

TEXAS COMMISSION ON ENVIRONMENTAL QUALITY

AGENDA ITEM REQUEST

for Consideration of Resolution

AGENDA REQUESTED: November 19, 2025

DATE OF REQUEST: October 31, 2025

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

CAPTION: Docket No. 2025-1094-RES. Consideration of the nomination and appointment of seven individuals 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 positions to be filled include three industry representatives, two appraisal district representatives, one taxing unit representative, and one independent technical expert. A request for applications for nomination was published in the June 6, 2025, issue of the *Texas Register* (50 TexReg 3514). (Melissa Altman, Amanda Kraynok; Non-Rule Project No. 2025-017-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 31, 2025

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

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

Docket No.: 2025-1094-RES

Subject: Consideration of the nomination and appointment of seven individuals to the Tax Relief for Pollution Control Property Advisory Committee.
Non-Rule Project No. 2025-017-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 committee positions expiring on December 31, 2025, include three industry representatives, two appraisal district representatives, one taxing unit representative, and one independent technical expert. One appraisal district representative position was vacated earlier this year when the committee member resigned his position. The Tax Relief for Pollution Control Property program solicited nominations for the Advisory Committee and received seven:

- three nominations to represent industry,
- two nominations to represent appraisal districts,
- one nomination to represent taxing units, and
- one nomination as an independent technical expert.

Requested Action:

It is recommended that all nominees be appointed to the committee in the positions for which they were nominated.

Recommended Appointment:

Industry

- Bob Adair is a current member of the Advisory Committee and was nominated for reappointment by the Texas Oil & Gas Association.
- Martha Landwehr is a current member of the Advisory Committee and was nominated for reappointment by the Texas Association of Manufacturers.
- Michelle Carder is a current member of the Advisory Committee and was nominated for reappointment by the Texas Chemistry Council.

Re: Docket No. 2025-1094-RES

Appraisal District

- Karen Khan nominated herself for appointment.
- David Popelar was nominated for appointment by the Harris Central Appraisal District and the Jefferson Central Appraisal District.

Taxing Units

- Bill Longley is a current member of the Advisory Committee and nominated himself for reappointment.

Independent Technical Expert

- Charles Allred is a current member of the Advisory Committee and nominated himself for reappointment.

Key points in the resolution schedule:

***Texas Register* publication date for solicitation of nominations:** June 6, 2025

Anticipated appointment agenda date: November 19, 2025

Agency contacts:

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

Amanda Kraynok, Staff Attorney, Environmental Law Division, (512) 239-0633

Jamie Zech, Agenda Coordinator, Air Quality Division, (512) 239-3935

Attachments:

Recommended Appointments

Map of Nominees

Texas Register (50 TexReg 3514) Publication

cc: Chief Clerk, 2 copies
Executive Director's Office
Patrick Lopez
Jessie Powell
Office of General Counsel
Melissa Altman
Amy Browning
Amanda Kraynok
Jamie Zech

Notice of Water Quality Application - Minor Amendment WQ0015633001

The following notice was issued on May 21, 2025:

The following notice does not require publication in a newspaper. Written comments or requests for a public meeting may be submitted to the Office of the Chief Clerk, Mail Code 105, P.O. Box 13087, Austin, Texas 78711-3087 WITHIN (30) DAYS FROM THE DATE THIS NOTICE IS PUBLISHED IN *TEXAS REGISTER*

INFORMATION SECTION

The Texas Commission on Environmental Quality has initiated a minor amendment of the Texas JLM 717 Kaufman has applied for a minor amendment to Texas Pollutant Discharge Elimination System Permit No. WQ0015633001 to authorize the addition of two Interim phases with a daily average flow not to exceed 25,000 gallons per day and 125,000 gallons per day. The existing permit authorizes the discharge of treated domestic wastewater at an annual average flow not to exceed 1,680,000 gallons per day. The facility will be located at 9000 Evans Road, Crandall in Kaufman, County, Texas 75114

TRD-202501871

Laurie Gharis

Chief Clerk

Texas Commission on Environmental Quality

Filed: May 28, 2025

Tax Relief for Pollution Control Property Advisory Committee Request for Nominations

The Texas Commission on Environmental Quality (TCEQ) is currently accepting nominations for seven members to the Tax Relief for Pollution Control Property Advisory Committee (advisory committee) to serve four-year terms, beginning January 1, 2026, through December 31, 2029.

The following affiliation positions need to be filled on the committee: three industry representatives, two appraisal district representatives, one taxing unit representative, and one independent technical expert. Current advisory committee members whose terms are expiring may nominate themselves for reappointment and must be nominated to be considered for reappointment.

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.

The nomination form and instructions are provided on TCEQ's website at 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 July 8, 2025. 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.

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

TRD-202501815

Charmaine K. Backens

Deputy Director, Environmental Law Division

Texas Commission on Environmental Quality

Filed: May 23, 2025

Texas Facilities Commission

Request for Proposals #303-6-20803-A Raymondville, Linn, or Edinburg

The Texas Facilities Commission (TFC), on behalf of the Texas Animal Health Commission (TAHC), announces the issuance of a Request for Proposals (RFP) #303-6-20803-A. TFC seeks a five (5) or ten (10) year lease of approximately 5,107 square feet of space that consists of 4,107 square feet of usable office space and 1,000 square feet of warehouse space in Raymondville, Linn, or Edinburg, Texas.

The deadline for questions is June 17, 2025 and the deadline for proposals is July 8, 2025 at 3:00 p.m. The award date is October 16, 2025. TFC reserves the right to accept or reject any or all proposals submitted. TFC is under no legal or other obligation to execute a lease on the basis of this notice or the distribution of a RFP. Neither this notice nor the RFP commits TFC to pay for any costs incurred prior to the award of a grant.

Parties interested in submitting a proposal may obtain information by contacting Heidi Gonzales at heidi.gonzales@tfc.texas.gov. A copy of the RFP may be downloaded from the Electronic State Business Daily at <https://www.txsmartbuy.gov/esbd/303-6-20803-A>

TRD-202501862

Amanda Brainard

Acting Director, State Leasing Services

Texas Facilities Commission

Filed: May 27, 2025

General Land Office

Coastal Boundary Survey: Surfside Beach - Groin Beach
Nourishment - Escobar

Surveying Services

Coastal Boundary Survey

Project: Surfside Beach Groin & Beach Nourishment - Escobar

Project No: Project Number: CEPRA # 1644

Project Manager: Thomas Durnin, Coastal Resources.

Surveyor: Miguel A. Escobar, Licensed State Land Surveyor

Recommended Appointments

Texas Commission on Environmental Quality

Nomination Form for Tax Relief for Pollution Control Property Advisory Committee

Please complete the following information and indicate if you are nominating another individual or yourself. If you are nominating another person, please provide the 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).

Nominator's Name: Shannon Rusing, Vice President for Operations and Chief of Staff,
Texas Oil and Gas Association

Phone Number: [REDACTED]

E-mail Address: [REDACTED]

☐ I am nominating myself.

☒ I am nominating another individual.

Nominee's Name: Bob Adair

Mailing Address: [REDACTED]

City, State, Zip Code: [REDACTED]

Phone Number: [REDACTED]

E-mail Address: [REDACTED]

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

- ☒ Industry
- ☐ Appraisal District
- ☐ Taxing Unit
- ☐ Independent Technical Expert

Provide the nominee's qualifications relevant to the group the nominee represents.

The nominee intends to represent the Texas Oil and Gas Association, a statewide trade association with approximately 5,000 members representing every facet of the Texas oil and gas industry.

Separate pages documenting the nominee's qualifications for a position on the advisory committee should be attached. Supporting documentation may include a résumé, biography, summary of experience, list of publications, recognitions and awards, letters of reference, or similar materials. **See attached resume.**

Bob Adair

Resume for Tax Relief for Pollution Control Property Advisory Committee Texas Commission on Environmental Quality

Bob Adair, CMI, is a Senior Advisor with Advantous Consulting, L.L.C., a multistate state and local tax consulting firm. He holds the CMI designation in Property Tax from the Institute for Professionals in Taxation and has over 35 years property tax experience in approximately 35 states through various positions with Phillips 66, ConocoPhillips, Entergy, Shell Oil Company, and Dresser Industries. His primary experience is property valuations, incentives, tax planning, and tax policy/legislation.

