

Water

Tax Certification for Waste Treatment Systems and Equipment

What Activities Require These Permits? Certifications may be issued that will designate certain types of real and/or personal property as a special class not to be taxed by North Carolina. With respect to tax certification related to water quality, properties that may receive this certification are those used for waste disposal, pollution prevention, pollution control technology, environmental cleanup or the prevention of disease and includes water pollution control technology.

What Is The Purpose of These Permits? To make sure that equipment and construction used for these purposes are not listed, appraised, assessed or taxed in North Carolina, consistent with statute.

Who Issues These Permits? N.C. Division of Water Resources (DWR), Water Quality Permitting Section.

How Much Will These Permits Cost? There is no fee for a Tax 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 These Permits? Application forms, instructions and guidance may be obtained from the web site at <http://deq.nc.gov/about/divisions/water-resources/water-resources-permits/wastewater-branch/npdes-wastewater/tax-certification>. If an incomplete application is received, a letter will be sent and the applicant has 30 days to respond with information needed. If that information is not submitted within 30 days after the letter has been sent, the application will be returned.

How Long Will It Take To Review My Application? No time frame.

Where Do I Submit My Application? Water Quality Permitting Section, 1617 Mail Service Center, Raleigh, NC 27699-1617, attn: John Hennessy.

How Long Is My Permit or License or Certificate Valid? For as long as the property is being used for purposes outlined in the certification form.

Notes/Comments: Forms may be obtained by contacting the DWR – Water Quality Permitting Section staff and web page.

Legal Authority/Statute Reference: GS 105-275

Link: <http://deq.nc.gov/about/divisions/water-resources/water-resources-permits/wastewater-branch/npdes-wastewater/tax-certification>

Statewide Contact Information:

NC Division of Water Resources
Water Quality Permitting Section
1617 Mail Service Center
Raleigh, NC 27699-1617
Attn: John Hennessy
Telephone: (919) 807-6377