

Texas Commission on Environmental Quality

Instructions: Applying for a Use Determination for Pollution Control Property through STEERS

There are now two ways to apply for a Use Determination for Pollution Control Property. Applications can now be submitted electronically using the TCEQ's State of Texas Environmental Electronic Reporting System ([STEERS](#)). Alternatively, applications can be submitted by U.S. mail by completing the Use Determination for Pollution Control Property Application (Form TCEQ-00611) and the TCEQ Core Data Form (Form TCEQ-10400).

Additional information is available in the guidance document, *Property Tax Exemptions for Pollution Control Property, RG-461*. The application form, these instructions, guidance, and links to the rules governing the program in Title 30, Texas Administrative Code, Chapter 17 are available on the [Tax Relief for Pollution Control Property](#) Web page. If additional clarification or assistance is needed, please contact the Tax Relief for Pollution Control Property Program by phone at 512-239-4900, or by e-mail at txrelief@tceq.texas.gov.

Electronic Submission through STEERS

The Use Determination for Pollution Control Property Application Form is now available online, through the TCEQ's [STEERS](#) system: <https://www3.tceq.texas.gov/steers/>. For assistance with STEERS, please contact the STEERS Help Line at 512-239-6925 or by e-mail steers@tceq.texas.gov.

General Tips for Using the STEERS Application

- The module is best viewed with Internet Explorer version 10.0+, a recent version of Firefox, or a comparable web browser.
- Use the provided module navigation buttons. Data can be lost if the browser "Back" button is used.
- The online Use Determination for Pollution Control Property application is designed so that users can work on an application, stop, and come back to continue working on the application. An application can also be completed and submitted during one login session. STEERS automatically logs users out after 20 minutes of inactivity. Activity is defined by moving from one page to another, not by entering information on a page.
- You may click **Next/Save** on any page before you have completed entered information in each required field to save your work.

Add Tax Relief for Pollution Control Property to Your STEERS Account

A STEERS Electronic Reporting (ER) account number and password are required to access your STEERS account. For information on setting up an account, please see [Create STEERS Account](#).

1. Log in to [STEERS](#).
2. At the top of the **STEERS Home** page, select **My Account**.
3. Under the **STEERS Access** section, select or click the link to **Tax Relief for Pollution Control Property (EPR_PROP2)** and click **Go**.
4. Under **Program Status**, select the **Access Type** that you will need. The access levels are as follows:

- **Tax Relief Read Only:** User can view the application's contact, facility, and application data, but cannot add, edit, pay, certify, or submit information.
 - **Tax Relief Edit:** User can view, create, delete, and modify the application's contact, facility, and application data, and can pay the application fee, but cannot certify or submit information. This level of access is for consultants or staff authorized by the owner/operator of the regulated entity to prepare applications for submission.
 - **Tax Relief Preparer:** User can view, create, delete, and modify the application's contact, facility, and application data, and can pay the application fee. User can also make electronic submissions to the TCEQ.
 - **Tax Relief Sign:** User can view, create, delete, and modify the application's contact, facility, and application data, and can pay the application fee. User can also certify the application data and make electronic submissions to the TCEQ. Only the authorized account representative registered for the application(s) may select this level of access.
5. Under the **Authorization** section, select the best description of your relationship to the facility (The Facility, Parent Company, or Other).
 6. Select the appropriate authorization.
 - If you are applying for **Read Only**, **Edit**, or **Preparer** access, select the first statement.
 - If you are applying for **Sign and Submit** access, either you must directly have the authority to report for the site according to the program signature standards in 30 TAC §17.10, or someone with that authority must be authorizing the access. If someone else is authorizing the access, you must provide that person's name, title, company, and phone number.
 - Click **Save Changes** to update your account information.
 7. Complete the STEERS Participation Agreement (SPA).
 - If you are ready to proceed with the SPA, at the top of page select either **Paper SPA** to print and mail your agreement, or **E-sign SPA** to complete the agreement electronically. See [Generate SPA](#) or [Sign SPA Electronically Using Texas Drivers License \(TDL\)](#) for detailed instructions.

