

# Air

## Tax Certification for Air Pollution Control Equipment

**What Activities Require This Permit?** This is a certification, not a permit. This certification is optional and is allowed for facilities that hold a current Division of Air Quality (DAQ) permit. Tax certifications will only be processed for facilities under the authority of the DAQ and only if the DAQ has found that the described property or equipment:

1. Has been or will be constructed or installed;
2. Complies with plans which have been submitted to the DAQ indicating that it will meet with the requirements of the Environmental Management Commission;
3. Is being effectively operated or will, when completed, operate in accordance with the terms and conditions of the permit, certificate of approval or other document of approval issued by the DAQ;
4. Has or, when completed, will have as its PRIMARY purpose the reduction of air pollution resulting from the emission of air contaminants.

**What Is The Purpose of This Permit?** This certification notifies the applicant and county tax assessor that the listed equipment meets the state requirements for tax exemption.

**Who Issues This Permit?** N.C. Division of Air Quality, Regional Offices.

**How Much Will This Permit Cost?** There is no charge for the tax certifications.

**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?**

<https://deq.nc.gov/about/divisions/air-quality/air-quality-permits/application-forms-instructions/application-forms-tax-certification>

**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 1 month to 3 months.

**Where Do I Submit My Application?** DAQ Regional Office appropriate for your location:

<https://deq.nc.gov/about/divisions/air-quality/regional-offices>.

**How Long Is My Permit or License or Certificate Valid?** The tax certification does not expire, but may be updated from time to time.

**Notes/Comments:** Tax certifications for air pollution control equipment do not require the facility to have an air "permit." Facilities that are eligible for registration may use the registration document, which would qualify as either a "certificate of approval" or "other document of approval."

**Legal Authority/Statute Reference:** North Carolina General Statute 105-275(8)

**Link:** <https://deq.nc.gov/about/divisions/air-quality>

### Statewide Contact Information:

NC Division of Air Quality  
Permitting Section  
1641 Mail Service Center  
Raleigh, NC 27699-1641  
Telephone: (919) 707-8400