Experience applicable to the TCEQ Tax Relief for Pollution Control Property Advisory Committee includes:

- Current Member and Chair - Since 2010, Bob has chaired the Advisory Committee, representing the Texas Oil and Gas Association (TXOGA). Committee members have experienced his: consistent leadership in public meetings and private communications; respect for all members, TCEQ staff, and public; and commitment to patiently listen to the positions and concerns of all interested parties, while professionally representing positions of TXOGA. He has also drafted the committee's annual reports (required by Committee bylaws) and communicated committee highlights to TCEQ commissioners.
- Applicant of Tax Relief - He has prepared and managed applications for TCEQ tax relief for his employers and clients.
- Recognized Property Tax Expertise
 - Industry Leadership Positions - Prior to retiring from Phillips 66 in 2022, Bob chaired the Tax Committee for TXOGA and Property Tax Committee for the Texas Taxpayers and Research Association. He is a previous President of the Louisiana Association of Tax Representatives and chaired Tax committees with the Louisiana Mid-Continent Oil and Gas Association, Louisiana Chemical Association, Louisiana Association of Business and Industry, and division of the U.S. Oil and Gas Association.
 - Legislative and Tax Policy Testimony - He has testified on various property tax matters before state legislative committees, agencies, and local governmental bodies in Texas, Louisiana, and other states.
 - Guest Speaker - National, international, and state organizations, including: the American Petroleum Institute; The Energy Council; Institute for Professionals in Taxation; International Property Tax Institute; Wichita State University's Appraisal for Ad Valorem Taxation of Communications, Energy and Transportation Properties; and various state business organizations and agencies.
 - Recipient of Awards - Distinguished Service Awards from the Texas Taxpayers and Research Association, Texas Oil and Gas Association, Louisiana Mid-Continent Oil and Gas Association, and Louisiana Association of Tax Representatives.

Bob received a Bachelor of Business Administration degree (Accounting major, Economics minor) from Stephen F. Austin State University.

Texas Commission on Environmental Quality

Nomination Form for Tax Relief for Pollution Control Property Advisory Committee

Please complete the following information and indicate if you are nominating another individual or yourself. If you are nominating another person, please provide the 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).

Nominator's Name: **Charles Allred**

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) for which the nominee is qualified.

☐ Industry

☐ Appraisal District

☐ Taxing Unit

☒ Independent Technical Expert

Provide the nominee's qualifications relevant to the group the nominee represents.

I am a self-employed independent contractor with knowledge of pollution control technology and the state and federal environmental regulations that are applicable to facilities that utilize pollution control technology. I will objectively serve by not representing industry, appraisal districts, taxing units, environmental groups, or school districts when presenting information or advice to the advisory committee or discussing matters presented to the advisory committee.

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

[REDACTED]

CHARLES ALLRED
B.S.E.-MECHANICAL ENGINEERING
SPTC TDLR# 3322

PROFESSIONAL EXPERIENCE

01/04 – Present Independent Contractor Denver, Colorado
Senior Property Tax Consultant

Recent assignments include:

- Identification of assets that qualify for exemption from property tax as pollution control property in various states including Alabama, Florida, Georgia, North Carolina, South Carolina, Tennessee, Texas, and Virginia. Preparation of pollution control property tax exemption applications for filing with state environmental agencies as needed in Georgia, North Carolina, Tennessee, and Texas. Exemptions approved for pollution control assets associated with pulp and paper mills, cement manufacturing, electric power generation, needle coke manufacturing, surface coating (paint) lines for manufactured products, natural gas processing and compression, oilfield equipment manufacturing, salt water disposal facilities, drilling rigs, bulk storage terminals, batch chemical manufacturing, synthetic organic chemical manufacturing, methanol manufacturing, iron foundries, cottonseed processing, building products manufacturing including asphalt roofing, wallboard, lumber, plywood, and oriented strand board (OSB) facilities, and retail fuel and convenience stores.
- Negotiation of property tax values with various contract appraisal firms employed by local appraisal districts in Texas. Property values negotiated on behalf of clients that own natural gas processing plants and associated field gas gathering pipelines and transportation pipelines used to transport natural gas, natural gas liquids (NGL) and crude oil.
- Negotiated property tax values with county assessors in California. Property values negotiated on behalf of a client that owns containerboard manufacturing equipment.
- Negotiated property tax values with various contract appraisal firms employed by local Appraisal Districts in Texas. Property values negotiated on behalf of clients that own iron foundries, oil and gas wells and associated production facilities, a pharmaceutical manufacturing and packaging plant, paper products and chemicals manufacturing facilities, building materials manufacturing operations producing products such as asphalt roofing and wallboard, machine tool and welding shops, a railcar manufacturing plant, woodworking shops, and construction equipment.
- Negotiated property tax values with county assessors in Colorado on behalf of clients that own chemical laboratory and signal testing equipment.
- Negotiated property tax values of centrally assessed pipeline systems with state tax assessment agencies including the Mississippi Department of Revenue Exemptions and Public Utilities Bureau and the Alabama Department of Revenue Property Tax Division Public Utility Section.
- Presented expert testimony regarding minimum depreciation percentages used to calculate residual values of oil and gas production equipment to the Louisiana Tax Commission. Testimony provided on behalf of the Louisiana Independent Oil and Gas Association during summer 2004 and 2005 hearings to determine oil and gas assessment guidelines for the 2005 and 2006 tax years respectively.

11/02 – 12/03 Ryan & Company

Dallas, Texas

Valuation Team Leader, Valuation Services Group

- Prepared appraisal reports to document the market value of various complex industrial properties. Reports used primarily for property tax valuation appeals in various states including Colorado, Kentucky, Montana, North Carolina, Oklahoma, and Texas. All appraisal reports compliant with the Uniform Standards of Professional Appraisal Practice. Properties include natural gas-fired electric power plants, building materials manufacturing operations producing products such as cement, fiberglass, architectural glass, and asphalt shingles, mineral refining facilities processing metals such as lead, copper, and molybdenum, mineral mining operations producing products such as lignite and molybdenum, and automotive tire manufacturing.
- Identified assets that qualify for exemption from property tax as pollution control property in various states including Georgia, Indiana, Missouri, North Carolina, South Carolina, Texas, and West Virginia. Filed pollution control property tax exemption applications with state environmental agencies as needed in Georgia, North Carolina, and Texas.
- Managed appraisal projects including client interface and supervision of staff.

05/00 – 10/02 Ryan & Company

Dallas, Texas

Senior Valuation Consultant, Valuation Services Group

- Prepared appraisal reports to document the market value of various complex industrial properties. Reports used primarily for property tax valuation appeals.
- Identified assets that qualify for exemption from property tax as pollution control property in various states. Filed pollution control property tax exemption applications with state environmental agencies as needed

08/98 – 04/00 Pritchard & Abbott, Inc.

Henderson, Texas

Department Supervisor – Industrial, Personal, and Utility Property

- Prepared appraisal reports to document the market value of various complex industrial properties. Reports used for determining property tax assessments set by Texas appraisal districts and Louisiana tax assessors. Properties include petrochemical facilities, steel mills, foundries, natural gas processing plants, food processing plants, lumber mills, a pulp and paper mill, an oriented strand board (OSB) plant, machine tool and welding shops, and textile plants.
- Conducted training sessions for employees including asset depreciation, equipment identification, and use of appraisal software.
- Prepared job assignments and handled personnel problems.

10/94 – 07/98 Pritchard & Abbott, Inc.

Henderson, Texas

Industrial Appraiser

- Prepared appraisal reports to document the market value of various complex industrial properties. Reports used for determining property tax assessments set by Texas appraisal districts and Louisiana tax assessors.

EDUCATION

May 1994 LeTourneau University Longview, Texas
Bachelor of Science in Engineering – Mechanical

May 1992 Kilgore College Kilgore, Texas
Associate of Science

- Who's Who in Engineering

LICENSES & ACCREDITATIONS

Texas Department of Licensing and Regulation (TDLR), Senior Property Tax Consultant (SPTC)

American Society of Appraisers, Accredited Senior Appraiser (ASA) Machinery and Technical Specialties – Machinery and Equipment – Inactive (Reaccreditation Pending)

Board of Tax Professional Examiners (BTPE), Registered Professional Appraiser (RPA) – Inactive. License can only be renewed while working for a Texas Appraisal District.

PUBLISHED ARTICLES

“Expert Testimony and the Valuation Professional.” Journal of the Society of Depreciation Professionals 11.1 (2002-2003.): 7-9.

Above article also appeared in the 1st Quarter 2004 Edition of The Appeal, pages 7-10, published by The Texas Association of Property Tax Professionals (TAPTP).

CIVIC & PROFESSIONAL AFFILIATIONS

Tax Relief for Pollution Control Property Advisory Committee for the Texas Commission on Environmental Quality (TCEQ), Independent Technical Expert

American Society of Appraisers (ASA), Member

Institute for Professionals in Taxation (IPT), Affiliate Member

Texas Commission on Environmental Quality

Nomination Form for Tax Relief for Pollution Control Property Advisory Committee

Please complete the following information and indicate if you are nominating another individual or yourself. If you are nominating another person, please provide the 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).

Nominator's Name: **Logan Harrell**

Phone Number: [REDACTED]

E-mail Address: [REDACTED]

☐ I am nominating myself.

☒ **I am nominating another individual.**

Nominee's Name: **Michelle Carder**

Mailing Address: [REDACTED]

City, State, Zip Code: [REDACTED]

Phone Number: [REDACTED]

E-mail Address: [REDACTED]

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

☒ **Industry**

☐ Appraisal District

☐ Taxing Unit

☐ Independent Technical Expert

Provide the nominee's qualifications relevant to the group the nominee represents.

