



Division of Water Quality
Tax Certification for Water Pollution Abatement



Tax Certification for Water Pollution Abatement

- Who can apply?
- What equipment qualifies?
- Application walkthrough
- Tax certification process

Who can apply?

Tax Certification for Water Pollution Abatement

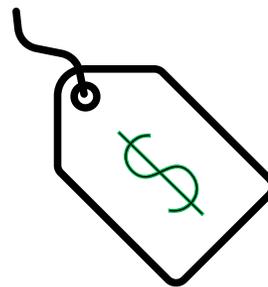


- Anyone with a North Carolina DWR NPDES permit!
- Permit types:
 - **Discharge permit** (point source to a stream) **NC00xxxxx** or **NCGxxxxxx**
 - **Non-discharge permit** (ie: irrigation, spray field) **WQ00xxxxx**
 - **Significant industrial user (SIU) permit issued by a local municipal WWTP**
 - Example: New Belgium Brewing holds SIU Permit No. S-075-019 issued by the Buncombe Metropolitan Sewerage District under NPDES Permit Number **NC00**24911, so they may apply
 - When applying, include NPDES permit no. of WWTP you discharge to, as well as your SIU permit no.
- **Stormwater permits do not qualify**

What is eligible for certification?

Principles of taxation

- Real and personal property
 - Real property: things permanently affixed, such as land and buildings
 - Personal property: things that are moveable without injury to the property, such as equipment and vehicles
- What is the “cost” of the property?
 - Real property: straightforward
 - Personal property: can include the total costs involved to get a piece of equipment operational
- Example:
 - Equipment price: \$600,000
 - Installation cost: \$15,000
 - Freight: \$5,000
 - Grading land for equipment: \$35,000
 - Engineering cost: \$12,000
 - **Total Cost: \$667,000**



What property is eligible for certification?

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- Must be used exclusively for water pollution abatement 100% of the time
 - Must be primary purpose, not incidental
- Example: A non-discharge permit requires a land application site, where a hay baler is needed to remove the crop.
 - **Hay baler qualifies** if used exclusively in land application field
 - **Hay baler does not qualify** if used in additional fields not related to water pollution abatement



Does my building qualify?

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- Probably not!
- Buildings do not qualify unless permit requires equipment to be housed.
- Entire building must be exclusively for equipment, or an isolated section that can be certified.

Fig. 1

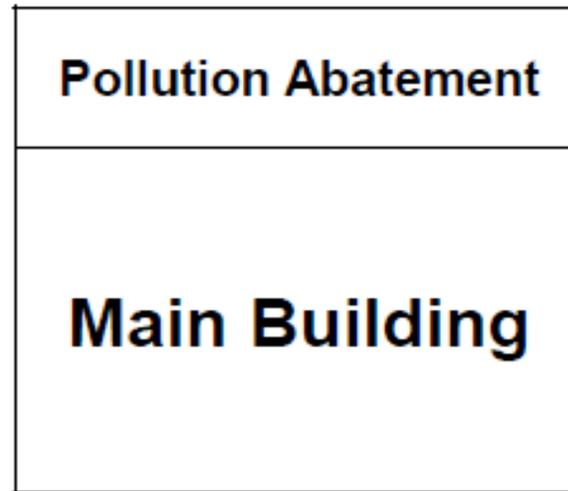
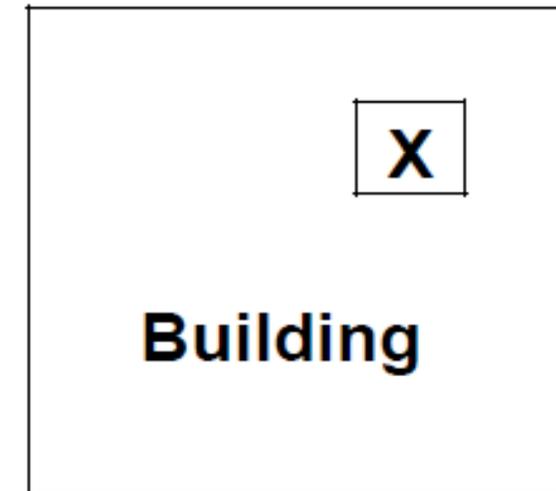


Fig. 2



In Fig. 1, the section of the building that contains the pollution abatement equipment could be removed and the main building could still function. In Fig. 2, if the pollution abatement equipment section (represented by the "X") were removed, it would leave a hole in the building. The section from Fig. 1 could be certified, but the section from Fig. 2 could not.

Applying for certification



DIVISION OF WATER RESOURCES APPLICATION FOR TAX CERTIFICATION & EXEMPTION FORM TC-WQ	For DWR Use: TCN: _____
	Rev. 01/29/2016

This application is to be used only for waste treatment systems and equipment under the authority of the NC Division of Water Resources (DWR)

DIRECTIONS: Complete and mail signed copies of the application form and all supporting information to both: 1) the County Tax Administrator for the County in which the facility is located (one copy) AND 2) to the NC Division of Water Resources, Surface Water Protection Section, 1617 Mail Service Center, Raleigh, NC 27699-1617 (two copies). Type or print in blue or black ink. A separate application package 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 Water Resources at 919/807-6300 or their web site at <https://ox.deq.prod.nc.gov/about/divisions/water-resources/water-resources-permits/wastewater-branch/npdes-wastewater/tax-certification> for more specific contact information.

