

**Combined Request for Pollution Control and Recycling Property Tax Exemption
and Certification of Pollution Control and Recycling Property**

Iowa Code Section 427.1 (19)

APPLICATION FOR EXEMPTION

IMPORTANT: The application should be filed with the Iowa Department of Natural Resources (DNR) by January 1 for sufficient time to process the request and mail a certification (if approved) to you so you can provide a copy of the application and the DNR certification to your assessing authority by the February 1 filing deadline. Read the instructions carefully.

TO: Assessing Authority

Application is hereby made for exemption from property tax of the pollution control or recycling property described herein. The information in this application is, to the best of my knowledge and belief, true and correct.

REQUEST FOR CERTIFICATION OF POLLUTION CONTROL OR RECYCLING PROPERTY

TO: Iowa Department of Natural Resources, 502 E 9th St, Des Moines IA 50319

Request is hereby made for certification of the property described herein. The information in this request is submitted in accordance with the provisions of 427.1(19) of the Code of Iowa, and the rules of the DNR, and to the best of my knowledge and belief is true and correct.

Construction of the property for which certification is requested was completed on this date and year: _____ ,
and the property has been in continuous use, periods of breakdown, repair, or plant shutdown excepted, since this date and
year: _____ Print Name: _____ Date: _____

Signature: _____ Title: _____

Name of Taxpayer: _____ Address: _____

City, State, Zip Code: _____ Phone: _____

Applicant is an Individual or type of business: Individual Corporation Partnership

Location of Property: Street Address: _____ City: _____

County: _____ Township Name: _____ Township Number: _____ North

Range: _____ W E Of Section: _____

To obtain additional information about this request:

Name: _____ Address: _____

City, State, Zip Code: _____ Phone: _____

Address to which certificate should be sent if not to taxpayer's address. Certificates cannot be sent to your assessor or to the Iowa Department of Revenue.

Name: _____ Address: _____

City, State, Zip Code: _____ Phone: _____

Type of Property (Select One):

Industrial wastewater disposal system DNR Construction Permit #: _____ DNR Operation Permit #: _____

Domestic wastewater disposal system DNR Construction Permit #: _____ DNR Operation Permit #: _____

Air Pollution control equipment DNR Construction Permit #: _____

Pretreatment facility If no department permit has been issued, explain: _____

Recycling property _____

Other property (specify) _____

Department of Natural Resources Use Only: Request #: _____ Received: _____

Certification granted on: _____ Certification denied on: _____

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Requests for recycling property need only complete (A), (E), and (F).

- A. Describe the commercial operation or process in connection with which the property is used. If any such information is considered to be confidential within the meaning of Section 561-2.5(7), of the DNR rules, a request for determination of confidentiality should be attached. If recycling property, list the type(s) of waste material being recycled, and either the new raw material(s) and/or the new product(s) composed primarily of recycled material that is/are being produced from the waste material(s).
- B. Describe the process which the property removes, treats or disposes of air contaminants, sewage, industrial waste or other waste.
- C. Describe the types and quantities of air contaminants, sewage, industrial waste or other waste which is removed, treated or disposed of by the property.

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- D. Describe any by-product or material which, without the control property, would be lost and which is recovered or reprocessed through the use of the facility. Indicate the disposition of each type of recoverable material, including, if applicable, the sale or other disposition of recovered or reprocessed material to industrial waste recovery firms or others and its estimated value.
- E. List in detail the property for which certification is requested. Include the manufacturer's make or model number and model year, if appropriate. Attach a copy of schematic, pictures or engineering drawings, plans or specifications. Note with an asterisk property which has a function in addition to removal, treatment or disposal of air contaminants, sewage, industrial waste or other waste. Provide the installed cost of the property described.
- F. Describe the function of any property listed above which has a function in addition to removing, treating or disposing of air contaminants, sewage, industrial waste, other waste or recycling. Also, estimate the percentage of the property usage devoted to nonpollution control or recycling functions.

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FILING INSTRUCTIONS

Subsection 427.1(19) of the Code of Iowa provides an annual property tax exemption for qualified pollution control or recycling property.

For most property, the exemption begins on January 1 of the year following completion of the installation or construction of the property. Property which was not exempted in the first year of the period may be exempted in subsequent years if the property is otherwise eligible and proper application is made.

WHAT IS ELIGIBLE?

To be eligible for the property tax exemption, the property must meet three general qualifications:

1. Installation or construction must have been completed after September 23, 1970, for pollution control property and for recycling property beginning January 1, 1994.
2. Construction or installation **must have been completed by December 31** of the year preceding the year for which exemption is claimed.
3. The property **must** be certified by the Iowa Department of Natural Resources (DNR).