Fill Out a New Application

1. Log in to [STEERS](#).
2. On the STEERS Home page, under **Select e-Permits Program Area**, click **Tax Relief for Pollution Control Property (EPR_PROP2)**.
3. To begin a new application click **Fill Out**.
4. Select **Use Determination for Pollution Control Property** and click **Next**.
5. This will take you to the **Application Created** page. Make note of your **Application Reference Number** and your **Application Password**. In addition to the Tax Relief Application Number that will be assigned to your application upon submittal, the Application Reference Number and Application Password are important for accessing your application in STEERS and for communicating information about your application to TCEQ program staff.
6. You can change the Application Password by clicking **Set Access Rights**, or you can change it at any time from your **Activities** page.

7. You may grant another STEERS ER account holder access to this application if you know the user's ER account number. Click **Set Access Rights** to either **Add Access** or **Remove Access**.
8. If you do not need to make changes using **Set Access Rights**, you can click **Next** at the bottom of the **Application Created** page to proceed with filling out the application.
9. If you do choose to **Set Access Rights**, when you have completed all changes, click **Activities** at the bottom of the page to return to your **Activities** page. Click the **Edit** icon next to the application with the Application Reference number you just created to proceed with filling out the application.

Site Information (Regulated Entity)

The regulated entity is the site, facility, or unit where the property is physically located.

1. Provide information for the facility by completing one of the three options:
 - **Option 1:** If you know the Regulated Entity Number (RN) for the facility, enter it here.
 - **Option 2:** If you know an authorization number for the facility, such as a permit issued by the TCEQ, enter it here.
 - **Option 3:** If you are not sure if the facility has an existing RN, you may search using the name, county, and/or physical address by entering this information here.
2. Click **Next**.
3. If the information is for a different facility, you may search for a valid RN by clicking **Search Again**. If the information is incorrect, changes must be submitted to the TCEQ using the TCEQ Core Data Form (TCEQ-10400). If the facility does not have an existing RN, you will have to submit a TCEQ Core Data Form so that an RN can be created before you can complete the application online.
4. If an existing RN is found, it will be displayed. Scroll down the page and review the **Regulated Entity Site Information** displayed. If the information is correct, click **Copy RE Information** near the top of the page. The screen will automatically complete the fields using the information from the TCEQ's Central Registry. If no changes are necessary, click **Next/Save** at the bottom of the screen.

Customer (Applicant) Information

The customer is the owner of the facility and property for which you are requesting a use determination.

1. Provide the information for the owner by completing one of the four options:
 - **Option 1:** Select the correct Customer Number (CN) from those provided. These are customers that are affiliated with the RN in Central Registry.
 - **Option 2:** If the correct CN is not listed under Option 1, enter the owner's CN here.
 - **Option 3:** If you know an authorization number for the facility such as a permit issued by the TCEQ, enter it here.
 - **Option 4:** If you are not sure if the customer has an existing CN, you may search using the name, federal tax ID, state franchise tax ID, or Secretary of State filing number.
2. Click **Next**.

NOTE: In accordance with the TCEQ's delinquent fee protocol, the Tax Relief Program will not consider applications administratively complete until all delinquent fees the company owes to the TCEQ are paid. Fees that have been recorded in Central Registry as delinquent must be

paid before you can submit your application. If the system detects delinquent fees are owed, you will be notified on this screen and have the option to pay the fees using the ePay system. Information regarding the TCEQ's Delinquent Fee Protocol is available at: <http://www.tceq.texas.gov/agency/delin/index.html>.

3. If the information is for a different owner, you may search for a valid CN by clicking **Search Again**. If the information is incorrect, changes must be submitted to the TCEQ using the TCEQ Core Data Form (TCEQ-10400). If the owner does not have an existing CN, you will have to submit a TCEQ Core Data Form so that a CN can be created before you can complete the application online.
4. If an existing CN is found, it will be displayed. Scroll down the page and review the information displayed. If the information is not correct, click **Search Again**. If the information is correct, select a response to the statement: "I certify that the full legal name of the entity applying for this permit has been provided and is legally authorized to do business in Texas."
5. Complete the information for the **Responsible Authority Contact**. For Use Determination applications, this can either be a company contact/representative, or it can be the same as the application contact with whom the TCEQ will correspond for the application. It is the person authorized to sign the application on behalf of the applicant.
6. Once all the information has been entered, click **Next/Save**.

