best method.

## Utility Appraisal



The appraisal of utilities (telecommunication, electric, water, pipelines, and railroads) is a complex and challenging task, often requiring the appraiser to consider all the basic approaches to value (Cost, Market, and Income).

The appraiser then correlates the indicated value by each approach to derive the most appropriate and defensible opinion of fair market value. Utility valuations are usually performed for the subject company as a whole (unit approach), and then total value is allocated to specific assets and locations.

Of all the categories of property we appraise, utility appraisals are typically the largest in terms of market value because the scope of a utility company's operations can encompass a large geographic area and customer base, even across state lines.

P&A utility appraisers have the experience and background necessary to understanding the unique markets in which utility companies operate.

## Personal Property Appraisal



Unlike mineral interests or utility properties, the appraisal of personal property requires a visual inspection of the assets to determine fair market value.

Not only does the property need to be discovered, but the condition and functionality needs to be verified by seeing it first-hand. Because personal property is movable by definition (as opposed to real property, which is fixed in location), these inspections must be performed annually to determine January 1 situs and ownership.

P&A personal property appraisers perform annual inspections of all applicable personal property within the taxing jurisdictions assigned to them. Field inspection data is then correlated with renditions and other asset inventory listings provided by the taxpayer to ascertain fair market value each year.





## Real Estate Appraisal

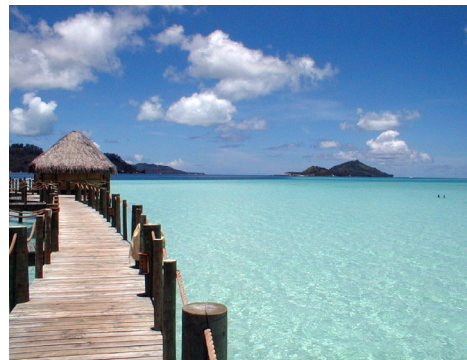


P&A contractually provides a wide array of professional appraisal services for residential and commercial real estate parcels. The primary responsibility to our clients is to develop fair and uniform market values so that the assessing authority is in full compliance with all Property Tax Code rules and regulations, while assuring the local taxpayers representative and equitable treatment.

Area-wide data involving economic forces such as: demographic patterns, employment and income patterns, trends in real estate prices and rents, interest rates, availability of property, and economic and climatic factors that may affect production of rural lands are collected from various sources.

For new real estate clients P&A real estate appraisers generally adopt existing cost schedules. These schedules are then updated and maintained by P&A to reflect current market value conditions. Sales are generally collected by the Appraisal District staff and provided to P&A for sales ratio analysis.

Appraisal statistics, central tendency, mean and median ratios, standard deviation, and coefficient of dispersion are available for each class of property to determine both the level and uniformity of the appraised values involved in the study.



## Information Services

Pritchard & Abbott, Inc., has developed extensive software to assist Texas counties in the mass appraisal process for ad valorem tax purposes. Currently, P&A provides information services to several hundred tax and/or tax-related entities in over 100 Texas counties. We have incorporated the latest Uniform Standards of Professional Appraisal Practice (USPAP) guidelines and Texas Property Tax Code requirements in all software design.

For our clients' convenience, P&A software incorporates reporting requirements of the Texas Comptroller's Property Tax Assistance Division's annual electronic data submission (EARS). This feature greatly simplifies the client's responsibilities in this important area, while allowing the Comptroller to more efficiently perform their annual ratio study of property values statewide.

The software and other services available to all clients are as follows:

- **Computer Assisted Mass Appraisal of Real Estate (CAMA)**
- **Providing Notices of Appraised Value**
- **Printing of Assessment Rolls**
- **Printing and Delivering Tax Rolls and Tax Statements**
- **Tax Collection Software**
- **Record Conversion and Retention**
- **Client Website Hosting**

Leasing or purchasing equipment from Pritchard & Abbott, Inc., is an option to our clients. It allows them to acquire the new equipment they need, without having to keep costly old equipment working for years beyond its time.

## Mapping - Cartography

P&A takes pride in providing a hands-on approach in our mapping services. The information stored in our mapping system can be retrieved from external digital data and other sources. We also generate and trade information with surveyors, engineering firms, local entities, and even other Appraisal Districts. This user-friendly and intuitive method of retrieving and handling data makes it easier and faster for the appraiser to find all necessary information needed to locate and identify property ownership.

