

**DIVISION OF WATER RESOURCES  
APPLICATION FOR TAX CERTIFICATION  
& EXEMPTION FORM TC-WQ**

For DWR Use: TCN: \_\_\_\_\_

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

Rev.  
01/29/2016

**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.

<b>A. Applicant</b> (Applicant is the owner of, and taxpayer for, the property described in this application for tax certification.)	
Name of Applicant:	Name of Facility:
Address of Applicant, if different from facility where property located:	Physical Address of Facility where property located (no P.O. Box):
(address) (city) (zip)	(street address) (city) (zip)
Business Relationship of Applicant to facility where property located:	County where property located:
	Name of Contact Person at Facility where property located:
Does the Applicant hold any NC Division of Water Resources Permits? <input type="checkbox"/> Yes / <input type="checkbox"/> No	Title: _____ Phone Number: _____
If yes, please list Permit No(s):	
If approved, will this be the first Tax Certification issued for this Facility? <input type="checkbox"/> Yes / <input type="checkbox"/> No	If no, attach any previously issued tax certifications
<b>B. Complete this Section only if the Operator/User of the facility and equipment is different from the Owner of the facility.</b>	
Name of Operator/User:	_____
Operator/User Address:	_____
(address) (city) (zip)	
Operator/User Contact Name:	_____
Relationship between Operator/User of facility and equipment and applicant:	

**\*\*\* 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**

**Waste Treatment Systems & Equipment:** Waste treatment systems & equipment must be used exclusively for the abatement of water pollution

Rev. 09/01/2013

For County Use Only	For DWR Use Only "A" Approved "D" Disapproved	Description of Waste Treatment Systems or Equipment	Was asset listed in the permit (Yes/No)	Asset Number, Vehicle Identification Number (VIN)	How is this equipment used for pollution abatement?	% of time item is used for pollution abatement	Year of Acquisition	Original Historical Cost**	Is this asset replacing a prior asset?
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									

Attach additional pages if necessary

\* If the asset is listed in the DWQ permit, the description must be identical as listed on the current permit. If the asset is not specifically listed in the DWQ permit, the applicant must attach detailed information as to why the asset should qualify for Tax Certification.

\*\* When certifying systems or equipment, DENR is not certifying the cost of the equipment or the year of acquisition.

**Facilities:** To qualify for tax certification, the building or section of building being applied for, must be used exclusively for water pollution prevention. A sketch of the building, square footage along with details as to how the building is used for water pollution prevention, is required.

**Land:** To qualify for tax certification, the land must be used exclusively for water pollution prevention. A schematic diagram of the facility detailing the land being applied for is required. The amount of land (acreage) is required and how this land is being used to prevent water pollution. For wastewater treatment and irrigation system list separately the acreage used for actual treatment from the acreage required by the facility's water quality permit for buffers and setbacks.

**SIGNATURE:**

I hereby certify that the above equipment, facilities and/or land are used for the purpose stated, and that the information presented in this application is accurate. Furthermore, I certify that any portable or mobile equipment listed on this application will be used exclusively in the state of North Carolina.

**Applicant Signature:** \_\_\_\_\_ **Title:** \_\_\_\_\_ **Date:** \_\_\_\_\_  
(print name also)

**NOTICE: The penalty for false statement, representation or certification herein includes imprisonment and / or the assessment of civil penalties.** **Of:** \_\_\_\_\_  
(Name of Applicant Business Entity)