



# Application for Tax Credit on Qualified Property (Tax Code, Chapter 313, Subchapter D)

**Form 50-300**  
(Revised May 2010)

Port Arthur Independent School District  
School district name  
P.O. Box 1388 Port Arthur, Texas 77641  
Address

2008  
First complete year of qualifying time period  
409-989-6222  
Phone (Area code and number)  
12/15/2011  
Application filing date

This application is for credit for school district maintenance and operations taxes paid on the portion of value in excess of the value limit under Tax Code Chapter 313 Subchapter B or C, during the two complete tax years of the qualifying time period. File this completed application with the school district no earlier than the date the property taxes are paid for the last year of the qualifying time period. The school board must determine eligibility of this applicant.

## STEP 1: APPLICANT NAME AND ADDRESS

Only entities that received an appraised value limitation under Tax Code Chapter 313 Subchapter B or C are eligible for this tax credit.

Enterprise Refined Products Company, LLC

Applicant's name

Property Tax Dept., P.O. Box 4018

Mailing address

120 566 193 77

Texas Taxpayer I.D. Number (11 digits)

Chris G. Cisneros

Name of person preparing this application

713-803-2895

Phone (area code and number)

Houston, Texas

City, State

77210-4018

ZIP Code + 4

519010-000-000070-00000-6

Appraisal district account number

Senior Property Tax Representative

Title

## STEP 2: PROVIDE ATTACHMENTS AND SUPPLEMENTS

Attach the following items to this application:

1. A copy of report from the local county appraisal district (CAD) reflecting both the market value before any exemptions, and taxable value of the qualified property for each complete tax year of the qualifying time period.
2. A copy of receipts for M&O and I&S taxes paid on qualified property during the first two years of the qualifying time period.
3. Schedule A—updated for all years from amounts in application schedule.
4. Schedule B—updated for all years from amounts in application schedule.
5. Schedule C—Tax Credit.

Note: Excel spreadsheet versions of Schedules are available for downloading and printing at URL listed below.

## STEP 3: SHOW TAX CREDIT AMOUNT

1. Taxable Value of Property for the purpose of School M&O tax
2. Limitation Value of Property under Agreement
3. School District Maintenance and Operations Tax Rate
4. Total Maintenance and Operations Taxes Paid
5. M&O Tax Obligation under Limited Value ((Line 2 Amount/100) x Line 3)
6. Tax Credit for which you are applying (Line 4 - Line 5)
7. Total Tax Credit (Sum of Line 6 Year 1 and Year 2 amounts)

|  | Year 1     | Year 2     |
|--|------------|------------|
| 1. Taxable Value of Property for the purpose of School M&O tax           | 627,000    | 33,112,800 |
| 2. Limitation Value of Property under Agreement                          | 30,000,000 | 30,000,000 |
| 3. School District Maintenance and Operations Tax Rate                   | 1.04       | 1.04       |
| 4. Total Maintenance and Operations Taxes Paid                           | 6,520      | 345,057    |
| 5. M&O Tax Obligation under Limited Value ((Line 2 Amount/100) x Line 3) | 312,000    | 312,000    |
| 6. Tax Credit for which you are applying (Line 4 - Line 5)               | 0          | 32,373     |
| 7. Total Tax Credit (Sum of Line 6 Year 1 and Year 2 amounts)            |            | 32,373     |

## STEP 4: SIGN AND DATE APPLICATION

By signing this application, you certify that this information is true and correct and that you are in full compliance with the terms of the attached agreement to the best of your knowledge and belief.

print here

Curt Tate  
Name of authorized company officer

Tax Director  
Title

sign here

Curt Tate  
Signature of authorized company officer

12/14/2011  
Date

On behalf of

ENTERPRISE REFINED PRODUCTS COMPANY LLC  
Name of corporation/company

If you make a false statement on this application, you could be found guilty of a class A misdemeanor or a state jail felony under Texas Penal Code Section 37.10.

Applicant Name: Enterprise Refined Products Company, LLC  
 SD Name: Port Arthur Independent School District

PROPERTY INVESTMENT AMOUNTS (Estimated investment in each year. Do not put cumulative totals.)