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

See attached resume of Michelle Carder demonstrating her qualifications for the committee.

EXPERIENCE

Eastman Chemical Company, Texas Operations

Eastman Chemical Company is a leading global specialty materials company that manufactures over 40 major chemical and plastic products, which are sold to customers worldwide.

May 2025 – present, Manager, Environmental Operations Longview

Responsible for environmental compliance at the Longview, Texas facility.

April 2019 to May 2025, Environmental Compliance and Support, Manager

Managed between 12 and 15 Department Environmental Coordinators (typically Chemical Engineers) and Assistants who work directly with manufacturing operations at the site to implement an elaborate environmental management system to ensure compliance with air, water, and waste regulations. The Eastman facility in Longview has 14 Title V Permits, 40+ New Source Review Permits (NSR), and nearly 200 Permits by Rule (PBRs). Responsible for developing individual contributors and ensuring environmental compliance site-wide. Also provided direct support to manufacturing areas due to open positions within the group. Active member of industry advocacy groups, including TCC (Texas Chemistry Council), Coalition for Responsible Waste Incineration (CRWI), steering committee member with the Texas Industry Project (TIP), and member of TCEQ's Tax Relief for Pollution Control Property Advisory Committee.

December 2014 to April 2019, Group Leader Water & Waste

Supervised four technical experts. Responsible for oversight of water and waste compliance for the site. Preparation and submittal of RCRA permit mods and renewal application. Oversight for RCRA permitting and compliance, including one of the first Facility Operating Area designations and Corrective Action Management Units in the state of Texas. Responsible for defining the requirements for a complete waste management system which complies with Federal and State waste rules including waste characterization, labeling, movement, manifesting, tracking and disposal. Preparation and submittal of TPDES permit renewal application and MSGP permit renewals.

May 1996 to December 2014, Principal Chemical Engineer, Technical Staff, HSE Group in the Utilities and Feedstocks Division.

Areas of environmental responsibility include the following: Hydrocarbon Cracking, including product storage; Gas, Liquid, and Coal fired Steam Generation, including coal and ash handling; Cogeneration Steam and Electricity production including grid exports; Activated Sludge Wastewater Treatment; Hazardous Waste Incineration (HWI), including Fluidized Bed Incinerator (FBI), Rotary Kiln Incinerator (RKI) and waste storage; Landfills and Cooling Towers.

Responsible for interpreting proposed and codified regulations, determining their impact on the operating areas and keeping management informed of environmental issues. Also responsible for implementing necessary process changes and programs to ensure compliance with state and federal rules.

Preparation and submittal of Title V permit applications. Scope includes extensive equipment review; determination of regulatory applicability, requirements and compliance status; and preparation of compliance plans. Development of VERP applications. State air permit development and Permit by Rule determination and submittals. Preparation of Air Emissions Inventory, Toxic Release Inventory, CERCLA reports, and NSPS D reports.

Represented Eastman in numerous Texas Commission on Environmental Quality (TCEQ) and EPA inspections, including an all-media facility wide NEIC inspection with favorable outcomes. Supervision and coordination of RCRA mandated Trial Burn/Risk Burn for the FBI and RKI. Involvement includes development of the Trial Burn Plan in cooperation with third party consultant and TCEQ, coordination of additional contractors required during the testing, oversight of operations during testing, and compilation of operating data for inclusion in final Trial Burn report. Coordination and supervision of third-party performance testing, including CEMS (CO, O₂, NO_x, SO₂, Opacity) and annubar certifications. Performance of detailed internal audits for RCRA permitted facilities and general audits for the remaining facilities.

Rule expertise includes Benzene NESHAP, NSPS for Steam Generators, RCRA, MACT DD (Off-Site Waste and Recovery Operations), SPCC, and MACT EEE (Hazardous Waste Combustors). Working knowledge of RCRA Delisting and closure activities, AEI and SARA/TRI reporting, multiple NSPS and MACT regulations, and state rules.

June 1991 to May 1996, Chemical Engineer, Research and Development.

Responsible for product development and process improvement in the manufacture of low-density polyethylene, amorphous polypropylene and polyethylene waxes. Duties included optimization of processes and equipment, development of new products for customer evaluation, implementation of capital projects, management of the Statistical Process Control (SPC) program and new employee orientation.

BP America Inc.

BP Research International, BP Oil, and BP Chemicals

Fall 1988, Summer 1989 and Spring 1990, Co-Operative Education Program

ADDITIONAL TRAINING and SKILLS

Air Emissions Inventory Seminar February 1997

TCEQ Air Permits Workshop, December 1996, March 1998

Basic Statistics, Statistical Process Control, Design of Experiments

First Aid/CPR

MS Excel MS Word MS PowerPoint MS Access MS Outlook

EDUCATION

Texas A&M University

Bachelor of Science in Chemical Engineering, Fall 1986 to Spring 1991

Overall GPA: 3.3

Phi Eta Sigma, Member

Distinguished Student Award for Outstanding Academic Achievement, Fall 1989

Texas Commission on Environmental Quality

Nomination Form for Tax Relief for Pollution Control Property Advisory Committee

Please complete the following information and indicate if you are nominating another individual or yourself. If you are nominating another person, please provide the 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).

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) for which the nominee is qualified.

☐ Industry

☒ Appraisal District

☐ Taxing Unit

☐ Independent Technical Expert

Provide the nominee's qualifications relevant to the group the nominee represents.

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

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 nineteen (19) electric/co-op unit appraisals, seventeen (17) telephone/co-op unit appraisals, twenty-four (24) Louisiana industrial appraisals, including five (5) refinery appraisals, on average annually.
- Conduct annual cap rate studies for various industries, as required.
- Develop and 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 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, with four successful LTC defenses, currently.

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 26, 2025

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,

Thank you for this opportunity to apply to be a representative for the Appraisal Districts on the Tax Relief for Pollution Control Property Advisory Committee. I have applied because I am the Director of Industrial and Utility Appraisals for the largest complex property tax appraisal firm in the state of Texas, Pritchard & Abbott, Inc. (P&A). P&A currently works for 112 of the 254 appraisal districts in Texas or 44% of the state. One of my primary responsibilities is to develop and maintain the power plant model used to appraise one hundred and sixty-four (164) power generation facilities where I see the direct impact of the recommendations that are made by this commission. For example, a power plant that I appraised last year had just received a new TCEQ exemption for their HRSG built in 1998.

Additionally, in my six years of experience in the industrial and utility property tax appraisal world, I have had my work referenced in various legal documents quoting Louisiana Tax Commission (LTC)¹ Hearing testimony that I provided, of which I have included the following excerpts:

- **State of Louisiana Tax Commission DOCKET NO. 23-22075-004²**

- “Ms. Khan testified that the appraisal for 2023 started in 2022 when IMT rendered 58.01% less than they had rendered in 2021 including a 68% reduction in the equipment for the project that gave them the 20,000,000-ton capacity. Ms. Khan testified that the ‘missing’ assets were not added back to the LAT filing for 2023, despite all of this equipment remaining at the site.

Ms. Khan noted that she and the Taxpayer used the same formula for calculating obsolescence with two notable differences. First, Ms. Khan used the actual throughput that was reported to her by the Taxpayer during her inspection of the property. Second, Ms. Khan applied a 50% floor to account for the lack of rendered cost. Ms. Khan testified that she typically does not employ the “floor” to account for market uncertainty, but used the floor in this case because of the missing, unreported costs.

With regard to the economic life of the subject machinery & equipment, Ms. Khan testified that there are other bulk terminals in Louisiana, all of which are assessed using a 20-year economic

¹ The LTC is a government body in Louisiana consisting of members appointed by the governor to set the rules and regulations for property tax assessment along with settling disputes of value between the local parish assessors and taxpayers.

² All testimony at the LTC is available on YouTube under the LTC’s official account here:

<https://www.youtube.com/watch?v=So1zkwJK--8>



life for machinery & equipment. Ms. Khan admitted that a 15-year economic life was previously used for the subject machinery & equipment, but this was changed for two reasons. First, for consistency and uniformity, as machinery & equipment at other bulk terminals in Louisiana were assessed using a 20-year economic life. Second, based on her review of the Commission's tables and economic life of similar assets, a 20-year economic life was indicated.....

Here the Commission finds that the Assessor's use of a 20-year economic life to be reasonable and supported by a preponderance of the evidence.....

The Taxpayer's witness, Bob Adair, calculated an obsolescence factor of 0.38 based on a utilization factor of 19.6%. The Assessor's witness, Karen Khan, calculated an obsolescence factor of 0.69 based on a utilization factor of 20.7%. The principal difference is the formula each witness used in calculating obsolescence. Specifically, Ms. Khan included a 50% floor to compensate for flaws in the formula, particularly the possibility that zero-utilization compared to capacity would produce an economic obsolescence factor of 100%, leading to conclusion of zero value for the equipment or facility. Ms. Khan's Economic Obsolescence report notes: "turning off a piece of equipment does not automatically mean that it must have zero value." Assessor Exhibit 11.

