

Application for Air Pollution Control Tax Exemption Certificate

Issued under authority of 1994 Public Act 451, as amended, Part 59.

General Information. Complete All Boxes. (Incomplete applications will not be considered.)

☐ New ☐ Amend ☐ Transfer Certificate #1

PART 1: SOURCE IDENTIFICATION. This section pertains to the site location of the air pollution control equipment/component.			
1. Company Name (Applicant must be owner of facility)		2. AQD Source ID (SRN)	
Address (equipment/component location)		3. Primary SIC Code	
City, State, ZIP Code		4. County	
5. Name of Taxing Authority. (Check type below and enter name to right) <input type="checkbox"/> City <input type="checkbox"/> Township <input type="checkbox"/> Village			
6. Describe the major process or processes of the pollution control facility. Please note that this application should only be applicable to pollution control and should be accompanied by an itemized list including percentage of each item apportioned to pollution control.			
7. Enter the total value of requested tax exemption. Indicate whether value is "Estimated" or "Final" (check one). (If cost is estimated, you must supply the final cost within 90 days of completion of construction.) May apply with estimated costs only if the project is not completed. \$ _____ <input type="checkbox"/> Estimated <input type="checkbox"/> Final			
PART 2: TECHNICAL CONTACT/PREPARER. Technical contact should be able to respond to technical questions concerning this application. Enter preparer information and engineer information. By signing below, the technical contact and engineer have read the application instructions and attest to the accuracy of the application.			
8. Technical Contact Name (Print)		Signature	
Email Address		Telephone Number	Position/Title
9. Preparer Name (Print)		Signature	
Company Name		Telephone Number	Position/Title
Company Mailing Address		Email Address	
10. Engineer Name (Print)		Signature	
Company Name		Telephone Number	Position/Title
Engineer Mailing Address		Email Address	
PART 3: RESPONSIBLE OFFICIAL. Name and address for Tax Exemption response. Complete all boxes.			
11. Responsible Official Name		Position/Title	
Street Address		City, State, ZIP Code	
Email Address	Telephone Number		Fax Number
CERTIFICATION			
I have read the tax exemption application instructions and certify that all of the information contained in this application is true and correct to the best of my knowledge.			
Signature of Responsible Official (No authorized agents or consultants)			Date
FOR OFFICE USE ONLY			
Application Number	Reviewed by	Date Received/Date Reviewed	LUCI Code

Continue on Page 2

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Air Pollution Control Equipment/Component Description. May attach multiple pages. ALL BOXES MUST BE COMPLETED.

PART 4: GENERAL PROJECT INFORMATION		
12. Facility Type	13. Emission Unit(s) Utilizing Facility	
14. Describe the air pollution control equipment/component, the operational procedure, how it will minimize or control air pollution, and any function the equipment/component serves that is other than for ambient air pollution control. Include non-air pollution control uses.		
15. Permit Number/Permit Exemption Rule (must be provided)	16. Beginning Date of Construction	17. Projected/Completion Date of Construction

Continue on Page 3

Instructions for Completing Form 3828, Application for Air Pollution Control Tax Exemption Certificate

General Instructions

Multiple pages are allowed to be submitted for both page 2 and page 3. Forms must be fully completed. An incomplete application will be returned to the preparer unprocessed. For full consideration in the year in which the material is submitted, a complete application must be received by June 15.

For faster service, email the completed application and required documentation to **PTE@michigan.gov**. An additional submission option is to mail the completed application and required document to: Michigan Department of Treasury State Tax Commission, P.O. Box 30471, Lansing, MI 48909.

Part 1: Source Identification

This section pertains to the facility (equipment/component) engaged in air pollution control.

Line 2: AQD Source ID (SRN). Enter the state registration number for your facility issued by the Department of Environment, Great Lakes, and Energy (EGLE).

Line 3: Primary SIC Code. Enter the Standard Industrial Classification code (SIC) that best describes the major product or service produced. This code must be a four-digit numeric code not ending in zero based upon the Standard Industrial Classification Manual (1987), or a six-digit code based upon the North American Industry Classification System (1997).