| The year preceding the first complete tax year of the qualifying time period (assuming no deferrals) | Investment made before filing complete application with district (neither qualified property nor eligible to become qualified investment)   | Year | School Year (YYYY-YYYY) | Tax Year (fill in actual tax year below) YYYY | Column A: Tangible Personal Property (original cost) placed in service during this year | Column B: Building or permanent nonremovable component of building (annual amount only) | Column C: Sum of A and B (during the qualifying time period) | Column D: Other investment that is not qualified investment but investment affecting economic impact and total value | Column E: Total Investment (A+B+D) |  |           |      |   |             |   |   |             |
|--|---|------|-------------------------|---|---|---|--|--|------------------------------------|--|-----------|------|---|-------------|---|---|-------------|
|  |   |      |                         |   |   |   |  |  |                                    | Complete tax years of qualifying time period |           |      |   |             |   |   |             |
| Credit Settle-Up Period  | Investment made after final board approval of application and before Jan. 1 of first complete tax year of qualifying time period (qualified investment and eligible to become qualified property) | 2007 |                         |   | 0   | 0   | 0  | 0  | 0                                  |  |           |      |   |             |   |   |             |
|  |   |      |                         |   |   |   |  |  |                                    | 1  | 2008-2009 | 2008 | 0 | 10,000,000  | 0 | 0 | 10,000,000  |
|  |   |      |                         |   |   |   |  |  |                                    | 2  | 2009-2010 | 2009 | 0 | 161,515,090 | 0 | 0 | 161,515,090 |
|  |   |      |                         |   |   |   |  |  |                                    | 3  | 2010-2011 | 2010 | 0 | 59,946,727  | 0 | 0 | 59,946,727  |
|  |   |      |                         |   |   |   |  |  |                                    | 4  | 2011-2012 | 2011 | 0 | 41,128,908  | 0 | 0 | 41,128,908  |
|  |   |      |                         |   |   |   |  |  |                                    | 5  | 2012-2013 | 2012 | 0 | 27,409,275  | 0 | 0 | 27,409,275  |
|  |   |      |                         |   |   |   |  |  |                                    | 6  | 2013-2014 | 2013 | 0 | 0           | 0 | 0 | 0           |
|  |   |      |                         |   |   |   |  |  |                                    | 7  | 2014-2015 | 2014 | 0 | 0           | 0 | 0 | 0           |
|  |   |      |                         |   |   |   |  |  |                                    | 8  | 2015-2016 | 2015 | 0 | 0           | 0 | 0 | 0           |
|  |   |      |                         |   |   |   |  |  |                                    | 9  | 2016-2017 | 2016 | 0 | 0           | 0 | 0 | 0           |
|  |   |      |                         |   |   |   |  |  |                                    | 10   | 2017-2018 | 2017 | 0 | 0           | 0 | 0 | 0           |
|  |   |      |                         |   |   |   |  |  |                                    | 11   | 2018-2019 | 2018 | 0 | 0           | 0 | 0 | 0           |
|  |   |      |                         |   |   |   |  |  |                                    | 12   | 2019-2020 | 2019 | 0 | 0           | 0 | 0 | 0           |
|  |   |      |                         |   |   |   |  |  |                                    | 13   | 2020-2021 | 2020 | 0 | 0           | 0 | 0 | 0           |
|  |   |      |                         |   |   |   |  |  |                                    | 14   | 2021-2022 | 2021 | 0 | 0           | 0 | 0 | 0           |
| 15   | 2022-2023   | 2022 | 0                       | 0   | 0   | 0   | 0  |  |                                    |  |           |      |   |             |   |   |             |
| Post-Settle-Up Period  |   |      |                         |   |   |   |  |  |                                    |  |           |      |   |             |   |   |             |
| Post-Settle-Up Period  |   |      |                         |   |   |   |  |  |                                    |  |           |      |   |             |   |   |             |

Qualifying Time Period usually begins with the final board approval of the application and extends generally for the following two complete tax years.

Column A: This represents the total dollar amount of planned investment in tangible personal property the applicant considers qualified investment - as defined in Tax Code §313.021(KA)(D). For the purposes of investment, please list amount invested each year, not cumulative totals.

Column B: Include estimates of investment for "replacement" property-property that is part of original agreement but scheduled for probable replacement during limitation period. The total dollar amount of planned investment each year in buildings or nonremovable component of buildings that the applicant considers qualified investment under Tax Code §313.021(XE).

Column C: For the years outside the qualifying time period, this number should simply represent the planned investment in new buildings or nonremovable components of buildings. Dollar value of other investment that may not be qualified investment but that may affect economic impact and total value-for planning, construction and operation of the facility. The most significant example for many projects would be land. Other examples may be items such as professional services, etc.

Column D: Note: Land can be listed as part of investment during the "pre-year 1" time period. It cannot be part of qualifying investment.

Notes: For advanced clean energy projects, nuclear projects, projects with deferred qualifying time periods, and projects with lengthy application review periods, insert additional rows as needed. This schedule must be submitted with the original application and any application for tax credit. When using this schedule for any purpose other than the original application, replace original estimates with actual appraisal district data for past years and update estimates for current and future years. If original estimates have not changed, enter those amounts for future years.

12/14/2011

Schedule B (Rev. May 2010): Estimated Market And Taxable Value

Applicant Name: Enterprise Refined Products Company, LLC  
 ISD Name: Port Arthur Independent School District