The Commission finds that the Assessor's use of a 50% floor is reasonable and supported by the evidence and testimony....."

• **Louisiana Board of Tax Appeals - BTA DOCKET NO. L01962³**

- "Appellant claims that the LTC and the Assessor exclusively relied on Ms. Khan's throughput/inutility analysis. By doing so, the LTC and the Assessor allegedly failed to consider Appellant's other evidence concerning functional and economic obsolescence. In particular, the Appellant points to evidence concerning the LCR's lack of a ULSD unit and the trend towards electric vehicles. Appellant further maintains that Ms. Khan's analysis failed to determine functional obsolescence separately from economic obsolescence.

The record reflects that Ms. Khan considered the effect of functional obsolescence on the FMV of the Property. In Assessor's Exhibit 5, Ms. Khan states that she treated the LCR's lack of a ULSD unit as economically "incurable" functional obsolescence under "Property Assessment Valuation 3rd Addition" by the IMO (International Association of Assessing Officers). Ms. Khan determined that the lack of a ULSD unit was "incurable" based on information provided by the Appellant. Specifically, the Appellant represented that a retrofit was not economically feasible.

"Incurable" functional obsolescence is, according to Ms. Khan, measured as the net income loss attributable to the deficiency in comparison with otherwise competitive properties. The Appellant did not provide the Assessor with income data. Instead, Appellant provided utilization data. Ms. Khan's approach is therefore supported by the evidence provided by the Appellant that is in the record developed before the LTC.

³ All testimony at the LTC is available on YouTube under the LTC's official account here:
<https://www.youtube.com/watch?v=VohIIuPy5o>



The Board also finds that the LTC did not err by disregarding the purported trend towards electric cars. The Appellant's evidence on this issue may suggest that a high-level shift in the market may occur at some point in the future. However, the effects of that trend, if any, are currently remote and speculative. That is not enough to tip the balance of evidence in the Appellant's favor. Moreover, the evidence related to these concerns does not show that the Assessor should have increased the economic obsolescence factor by an amount greater than the 9% upward adjustment that the Assessor did grant in addition to the factor determined by Ms. Khan.

CONCLUSION:

The Assessor's calculation of obsolescence for the LCR is supported by utilization data and the Assessor's throughput/inutility analysis. The Appellant's evidence concerning other refinery sales is vague as to the allocation of the total price, particularly with respect to what value was allocated to the category of Property that is at issue in this case. The appellant's evidence concerning potential market changes in the future is speculative and inadequate when put against the assessor's evaluation methodology and supporting data. Furthermore, the Assessor increased the obsolescence factor that their expert calculated by an additional 9%, and the Appellant's evidence does not show that the Assessor should have granted an even larger adjustment. Thus, a preponderance of the evidence weighs in favor of the valuation determined by the Assessor and upheld by the LTC. Accordingly, the Board affirms the LTC's decision to uphold the Assessor's valuation of the Property."

Prior to my current role, I was predominately a project engineer in a variety of industries for almost fifteen years. The details of which are specified on my resume. These roles, along with a rigorous exam, gave me the experience and recommendations required to obtain my Texas Professional Chemical Engineering License (PE), which I believe will be invaluable for this group. Thank you for your consideration.

Sincerely,

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





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

Cindy Fox, 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 appraises 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!***

COMPANY PROFILE

Pritchard & Abbott, Inc. (P&A), is a professional appraisal and information technology 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.

P&A'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 Abbott, a Petroleum Geologist, teamed up to appraise oil and gas producing properties in the early 1930's after the Texas Supreme Court confirmed that oil and gas mineral interests were a taxable type of real property. The company has since become the largest appraisal firm of its kind for appraisal of mineral, utility, industrial, and related business personal property for ad valorem tax purposes.

P&A cultivates close geographical ties to its Texas clients by maintaining district offices in Amarillo, Fort Worth, Houston, San Angelo, and Tyler. The Fort Worth location also serves as the home office for our company's Administrative Services, Engineering Services, and Information Technology Services departments. P&A is also employed and respected for its ad valorem tax consulting and appraisal work outside of Texas, such as in Louisiana, Nebraska, and Virginia.

Each district office is staffed with personnel offering professional appraisal expertise for properties such as:

- ✓ Oil and gas producing properties and related business 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;
- ✓ Electric generation, transmission, and distribution facilities;
- ✓ Refineries, chemical, petrochemical, cement, gypsum, lumber, paper, aluminum, and many other types of manufacturing plants and facilities; and
- ✓ Commercial and residential real estate.

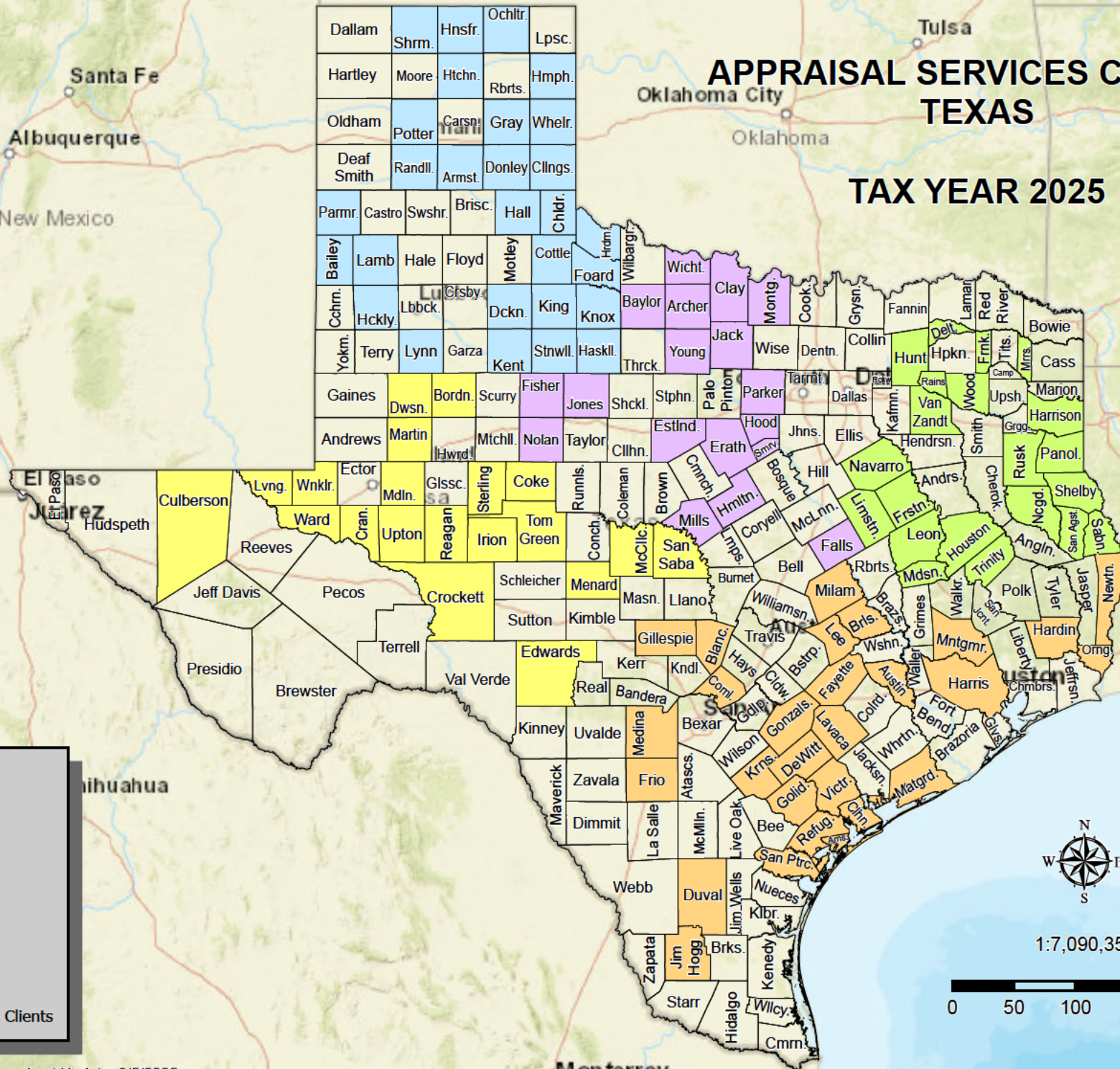
Our Information Technology department is composed of:

- ✓ 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.

