

EXAMPLE LETTER OF APPLICATION
FOR CERTIFICATION OF TAX EXEMPTION

(No specific format for an application is required. However, the information contained in this example and the certification statement are required for an application to be deemed complete.)

[Replace text shown in square brackets as necessary]

Date

_____, Director

Regional Office
Virginia Department of Environmental Quality
Street Address
City, VA Zip

Re: §58.1 – Taxation
Application for Tax Certification of Air Pollution Control Equipment and Facilities

Dear _____:

Section 58.1-3660 of the Code of Virginia specifies the requirements for certification of equipment and facilities used primarily for the purpose of abating or preventing pollution of the atmosphere. [Owner name] hereby requests tax exemption certification pursuant to §58.1-3660 for the air pollution control equipment and facilities described below:

(1) Owner Name, Address and Federal I.D. Number or SSN

[Indicate ownership of this equipment/facility.]

(2) Project Name

[Provide a unique identifying name for this project.]

(3) Equipment/Facility Description

[Provide the functional name of the air pollution abatement or prevention equipment subject to this request, and state its specific purpose. Provide or attach a list of equipment items or categories of equipment included in this request. Identify any project name or other name commonly used to identify the specific facility or activity. Provide a sketch, drawing or flowsheet if necessary for clarification.]

(4) Physical Location of Equipment/Facility and Related DEQ Registration Number

[Identify the exact location of this equipment/facility. Provide the DEQ registration number for this location, if one has been assigned, or indicate “None Assigned.”]

(5) Air Pollutants Abated or Prevented

[Identify each specific pollutant name or chemical name.]

(6) State Program or Requirements Applicable to the Equipment/Facility

[Identify all applicable state and federal regulations and all state and federal air permits which impose(d) air emission abatement or prevention requirements on this

equipment/facility at the time of its acquisition. Regulations may be cited by major group, where feasible, for brevity [e.g., 9VAC5-80 et seq., NSPS Subparts Dc and Kb, MACT Subpart S, DEQ NSR Permit dated mm/dd/yyyy, etc.]

(7) Statement of Conformity

[Clearly state whether the equipment/facility was or will be in conformity with all applicable state environmental program requirements at the time of its acquisition or construction.]

Please provide us with a copy of your agency's certification to the Virginia Department of Taxation.

Application Certification: I certify under penalty of law that this document and all attachments were prepared under my direction or supervision in accordance with a system designed to assure that qualified personnel properly gather and evaluate the information submitted. Based on my inquiry of the person or persons who manage the system, or those persons directly responsible for gathering and evaluating the information, the information submitted is, to the best of my knowledge and belief, true, accurate, and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowing violations. I am authorized under 9VAC5-20-230 of the Virginia Regulations for the Control and Abatement of Air Pollution to sign this Application.

Sincerely,

(must be signed by a responsible official)

[Name]

[Title]