

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

For DAQ Use: Tax Certification Application Number:

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

**Revised
05/18/2016**

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 <https://deq.nc.gov/about/divisions/air-quality/regional-offices> 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 or 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 the property is located: FACILITY ID No.:	
Address of Applicant, if different from facility where the property is located:	Physical Address of Facility where the property is located (no PO Box):	
(address) (city) (zip code)	(street address) (city) (zip code)	
Business Relationship of Applicant to the facility where the property is located:	County where the property is located:	
	Name of Contact Person at Facility where the property is located:	
	Facility Contact Title:	Facility Contact Phone Number:

Does the Applicant hold any NC Department of Environmental Quality Permits?
 Yes No If Yes, list Agency Name and Permit No(s):

Is this the first Tax Certification issued for this Facility? Yes 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 code)	
Operator/User Contact Name:	Operator/User Contact Title/Phone Number:
Relationship between Operator/User of the facility and equipment and the 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.

Revised 05/18/2016

For County Use Only	For DAQ Use Only.		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 air pollution abatement?	% of Use for Pollution Abatement	Year Acquired	Original Historical Cost*	Is this asset replacing a prior asset?
	"A"	Approved "D"								
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										

Attach additional pages if necessary

DAQ Review Engineer (Print) _____ Signature: _____ Date: _____

DIVISION OF AIR QUALITY TAX CERTIFICATION & EXEMPTION APPLICATION

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

Revised 05/18/2016

For County Use Only	For DAQ Use Only.		Description of "Supportive" Equipment <u>NOT</u> 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 air pollution abatement?	% of Use for Pollution Abatement	Year Acquired	Original Historical Cost*	Is this asset replacing a prior asset?
	"A"	Approved "D"								
11										
12										
13										
14										
15										

Attach additional pages if necessary

DAQ Review Engineer (Print) _____ **Signature:** _____ **Date:** _____

*When certifying systems or equipment, DAQ 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 the abatement of air pollution. A sketch of the building with 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 NAME (Print): _____ **TITLE:** _____ **Date:** _____

APPLICANT PHONE NUMBER: _____ **APPLICANT EMAIL:** _____

APPLICANT SIGNATURE: _____ **NAME OF APPLICANT BUSINESS ENTITY:** _____

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

TC-AQ