For further detail, please visit: www.pandai.com

APPRAISAL SERVICES CLIENTS TEXAS

TAX YEAR 2025



Legend

District

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



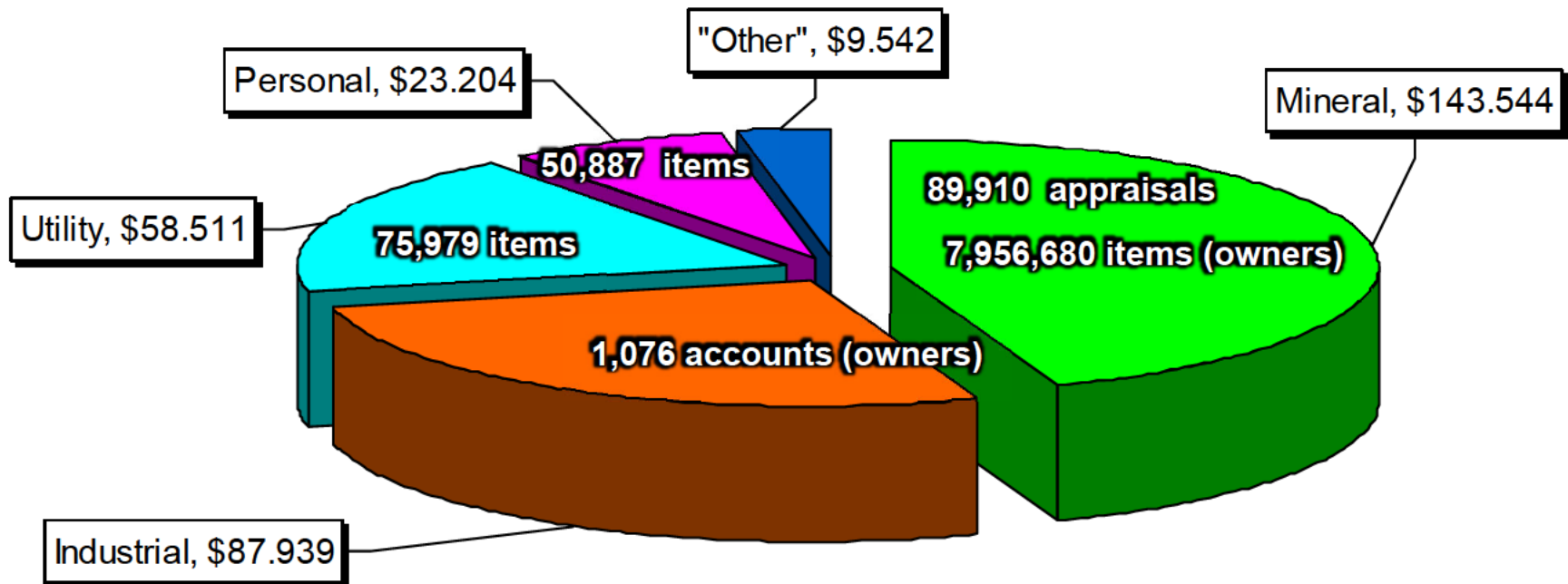
1:7,090,359

0 50 100 200 Miles

Pritchard & Abbott, Inc. Clients (Texas only)

MIUP Values for Tax Year 2024

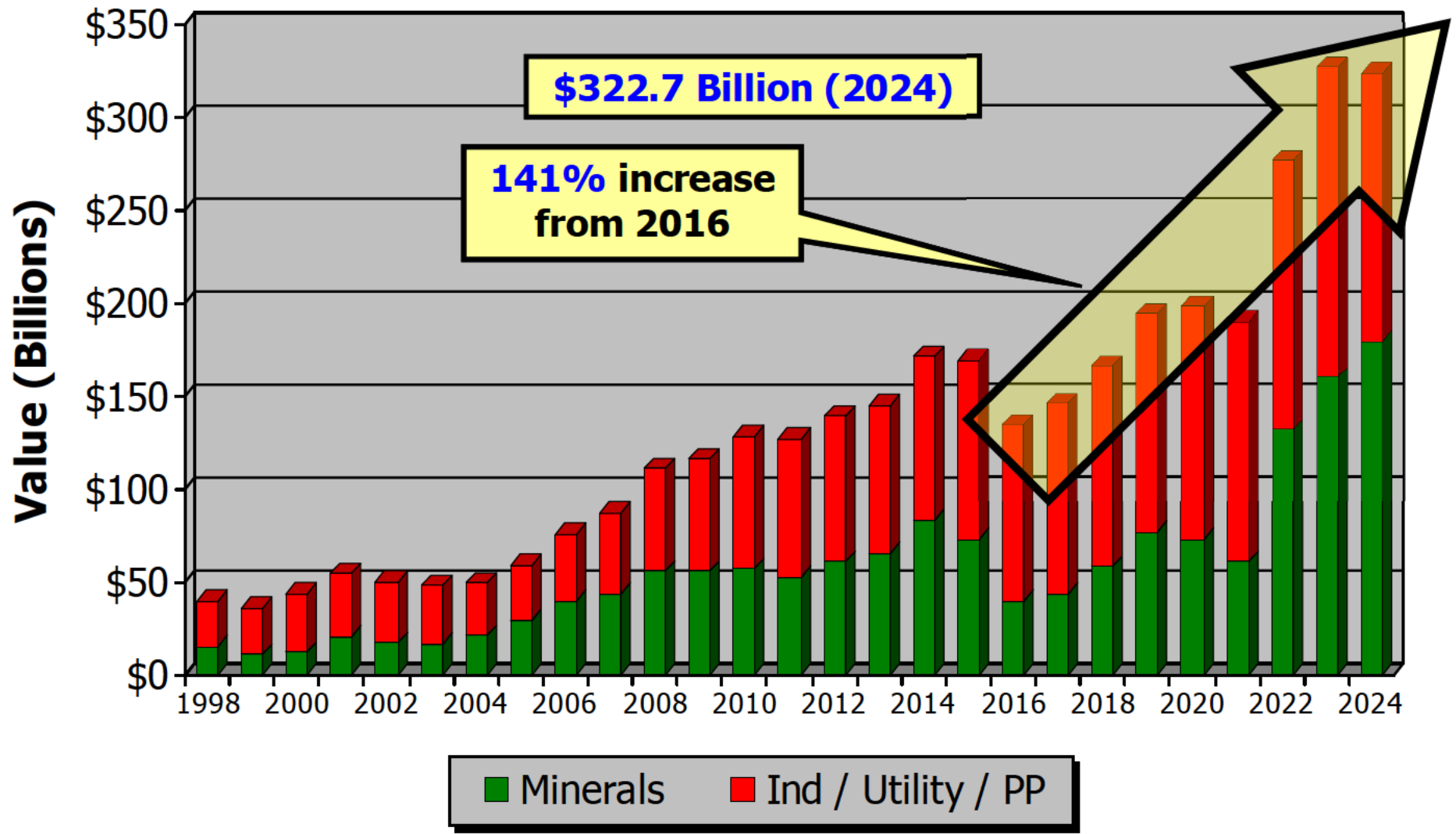
(Billions)



\$322.7 Billion Total

■ Mineral ■ Industrial ■ Utility ■ Personal ■ "Other"

Pritchard & Abbott, Inc. Clients (Texas only) MIUP Value History* through 2024



*Client base may differ from year to year. Includes a minimal amount of "other" property related to Industrial, Utility, and Personal Property.

Texas Commission on Environmental Quality

Nomination Form for Tax Relief for Pollution Control Property Advisory Committee

Please complete the following information and indicate if you are nominating another individual or yourself. If you are nominating another person, please provide the 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).

Nominator's Name: **Tony Bennett**

Phone Number: [REDACTED]

E-mail Address: [REDACTED]

☐ I am nominating myself.

☒ I am nominating another individual.

Nominee's Name: **Martha Landwehr**

Mailing Address: [REDACTED]

City, State, Zip Code: [REDACTED]

Phone Number: [REDACTED]

E-mail Address: [REDACTED]

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

- ☒ Industry
- ☐ Appraisal District
- ☐ Taxing Unit
- ☐ Independent Technical Expert

Provide the nominee's qualifications relevant to the group the nominee represents.

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

Martha K. Landwehr

• Texas State Bar #: 24085751

EXPERIENCE:

BASF Corporation, Austin, TX

Senior Manager, State Government Affairs – Texas & Western Region | *November 2019 – present*

- Lead advocacy efforts on state legislation and regulations impacting BASF-NA functional units, business units, and operational divisions, including working with numerous state and national trade associations and via direct legislative and agency advocacy.
 - *Select Issue Areas: plastics, chemical/product regulation, energy, sustainability, environmental, water, tax, workforce.*
- Support all sites in 21-state territory and directly engage with site leaders on issues of importance; coordinate legislator site visits.
- Support the BASF Texas Legislative Coordinating Council: advise on political and legislative issues and lead state advocacy efforts accordingly (e.g., tax/eco. development, energy, environmental, water, workforce, transportation)
- Leadership roles in trade associations: *Texas Association of Manufacturers*: Executive Committee & Board Member, Workforce Dev. Committee Chair; *Texas Chemistry Council*: Advocacy Committee V. Chair, Air, Water & Waste, Legal, Tax Committees.
- Make recommendations to BASF-PAC, attend fundraisers and political events in advancement of BASF-PAC contributions.