Form 50-300

|  | Complete tax years of qualifying time period | Year       | School Year (YYYY-YYYY) | Tax Year (Fill in actual tax year) YYYY | Qualified Property             |   |  | Reductions from Market Value | Estimated Taxable Value | Final taxable value for M&O--after all reductions |
|--|--|------------|-------------------------|---|--------------------------------|---|--|------------------------------|-------------------------|---|
|  |  |            |                         |   | Estimated Market Value of Land | Estimated Total Market Value of new buildings or other new improvements | Estimated Total Market Value of tangible personal property in the new building or "in or on the new improvement" |                              |                         |   |
|  | 1  | pre-year 1 | 2007-2008               | 2007                                    | 0                              | 0   | 0  | 0                            | 0                       | 0   |
|  | 2  |            | 2008-2009               | 2008                                    | 0                              | 627,000   | 0  | 627,000                      | 627,000                 | 627,000   |
|  | 3  |            | 2009-2010               | 2009                                    | 0                              | 33,112,800  | 0  | 33,112,800                   | 33,112,800              | 33,112,800  |
|  | 4  |            | 2010-2011               | 2010                                    | 0                              | 115,730,909   | 0  | 98,549,424                   | 30,000,000              | 30,000,000  |
|  | 5  |            | 2011-2012               | 2011                                    | 0                              | 229,616,800   | 0  | 200,287,600                  | 30,000,000              | 30,000,000  |
|  | 6  |            | 2012-2013               | 2012                                    | 0                              | 218,136,000   | 0  | 190,273,000                  | 30,000,000              | 30,000,000  |
|  | 7  |            | 2013-2014               | 2013                                    | 0                              | 207,229,000   | 0  | 180,759,000                  | 30,000,000              | 30,000,000  |
|  | 8  |            | 2014-2015               | 2014                                    | 0                              | 196,868,000   | 0  | 171,721,000                  | 30,000,000              | 30,000,000  |
|  | 9  |            | 2015-2016               | 2015                                    | 0                              | 187,025,000   | 0  | 163,135,000                  | 30,000,000              | 30,000,000  |
|  | 10   |            | 2016-2017               | 2016                                    | 0                              | 177,674,000   | 0  | 154,978,000                  | 30,000,000              | 30,000,000  |
|  | 11   |            | 2017-2018               | 2017                                    | 0                              | 168,790,000   | 0  | 147,229,000                  | 30,000,000              | 30,000,000  |
|  | 12   |            | 2018-2019               | 2018                                    | 0                              | 160,351,000   | 0  | 139,868,000                  | 139,868,000             | 139,868,000                                       |
|  | 13   |            | 2019-2020               | 2019                                    | 0                              | 152,333,000   | 0  | 132,874,000                  | 132,874,000             | 132,874,000                                       |
|  | 14   |            | 2020-2021               | 2020                                    | 0                              | 144,716,000   | 0  | 126,230,000                  | 126,230,000             | 126,230,000                                       |
|  | 15   |            | 2021-2022               | 2021                                    | 0                              | 137,480,000   | 0  | 119,918,000                  | 119,918,000             | 119,918,000                                       |
|  |  |            | 2022-2023               | 2022                                    | 0                              | 130,606,000   | 0  | 113,922,000                  | 113,922,000             | 113,922,000                                       |

Notes: Market value in future years is good faith estimate of future taxable value for the purposes of property taxation.  
 This schedule must be submitted with the original application and any application for tax credit. When using this schedule for any purpose other than the original application, replace original estimates with actual appraisal district data for past years and update estimates for current and future years. If original estimates have not changed, enter those amounts for future years.

*Out State*

12/14/2011

SIGNATURE OF AUTHORIZED COMPANY REPRESENTATIVE

DATE

# Schedule C- Tax Credit: Employment Information

Applicant Name

Enterprise Refined Products Company, LLC

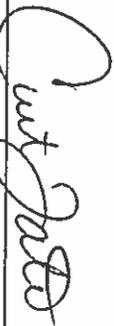
ISD Name

Port Arthur Independent School District

Form 50-300

| Complete tax years of qualifying time period | Year       | School Year (YYYY-YYYY) | Tax Year (Fill in actual tax year) YYYY | Qualifying Jobs |  |   |
|--|------------|-------------------------|---|-----------------|--|---|
|  |            |                         |   | New Jobs        | Column B: Number of qualifying jobs applicant created meeting all criteria of Sec. 313.021(3) (cumulative) | Column C: Lowest wage of any qualifying job |
| 1  | pre-year 1 | 2007-2008               | 2007                                    | 0               | 0  | 0   |
|  | 1          | 2008-2009               | 2008                                    | 0               | 0  | 0   |
| 2  | 2          | 2009-2010               | 2009                                    | 8               | 8  | 80000                                       |

Notes: For job definitions see TAC §9.1051(14) and Tax Code §313.021(3).



SIGNATURE OF AUTHORIZED COMPANY REPRESENTATIVE

12/14/2011

DATE

## RESOLUTION

### DETERMINING ELIGIBILITY FOR TAX CREDIT PURSUANT TO TEXAS TAX CODE § 313.104

STATE OF TEXAS                   §

COUNTY OF JEFFERSON       §

*WHEREAS*, on August 8, 2007, the Superintendent of Schools of the Port Arthur Independent School District acting as agent of the Board of Trustees of the District (the "Board of Trustees") received from Enterprise Refined Products Company, LLC ("Enterprise Products") an Application for Appraised Value Limitation on Qualified Property, pursuant to Chapter 313 of the Texas Tax Code; and,

*WHEREAS*, on November 11, 2007, the Superintendent, acting as agent of the Board of Trustees, received from the Enterprise Products a revised Application for Appraised Value Limitation on Qualified Property, pursuant to Chapter 313 of the Texas Tax Code; and,

*WHEREAS*, the Application was delivered to the Texas Comptroller's Office for review pursuant to Texas Tax Code § 313.025(d); and,

*WHEREAS*, the Application was reviewed by the Texas Comptroller's Office pursuant to Texas Tax Code § 313.025(d); and,

*WHEREAS*, the Board of Trustees acknowledged receipt of the Application, along with the requisite application fee as established pursuant Texas Tax Code § 313.025(a)(1) and the District's Local District Policy CCG (Local); and,

*WHEREAS*, the Board of Trustees caused to be conducted an economic impact evaluation pursuant to Chapter 313 of the Texas Tax Code; and,

*WHEREAS*, the Board of Trustees reviewed the economic impact evaluation pursuant to Texas Tax Code § 313.026 and has carefully considered such evaluation; and,

*WHEREAS*, the Application was reviewed by the Jefferson County Appraisal District established in Jefferson County, Texas (the "Jefferson County Appraisal District"), pursuant to Texas Property Tax Code § 6.01; and,

