

15A NCAC 13B .1502 APPLICABILITY AND APPLICATION REQUIREMENTS

(a) The rules of this Section shall apply only to the qualification of personal property, such as equipment, or for real property, such as areas within a building, land area, or portions thereof, for tax certification by the Department in accordance with G.S. 105-275(8)(b) and G.S. 130A-294(a)(3). Nothing in the rules of this Section shall interpret, establish, or supersede the requirements for tax exemption established or enforced by the county assessor, or any other requirements of Chapter 105 of the General Statutes.

(b) The rules of this Section shall not apply to the certification of real or personal property that is required for air or water pollution abatement by a permit issued by the Department, or that is used in a process that is regulated by a permit issued by the Department's Division of Water Resources or the Division of Air Quality.

(c) An applicant for a tax certification for real and personal property used in recycling or resource recovery shall submit one electronic copy of an application to the Department. The applicant shall submit a copy of the application to the county assessor in accordance with the requirements of the county assessor. The applicant shall provide a copy of the application to the person responsible for management, operation, and maintenance of the requested property. The application form may be accessed on the Department's website at <https://deq.nc.gov/about/divisions/waste-management/solid-waste-section/tax-certification>. The application shall be signed by the applicant and the person receiving the benefit of the tax exemption.

(d) An application for tax certification shall contain the following information:

- (1) the applicant name, address, phone number, and email address;
- (2) the name, address, and phone number for the location of the requested property;
- (3) the name, phone number, and email address for the person responsible for management, operation, and maintenance of the requested property;
- (4) the name, phone number, and email address of the person filling out the application;
- (5) a description of facility operations, including the following information:
 - (A) the types of business conducted at the facility location, such as manufacturing, retail, solid waste management, recycling, or resource recovery;
 - (B) the type and source of recyclable material that is received at the facility for resource recovery, or recovered material that is received at the facility for recycling;
 - (C) a description of the recycling or resource recovery process showing the steps involved in the process, which may be in the form of a flow chart or a narrative; and
 - (D) the intended destination of any solid waste, recovered material, or new material leaving the facility;
- (6) the following information for each item of personal property for which certification is requested:
 - (A) name, make, and model number;
 - (B) a unique identification number that is affixed to the personal property, such as a serial number, vehicle identification number, or asset number;
 - (C) the cost or value at the time of acquisition;
 - (D) the year of acquisition, provided as the last two-digits of a four-digit year;
 - (E) a description of how the personal property is used for recycling or resource recovery;
 - (F) the percent of time the personal property is used for recycling or resource recovery; and
 - (G) the vehicle registration or the invoice from the purchase of the personal property if the personal property is a vehicle, trailer, or container that will be in use off-site at the time of inspection by the Department. If an invoice is required to be submitted and the trailer or container has no serial number that can be matched to the invoice, the invoice number from the purchase of the trailer or container may be used as the unique identification number required by Part (B) of this Subparagraph;
- (7) the following information for the real property for which certification is requested:
 - (A) a facility drawing and aerial map outlining the recycling or resource recovery areas, including the measurements of these areas;
 - (B) a description of the real property, including the parcel number of the land and the requested square footage of the facility space and the acreage of the land areas; and
 - (C) a description of how the areas are used for recycling or resource recovery;
- (8) a copy of any notice of violation issued by the Department for violations of G.S. 113A, 130A, or 143, or the rules adopted under G.S. 113A, 130A, or 143 that are under the authority of the Department to administer or enforce, if the applicant has not complied with the requirements of the notice of violation at the time of application submittal;

- (9) if the real or personal property is under a lease agreement, the contact information for the lessor and lessee stated in the agreement, the expiration date of the lease agreement, and a copy of the executed lease agreement and amendments signed by the lessor and lessee; and
 - (10) a list of permit numbers for permits issued by the Department, or a unit of local government under delegated authority by the Department, in accordance with G.S. 113A, 130A, and 143 and the rules adopted under G.S. 113A, 130A, and 143. The Department may request a copy of the permit if it is necessary to determine compliance with the rules of this Section.
- (e) Requested property that is owned under a lease agreement shall be listed on a separate application from requested property that is not owned under a lease agreement. A separate application shall be required for each separate lease agreement, unless the lessor, lessee, and expiration date for the lease agreements are the same.
- (f) The Department may request additional information if it is necessary to determine compliance with the rules of this Section, G.S. 105-275(8)(b), or G.S. 130A-294(a)(3). If the Department requests additional information, the Department shall request the information in writing via email at the email address provided in the application in accordance with Subparagraph (d)(4) of this Rule. The applicant shall provide the requested information within 15 days of the request.
- (g) The Department shall review the application to determine if the application complies with the requirements of this Rule. If the Department determines that the application does not comply with this Rule, the Department shall return the application to the applicant, with a written statement of the reasons the application is not in compliance with this Rule. The Department shall also provide a copy of this notice to the county assessor.

History Note: Authority G.S. 130A-294(a)(3);
Eff. June 2, 1976;
Readopted Eff. March 1, 2021; December 5, 1977.