Texas Commission on Environmental Quality, Austin, TX

Senior Counsel to Commissioner Emily Lindley | *October 2018 – November 2019*

- Advise Commissioner on all policy matters handled by the commission, including legislative priorities, rules, federal relations.
- Counsel Commissioner regarding all matters that come before the commission in public meetings, including permitting and enforcement decisions, rulemakings, SIP determinations, Prop 2 (tax relief for pollution control property).
- Provide support in communicating significant regulatory and policy issues to Governor's office and legislative leadership.
- Provide counsel and guidance to Commissioner throughout Senate Confirmation process at Texas Legislature.
- Support Commissioner on special agency assignments and travel, speaking invitations, preparation of remarks.

Texas Chemical Council, Association of Chemical Industry of Texas, Austin, TX

General Counsel | *August 2013 – October 2018*

- Represented Texas chemical manufacturing industry and support industry, including vendors, suppliers, and contractors.
- Primary responsibility for all legal and regulatory work; advocated at state legislature, TCEQ, and EPA on all environmental and water supply issues. Drafted regulatory comments, legal briefs as necessary. Published *Legal & Regulatory Report* for members.
- Gained knowledge and provided guidance on policy positions and legislation with respect to various additional subject matter, including: transportation, process safety, site security and emergency management, tax, workforce, and occupational safety.
- Developed policy positions, drafted legislation and bill analyses, and testified at state legislative committee hearings. Provided advocacy support for legislative and policy positions at Texas Legislature and Governor's office.
- Counseled TCC and ACIT Boards of Directors and Executive Committee on all relevant legal and regulatory matters.
- Liaison for TCC technical committees, including Legal, Air Conservation, Water & Waste Management, and Industrial Health.
- Participated in FREEPAC (TCC/ACIT PAC) meetings and fundraisers with legislative and judicial candidates during election cycle.
- Regular speaker at legal seminars and conferences and other events, such as EarthX.

Texas House of Representatives, Committee on Natural Resources, Austin, TX

Legal Analyst | *November 2012 – July 2013*

- Drafted legislation; researched Texas-specific water issues and developed policy related to Texas Water, Natural Resources, Occupations Codes; worked with state legislators and staff, state agencies, and stakeholders. Worked on H.B. 4 (SWIFT Funding)
- Drafted bill analyses, responses to points of order, tracked and researched legislation, compiled commentary and questions.
- Co-authored and edited Interim Report to the 83rd Legislature on drought, desalination, agricultural irrigation conservation.

EDUCATION:

The University of Texas School of Law, Austin, TX

J.D. Received May 2012

- Relevant Coursework: Water Law, Construction Law, State & Local Government, Land Use Regulation, Election Law, Texas Administrative & Environmental Law, Environmental Litigation, Legislation, Coastal Watersheds

The University of Texas at Austin, Austin, TX

B.A. in Government, Business Minor, Received December 2008

ACTIVITIES:

Texas Comm. on Enviro. Quality "Prop 2" (Tax Relief for Pollution Control Equip.) Advisory Committee, Member | *Dec. 2021–present*

Texas Environmental Superconference, Speaker and Planning Committee | Austin, TX | *2018 – 2022*

Austin Environmental Industry Attorneys, Member | Austin, TX | *2013 – 2018, 2019 – present*

H2O4Texas Coalition, Chair, Policy Subcommittee; Chair, Education & Outreach Subcommittee | Austin, TX | *2014 – 2017*

UT Law Women's Law Caucus Mentor Program, Mentor | Austin, TX | *2013 – 2017*

Women's Law Caucus, President, The University of Texas School of Law, Austin, TX | *2010 – 2012*

Texas Commission on Environmental Quality

Nomination Form for Tax Relief for Pollution Control Property Advisory Committee

Please complete the following information and indicate if you are nominating another individual or yourself. If you are nominating another person, please provide the 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).

Nominator's Name: Bill Longley

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) for which the nominee is qualified.

☐ Industry

☐ Appraisal District

☒ Taxing Unit

☐ Independent Technical Expert

Provide the nominee's qualifications relevant to the group the nominee represents.

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

LEGAL EXPERIENCE

Texas Municipal League, 2008 - Present

General Counsel, 2020 - Present

In addition to responsibilities assumed as Legislative Counsel and Legal Counsel:

- Provide direction to the TML Board of Directors and handle contracts and employment law issues for the organization.
- Serve as counsel for all official TML meetings, including Board meetings, TML Policy Summits, TML Business Meetings, and the recent TML Constitutional Assembly.
- Participate as a member of the TML executive leadership team, supporting strategy and vision for the organization.

Legislative Counsel, 2014 – 2020

In addition to responsibilities assumed as Legal Counsel:

- Advocate on behalf of Texas cities before the Texas Legislature.
- Responsible for tracking hundreds of bills each session that would impact Texas cities.
- Draft legislation and amendments to legislation, testify before committees of the Texas House and Senate, and work with legislators and their staffs to ensure the best possible outcome for TML's member cities.

Legal Counsel, 2008 – 2014

- Communicate daily with city officials across the state providing one-to-one legal support and information on all aspects of municipal law and city management.
- Present to city officials, employees, and city attorneys on a wide variety of topics, including economic development, municipal taxes and revenue sources, election law, investment of public funds, open government and transparency issues, ethics, land use topics, city budgets, and legislative issues.
- Author amicus curiae briefs on behalf of TML, articles for Texas Town & City Magazine and the Texas City Attorneys Association Newsletter, TML's weekly *Legislative Update* e-mail, and co-authored the TML Revenue Manual and Economic Development Handbook.

Office of the Attorney General, Open Records Division, 2008

Assistant Attorney General

- Responsible for interpreting and applying the Texas Public Information Act.
- Wrote over 170 Open Records Letter Rulings on behalf of the Open Records Division.

Professional Awards & Recognition

- Texas Municipal League Employee of the Year – 2015
- International Municipal Lawyers Association's Daniel J. Curtin Young Public Lawyer Award – 2020
 - Presented to "a public law practitioner who has provided outstanding service to the public and who possesses an exemplary reputation in the legal community, the highest of ethical standards, and who revels in maintaining a life that balances a passion for professional excellence with the joy of family and friends."

Texas Commission on Environmental Quality

Nomination Form for Tax Relief for Pollution Control Property Advisory Committee

Please complete the following information and indicate if you are nominating another individual or yourself. If you are nominating another person, please provide the 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).

Nominator's Name:

Phone Number:

E-mail Address:

☐ I am nominating myself.

☒ I am nominating another individual.

Nominee's Name: David E. Popelar

Mailing Address: [REDACTED]

City, State, Zip Code: [REDACTED]

Phone Number: [REDACTED]

E-mail Address: [REDACTED]

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

☐ Industry

☒ Appraisal District

☐ Taxing Unit

☐ Independent Technical Expert

Provide the nominee's qualifications relevant to the group the nominee represents.

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



Harris Central Appraisal District

13013 Northwest Freeway
Houston TX 77040
Telephone: (713) 812-5800

P.O. Box 920975
Houston TX 77292-0975
Information Center: (713) 957-7800



Office of Chief Appraiser

June 24, 2025

TCEQ Tax Relief Program
Attention: Ms. Melissa Altman

BY FAX TO: txrelief@tceq.texas.gov

Re: Nomination for David E. Popelar, P.E. (Texas)
for Tax Relief for Pollution Control Property
Advisory Committee, Appraisal District Representative

Dear Ms. Altman:

Board of Directors

Jim Robinson, Chairman
Martina Lemond Dixon, Secretary
Ericka McCutcheon, Assistant Secretary
Cassandra Auzenne Bandy, Director
Kathy Blueford-Daniels, Director
Melissa Noriega, Director
Annette Ramirez, Director, Tax Assessor-Collector
Kyle Scott, Director
Mike Sullivan, Director

Roland Altinger, Chief Appraiser
Jason Cunningham, Deputy Chief Appraiser
Clarette Walker, Deputy Chief Appraiser
Adam Bogard, Deputy Chief Appraiser
Teresa S. Terry, Taxpayer Liaison Officer

Please accept my hearty nomination of David E. Popelar, a triple-certified professional with extensive experience in industrial engineering and appraisal, to serve as Appraisal District Representative on the above advisory committee.

I have known David personally and professionally for *20 years* through his fine work for Capitol Appraisal Group in capacities of Senior Consultant, and since 2009 as Chief Engineer and Vice President, appraising and defending valuations of large scale industrial and process plants for appraisal districts across Texas and Alaska. Industrial sectors he has served include oil refining, chemical processing, plastics production, LNG, power generation, and paper manufacturing.

Before joining his current firm, David performed *six years* of industrial appraisal for property owners in Texas and across the United States for Ryan & Company. Appraising refineries, and chemical and metal mining plants, he filed TCEQ Use Determinations for pollution control property applications.

