



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:

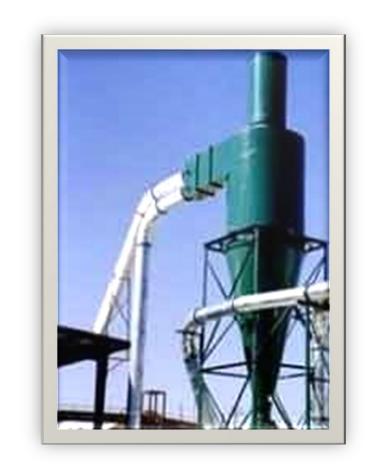
- Chris Hollinger Waste Management
- Jim Hafner Air Quality
- Emily Richards Water Resources



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 1st of each year