

Waste (Solid)

Tax Certification of Recycling and Resource Recovery Equipment and Facilities

What Activities Require This Permit? This is a certification, not a permit. The activities related to this certification are recycling or resource recovery of or from a solid waste.

What Is The Purpose of This Permit? Technically, the certification is not a permit. It does notify the applicant and county tax assessor that the equipment and/or facilities listed on the certification meet the statute requirements for exemption for ad valorem tax.

Who Issues This Permit? N.C. Division of Waste Management, Solid Waste Section, Field Operations Branch issues the certification.

How Much Will This Permit Cost? There is no charge for the certification.

What Are My Payment Options for Permit Application Fees? Not applicable

If Paying by Check, Who do I Make the Check Payable to and Where Do I Send the Check? Not applicable

Where Can I Get The Application For This Permit? On the Solid Waste Section's Web page at <http://deq.nc.gov/about/divisions/waste-management/solid-waste-section/tax-certification-program>

How Long Will It Take To Review My Application? It depends on the time of year and the workload, but the average time for processing has been 3 to 4 months.

Where Do I Submit My Application? Please submit the application and all supporting documentation in accordance with the instructions found at <http://deq.nc.gov/about/divisions/waste-management/solid-waste-section/tax-certification-program>.

How Long Is My Permit or License or Certificate Valid? The certification does not expire unless the asset ownership or usage changes or environmental violations are discovered, or in the case of leased property, when the lease expires.

Notes/Comments: None.

Legal Authority/Statute Reference: 15A NCAC 13B .1500 Rule Set. Statutes are referenced therein.

Link: <http://deq.nc.gov/about/divisions/waste-management/solid-waste-section/tax-certification-program>

Statewide Contact Information:

NC Division of Waste Management
Solid Waste Section
Attn: Compliance Officer
1646 Mail Service Center
Raleigh, NC 27699-1646
Telephone: (919) 707-8200