David began his professional career with *11 years'* experience, performing process, project, and pipeline engineering, as well as ethyl and delayed coker plant expansions and sulfur removal, across four continents, in association with Technip, Caspian Pipeline Consortium, Sakhalin LNG, Nigeria LNG Ltd., M.W. Kellogg, Bechtel Corp., Chevron Phillips Chemical, and Lyondell Chemical.

David holds a B.S. in Chemical Engineering from the University of Michigan and is certified in Texas as a professional engineer, a certified general appraiser, and a registered professional appraiser. Based on his proven analytical and leadership abilities and commitment to the highest ethical and professional standards, I highly recommend David for this post, without reservation.

Please feel free to contact me, should you need further details. Thank you.

Sincerely,

Roland Altinger
Chief Appraiser

David E. Popelar, P.E. (Texas)

Providing valuation services & appraisals to government for 20 years

As a chemical engineer I began my career in project economics and process/detailed systems design in the chemicals, ethylene, liquified natural gas (LNG), and oil refining sectors. I spent 12 years in engineering for some the largest U.S.-based firms in the greater Houston area with project assignments locally and in their European offices until project execution and staffing began to move out of country. I then transitioned to plant economic analysis and valuation in the property tax space. Initially I worked for clients whose property values were established by local or state government and subsequently I joined a contract appraisal firm whose clients are local government appraisal districts. I have been involved in large-scale industrial plant valuation for 25 years and am a vice president and the chief engineer for Capitol Appraisal Group, LLC. Capitol works for appraisal districts in Texas, and occasionally in Alaska and Colorado. We have approximately 45 valuation professionals who specialize in industrial and oil/gas appraisal specifically for property tax. I maintain three professional state-granted licenses: one in engineering, and two in property appraisal.

Education / Credentials / Affiliations

B.S. Engineering, Chemical Engineering, University of Michigan, Ann Arbor, 1987.

Professional Engineer (P.E.); State Registration No.: 90828 (Texas Board of Professional Engineers and Land Surveyors).

Certified General Appraiser; Texas license number: TX – 1335424 – G (Texas Appraiser Licensing & Certification Board).

Registered Professional Appraiser; license number: 71614 (Texas Department of Licensing & Regulation).

Member; Texas Association of Assessing Officers, and International Association of Assessing Officers

Professional Experience – Valuation / Appraisal

Capitol Appraisal Group, LLC

2009-Present

Vice President & Chief Engineer

Austin, Texas

- Participate in company management decisions
- Member of management committee for 401(k) retirement planning
- Industrial property appraiser for large-scale plants for Texas appraisal districts
- Involved in value protest negotiations, arbitration, and litigation

Capitol Appraisal Group, Inc.

2005-2009

Senior Consultant

Austin, Texas

- Industrial property appraiser for oil refineries, chemical, and power plants
- Clients that I have personally been involved with include more than 25 appraisal districts in Texas and Alaska
- Involved in value protest negotiations, arbitration, and litigation

Ryan & Company (now Ryan, LLC)

2000-2005

Senior Valuation Consultant; Valuation Services Group

Dallas, Texas

- Industrial property appraiser for oil refineries, chemical, and metals mining plants
- Filed TCEQ Use Determination for pollution control property applications
- Involved in asset classification for depreciation stratification and economic obsolescence analysis
- Client properties were Texas-based and nationwide

Ventech Valuation Services, Inc.

1999-2000

Manager of Operations

Pasadena, Texas

- Responsible for staffing and execution of process plant appraisals

Professional Experience – Engineering Design

Ventech Engineers, Inc.

1998-1999

Senior Process Engineer

Pasadena, Texas

- Involved in process design for modular engineered systems for oil refining
- Developed process simulations and equipment design for project cost estimates
- Experience with projects involving oil refining and sulfur removal

Fluor Daniel, Inc.

1995-1998

Process Engineer II

Sugar Land, Texas

- Executed process simulations and equipment design for project cost estimates
- Developed project engineering design data and operating philosophies
- Experience with projects involving aromatic chemicals, LNG, and pipelines
- Projects that were constructed include Caspian Pipeline Consortium and Sakhalin LNG
- Assigned temporarily to Fluor's Haarlem office in The Netherlands

Bechtel Corporation

1991-1995

Project / Process Engineer

Houston, Texas

- Supervised the development of engineering flow schemes and equipment data sheets
- Performed economic comparison studies and hydraulic circuit design
- Experience with projects involving LNG, refining, and aromatic chemicals
- Projects that were constructed include Ethyl plant expansion (Pasadena, TX), Houston Refining delayed coker expansion (Pasadena, TX), and Nigeria LNG
- Assigned temporarily to Bechtel's London office in Great Britain

The M.W. Kellogg Company (now KBR, Inc)

1988-1991

Process Systems Engineer

Houston, Texas

- Developed engineering flow schemes and equipment data sheets
- Performed procurement/construction assistance and hydraulic circuit design
- Experience with projects involving LNG, ethylene, and polyethylene
- Projects that were constructed include CP Chem polyethylene plant expansion (Pasadena, TX), Lyondell Chemical ethylene plant (LaPorte, TX), and Nigeria LNG
- Assigned temporarily to Paris, France on a joint project with Technip & Kellogg

Texas Commission on Environmental Quality

Nomination Form for Tax Relief for Pollution Control Property Advisory Committee

Please complete the following information and indicate if you are nominating another individual or yourself. If you are nominating another person, please provide the 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).

Nominator's Name: Angela Bellard

Phone Number: 409-840-9944

E-mail Address: abellard@jcad.org

☐ I am nominating myself.

☒ I am nominating another individual.

Nominee's Name: David E. Popelar

Mailing Address: [REDACTED]

City, State, Zip Code: [REDACTED]

Phone Number: [REDACTED]

E-mail Address: [REDACTED]

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

☐ Industry

☒ Appraisal District

☐ Taxing Unit

☐ Independent Technical Expert

Provide the nominee's qualifications relevant to the group the nominee represents.

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



www.jcad.org

Jefferson Central Appraisal District

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

4610 S. Fourth St.
Beaumont, TX 77705

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

Chief Appraiser

Angela Bellard, RPA, RES, AAS

June 24, 2025

TCEQ
Tax Relief for Pollution-Control Property, MC 110
PO Box 13087
Austin TX 78711-3087

It is my pleasure to nominate Dave Popelar, PE, to the Tax Relief for Pollution Control Property Advisory Committee. I have included Mr. Popelar's resume that outlines his education, credentials, and professional affiliations.

With his very impressive background and work experience in the appraisal of industrial properties for ad valorem taxation across the State of Texas, it is my belief that Mr. Popelar will be a great asset to this committee. Mr. Popelar has worked for our industrial appraisal firm, Capitol Appraisal Group, since 2005. Mr. Popelar and his firm are responsible for appraising approximately 45 percent of the \$50,000,000,000+ in market value for our District. In addition, they assist in the administration of our abatement agreements and pollution control properties.

With his educational background in chemical engineering, his designation as a Professional Engineer, his work background as both an appraiser for appraisal districts and property owners in the valuation of industrial property, and his background in filing and reviewing TCEQ Use Determinations for pollution control property, I cannot think of a person more qualified to serve on the Tax Relief for Pollution Control Property Advisory Committee.

Sincerely,

Angela Bellard, RPA, RES, AAS
Chief Appraiser

pjb

David E. Popelar, P.E. (Texas)

Providing valuation services & appraisals to government for 20 years

As a chemical engineer I began my career in project economics and process/detailed systems design in the chemicals, ethylene, liquefied natural gas (LNG), and oil refining sectors. I spent 12 years in engineering for some the largest U.S.-based firms in the greater Houston area with project assignments locally and in their European offices until project execution and staffing began to move out of country. I then transitioned to plant economic analysis and valuation in the property tax space. Initially I worked for clients whose property values were established by local or state government and subsequently I joined a contract appraisal firm whose clients are local government appraisal districts. I have been involved in large-scale industrial plant valuation for 25 years and am a vice president and the chief engineer for Capitol Appraisal Group, LLC. Capitol works for appraisal districts in Texas, and occasionally in Alaska and Colorado. We have approximately 45 valuation professionals who specialize in industrial and oil/gas appraisal specifically for property tax. I maintain three professional state-granted licenses: one in engineering, and two in property appraisal.

Education / Credentials / Affiliations

B.S. Engineering, Chemical Engineering, University of Michigan, Ann Arbor, 1987.

Professional Engineer (P.E.); State Registration No.: 90828 (Texas Board of Professional Engineers and Land Surveyors).

Certified General Appraiser; Texas license number: TX – 1335424 – G (Texas Appraiser Licensing & Certification Board).

Registered Professional Appraiser; license number: 71614 (Texas Department of Licensing & Regulation).

