

**15A NCAC 13B .1508 APPLICATION FOR TAX CERTIFICATION**

- (a) For the purposes of this Rule, the following definitions shall apply:
- (1) "Person" means any individual, partnership, firm, organization, corporation, association, business trust, company, or other legal entity.
  - (2) "Department" means the Secretary of the Department of Environment, Health and Natural Resources or his authorized representative.
- (b) No application for tax certification shall be received from any person unless submitted in triplicate to the Department containing the following information:
- (1) general layout of resource recovery or recycling facilities and equipment;
  - (2) specify and describe facilities and parts thereof to be considered (including therewith acreage involved);
  - (3) specify and describe equipment exclusively used in resource recovering or recycling processes;
  - (4) construction schedule if not yet completed, including anticipated date of final completion; and
  - (5) the individual primarily responsible for management operation and maintenance of the facilities and equipment.
- (c) The Department reserves the right to request additional information in the event the above does not provide sufficient specificity.
- (d) Upon proper receipt of the above information, a representative of the Division of Solid Waste Management shall inspect said facilities and equipment.
- (e) Evaluation of such facilities and equipment shall be made in accordance with these rules. Based thereon, the Division of Solid Waste Management shall issue a written decision denying or granting tax certification. Where a request is denied, such decision shall enumerate the reasons therefor.

*History Note: Authority G.S. 130A-294(a)(3);  
Eff. June 2, 1976;  
Readopted Eff. December 5, 1977;  
Amended Eff. December 6, 1991; September 1, 1990.*