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To: Page: 1 of 4 2025-09-26 13:39:36 PDT 19798885010

From: Belinda Sanchez

FAX COVER SHEET

TO

COMPANY

FAX NUMBER 19857832067

FROM Belinda Sanchez

DATE 2025/09/26 13:39:14 PDT

RE Resending – St. Charles Appeal Documents 1 of 4

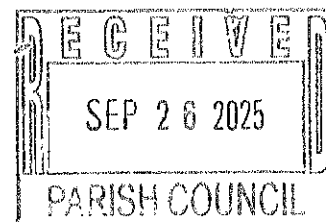
COVER MESSAGE

To: Board of Appeals

Attn: Michelle Impastato

Email: mimpastato@stcharlesgov.net

Subject: St. Charles Appeal – Supporting Documents



Dear Ms. Impastato,

Please find the attached documents related to the St. Charles Appeal for your review.

Please note that the following documents exceed fax size limits and are available upon request:

- Consent Decree, United States, et al. v. The Dow Chemical Company, et al., Civil Action No. 221-cv-114, E.D. La.
- LDEQ FGR Air Permit Application (EDMS 12642791)

Kindly confirm receipt of the documents at your earliest convenience.

If you have any questions or require further information, please feel free to contact Dow.

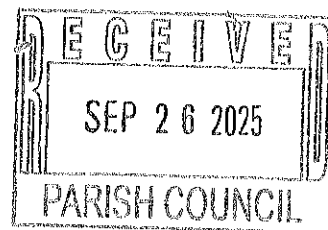
Thank you,

Belinda Sanchez
bzsanchez@dow.com

General Business

General Business

Form 3101
Exhibit A
Appeal to Board of Review
by Property Owner/Taxpayer
For Real and Personal Property



Name: UNION CARBIDE CORPORATION Parish/District: ST CHARLES PARISH
Taxpayer

Address: TAX DEPARTMENT TXINN APB, 332 SH 332 E City, State, Zip: LAKE JACKSON, TX 77566

Ward: 1 Assessment/Tax Bill Number: 150000000930 Appeal No. _____
(Attach copy of complete appeal submitted to the Board of Review) **Board of Review**

Address or Legal Description of Property Being Appealed (Also, please identify building by place of business for convenience of appraisal) 355 HWY 3142

I hereby request the review of the assessment of the above described property pursuant to L.R.S. 47:1992.

The assessor has determined Fair Market Value of this property at:

Land \$ _____ Improvement \$ _____ * Personal Property \$ 1,419,996,534
Total \$ 1,419,996,534

I am requesting that the Fair Market Value of this property be fixed at:

Land \$ _____ Improvement \$ _____ * Personal Property \$ 1,354,235,814
Total \$ 1,354,235,814

* If you are not appealing personal property, leave this section blank.

Please notify me of the date, place and time of my appeal at the address shown below.

NOTE: The Board of Review's decision may be appealed to the La. Tax Commission by completing and submitting Appeal Form 3103.A to the LTC within 30 calendar days of the Board of Review's decision. For further information, call the LTC at (225) 219-0339.

PAMETRIA DONNELL

Property Owner/Taxpayer:

Address: TAX DEPARTMENT, TXINN APB 332 SH 332E
LAKE JACKSON, TX 77566

Telephone No.: 281.966.2060

Email Address: PDONNELL@DOW.COM

PLEASE NOTE: You must submit all information concerning the value of your property to your assessor before the deadline for filing an appeal with the Board of Review. The failure to submit such information may prevent you from relying on that information should you protest your value.



September 18, 2025

St. Charles Parish Courthouse 1st Floor
15045 River Road
Hahnville, LA 70057

Subject: Appeal of Assessment for Union Carbide #150000000930

Dear Assessor,

On behalf of Union Carbide Corporation (Dow), we submit this formal appeal of the 2025 assessment for the St. Charles site, with supporting schedules and documentation for both inventory and machinery & equipment.

Inventory - Catalyst Reporting and Valuation Alignment: To ensure the 2025 assessment accurately reflects inventory within St. Charles Parish as of January 1, we have reconciled system status to physical counts as of the lien date. The attached disclosure and schedules provide this tie-out. For Dow's leased precious metals embedded in catalyst assemblies, we report the lessee's possessory interest at fair market value, net of refining, removal, and return obligations, with supporting documentation available.

Machinery & Equipment - Flare Gas Recovery (FGR) and Pollution Control Valuation (Mandated by Federal Consent Decree): The Flare Gas Recovery (FGR) systems newly reported at St. Charles Operations were installed and are operated pursuant to a federal Consent Decree - *United States, et al. v. The Dow Chemical Company, et al.*, Civil Action No. 2:21-cv-114, U.S. District Court, Eastern District of Louisiana (entered June 9, 2021, signed by Judge Martin Feldman).

This Consent Decree is a matter of public record, was subject to public notice and comment, and is available through the federal court docket and the Department of Justice. It documents the legal requirement for Dow and Union Carbide to install and operate pollution control (FGRs) equipment at the St. Charles facility under the Clean Air Act and Louisiana law. These FGR systems are pollution-control facilities with no independent income-producing or production-use function. Pursuant to La. R.S. 47:1977 (Act 69), we request these be valued at fair market value defined as the "actual net value realizable in a fair and voluntary sale." Given the specialized, site-integrated nature of these assets and their limited secondary market, our preliminary analysis supports a value of approximately 10% of installed cost, which we can substantiate via a component-level market analysis or functional obsolescence appraisal.



We are in the process of submitting Form R-1349 to LDR for LDEQ certification only (no state sales/use tax refund is sought), to support special assessment under Act 69 / La. R.S. 47:1977. Dow is prepared to seek Board of Commerce & Industry acknowledgment following LDEQ certification, or sooner at your preference, to formalize Act 69 treatment for subsequent rolls. If timing requires, we respectfully request an interim functional obsolescence adjustment for the 2025 roll, with finalization upon receipt of certification.

If any peripheral components are not strictly pollution-control (e.g., common utility supports), Dow is prepared to identify and exclude them; our request focuses on the pollution-control machinery and process skids.

Attachments:

- Form 3101 – Appeal to Board of Review
- Inventory disclosure and reconciliation schedules (catalyst and precious metals)
- Pollution Control (FGR) Disclosure
- Appeal Support Package Includes:
 - 2025 Appeal Worksheet
 - Consent Decree, United States, et al. v. The Dow Chemical Company, et al., Civil Action No. 2:21-cv-114, E.D. La. (public record)
 - LDEQ FGR air permit application and approval
 - Draft R-1349 forms (Pollution Control Device) for LDEQ certification

We appreciate your consideration and are available at your convenience to review the supporting schedules and discuss any aspect of this appeal. Please confirm receipt of this submission for your records.

Sincerely,

A handwritten signature in black ink, appearing to read "Pametria Donnell".

Pametria Donnell
Tax Manager
pdonnell@dow.com
(281) 966.2060