HOW TO FILE

1. Complete all three pages of the attached combined request. Complete descriptions are required on pages 2 and 3.
2. Send one copy of this application to the DNR. Keep one copy for your file and one for your local assessor. The DNR will notify you of the action taken on your request within 10 days of receiving it.
3. If the request for certification is granted, the DNR will mail you one copy of the certificate. You should then submit a copy of your application and one copy of the certificate to the assessing authority by February 1 of the year for which the exemption is claimed. Applications for exemption of pollution control property that is assessed by the Director of Revenue are to be filed with the Iowa Department of Revenue, Hoover State Office Building, Des Moines, Iowa 50319. All other property tax exemption applications are to be filed with your County assessor. The assessing authority will not allow an exemption unless the certificate from the Department is submitted. Once the certificate is filed and allowed by the assessing authority, additional applications for exemption are not required.
4. Retain a copy of the certificate, along with the application, for your records.
5. If the DNR denies your request or grants only a portion of the request, you may appeal to the Environmental Protection Commission by filing an appeal within 30 days of your receipt of the director's written decision.

SPECIAL NOTE ABOUT FILING WITH THE DNR

A request for certification may be submitted to the DNR at any time after installation or construction is completed. However, if you are planning to meet the February 1 deadline for filing an application for exemption with the assessing authority, you should file by January 1 to the DNR to enable processing the request in time and return certification to you to meet the February 1 filing deadline.

ELIGIBILITY GUIDELINES

Property will be considered eligible by the DNR.

The Environmental Protection Commission has adopted 567 IAC 11 which, among other things, establish guidelines of property normally considered eligible and ineligible. The guidelines are illustrative and not determinative.

AIR - Normally considered eligible (Rule 11.6(3)a)

1. Inertial separators (cyclones, etc.)
2. Wet collection devices (scrubbers)
3. Electrostatic precipitators
4. Cloth filter collectors (baghouses)
5. Direct fired afterburners
6. Catalytic afterburners
7. Gas absorption equipment
8. Vapor condensers
9. Vapor recovery system
10. Floating roofs for storage tanks
11. Controlled flare stacks
12. Fugitive dust controls (such as enclosures or spray systems).
13. Standby systems and spare parts such as cloth dust collector bags, nozzles and minor spare parts, required for the continuous operation of other pollution control property.
14. Combinations of the above.

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15. Sampling or monitoring equipment for air contaminants for which there are standards where such equipment is owned and operated by the owner of the source of air contaminants, and the results from the use of such equipment are submitted to the DNR.

AIR - Normally considered ineligible (Rule 11.6(3)b)

1. Land purchased or held as a site for pollution control property.
2. Property which is constructed or installed in order to circumvent the rules of the DNR.
3. Incinerators, provided that features added to or incorporated in incinerators for pollution control may be eligible.
4. Solid waste compactors used in place of incinerators or open burning.
5. Replacement boilers or changeovers in fuels unless made in compliance with an emissions reduction program approved by the DNR and unless in compliance with a schedule approved by the Environmental Protection Agency.
6. Consumable or process materials (e.g., in low sulfur coal purchased to replace higher sulfur content coal, or chemicals used in treatment).
7. Process changes even if the taxpayer utilizes a process known to be "cleaner" than the previous process (e.g., replacing a cupola with an electric induction furnace, since both methods are used primarily for the production of iron and not for air pollution control).
8. Property installed for the protection of employees from air contaminants inside commercial and industrial plants, works or shops under the jurisdiction of chapters 88 and 91 of the Code of Iowa.

WATER - Normally considered eligible (Rule 11.6(3)c)

1. Pretreatment facilities such as those which neutralize or stabilize sewage, industrial waste or other waste from a point immediately preceding the point of such treatment, including necessary pumping and transmitting facilities.
2. Treatment facilities such as those which neutralize or stabilize sewage, industrial waste or other waste from a point immediately preceding the point of such treatment to a point of disposal, including the necessary pumping and transmitting facilities.
3. Improvements to real property, (e.g., ancillary devices and facilities such as lagoons, ponds and structures for the storage and/or treatment of sewage, industrial waste or other waste from a plant or other property.)
4. Standby systems or spare parts which are required for the continuous operation of other pollution control property.
5. Property which exclusively conveys or transports accumulated sewage, industrial waste or other recovered materials as an integral part of the control operation.
6. A building which performs no function other than housing or sheltering other pollution control property.
7. Sampling or monitoring equipment for water pollutants for which there are standards where such equipment is owned and operated by the owner of the source of water pollutants, -and the results from the use of such equipment are submitted to the DNR.
8. Property which dissipates heat (e.g.-cooling towers).

WATER - Normally considered ineligible (Rule 11.6(3)d)

1. Land purchased or held as a site for pollution control property or for land disposal of waste material.
2. Property which merely dilutes sewage, industrial waste, or other waste (including heat) unless required by the DNR.
3. Consumable or process materials (e.g. chemicals used in treatment).
4. Licensed motor vehicles used to transport accumulated sewage, industrial waste, other waste or recovered materials.

RECYCLING - (Rule 11.6(1))

Personal property or improvements to real property or any portion of the property, used primarily in the manufacturing process and resulting directly in the conversion of waste glass, waste plastic, wastepaper products, waste paperboard, or waste wood products into new raw materials or products composed primarily of recycled material is considered recycling property.