The mapping program incorporates CAD/GIS software using MicroStation GeoGraphics. It uses sophisticated raster and vector functionality created by application developers that allows you to capture and edit data with a wide range of user tools. Our mapping services are able to perform:

- **Map Digitizing**
- **Mapping Maintenance**
- **Software Maintenance**
- **Ortho – Photography & Survey Lines**

***Thank you for trusting P&A to assist you in  
all your property tax needs!***



**PRITCHARD & ABBOTT, INC.**  
**TEXAS APPRAISAL SERVICES MASTER / MINERAL REQUEST BASE\***

**Tax Year 2024**

<b>Amarillo</b>	<b>Fort Worth</b>	<b>Tyler</b>	<b>Houston</b>	<b>San Angelo</b>
26 CADS total	20 CADS total	21 CADS total	28 CADS total	19 CADS total
Armstrong	Archer	Delta	Aransas	Borden
Bailey	Baylor	Franklin	Austin	Coke
Childress	Clay	Freestone	Bee	Crockett
Collingsworth	Eastland	Harrison	Blanco	Culberson
Cottle	Erath	Houston	Burleson	Dawson
Dickens	Falls	Hunt	Calhoun	Edwards
Donley	Fisher	Leon	Comal	Irion
Foard	Hamilton	Limestone	DeWitt	Loving
Gray	Haskell	Madison	Duval	Martin
Hall	Hood	Morris	Fayette	McCulloch
Hansford	Jack	Nacogdoches	Frio	Menard
Hardeman	Jones	Navarro	Gillespie	Midland
Hutchinson	Mills	Panola	Goliad	Reagan
Hemphill	Montague	Rains	Gonzales	San Saba
Hockley	Nolan	Rusk	Hardin	Sterling
Kent	Parker	Sabine	Harris	Tom Green
King	Somervell	San Augustine	Jim Hogg	Upton
Knox	Tarrant	Shelby	Karnes	Ward
Lamb	Wichita	Trinity	Lavaca	Winkler
Lynn	Young	Van Zandt	Lee	
Ochiltree		Wood	Matagorda	
Parmer			Medina	
Potter/Randall			Montgomery	
Sherman			Newton	
Stonewall			Orange	
Wheeler			Refugio	
			San Patricio	
			Victoria	
<b>Total CADs: 114</b>				

\* These appraisal districts have Pritchard & Abbott, Inc. (P&A) as appraisal vendor of mineral interests for the current tax year; however, not all counties shown have mineral interests to appraise. These counties may also have other properties that are appraised by P&A, such as industrial, utility, business personal property, and various kinds of real estate.