**WHEREAS**, on December 13, 2007, the Board of Trustees conducted a public hearing on the Application at which it solicited input into its deliberations on the Application from all interested parties within the District; and,

**WHEREAS**, on December 13, 2007, the Board of Trustees made factual findings in accordance with Chapter 313 of the Texas Tax Code, including, but not limited to, (i) written findings as to each criterion listed in Texas Tax Code § 313.025(e), and (ii) findings pursuant to Texas Tax Code § 313.025(f) that the information in the Application is true and correct, that Enterprise Products is eligible for the limitation on the appraised value of Enterprise Products' qualified property and that the granting of the Application and the District's entering into this Agreement are in the best interest of the District and the State; and,

**WHEREAS**, on December 13, 2007, the Board of Trustees of the Port Arthur Independent School District approved an Agreement for Limitation on Appraised Value of Property for Maintenance and Operations Taxes with Enterprise Products; and,

**WHEREAS**, after examining, the tax rolls of the Jefferson County Appraisal District; the most recent Annual Eligibility Report (Comptroller's Form #50-772); and the most recent Biennial Progress Report (Comptroller's Form #50-773) filed by Enterprise Products, the Board has determined that during the Qualifying Time Period, running from January 1, 2008 through December 31, 2009, Enterprise Products made a Qualifying Investment as defined by Texas Tax Code § 313.021 in the amount of at least Thirty Million Dollars for the purposes of manufacturing in accordance with the provisions of Texas Tax Code § 313.024(b)(1); and,

**WHEREAS**, after examining, the December 13, 2007 Agreement; the most recent Annual Eligibility Report (Comptroller's Form #50-772); and the most recent Biennial Progress Report (Comptroller's Form #50-773) filed by the Enterprise Products, the Board has determined that Enterprise Products is, in all other respects in compliance with the terms of the aforesaid Agreement; and,

**WHEREAS**, after examining Comptroller's State Franchise Tax records, the Board has determined that, at the time of the adoption of this Resolution, Enterprise Products, is in good standing with respect to its franchise tax obligations; and,

**WHEREAS**, the total amount of maintenance and operations ad valorem taxes that were imposed on the portion of the appraised value of the Qualified Property that exceeded the amount of the limitation agreed to by the governing body of the school district under Texas Tax Code Section 313.027(a)(2) in the applicable Qualifying Time Period that the Enterprise Products has paid to the District has been THIRTY TWO THOUSAND THREE HUNDRED SEVENTY THREE DOLLARS AND TWELVE CENTS (\$32,373.12); and,

**WHEREAS**, as of the date of the approval of this Resolution, the Enterprise Products has not relocated its business outside of the District; and,

**WHEREAS**, the Enterprise Products has filed an application for a tax credit in accordance with the provisions of Texas Tax Code § 313.103; and,

**WHEREAS**, the application for tax credit filed by the Enterprise Products was: (1) made on the form prescribed for that purpose by the Texas Comptroller of Public Accounts; (2) was verified by the Enterprise Products; (3) was accompanied by tax receipts from the collector of taxes for the District showing full payment of District all ad valorem taxes on the Qualified Property for the applicable Qualifying Time Period.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Trustees of the Port Arthur Independent School District as follows:

1. The application made by Enterprise Products, for a tax credit pursuant to Texas Tax Code § 313.103 in the total amount of THIRTY TWO THOUSAND THREE HUNDRED SEVENTY THREE DOLLARS AND TWELVE CENTS (\$32,373.12) is approved by the adoption of this Resolution.
2. Beginning with the Tax Year 2011, which is the tax year next following the tax year in which the Tax Credit Application is approved, and in each of the subsequent six (6) tax years (ending in Tax Year 2017), the District, after verifying that all taxes due from Enterprise Products have been paid for the applicable Tax Year, is directed to refund from the *ad valorem* school taxes imposed on the Qualified Property by the District the lesser amount of either: 1.) FOUR THOUSAND SIX HUNDRED TWENTY-FOUR DOLLARS AND SEVENTY-THREE CENTS (\$4,624.73) (An amount equal to one-seventh of the total amount of tax credit to which Enterprise Products is entitled under Section 313.102); or, 2.) Fifty Percent (50%) of the total amount of *ad valorem* school taxes imposed on the Qualified Property by the school district in that Tax Year.
3. In addition to the foregoing, in the Tax Years 2017 through 2019, (The first three tax years after the Enterprise Products' eligibility for an Appraised Value Limitation on Qualified Property, pursuant to Chapter 313 of the Texas Tax Code, expires), the District's collector of taxes is directed to credit against the *ad valorem* school taxes imposed on the Qualified Property by the District the lesser of either: 1.) any remainder of the THIRTY TWO THOUSAND THREE HUNDRED SEVENTY THREE DOLLARS AND TWELVE CENTS (\$32,373.12) tax credit balance which was not paid under paragraph 2, above; or, 2.) the total amount of *ad valorem* school taxes imposed on the Qualified Property by the school district in that tax year.
4. Prior to making any tax credit payments under Sections (2) or (3), above, the District's Superintendent is directed to determine whether the Enterprise Products

has relocated outside the District, and has otherwise met its obligations under the Agreement; under State law; and under applicable regulations promulgated either by the Texas Comptroller's Office, or by the Texas Commissioner of Education. In the event that the Enterprise Products has not met its obligation or has relocated outside the District, no tax credit will be paid for such tax year in which the owner relocates the business outside the school district or the tax years thereafter.

