

## Waste (Solid)

### Tax Certification of Recycling and Resource Recovery Equipment and Facilities

**What Activities Require This Permit?** This is a certification, not a permit. Businesses that have real and/or personal property used exclusively for recycling or resource recovery from a solid waste are eligible to apply for certification of those assets.

**What Is the Purpose of This Permit?** The certification provides documentation to support a local property tax benefit as allowed by the general statute. The listing of real and personal property on a certificate indicates the property meets the requirements for special tax treatment for recycling and resource recovery facilities and equipment. Issued certifications are provided to the applicant and to the appropriate county tax assessor.

**Who Issues This Permit?** The Solid Waste Section, within the Division of Waste Management, issues the certification.

**How Much Will This Permit Cost?** There is no charge to apply for certification.

**Where Can I Get the Application for This Permit?** The application is an online e-form, which is available on the [website for the tax certification program](#), under "Application Form", along with instructions and guidance for applying.

**How Long Will It Take to Review My Application?** There is not a statutorily mandated deadline for review of applications. The Solid Waste Section tries to have a determination to the applicant within three to four months from the receipt of a complete application, however depending on the time of the year and overall workload the Section may not meet this timeline.

**Where Do I Submit My Application?** The application should be submitted through an online e-form, which is available on the [website for the tax certification program](#), under "Application Form", along with instructions and guidance for filling out the form.

**How Long Is My Permit, License or Certificate Valid?** The certification does not expire unless the ownership, physical location, or use of the property changes. In the case of leased real or personal property, the certification will expire when the lease expires. The Solid Waste Section also has the authority to revoke certifications if the business falls out of compliance with North Carolina Solid Waste rules and law.

**Notes/Comments:** Additional information can be found in the [Tax Certification Guidance Document](#). Please see Chapter 7 for the Program for Special Tax Treatment for Recycling and Resource Recovery Facilities and Equipment.

**Legal Authority/Statute Reference:** Please see the [15A NCAC 13B .1500](#) Rules, which were readopted on March 1, 2021. Statutes are referenced therein.

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

#### Statewide Contact Information:

Division of Waste Management

Solid Waste Section

Attn: Compliance Officer

1646 Mail Service Center

Raleigh, NC 27699-1646

Telephone: (919) 707-8200