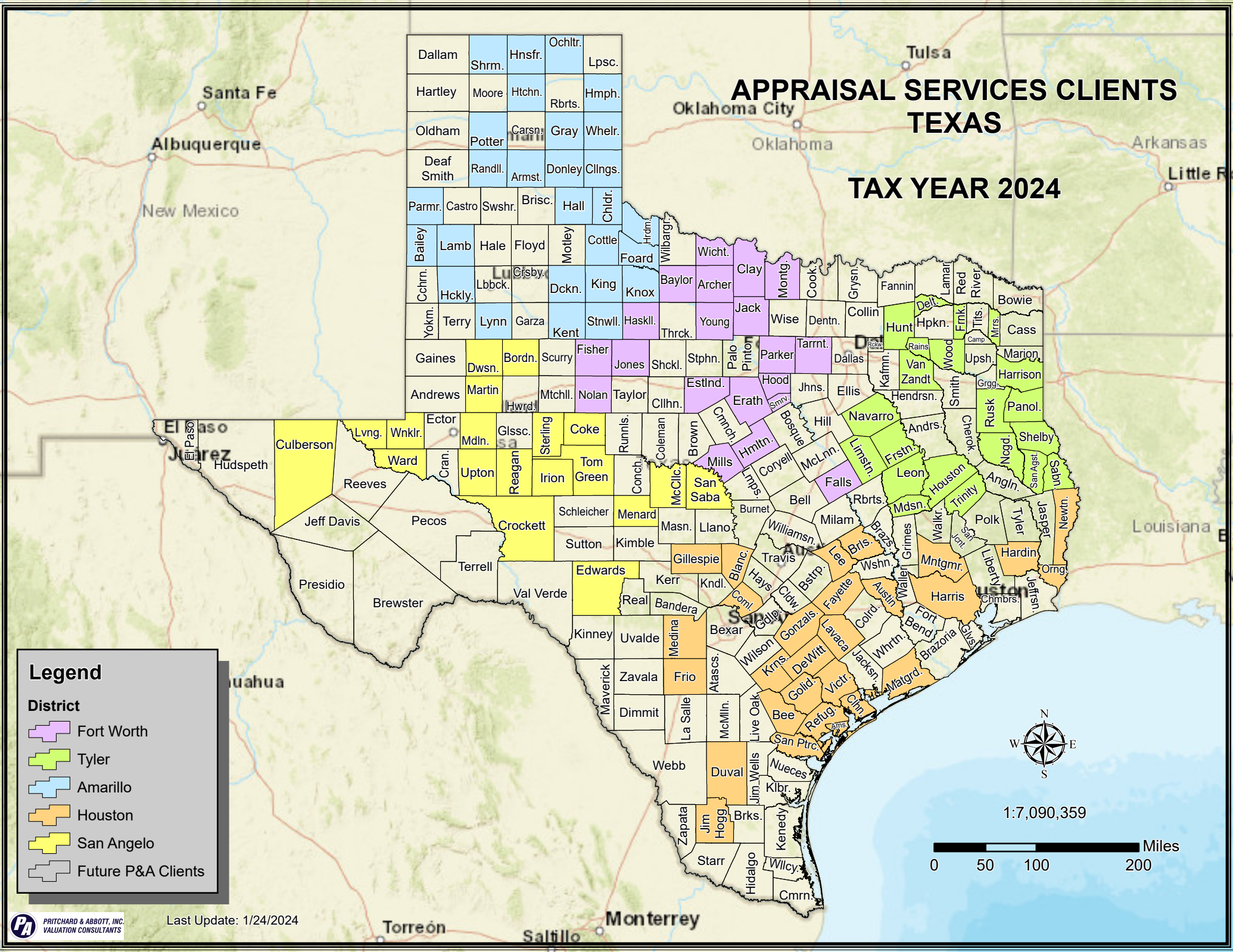
# APPRAISAL SERVICES CLIENTS TEXAS

## TAX YEAR 2024

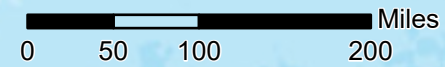
### Legend

**District**

- Fort Worth
- Tyler
- Amarillo