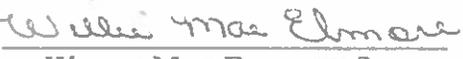
5. If the Texas Comptroller of Public Accounts or the District's tax collector, after providing notice and the opportunity for a response, determine that the Enterprise Products was either not eligible for the credit or received more credit than it was entitled, then the District shall impose an additional tax on the Qualified Property that is equal to the amount of tax credit that was erroneously taken, plus interest at an annual rate of 7.0% calculated from the date on which the credit was issued. A tax lien attaches to the Qualified Property in favor of the school district to secure payment by the person of the additional tax and interest that are imposed and any penalties incurred. A taxpayer which is delinquent in the payment of an additional tax may not submit a subsequent application or receive a tax credit under this subsection in a subsequent year.

APPROVED, ADOPTED, AND ORDERED on the 26 day of January, 2012.

PORT ARTHUR INDEPENDENT SCHOOL DISTRICT

By:   
KENNETH MARKS, President  
Board of Trustees

ATTEST:

By:   
WILLIE MAE ELMORE, Secretary  
Board of Trustees

# JEFFERSON COUNTY APPRAISAL DISTRICT

P. O. Box 21337  
Beaumont TX 77720-1337

409-840-9944  
409-727-4611

4610 S. Fourth St.  
Beaumont, TX 77705

## 2009 NOTICE OF APPRAISED VALUE FOR PROPERTY TAX PURPOSES

12

### THIS IS NOT A TAX BILL. DO NOT PAY FROM THIS NOTICE

05/26/2009

Dear Property Owner:

We have appraised your property for the current tax year based on an appraisal date of January 1 of this year. Your estimated taxes are calculated using the previous year's tax rates and the taxable value for this year. This is the amount you would pay if the governing body of each jurisdiction were to adopt the same rate as last year. "The Texas legislature does not set the amount of your local taxes. Your property tax burden is decided by your locally elected officials, and all inquiries concerning your taxes should be directed to those officials. In each taxing unit listed, the governing body decides whether property taxes increase. The Appraisal District determines only the value of the property." The property being appraised is listed next to your mailing address.



519010-000-000070-00000-6  
TE PRODUCTS PIPELINE CO LP  
PROPERTY TAX DEPARTMENT  
PO BOX 4018  
HOUSTON TX 77210-4018

F9

PT ARTHUR BREAKOUT TERMINAL-CI  
MOVED FROM 019200-610 FOR 2009  
800 W DORSEY RD - PT ARTHUR



| Year | Land/Market Value | Productivity Value | Mineral Value | Structure/Improvement Value | Personal Property Value | Total Market/Productivity Value | Total Limited Appraised Value |
|------|-------------------|--------------------|---------------|-----------------------------|-------------------------|---------------------------------|-------------------------------|
| 2008 |                   |                    |               |                             |                         |                                 |                               |
| 2009 |                   |                    |               | 33,112,800                  |                         | 33,112,800                      |                               |

| TAXING UNITS                 | LAST YEAR                        |                               | PROPOSED THIS YEAR               |                          |                 |  |
|------------------------------|----------------------------------|-------------------------------|----------------------------------|--------------------------|-----------------|--|
|                              | Taxable Value (After Exemptions) | Exemptions Granted Code Value | Taxable Value (After Exemptions) | Previous Year's Tax Rate | Estimated Taxes |  |
| PT. ARTHUR ISD               | 0                                | J 0                           | 33,112,800                       | 1.31110                  | 434,141.92      |  |
| PT. ARTHUR CITY              | 0                                | J 0                           | 0                                | .76000                   | .00             |  |
| PORT ARTHUR PORT             | 0                                | J 0                           | 33,112,800                       | .12815                   | 42,434.05       |  |
| SABINE-NECHES NA DRAINAGE #7 | 0                                | J 0                           | 33,112,800                       | .02242                   | 7,423.88        |  |
| JEFFERSON COUNTY             | 0                                | J 0                           | 33,112,800                       | .13965                   | 46,242.02       |  |
|                              |                                  |                               | 33,112,800                       | .36500                   | 120,861.72      |  |

The percentage increase in this property since the 2004 tax year is: N/A

Exemption Codes: A Residential Homestead . B Over 65 . C Disabled Homestead . D, E, F, G, H, I Disabled Vet . J Abatement . M Miscellaneous . P Prorated

If you are receiving the Code B or C exemption, your taxes for this year will not be higher than when you qualified for the exemption or when the taxing entity first allowed the frozen tax ceiling, whichever is later, unless you have improved your property (by adding rooms, other buildings, swimming pool, etc.).

If any of the information on this notice is wrong, or if you disagree with this year's proposed value for your property, contact the appraisal office immediately. An appraiser will discuss the problem with you, and if you cannot resolve the problem, you have the right to appeal to the Appraisal Review Board (ARB). The ARB is expected to hear protests from mid-May to late July. You will be notified of the date, time, and place your hearing is scheduled. In order to appeal, you must do so in writing by filing the appropriate Notice of Protest form by 06/25/2009

**COPY**



### NOTICE OF PROTEST FOR TAX YEAR 2009

JEFFERSON COUNTY APPRAISAL DISTRICT  
PO BOX 21337  
BEAUMONT, TEXAS 77720-1337  
(409) 840-9944 OR (409) 727-4611

519010-000-000070-00000-6 F9  
TE PRODUCTS PIPELINE CO LP  
PROPERTY TAX DEPARTMENT  
PO BOX 4018  
HOUSTON TX 77210-4018

If you want the Appraisal Review Board (ARB) to hear and decide your case, you must file this form with the ARB by 06/25/2009 . Place an X in the box(es) to indicate the reason(s).