Application Contact

This is the person that TCEQ staff can contact regarding the information supplied in this application. All correspondence relating to this application will be directed to this person.

1. If the **Application Contact** is the same as the **Responsible Authority Contact** submitted on the **Customer (Applicant) Information** page, under **Same as another contact?** select the **Responsible Authority**. Doing so will auto populate the fields.
2. If the **Application Contact** is not the same as the **Responsible Authority Contact**, complete the required fields.
3. Review the information displayed, make any necessary changes, and click **Next/Save**.

Pollution Control Property General Characteristics

1. Enter the name of the pollution control property/equipment, including make and model numbers if possible. This should be the name of the property/equipment for which the tax exemption is sought.
2. Enter a detailed description of the pollution control property/equipment. Describe what the property is, where it is located at the facility (e.g., Baghouse installed on Production Line A), how it is used as pollution control equipment at the facility, the pollution it controls, and any material it recovers. If the property includes land, a stormwater feature or pond, or environmental paving, you must provide a legal description of the land and include an accurate plot plan of the land. The requested land, feature, pond, or paving must be highlighted and the square footage must be listed. For paving, the cost of the paving per square foot and an explanation of why the paving is pollution control equipment must be provided. The property/equipment should be described as the control device or process change. For example, if the installed property is a control device, such as a scrubber, only describe the scrubber and what emissions it controls. A description of each individual piece of the scrubber is not required.

NOTE: Do not repeat the description from the Tier I Table. Provide the specific information for the item in the application.

3. Indicate whether the property/equipment is used 100% as pollution control equipment by selecting **Yes** or **No**.
 - If the answer is **Yes**, then explain how it was determined that the equipment is used 100% for pollution control. Stating that the item is located on the Tier I Table is not a sufficient response.
 - If the answer is **No**, indicate the partial use determination percentage that is being requested.
4. Indicate whether the property generates a marketable product by selecting **Yes** or **No**.
 - If the answer is **Yes**, then describe the marketable product. Marketable product is defined as anything produced or recovered using pollution control property that is sold as a product, is accumulated for later use, or is used as a raw material in a manufacturing process. Marketable product includes, but is not limited to, anything recovered or produced using the pollution control property and sold, traded, accumulated for later use, or used in a manufacturing process (including at a different facility).

NOTE: A Tier III application must be filed if a marketable product is generated by the property.

5. Indicate whether the property is integrated pollution control equipment by selecting **Yes** or **No**.
 - If you select **Yes**, you are confirming that the property included in the application is installed for a common purpose at the facility. If the application covers unrelated units, the TCEQ will return the application asking that the non-integrated equipment be submitted on separate applications.
 - If you select **No**, you will receive the following error upon submitting the page: "Separate applications must be filed for each piece of property." Ensure that all property included in your application is integrated before proceeding. If the property is not integrated, remove the non-integrated property and submit separate application(s) for each piece of property.
6. Indicate whether there are applicable permit number(s) for the pollution control property by selecting **Yes** or **No**.
 - If the answer is **Yes**, enter applicable permit number(s).
7. Enter the appraisal district account number for the property (if applicable). If the property is new and has not been assigned an appraisal district account number, enter **New Property**.
8. Enter the total estimated cost of the property for which you are seeking a use determination. If this use determination is to be based on incremental cost difference, enter the estimated incremental cost of the property here.
9. Select the type of application being filed. The types of applications for pollution control equipment are:
 - **Tier I:** Property that is located on the Tier I Table or that is necessary for the installation or operation of equipment located on the Tier I Table. The fee is \$150.