- Houston
- San Angelo
- Future P&A Clients



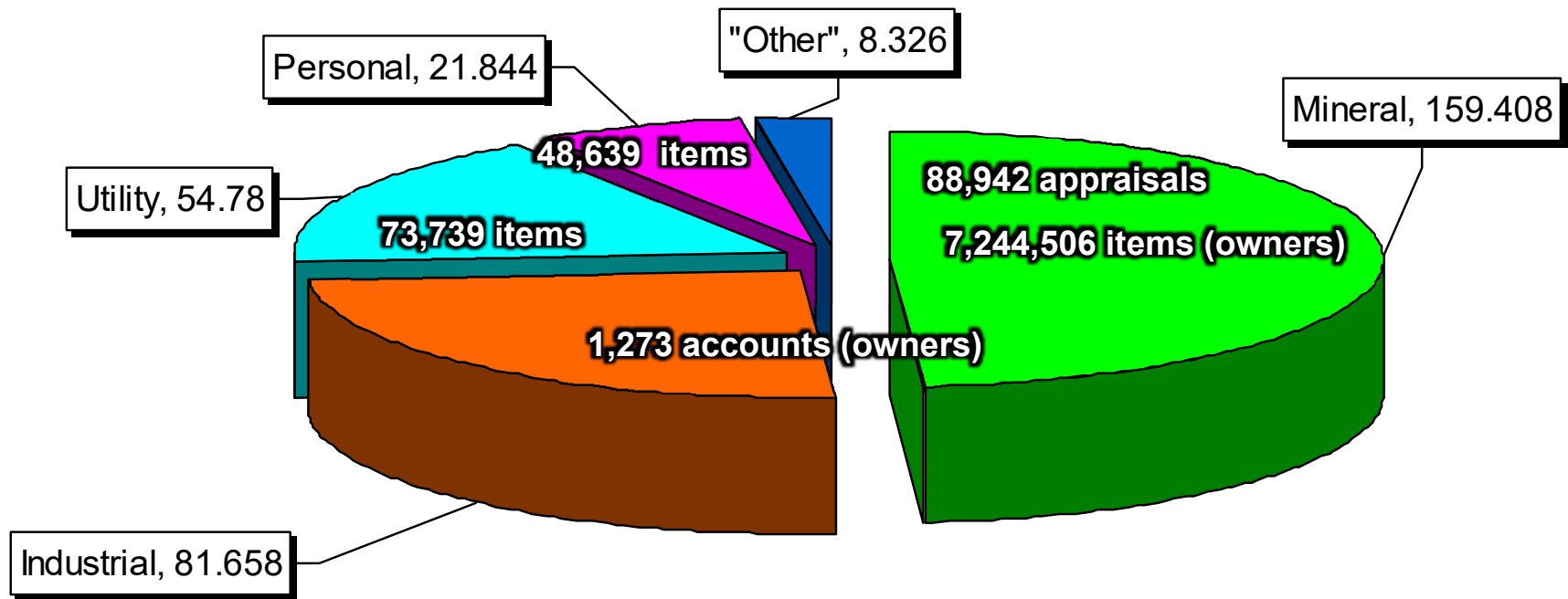
1:7,090,359



# Pritchard & Abbott, Inc. Clients (Texas only)

## MIUP Values for Tax Year 2023

(Billions)



