

NCDEQ DIVISION OF WASTE MANAGEMENT APPLICATION FOR TAX CERTIFICATION GUIDANCE FOR REQUIRED APPLICATION ATTACHMENTS

The following items are the documentation and attachments that an applicant should have prepared and ready to upload before they begin filling out the online tax certification application:

All Applications:

- A Process Diagram, Flow Chart, or Narrative that clearly shows where the recyclable materials come from, the major steps in the recycling process at the facility, and where the resulting product or new material is sent.
- [Sample Process Diagram](#)

Applications for Leased Property (leased property must be submitted in a separate application from non-leased property)¹:

- A copy of the lease agreement that:
 - includes the master lease agreement and any addendum or extension,
 - is signed by both the lessor and the lessee and indicates a clear expiration date.

Applications Requesting Certification of Equipment (Personal Business Property)²:

- The applicant must download and fill out the [Template Equipment List Spreadsheet](#). *You must download the file from your web browser first in order to view the file.*
- The spreadsheet should include only equipment that is used 100% of the time for recycling or resource recovery, per the rules, with all of the following fields completely filled out, and specific to that piece of equipment:
 - Name and Description of equipment, including model number and type and quantity if more than one,
 - Unique serial number, VIN number, or asset number (assign an asset number for the facility's records and DEQ's records if none exists)
 - A short description that is specific to that piece of equipment, detailing how the equipment is used in the recycling process that was described in the Process Flow diagram above.
 - 2-digit year that the equipment was obtained by the applicant
 - Original value of the equipment when it was obtained by the applicant
- Any invoices, registrations, or titles verifying ownership for vehicles, trailers, or containers that may not be onsite at the time of inspection.
- [Sample Filled-Out Equipment Spreadsheet](#)

Applications Requesting Certification of Building Space (Real Business Property)²

- A facility drawing for each building that is being requested, clearly labeling and outlining the areas used 100% of the time for recycling or resource recovery, including measurements of those areas.
- [Sample Facility Drawings](#)

Applications Requesting Land Areas (Real Business Property)²

- An aerial map labeling and outlining the areas being requested that are used 100% of the time for recycling or resource recovery, including measurements.
- [Sample Aerial Map](#)

Applications Where One or More of the Responsible Parties for Signature are Different than the Individual Signing and Submitting the Application

- Download the [Tax Certification Application Signature Page](#) and fill out all of the requested information.
- Have all appropriate responsible parties sign the document (hand-written/original signatures are required).
- Scan the completed document to a pdf or image file for upload.

¹ If multiple pieces of leased equipment are being requested, the lessor, lessee, and expiration date must be the same for all equipment. If it is not, separate applications will be required.

² If you are not sure whether your property is considered real or personal business property, please contact your local tax assessor's office.