If **Tier I** is selected, click to highlight the appropriate number from the Tier I Table. Click the right arrow button to select the highlighted Tier I Table Number. Multiple numbers may be selected. You can also search for a Tier I Table Number by entering it into the search box and clicking the magnifying glass icon. Once an option has been selected, the details will display below the selection box so you can verify that the

correct number has been selected. You can also click the left arrow button to remove a selected number from the list.

If the Tier I Table number selected is A-86, A-112, A-114, A-182, or S-22, additional details about the incremental cost will be required. The costs of the new piece of property and the comparable property include the actual equipment costs plus any additional costs required to install the equipment. Explain how the value of the comparable property was calculated. The explanation should include the source(s) of the information.

- **Tier II:** Property that is used 100% as pollution control equipment but is not on the Tier I Table. The fee is \$1,000.

If **Tier II** is selected, click to highlight the appropriate number from the Expedited Review List (if applicable). Click the right arrow button to select the highlighted Expedited Review List Number. Multiple numbers may be selected. You can also search for an Expedited Review List Number by entering it into the search box and clicking the magnifying glass icon. Once an option has been selected, the details will display below the selection box so you can verify that the correct number has been selected. You can also click the left arrow button to remove a selected number from the list.

- **Tier III:** Property that is partially used as pollution control equipment, listed on the Tier I Table that generates a marketable product or serves a production benefit, or is located on the Expedited Review List. The fee is \$2,500.

If **Tier III** is selected, click to highlight the appropriate number from the Expedited Review List (if applicable). Click the right arrow button to select the highlighted Expedited Review List Number. Multiple numbers may be selected. You can also search for an Expedited Review List Number by entering it into the search box and clicking the magnifying glass icon. Once an option has been selected, the details will display below the selection box so you can verify that the correct number has been selected. You can also click the left arrow button to remove a selected number from the list.

10. Enter the **specific** citation of the adopted environmental rule or regulation that is being met or exceeded by the construction or installation of the property and describe how the property meets or exceeds the requirements. If the property was installed in order to meet a performance standard-based rule, list the appropriate rule and provide supporting documentation showing how the property allows the facility to meet the appropriate standard. The narrative must cite the specific citation, i.e., section, subsection, paragraph, subparagraph, or clause, of the environmental rule or regulation that directly applies to the property.

NOTE: The application must describe how the property meets or exceeds a rule, regulation, or statutory provision that has been adopted by a federal regulatory agency, the State of Texas, or a political subdivision of Texas. Regulations adopted by health and safety agencies, such as the Occupational Safety and Health Administration, do not meet this criteria.

If the applicant is uncertain of a specific rule to list in this section, many resources are available online. State rules are specified in the Texas Administrative Code: Title 16, Division 1 contains Railroad Commission rules, and Title 30 contains TCEQ rules. Other chapters may include other relevant regulations. The federal rules are specified in the Code of Federal Regulations: Title 40 contains EPA regulations; relevant regulations from other federal agencies are specified in other titles. Ordinances from cities and counties are often available at reliable web sites.

The following Internet sites may be helpful:

Code of Federal Regulations (CFR) - http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title40/40tab_02.tpl

EPA Laws and Regulations - <https://www.epa.gov/laws-regulations>

State rules (TCEQ rules are codified in Title 30) - www.sos.state.tx.us/tac/index.shtml

11. Enter a description of the environmental benefit or pollution control directly related to the construction or installation of the property.

NOTE: For purposes of this application, "environmental benefit or pollution control" does not include the prevention, monitoring, control, or reduction of air, water, and/or land pollution that results from the use or characteristics of the applicant's goods produced or service provided.

12. Indicate if you are planning to attach documentation to the application such a process flow diagram or supplemental process information by selecting **Yes** or **No**.

- If the answer is **Yes**, the next screen will be the **Pollution Control Property Attachment Section**, where you can upload your attachments.
- If the answer is **No**, the next screen will be the STEERS Activities page for all Tier I or Tier II applications. Your application is ready to be signed. For Tier III applications, the next screen will be the **Pollution Control Property Attachment Section**, where you can upload your cost analysis procedure documentation.