**\$326.0 Billion Total**

Mineral

Industrial

Utility

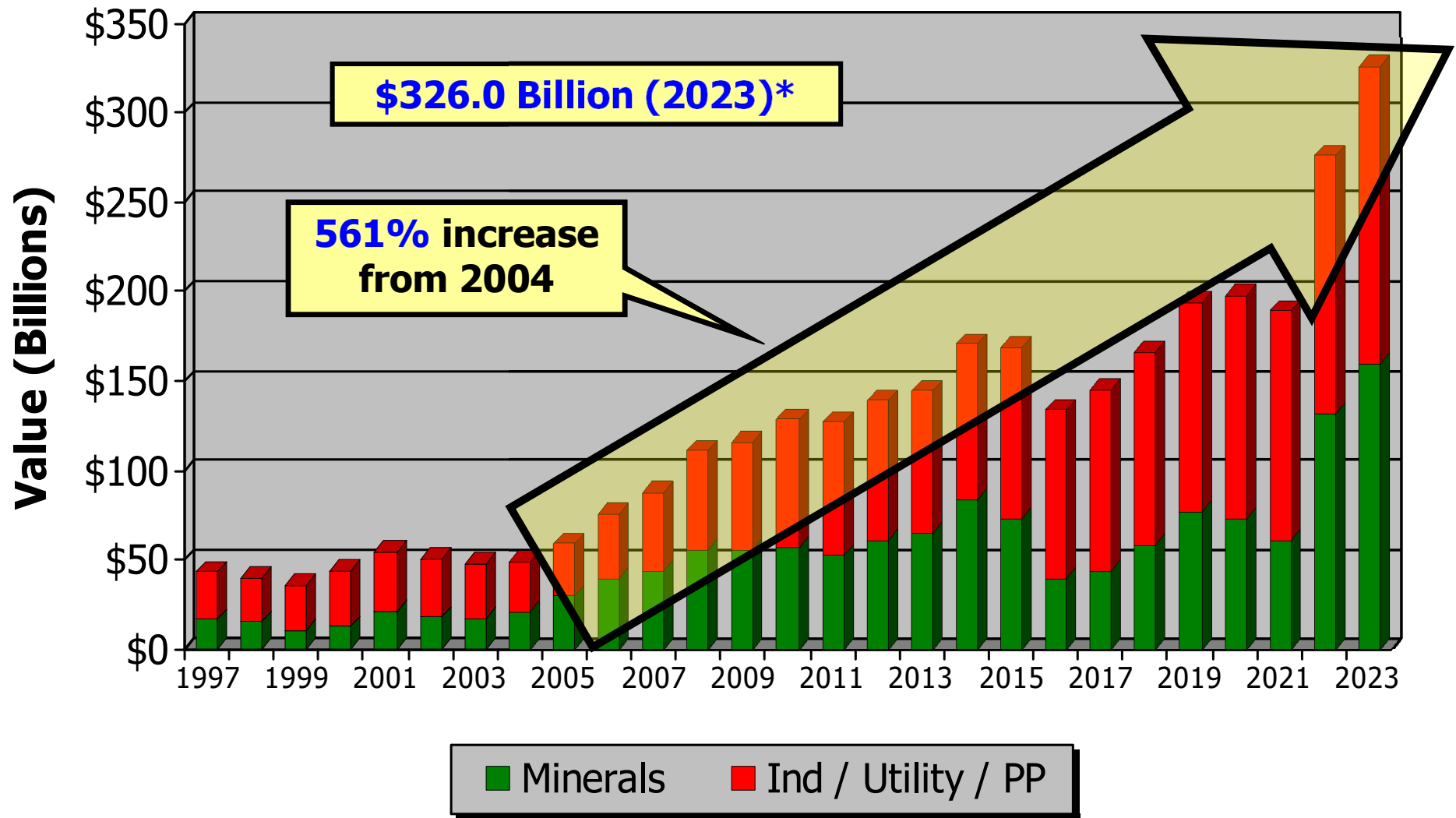
Personal

"Other"

