

**DIVISION OF AIR QUALITY
APPLICATION FOR TAX CERTIFICATION
& EXEMPTION FORM TC-AQ**

For DAQ Use: TCN: _____

**This Application Form is to be used only for air-cleaning device(s) under
the authority of the NC Division of Air Quality (DAQ)**

Rev. 04/01/2007

DIRECTIONS: Complete and mail a signed copy to both: 1) the County Tax Administrator for the County in which the facility is located **AND** 2) the regional office of the Division of Air Quality. Type or print in blue or black ink. A separate application is required for each facility where property proposed for tax certification is located.

THIS APPLICATION WILL NOT BE PROCESSED WITHOUT COMPLETE AND ACCURATE INFORMATION. If you have any questions regarding this application, please call the local tax office or the NC Division of Air Quality Regional Office responsible for the county in which the facility is located (see <http://daq.state.nc.us/about/regional/> for regional contact information).

Please Note:

Tax Certifications will only be processed for facilities under the authority of the DAQ and only if the DAQ has found that the described property:

1. Has been or will be constructed or installed;
2. Complies with or that plans therefore which have been submitted to the DAQ indicate that it will comply with the requirements of the Environmental Management Commission;
3. Is being effectively operated or will, when completed, be required to operate in accordance with the terms and conditions of the permit, certificate of approval, or other document of approval issued by the DAQ; and
4. Has or, when completed, will have as its PRIMARY rather than incidental purpose the reduction of air pollution resulting from the emission of air contaminants.
- 5. The property is being used exclusively (100%) for the reduction of air pollution.**

A. Applicant (Applicant is the owner of, and taxpayer for, the property described in this application for tax certification.)

Name of Applicant:	Name of Facility and ID No. (DAQ Premise Number) where property is located: Facility ID No.
Address of Applicant, if different from facility where property located:	Physical Address of Facility where property located (no P.O. Box):
(address) (city) (zip) Business Relationship of Applicant to facility where property located:	(street address) (city) (zip) County where property located: Name of Contact Person at Facility where property located:
Does the Applicant hold any NC Department of Environment and Natural Resources Permits? <input type="checkbox"/> Yes / <input type="checkbox"/> No If yes, please list Agency Name & Permit No (s):	Title: _____ Phone Number: _____
Is this the first Tax Certification issued for this Facility? <input type="checkbox"/> Yes / <input type="checkbox"/> No If no, attach any previously issued tax certifications	

B. Complete this Section only if the Operator/User of the facility and equipment is different from the Owner of the facility.

Name of Operator/User: Operator/User Address: (address) (city) (zip)	
Operator/User Contact Name: Relationship between Operator/User of facility and equipment and applicant:	

***** ATTACH A PROCESS SCHEMATIC TO YOUR APPLICATION The number of each item for which Tax Certification is being requested must be shown on the schematic *****

Application Continues on Next Page ->

DIVISION OF AIR QUALITY TAX CERTIFICATION & EXEMPTION APPLICATION

Equipment: Equipment must be used exclusively for the abatement of air pollution.

Rev 04/2007

For County Use Only	For DAQ Use Only "A" Approved "D" Disapproved	Description of Air Pollution Control Devices as Listed on the Current Air Permit **	Original Permit Application Date AND Current Control Device ID No.	Asset Number, Vehicle Identification Number (VIN)	How is this equipment used for pollution abatement?	% of Use for Pollution Abatement	Year of Acquisition	Original Historical Cost*	Is this asset replacing a prior asset?
1									
2									
3									
4									
5									
6									
7									
8									
9									
10		Description of "Supportive" Equipment NOT Listed on the Current Air Permit ***							
11									
12									
13									
14									
15									

Attach additional pages if necessary

* When certifying systems or equipment, DENR is not certifying the cost of the equipment or the year of acquisition.

** Description must be identical as listed on the current Air Permit

*** Attach detailed information as to why this equipment should qualify for Tax Exemption

Facilities: To qualify for tax certification, the building or section of building being applied for must be used exclusively for air pollution. A sketch of the building, square footage along with details as to how the building is being used to prevent air pollution is required.

Land: To qualify for tax certification, the land must be used exclusively for the prevention of air pollution. A schematic diagram of the facility showing the amount of land (acreage) being requested for certification and how it is being used is required.

SIGNATURE:

I hereby certify that the above equipment, facilities and/or land are used for the purpose stated, and that the information presented in this application is accurate. Furthermore, I certify that any portable or mobile equipment listed on this application will be used exclusively in the state of North Carolina

Applicant Signature: _____ **Title:** _____ **Date:** _____

(print name also)

Of: _____
(Name of Applicant Business Entity)

NOTICE: The penalty for false statement, representation or certification herein includes imprisonment or the assessment of civil penalties.

Equipment: Equipment must be used exclusively for the abatement of air pollution.

Rev 04/2007

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16									
17									
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24									
25		Description of "Supportive" Equipment NOT Listed on the Current Air Permit ***							
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35									

Attach additional pages if necessary - Additional Pages must follow same format

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(print name also)

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Of: _____
(Name of Applicant Business Entity)