13. Click **Next/Save**.

Pollution Control Property Attachment Section

If you indicated on the previous **Pollution Control Property General Characteristics** page that you are submitting a **Tier III** application for which the cost analysis procedure is required, or that **Yes** you are planning to attach documentation to the application, you will be directed to complete this page.

1. Attach documentation showing a process flow diagram or supplemental process information by clicking the **Choose** button. Select a file and click **Open**. Once the file has been uploaded, you can delete it by checking the box next to the file and clicking **Delete**.

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

Provide the necessary information to indicate where the property is located, listing all inputs and outputs, the pollutant(s) controlled, how the property controls the pollutant(s), and what happens to any materials removed or recovered by the property. Sketches, drawings, plot plans, or photographs may be substituted for process flow diagrams in some cases.

2. Attach documentation showing the calculations used to determine the partial-use percentage for the property by clicking the **Choose** button. Select a file and click **Open**. Once the file has been uploaded, you can delete it by checking the box next to the file and clicking **Delete**.

The procedures and calculations specified in [30 TAC §17.17](#) must be used to calculate the partial-use percentage for all Tier III applications, including those containing property located in one of the categories on the Expedited Review List. Additional information regarding partial-use percentage calculations, including an example, is available in the guidance document, *Property Tax Exemptions for Pollution Control Property*, RG-461.

3. Click **Next/Save**. The next screen will be the **Activities** page. Your application is ready to be signed.

Signature Page

To sign an application, your STEERS account must be authorized to sign the application (see the *Add Tax Relief for Pollution Control Property to Your STEERS Account* section above).

1. On the **Activities** page, check the box next to the application that you wish to sign and click **Sign** at the bottom of the screen. Only applications with the Status **Ready to Sign** can be signed.
2. Review the certification statement and check the box to confirm you have read and agree with each of the statements.
3. Enter your **STEERS ER Account password** and click **Apply Electronic Signature**. This will apply your electronic signature to the application.
4. An e-mail will be sent to confirm the application has been signed.
NOTE: the application has not yet been submitted to the TCEQ.
5. When you have finished signing the application, you can either proceed to **Pay** or return to the **Activities** page. Make your selection and click **Next**. You may fill out several applications before signing, paying, and submitting them. The STEERS system will support the signing, payment, and submittal of more than one application at a time.

Application Fees to Pay

To pay an application fee, your STEERS account must be authorized to pay the application fees (see the *Add Tax Relief for Pollution Control Property to Your STEERS Account* section above).

1. On the **Activities** page, check the box next to each application for which you wish to pay an application fee, and click **Pay** at the bottom of the screen. Only applications with the status **Ready to Pay** can be paid.
2. A summary of the fees to be paid will appear. If the information is correct, click **Next**.
3. The **Transfer to ePay** page will appear. Review the information, and click **Go to ePay** to continue.
4. Review the information in the **Shopping Cart** and select **Check Out** to proceed.
5. Complete **Payment Contact Information** as requested and click **OK** to continue.

Select **Payment Type** and click **OK**. For single items that cost \$1,000.00 or less, you may pay by credit card. You may combine multiple items into one transaction. You may pay by electronic funds transfer regardless of the cost of each item. If some of your items are \$1,000.00 or less and others cost more, you may combine your payments in either of these ways: 1) Two transactions (pay by electronic funds transfer for all items costing more than \$1000.00, then pay by credit card for all items costing \$1000.00 or less); or 2) One transaction (pay for everything by electronic funds transfer).

6. The Transaction Information will appear. Review the information and click **Make Payment** to proceed.
7. The **Payment** window will appear. Under Payment Type, check the box if the payment is being funded by a foreign source. Click **Next**.
8. Enter the Customer Information for the Payment Type selected and click **Next**.
9. Enter the credit card or account information associated with your payment type and click **Next**.
10. Review the Payment Information and check **Yes** to authorize the transaction. Enter the characters displayed under Verification and click **Submit Payment**.