Member; Texas Association of Assessing Officers, and International Association of Assessing Officers

Professional Experience – Valuation / Appraisal

Capitol Appraisal Group, LLC

2009-Present

Vice President & Chief Engineer

Austin, Texas

- Participate in company management decisions
- Member of management committee for 401(k) retirement planning
- Industrial property appraiser for large-scale plants for Texas appraisal districts
- Involved in value protest negotiations, arbitration, and litigation

Capitol Appraisal Group, Inc.

2005-2009

Senior Consultant

Austin, Texas

- Industrial property appraiser for oil refineries, chemical, and power plants
- Clients that I have personally been involved with include more than 25 appraisal districts in Texas and Alaska
- Involved in value protest negotiations, arbitration, and litigation

Ryan & Company (now Ryan, LLC)

2000-2005

Senior Valuation Consultant; Valuation Services Group

Dallas, Texas

- Industrial property appraiser for oil refineries, chemical, and metals mining plants
- Filed TCEQ Use Determination for pollution control property applications
- Involved in asset classification for depreciation stratification and economic obsolescence analysis
- Client properties were Texas-based and nationwide

Ventech Valuation Services, Inc.

1999-2000

Manager of Operations

Pasadena, Texas

- Responsible for staffing and execution of process plant appraisals

Professional Experience – Engineering Design

Ventech Engineers, Inc.

1998-1999

Senior Process Engineer

Pasadena, Texas

- Involved in process design for modular engineered systems for oil refining
- Developed process simulations and equipment design for project cost estimates
- Experience with projects involving oil refining and sulfur removal

Fluor Daniel, Inc.

1995-1998

Process Engineer II

Sugar Land, Texas

- Executed process simulations and equipment design for project cost estimates
- Developed project engineering design data and operating philosophies
- Experience with projects involving aromatic chemicals, LNG, and pipelines
- Projects that were constructed include Caspian Pipeline Consortium and Sakhalin LNG
- Assigned temporarily to Fluor's Haarlem office in The Netherlands

Bechtel Corporation

1991-1995

Project / Process Engineer

Houston, Texas

- Supervised the development of engineering flow schemes and equipment data sheets
- Performed economic comparison studies and hydraulic circuit design
- Experience with projects involving LNG, refining, and aromatic chemicals
- Projects that were constructed include Ethyl plant expansion (Pasadena, TX), Houston Refining delayed coker expansion (Pasadena, TX), and Nigeria LNG
- Assigned temporarily to Bechtel's London office in Great Britain

The M.W. Kellogg Company (now KBR, Inc)

1988-1991

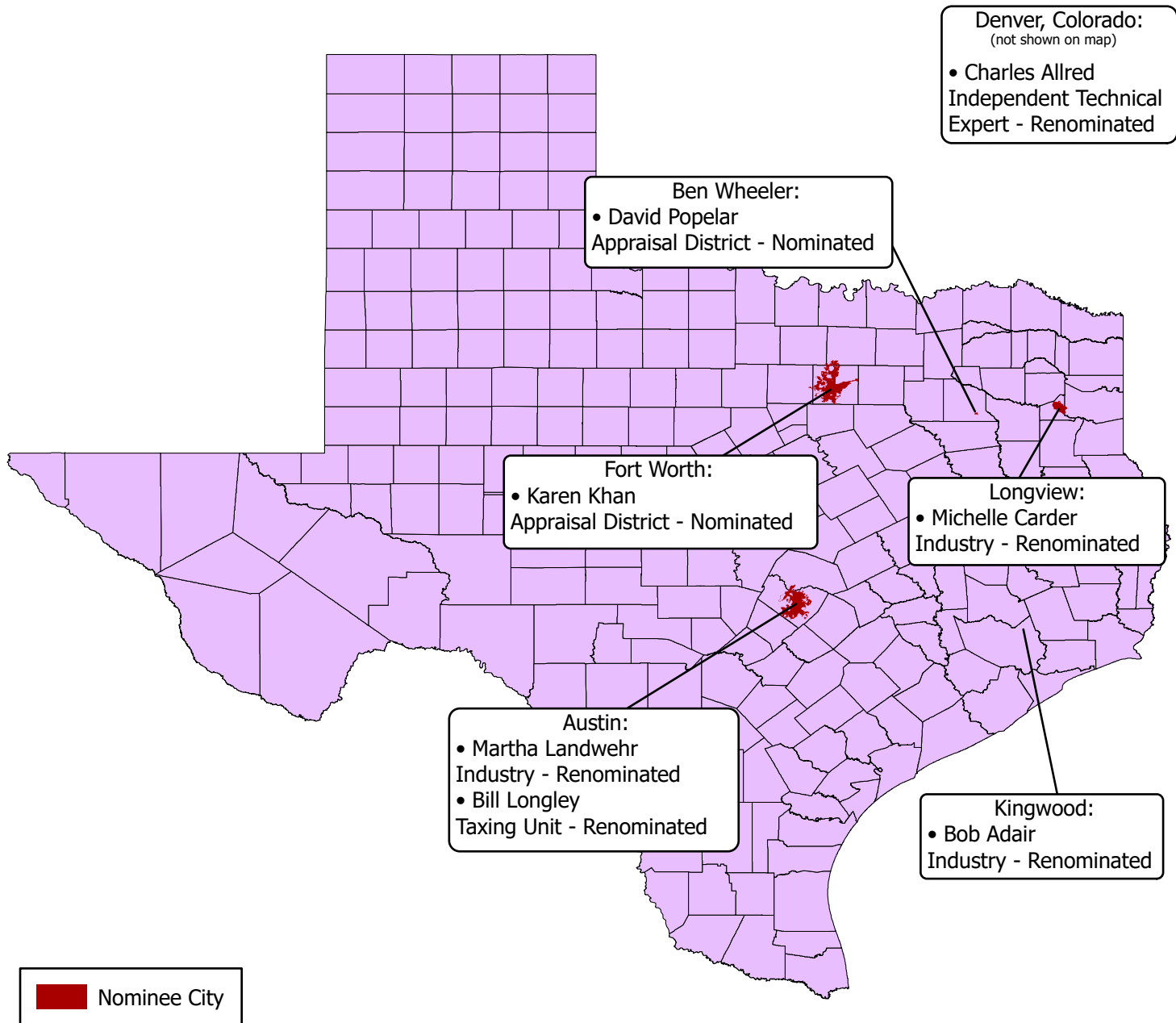
Process Systems Engineer

Houston, Texas

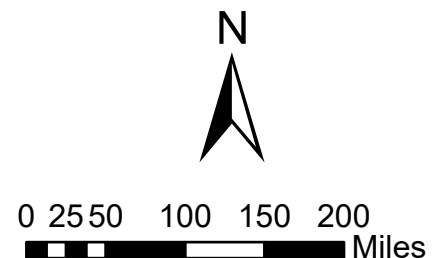
- Developed engineering flow schemes and equipment data sheets
- Performed procurement/construction assistance and hydraulic circuit design
- Experience with projects involving LNG, ethylene, and polyethylene
- Projects that were constructed include CP Chem polyethylene plant expansion (Pasadena, TX), Lyondell Chemical ethylene plant (LaPorte, TX), and Nigeria LNG
- Assigned temporarily to Paris, France on a joint project with Technip & Kellogg



Location of the Tax Relief for Pollution Control Property Advisory Committee Nominees for Terms Beginning January 1, 2026



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) 239-3933.



Texas Commission on Environmental Quality



A RESOLUTION Consideration of the Nomination and Appointment of Seven Members to the Tax Relief for Pollution Control Property Advisory Committee.
Docket No. 2025-1094-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; and

WHEREAS, on November 19, 2025, the Commission discussed in an open meeting the appointment of seven members to the Advisory Committee to serve four-year terms; and

WHEREAS, the terms of the following seven members of the Advisory Committee expire on December 31, 2025:

- Bob Adair, as a representative from industry;
- Charles Allred, as an independent technical expert;
- Michelle Carder, as a representative from industry;
- Hugh Landrum, Jr., as a representative from appraisal districts;
- Martha Landwehr, as a representative from industry;
- Bill Longley, as a representative from taxing units;

- Vacant position due to resignation, as a representative from appraisal districts; and

WHEREAS, the Commission published notice in the June 6, 2025, issue of the *Texas Register* (50 TexReg 3514) soliciting nominations for the Advisory Committee.

NOW THEREFORE, BE IT RESOLVED BY THE TEXAS COMMISSION ON ENVIRONMENTAL QUALITY that the following individuals are appointed as members of the Advisory Committee to serve four-year terms expiring December 31, 2029:

- 1) Bob Adair, as a representative from industry;
- 2) Charles Allred, as an independent technical expert;
- 3) Michelle Carder, as a representative from industry;
- 4) Karen Khan, as a representative from appraisal districts;
- 5) Martha Landwehr, as a representative from industry;
- 6) Bill Longley, as a representative from taxing units; and
- 7) David Popelar, as a representative from appraisal districts.

TEXAS COMMISSION ON
ENVIRONMENTAL QUALITY

Brooke T. Paup, Chairwoman

Date Signed