



*Save some Dough -  
DEQ Tax Certification Programs*

*Marcia Allocco - DEACS*



# DEQ Tax Certification

- Tax Certification Overview
- Resource Recovery & Recycling
- Air Pollution Abatement
- Water Pollution Abatement

Thank you to our presenters:

- Chris Hollinger – Waste Management
- Jim Hafner – Air Quality
- Emily Richards – Water Resources



# Save \$ through reduced taxes



- General Statute §105-275 (8) and Administrative Code 15A 13B .1500 allow issuance of tax certifications for certain types of real and/or personal property – treated as a special class not to be taxed (exempted)
- Available for property that is used exclusively for
  - air cleaning; waste disposal; or to abate, reduce, or prevent the pollution of air or water
  - recycling or resource recovery of or from solid waste



No fee charged for tax certification verification by DEQ staff

# DEQ Tax Certification

- Used **exclusively** – used 100% of the time for pollution abatement or recycling or resources recovery from solid waste



- **Primary** purpose – is to reduce air or water pollutants or to recycle or recover resources when in operation; cannot serve another purpose

# *Tax Certification Process*

You must submit an application to:

- The applicable Division within the Department of Environmental Quality

**AND**

- County Tax Administrator for the County in which the real/personal property is located

Each tax exemption has specific requirements:

- Verified by the applicable DEQ program through a site visit
- New application when equipment changes or is no longer used
- Based on the lien date of January 1<sup>st</sup> of each year