- Please Note:**
- a) Tax Certifications will only be processed for facilities under the authority of the DWR and only if the DWR 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 DWR 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 DWR; and
 4. Has or, when completed, will have as its PRIMARY rather than incidental purpose the reduction of water pollution;
 5. Is being used exclusively (100%) for waste treatment.
 - b) If approved, the Tax Certification issued will incorporate all requested assets at the facility that meet the criteria for Tax Certification by DWR. Therefore this application must include any new assets for which Tax Certification is being requested, as well as any assets previously receiving Tax Certification from DWR for which Tax Certification is still needed.

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

Name of Applicant: Perdue Foods LLC	Name of Facility: Perdue Foods LLC Northampton County-Murfreesboro Hatchery
Address of Applicant, if different from facility where property located:	Physical Address of Facility where property located (no P.O. Box): Highway 158 West Murfreesboro, NC 27855
(address) (city) (zip) Business Relationship of Applicant to facility where property located:	(street address) (city) (zip) County where property located: Northampton Name of Contact Person at Facility where property located: Tim [REDACTED]
Does the Applicant hold any NC Division of Water Resources Permits? X Yes / <input type="checkbox"/> No	Title: Environmental Manager Phone Number: [REDACTED]
If yes, please list Permit No(s): Bertie County-WQ0004867, NC0028836, TCS-WA-122, TCS-WA-132, TS-W-136 Hertford County-TCS-WA-135, NC0089516, WQ0001536	
If approved, will this be the first Tax Certification issued for this Facility? X 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.

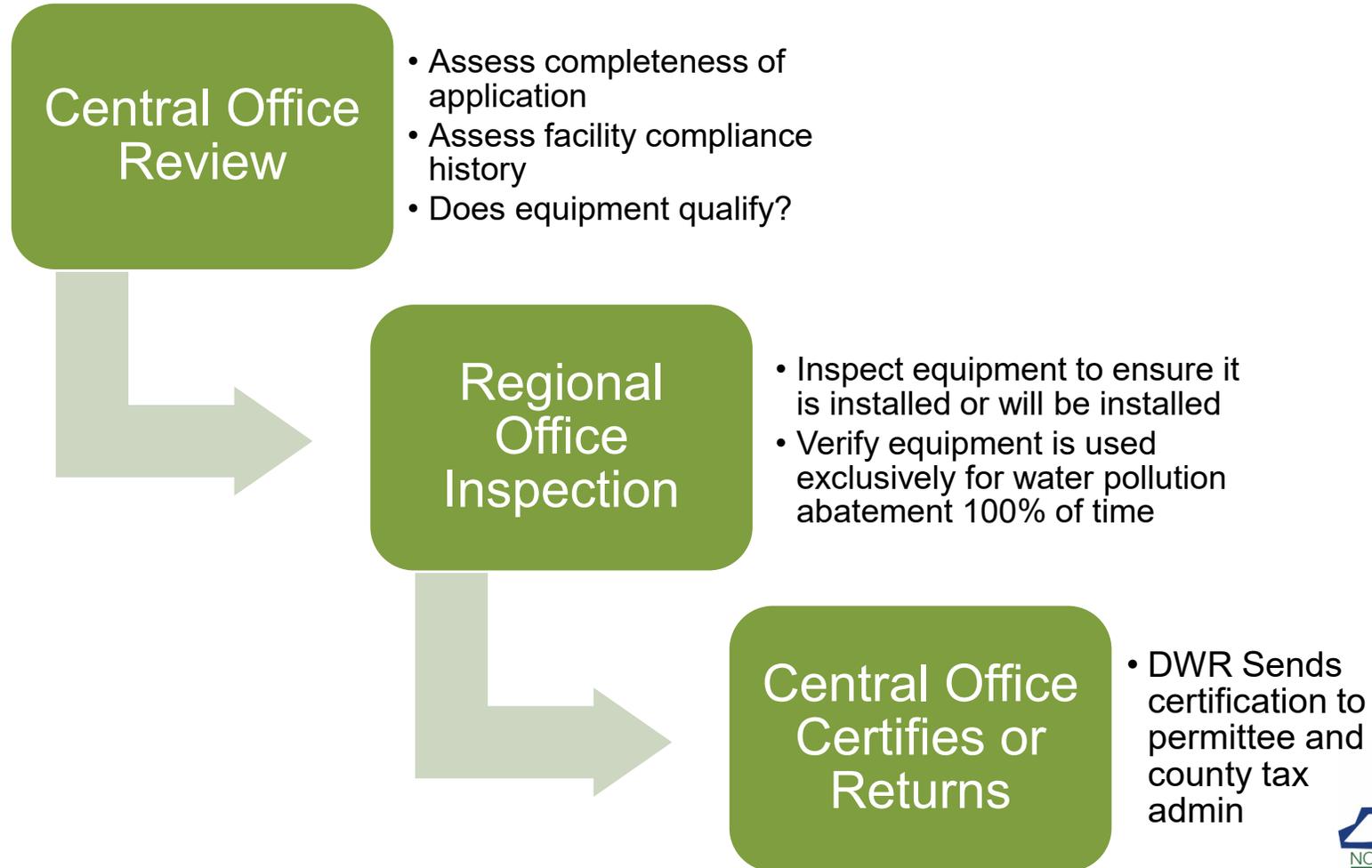
Name of Operator/User:	
Operator/User Address:	(address) (city) (zip)
Operator/User Contact Name:	
Relationship between Operator/User of facility and equipment and applicant:	

Be sure to **ONLY** list the **Division of Water Quality** permit relevant to the equipment that you are applying to certify!



*** 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

Tax Certification Process



Common reasons for returned application

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- **Did not include valid permit number**
- Equipment listed is not associated with an NPDES permit
- Did not include process schematic for facility
- Facility not in compliance with permit

Contacts

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Thank you!



Department of Environmental Quality