- Value is over market value
- Property should not be taxed in this appraisal district
- Exemption was denied, modified, or canceled
- Other: \_\_\_\_\_
- Productivity value of agriculture-use land is excessive
- Ag-use open-space, timber, or other special valuation denied, modified, or canceled
- Value is unequal compared with other properties

Owner's opinion of value \$ \_\_\_\_\_

I want the ARB to send me a copy of its hearing procedures: Yes  No

Signature \_\_\_\_\_ Date \_\_\_\_\_ Daytime Phone \_\_\_\_\_ Evening Phone \_\_\_\_\_



TAX RECEIPT



MIRIAM K. JOHNSON, RTA  
JEFFERSON COUNTY TAX ASSESSOR - COLLECTOR  
1149 PEARL ST  
BEAUMONT, TX 77701

Certified Owner:

TE PRODUCTS PIPELINE LP  
% AD VALOREM TAX  
PO BOX 4018  
HOUSTON, TX 77210-4018

Legal Description:

PT ARTHUR BREAKOUT TERMINAL-C1  
MOVED FROM 019200-610 FOR 2009  
800 W DORSEY RD - PT ARUTHUR

Parcel Address:

Legal Acres: 0.0000

Remit Seq No: 15290598  
Receipt Date: 01/14/2010  
Deposit Date: 01/14/2010  
Print Date: 01/14/2010

> - -

Deposit No: M9011405  
Validation No: 900000018681052  
Account No: 519010-000/000070-00000  
Operator Code: ELIZABETHM

- - <

| Year | Tax Unit Name            | Tax Value  | Tax Rate | Levy Paid   | P&I   | Atty Paid | Total       |
|------|--------------------------|------------|----------|-------------|-------|-----------|-------------|
| 2009 | Jefferson County         | 33,112,800 | 0.365000 | 120,861.72  | 0.00  | 0.00      | 120,861.72  |
| 2009 | Port Arthur Isd          | 33,112,800 | 1.346000 | 445,698.29  | 0.00  | 0.00      | 445,698.29  |
| 2009 | Port Of Port Arthur      | 33,112,800 | 0.128150 | 42,434.05   | 0.00  | 0.00      | 42,434.05   |
| 2009 | Drainage District #7     | 33,112,800 | 0.138977 | 46,019.18   | 0.00  | 0.00      | 46,019.18   |
| 2009 | Sabine-Neches Nav. Dist. | 33,112,800 | 0.025431 | 8,420.92    | 0.00  | 0.00      | 8,420.92    |
|      |                          |            |          | 5663,434.16 | 50.00 | 50.00     | 5663,434.16 |

> - -

Check Number(s):  
3239450

PAYMENT TYPE:

Checks: \$663,434.16

- - <

Exemptions on this property:

ABATEMENT

COPY

Total Applied: \$663,434.16  
Total Tendered: \$1,525,366.35  
(for accounts paid on 01/14/2010)  
Change Paid: \$0.00

ACCOUNT PAID IN FULL

PAYER:  
ENTERPRISE PRODUCTS OPERATING LLC  
PO BOX 4735  
HOUSTON, TX 77210

(409) 835-8516

# JEFFERSON COUNTY APPRAISAL DISTRICT

P. O. Box 21337  
Beaumont TX 77720-1337

409-840-9944  
409-727-4611

4610 S. Fourth St.  
Beaumont, TX 77705

## 2008 NOTICE OF APPRAISED VALUE FOR PROPERTY TAX PURPOSES

12

**THIS IS NOT A TAX BILL. DO NOT PAY FROM THIS NOTICE**

05/27/2008

Dear Property Owner:

We have appraised your property for the current tax year based on an appraisal date of January 1 of this year. Your estimated taxes are calculated using the previous year tax rates and the taxable value for this year. This is the amount you would pay if the governing body of each jurisdiction were to adopt the same rate as last year. "The Texas legislature does not set the amount of your local taxes. Your property tax burden is decided by your locally elected officials, and all inquiries concerning your taxes should be directed to those officials. In each taxing unit listed, the governing body decides whether property taxes increase. The Appraisal District determines only the value of the property." The property being appraised is listed next to your mailing address.

519200-000-000610-00000-6  
TE PRODUCTS PIPELINE CO LP  
PROPERTY TAX DEPARTMENT  
P O BOX 4018  
HOUSTON TX 77210-4018

L9 1802

PT ARTHUR BREAKOUT TERMINAL  
800 W. DORSEY ROAD - PORT AUTH



| Year | Land/Market Value | Productivity Value | Mineral Value | Structure/Improvement Value | Personal Property Value | Total Market/Productivity Value | Total Limited Appraised Value |
|------|-------------------|--------------------|---------------|-----------------------------|-------------------------|---------------------------------|-------------------------------|
| 2007 |                   |                    |               |                             |                         | 627,000                         |                               |
| 2008 |                   |                    |               |                             |                         | 627,000                         |                               |