11. The payment will be processed, a page displaying the transaction information will be displayed, and the payer will receive a receipt via e-mail.
12. Click **Return to STEERS** at the bottom of the page.
13. When you have finished paying the application fee, you can either proceed to **Submit** or return to the **Activities** page. Make your selection and click Next.

Submit Completed Application

To submit an application, your STEERS account must be authorized to submit the application (see the *Add Tax Relief for Pollution Control Property to Your STEERS Account* section above).

1. On the **Activities** page, check the box next to the application you wish to submit, and click **Submit** at the bottom of the screen. Only applications with the status **Ready to Submit** can be submitted.
2. On the **Submit Completed Applications** page, a summary of applications ready to submit will appear. If the information is correct, click **Submit**.
3. If the application was successfully submitted, you will receive a **Congratulations!** page. The account holder that submits the application will receive a confirmation e-mail that contains the **Tax Relief Application Number**. Make note of this number in addition to your **Application Reference Number** and your **Application Password**. These are important for accessing your application in STEERS and for communicating information about your application to TCEQ program staff.
4. The submitted application will be reviewed by the Tax Relief program area. You will be notified by e-mail if more information is required and of final action for the application.

Responding to a Notice of Deficiency

The TCEQ's Tax Relief program staff will review your submitted application. If the application reviewer requires additional information, the Application Contact will be notified via e-mail. The e-mail will detail the specific issues that should be addressed in the revised application. The application reviewer will unlock the application fields within STEERS for which additional information is needed so you can provide the information.

Access an Application to Respond to a Notice of Deficiency

1. Log in to [STEERS](#).
2. On the STEERS Home page, under **Select e-Permits Program Area**, click **Tax Relief for Pollution Control Property (EPR_PROP2)**.
3. The application that has been re-opened for revision will appear on the screen, along with any others that have been re-opened and applications that you have started but not yet submitted.
4. Click the **Edit** icon next to the reference number for the application you need to revise.
5. Sections with unlocked fields will be have a status of **To Do** on the left side of the screen. Only the fields that have been re-opened can be revised. Address the issues listed in the Notice of Deficiency e-mail in the open fields and click **Next/Save**.
6. Once you have addressed all of the issues, you will need to **Sign** and **Submit** the revised application using the same steps outlined above. If a different type of application is required for the property included in the application, you may also have to **Pay** the appropriate fee for that application before submittal.

7. The submitted revised application will be reviewed by the Tax Relief program area. You will be notified by e-mail if more information is required and of final action for the application.

Notification of Final Action

The TCEQ's Tax Relief program staff will review your submitted application. If the application reviewer has completed review of the application, the Application Contact will be notified via e-mail. The e-mail will indicate whether the application was:

- **Approved** - a positive use determination has been issued
- **Denied** - a negative use determination has been issued
- **Partially Approved Partially Denied** - a mixed use determination has been issued

The TCEQ letter detailing the final action and any associated use determination certificates **WILL NOT** be attached to your notification e-mail. In order to access these documents, you will need to log in to [STEERS](#) and view the Notice of Authorization (**View NOA**) for the application by following the instructions in the next section.

View Submittals and Related Documents

1. Log in to [STEERS](#).
2. On the STEERS Home page, click **Submissions**.
3. Under Program Area, select **Tax Relief for Pollution Control Property** and click **Search**. You can also search using other parameters such as ID (Application Number), Reference Number, or by date.
4. A list of applications will be displayed along with applicable Reference Number, Program Area ID (application numbers), and other information. For each application, the **Action** drop down menu of available documents will appear on the right side of the screen. From here you can choose which documents to access:
 - **View COR** - View the Copy of Record (COR) of the application you have submitted
 - **View Attachments** - View attachments you have submitted
 - **View NOA** - View the Notice of Authorization (NOA) including the letter from the TCEQ and Use Determination Certificate (if applicable)
5. If you have received a Notification of Final Action e-mail for an application, when you click **View NOA** you will be able to either **View** or **Save** the TCEQ letter or Use Determination Certificate for that application.