# Pritchard & Abbott, Inc. Clients (Texas only)

## MIUP Value History

### Tax Years 1995 to 2023

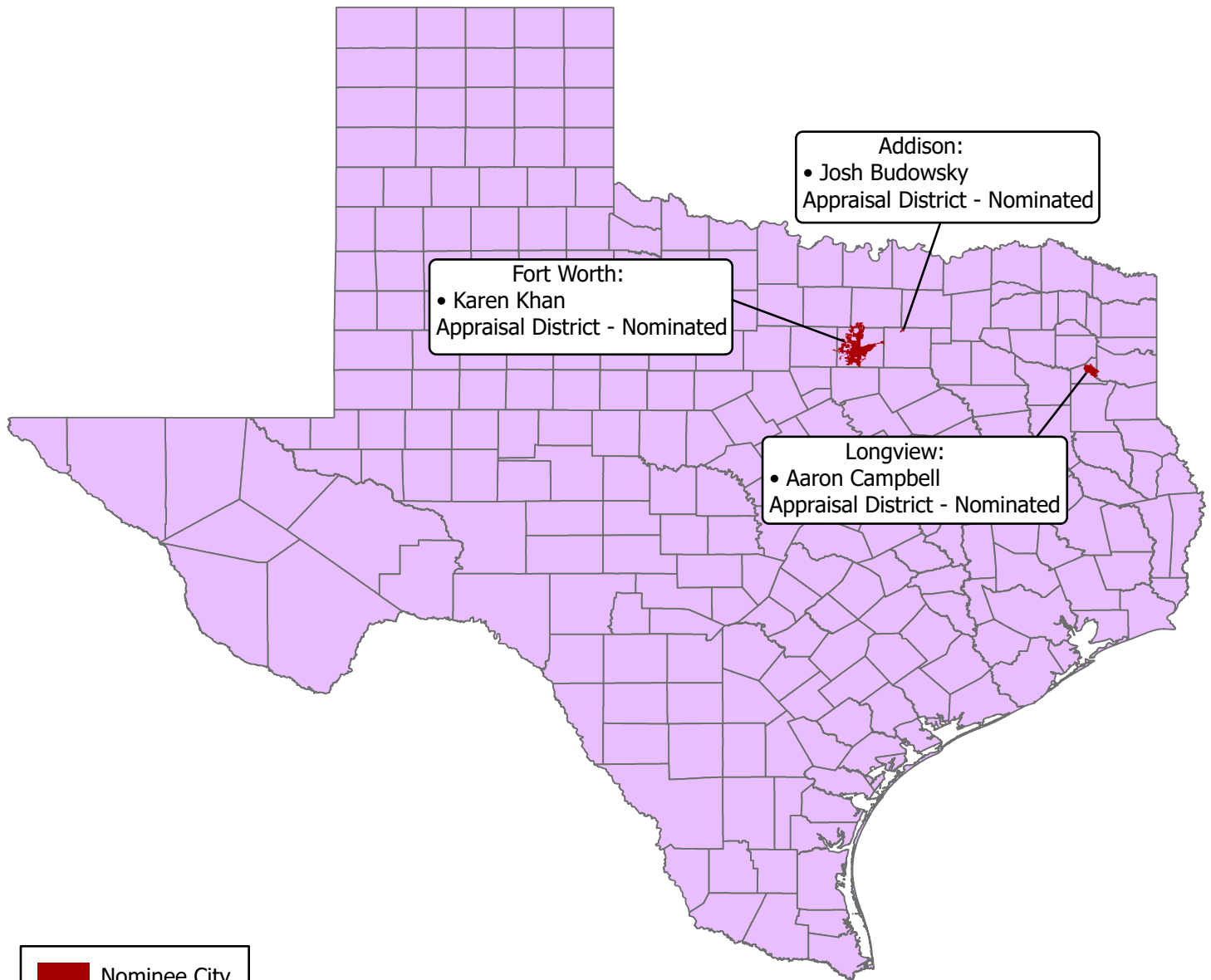


\*Includes a minimal amount of "other" property related to Industrial, Utility, and Personal Property.

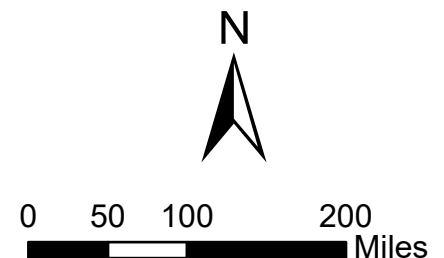




# Location of the Tax Relief for Pollution Control Property Advisory Committee Nominees for the Vacant Appraisal District Representative Term Expiring December 31, 2025



Disclaimer: This map was generated by the Air Quality Division of the Texas Commission on Environmental Quality. The product is for informational purposes and not suitable for legal, engineering, or surveying purposes. For information concerning this map, contact the Air Quality Division at (512) 239-4900.



# Texas Commission on Environmental Quality



**A RESOLUTION**      Consideration of the Nomination and Appointment of One Member to the Tax Relief for Pollution Control Property Advisory Committee.  
Docket No. 2024-1259-RES

**WHEREAS**, Section 5.107 of the Texas Water Code provides the Texas Commission on Environmental Quality (Commission) with the authority to create and consult with advisory committees; and

**WHEREAS**, Section 5.7 of 30 Texas Administrative Code states that all members of advisory committees are appointed by and serve at the pleasure of the Commission; and

**WHEREAS**, in accordance with Texas Tax Code Section 11.31(n), the Tax Relief for Pollution Control Property Advisory Committee (Advisory Committee) is composed of: six representatives from industry; two representatives from appraisal districts; two representatives from taxing units; one representative from an environmental group; one representative who is not a member of any of the aforementioned groups, but has substantial expertise in pollution control technology and environmental engineering; and a representative of a school district or junior college district in which property is located that is or previously was subject to an exemption under Section 11.31 of the Texas Tax Code;

**WHEREAS**, Advisory Committee member Roland Bieber resigned the position effective January 8, 2024;

**WHEREAS**, on October 25, 2024, the Commission discussed in an open meeting the appointment of one member to the Advisory Committee to fill the unexpired portion of the open position;

**WHEREAS**, the term of the open position on the Advisory Committee expires on December 31, 2025:

**WHEREAS**, the Commission published notice in the May 17, 2024, issue of

the *Texas Register* soliciting nominations for the Advisory Committee.

**NOW THEREFORE, BE IT RESOLVED BY THE TEXAS COMMISSION ON ENVIRONMENTAL QUALITY** that the following individual is appointed as a member of the Advisory Committee to a term effective on the date of this signed resolution, expiring on December 31, 2025:

- 1) \_\_\_\_\_ as a representative for appraisal districts.

TEXAS COMMISSION ON  
ENVIRONMENTAL QUALITY

\_\_\_\_\_  
Jon Niermann, Chairman

\_\_\_\_\_  
Date Signed