| TAXING UNITS     | LAST YEAR                           |                          | PROPOSED THIS YEAR                  |                             |                 |
|------------------|-------------------------------------|--------------------------|-------------------------------------|-----------------------------|-----------------|
|                  | Taxable Value<br>(After Exemptions) | Exemptions<br>Code Value | Taxable Value<br>(After Exemptions) | Previous Year's<br>Tax Rate | Estimated Taxes |
| PT. ARTHUR ISD   | 0                                   | J                        | 0                                   |                             |                 |
| PT. ARTHUR CITY  | 0                                   | J                        | 627,000                             | 1.27840                     | 8,015.11        |
| PORT ARTHUR PORT | 0                                   | J                        | 0                                   | .76000                      | .00             |
| SABINE-NECHES NA | 0                                   | J                        | 627,000                             | .12815                      | 803.11          |
| DRAINAGE #7      | 0                                   | J                        | 627,000                             | .02426                      | 152.11          |
| JEFFERSON COUNTY | 0                                   | J                        | 627,000                             | .14581                      | 914.11          |
|                  | 0                                   | J                        | 627,000                             | .39000                      | 2,445.11        |

The percentage increase in this property since the 2003 tax year is N/A

Exemption Codes: A Residential Homestead . B Over 65. C Disabled Homestead . D, E, F, G, H, I Disabled Vet . J Abatement . M Miscellaneous . P Prorated

If you are receiving the Code B or C exemption, your taxes for this year will not be higher than when you qualified for the exemption or when the taxing entity first allowed frozen tax ceiling, whichever is later, unless you have improved your property (by adding rooms, other buildings, swimming pool, etc.).

**HEARINGS ON INDUSTRY AND MINERALS WILL BE HELD 07/08/2008.**

If any of the information on this notice is wrong, or if you disagree with this year's proposed value for your property, contact the appraisal office immediately. An appraiser will discuss the problem with you, and if you cannot resolve the problem, you have the right to appeal to the Appraisal Review Board (ARB).

**In order to appeal, you must do so in writing by filing the enclosed Notice of Protest form by 06/28/2008.**  
The ARB will begin hearing appeals on 06/03/2008. You will be notified of the date, time, and place your hearing is scheduled.

### NOTICE OF PROTEST FOR TAX YEAR 2008

JEFFERSON COUNTY APPRAISAL DISTRICT  
PO BOX 21337  
BEAUMONT, TEXAS 77720-1337  
(409) 840-9944 OR (409) 727-4611

519200-000-000610-00000-6 L9 1802  
TE PRODUCTS PIPELINE CO LP  
PROPERTY TAX DEPARTMENT  
P O BOX 4018  
HOUSTON TX 77210-4018

If you want the Appraisal Review Board (ARB) to hear and decide your case, you must file this form with the ARB by 06/28/2008.  
Place an X in the box(es) to indicate the reason(s).

- Value is over market value
- Property should not be taxed in this appraisal district
- Exemption was denied, modified, or canceled
- Other: \_\_\_\_\_
- Productivity value of agriculture-use land is excessive
- Ag-use open-space, timber, or other special valuation denied, modified, or canceled
- Value is unequal compared with other properties

Owner's opinion of value \$ \_\_\_\_\_

I want the ARB to send me a copy of its hearing procedures: Yes \_\_\_\_\_ No \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_ Daytime Phone \_\_\_\_\_ Evening Phone \_\_\_\_\_



# JEFFERSON COUNTY APPRAISAL DISTRICT

P. O. Box 21337  
Beaumont TX 77720-1337

409-840-9944  
409-727-4611

4610 S. Fourth St.  
Beaumont, TX 77705

## 2008 NOTICE OF APPRAISED VALUE FOR PROPERTY TAX PURPOSES

2003

**THIS IS NOT A TAX BILL. DO NOT PAY FROM THIS NOTICE**

04/21/2008

Dear Property Owner:

We have appraised your property for the current tax year based on an appraisal date of January 1 of this year. Your estimated taxes are calculated using the previous year's tax rates and the taxable value for this year. This is the amount you would pay if the governing body of each jurisdiction were to adopt the same rate as last year. "The Texas legislature does not set the amount of your local taxes. Your property tax burden is decided by your locally elected officials, and all inquiries concerning your taxes should be directed to those officials. In each taxing unit listed, the governing body decides whether property taxes increase. The Appraisal District determines only the value of the property." The property being appraised is listed next to your mailing address.

049400-000-061200-00300-4  
TE PRODUCTS PIPELINE LP  
% AD VALOREM TAX  
PO BOX 4018  
HOUSTON TX 77210-4018

D4 1802

LTS 3,3,6,7 ALL & PT L4 & 5  
BLK 12 RG O PALCO  
93.180 AC  
ABSTRACT 049400

| Year | Land/Market Value | Productivity Value | Mineral Value | Structure/Improvement Value | Personal Property Value | Total Market/Productivity Value | Total Limited Appraised Value |
|------|-------------------|--------------------|---------------|-----------------------------|-------------------------|---------------------------------|-------------------------------|
| 2007 | 46,590 /          | 5,680              |               |                             |                         | 5,680                           |                               |
| 2008 | 46,590            |                    |               |                             |                         | 46,590                          |                               |

| TAXING UNITS                 | LAST YEAR                        |                               | PROPOSED THIS YEAR               |                          |                 |  |
|------------------------------|----------------------------------|-------------------------------|----------------------------------|--------------------------|-----------------|--|
|                              | Taxable Value (After Exemptions) | Exemptions Granted Code Value | Taxable Value (After Exemptions) | Previous Year's Tax Rate | Estimated Taxes |  |
| PT. ARTHUR ISD               | 5,680                            | 0                             | 46,590                           | 1.27840                  | 595.60          |  |
| PT. ARTHUR CITY              | 5,680                            | 0                             | 46,590                           | .76000                   | 354.08          |  |
| PORT ARTHUR PORT             | 5,680                            | 0                             | 46,590                           | .12815                   | 59.70           |  |
| SABINE-NECHES NA DRAINAGE #7 | 5,680                            | 0                             | 46,590                           | .02426                   | 11.30           |  |
| JEFFERSON COUNTY             | 5,680                            | 0                             | 46,590                           | .14581                   | 67.93           |  |
|                              |                                  |                               |                                  | .39000                   | 181.70          |  |

