

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

Iowa Code Section 427.1 (19)

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

## APPLICATION FOR EXEMPTION

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, Wallace Building, 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 Iowa Department of Natural Resources, 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 \_\_\_\_\_, \_\_\_\_\_, and the property has been in continuous use, periods of breakdown, repair, or plant shutdown excepted, since \_\_\_\_\_, \_\_\_\_\_.

Print Name: \_\_\_\_\_ Signature: \_\_\_\_\_  
Title: \_\_\_\_\_ Date: \_\_\_\_\_

Name of Taxpayer: \_\_\_\_\_  
Address: \_\_\_\_\_  
City-State-Zip Code: \_\_\_\_\_  
Phone No.: \_\_\_\_\_

Check One:  Corporation  Partnership  Individual

### Location of Property

Street Address: \_\_\_\_\_  
City: \_\_\_\_\_  
County: \_\_\_\_\_

### Legal description of land on which property is located:

\_\_\_\_\_ of Section \_\_\_\_\_, Township \_\_\_\_\_ North, Range \_\_\_\_\_ or \_\_\_\_\_

### To obtain additional information about this request:

Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
City-State-Zip Code: \_\_\_\_\_  
Phone No.: \_\_\_\_\_

### 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 No.: \_\_\_\_\_

### Type of Property (check one):

- Agricultural wastewater disposal system  
Department construction permit no.: \_\_\_\_\_  
Department operation permit no.: \_\_\_\_\_
- Industrial wastewater disposal system  
Department construction permit no.: \_\_\_\_\_  
Department operation permit no.: \_\_\_\_\_
- Domestic wastewater disposal system  
Department construction permit no.: \_\_\_\_\_  
Department operation permit no.: \_\_\_\_\_
- Pretreatment facility
- Air pollution control equipment  
Department permit no.: \_\_\_\_\_
- Recycling property
- Other (specify): \_\_\_\_\_

### If no department permit has been issued, explain:

\_\_\_\_\_  
\_\_\_\_\_

### DEPARTMENT OF NATURAL RESOURCES USE ONLY

Request No. \_\_\_\_\_  
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 Department of Natural Resources rules, a request for determination of confidentiality should be attached. If the property is a part of a confinement feeding operation, include a statement of the number and kind of animals confined. If recycling property list type of material recycled and the new raw material manufactured.

(b) Describe the process which the property removes, treats or disposes of air contaminants, sewage, industrial waste or other waste. Confinement feeding operators and recycling facility managers are not required to complete this item.

(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. Confinement feeding operators and recycling facility managers are not required to complete this item.

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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. Confinement feeding operators and recycling facility managers are not required to complete this item.

(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 first of the year following completion of the installation or construction of the property. However, for property, the installation or construction of which was completed between September 23, 1970, and December 31, 1974, the exemption began January 1, 1975. **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 Department of Natural Resources.

**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 form to the Iowa Department of Natural Resources. Keep a copy for your files. The department 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 department will mail you two copies of the certificate. You should then submit a copy of your request with 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 local assessor. The assessing authority will not allow an exemption unless the certificate from the Iowa Department of Natural Resources is submitted. Once filed and allowed, additional applications for exemption are not required.
4. Retain a copy of the request form and remaining certificate for your records.
5. If the director of the Iowa Department of Natural Resources 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. If you are aggrieved or adversely affected by the commission's decision on appeal, you may seek judicial review under the Iowa Administrative Procedures Act.
6. Any property owner who is dissatisfied with their assessment may file a protest with the board of review on or after April 2 to and including April 30, of the year of the assessment.

*Special note about filing with the Iowa Department of Natural Resources:*

A request for certification may be submitted to the department at any time after installation or construction is completed. However, if you are planning to submit a request in January in order to meet the February 1 deadline for filing an application for exemption with the assessing authority, you should file by January 1 so that the department will be able to process the request in time to meet the February 1 filing deadline.

**ELIGIBILITY GUIDELINES**

Property considered eligible by the Iowa Department of Natural Resources

The Environmental Protection Commission has adopted rules (Chapter 567-11 of the Iowa Administrative Code) 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.
- (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 department.

**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 department.
- (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 Department of Natural Resources of the State of Iowa 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.

**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 department.
- (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 department.
- (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.

**COPIES OF RULES**

Copies of departmental rules may be obtained from the Records Section of the Department of Natural Resources, Wallace Building, Des Moines, Iowa 50319.