The percentage increase in this property since the 2003 tax year is: .00000 % INCREASE

Exemption Codes: A Residential Homestead . B Over 65. C Disabled Homestead . D, E, F, G, H, I Disabled Vet . J Abatement . M Miscellaneous . P Prorated

If you are receiving the Code B or C exemption, your taxes for this year will not be higher than when you qualified for the exemption or when the taxing entity first allowed the frozen tax ceiling, whichever is later, unless you have improved your property (by adding rooms, other buildings, swimming pool, etc.).

If any of the information on this notice is wrong, or if you disagree with this year's proposed value for your property, contact the appraisal office immediately. An appraiser will discuss the problem with you, and if you cannot resolve the problem, you have the right to appeal to the Appraisal Review Board (ARB).

**In order to appeal, you must do so in writing by filing the enclosed Notice of Protest form by 06/02/2008.**  
The ARB will begin hearing appeals on 06/03/2008. You will be notified of the date, time, and place your hearing is scheduled.

### NOTICE OF PROTEST FOR TAX YEAR 2008

JEFFERSON COUNTY APPRAISAL DISTRICT  
PO BOX 21337  
BEAUMONT, TEXAS 77720-1337  
(409) 840-9944 OR (409) 727-4611

049400-000-061200-00300-4 D4 1802  
TE PRODUCTS PIPELINE LP  
% AD VALOREM TAX  
PO BOX 4018  
HOUSTON TX 77210-4018

If you want the Appraisal Review Board (ARB) to hear and decide your case, you must file this form with the ARB by 06/02/2008.  
Place an X in the box(es) to indicate the reason(s).

- |  |  |
|--|--|
| <input type="checkbox"/> Value is over market value                              | <input type="checkbox"/> Productivity value of agriculture-use land is excessive                             |
| <input type="checkbox"/> Property should not be taxed in this appraisal district | <input type="checkbox"/> Ag-use open-space, timber, or other special valuation denied, modified, or canceled |
| <input type="checkbox"/> Exemption was denied, modified, or canceled             | <input type="checkbox"/> Value is unequal compared with other properties                                     |
| <input type="checkbox"/> Other: _____  |  |

Owner's opinion of value \$ \_\_\_\_\_

I want the ARB to send me a copy of its hearing procedures: Yes  No

Signature \_\_\_\_\_ Date \_\_\_\_\_ Daytime Phone \_\_\_\_\_ Evening Phone \_\_\_\_\_

|-----|

TAX RECEIPT



MIRIAM K. JOHNSON, RTA  
JEFFERSON COUNTY TAX ASSESSOR - COLLECTOR  
1149 PEARL ST  
BEAUMONT, TX 77701

Certified Owner:

TE PRODUCTS PIPELINE LP  
% AD VALOREM TAX  
PO BOX 4018  
HOUSTON, TX 77210-4018

Legal Description:

PT ARTHUR BREAKOUT TERMINAL  
800 W. DORSEY ROAD - PORT AUTH

Parcel Address:

Legal Acres: 0.0000

Remit Seq No: 13161306  
Receipt Date: 01/20/2009  
Deposit Date: 01/20/2009  
Print Date: 01/20/2009

>--

Deposit No: M8012001  
Validation No: 900000016053615  
Account No: 519200-000/000610-00000  
Operator Code: ELIZABETHM

--<

| Year | Tax Unit Name            | Tax Value | Tax Rate | Levy Paid          | P&I           | Atty Paid     | Total              |
|------|--------------------------|-----------|----------|--------------------|---------------|---------------|--------------------|
| 2008 | Jefferson County         | 627,000   | 0.365000 | 2,288.55           | 0.00          | 0.00          | 2,288.55           |
| 2008 | Port Arthur Isd          | 627,000   | 1.311100 | 8,220.60           | 0.00          | 0.00          | 8,220.60           |
| 2008 | Port Of Port Arthur      | 627,000   | 0.128150 | 803.50             | 0.00          | 0.00          | 803.50             |
| 2008 | Drainage District #7     | 627,000   | 0.139650 | 875.61             | 0.00          | 0.00          | 875.61             |
| 2008 | Sabine-Neches Nav. Dist. | 627,000   | 0.022418 | 140.56             | 0.00          | 0.00          | 140.56             |
|      |                          |           |          | <b>\$12,328.82</b> | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$12,328.82</b> |

>--

Check Number(s):  
35879

COPY

PAYMENT TYPE:

Checks: \$12,328.82

--<

Exemptions on this property:

ABATEMENT

Total Applied: \$12,328.82  
Total Tendered:  
(for accounts paid on 01/20/2009) \$751,971.70  
Change Paid: \$0.00

ACCOUNT PAID IN FULL

PAYER:

TE PRODUCTS PIPELINE LP  
% AD VALOREM TAX  
PO BOX 4018  
HOUSTON, TX 77210-4018

(409) 835-8516