Part 2: Technical Contact/Preparer Information

Enter the information in #8 of the persons who can respond to technical questions about the application. If the Preparer is different than the Technical Contact persons, enter the Preparer information in #9. Enter the information for the engineer who signed the affidavit in #10.

Part 3: Responsible Official

The responsible official is required to be an employee, authorized representative, of the company that is seeking the tax exemption. The application response will be sent to the responsible official. By signing and dating this application, the responsible official authorizes the Michigan Department of Treasury and EGLE to discuss this project with the technical contact named in Part 2.

Part 4: General Project Information

Line 12: Name the type of pollution control facility for the application.

Line 13: List the emission units utilized for the facility.

Line 14: Provide a detailed, narrative, description of the air pollution control equipment/component, the operational procedure, how it will minimize or control pollution, and any function the equipment/component serves that is for other than the control or elimination of pollution, i.e., include non-air pollution control uses for the equipment/component.

Line 15: Enter the permit number or permit exemption rule that covers the process equipment/component. Required.

Part 5: Air Pollution Control Itemized List

An itemized list is required for all pollution control applications. List each piece of equipment/component separately including the purchase date, installation date. Each piece of equipment/component requested for exemption must be allocated a percentage of pollution control use. Only the percentage of the property that is used as pollution control is qualified for a pollution control exemption. All exemptions are reduced by the value of recovered product. All boxes must be complete.

Line 18: Value of recovered product. Enter the gross commercial or productive value derived from any materials captured or recovered by the air pollution control equipment/component calculated on a yearly basis. Required per MCL 324.5902(2).

Line 20: Include a detailed description of any specific miscellaneous costs with the justification for how such costs are a necessary part of the installation of pollution control equipment/component.

Applicant Requirements:

Clearly, adequately and appropriately demonstrate that the equipment/component being considered for exemption is a "Facility" as defined by MCL 324.5901 of ACT 451 which states the following:

As used in this part, "facility" means machinery, equipment, structures, or any part or accessories of machinery, equipment, or structures, installed or acquired for the primary purpose of controlling or disposing of air pollution that if released would render the air harmful or inimical to the public health or to property within this state. Facility includes an incinerator equipped with a pollution abatement device in effective operation. Facility does not include an air conditioner, dust collector, fan, or other similar facility for the benefit of personnel or of a business. Facility also means the following, if the installation was completed on or after July 23, 1965:

(a) Conversion or modification of a fuel burning system to effect air pollution control. The fuel burner portion only of the system is eligible for tax exemption.

(b) Installation of a new fuel burning system to effect air pollution control. The fuel burner portion only of the system is eligible for tax exemption.

(c) A process change involving production equipment made to satisfy the requirements of part 55 and rules promulgated under that part. The maximum cost allowed shall be 25% of the cost of the new process unit but shall not exceed the cost of the conventional control equipment applied on the basis of the new process production rate on the preexisting process.

A "Facility" MUST meet all of the following requirements:

- 1) Must be machinery, equipment, structures, or any part or accessories of machinery, equipment, or structures.
- 2) Installed or acquired for the PRIMARY PURPOSE of controlling or disposing of air pollution that if released would render the air harmful or inimical to the public health or to property within this state.
- 3) Components MUST be required in order for the "facility" to operate but still meet the requirement of item 1 above.

Determine percentage used for non-air pollution control usage and financial benefits (Show supporting documentation)

If either calculation is less than 50% (0-49) then the equipment/component is not considered to be primarily for air pollution control and does not meet the definition of a "Facility" as defined by the ACT. If it is greater than 50% (51-100) then it may be considered. Provide necessary documentation for review.

Attest to the accuracy of the application and that the proposed equipment/component meets the definition of a "Facility" as defined by the ACT and that both the Engineer and Responsible Official have read and Understand the ACT as well as the definition of a "Facility." Do this by providing a signature for the Engineer in Part 2 and through filing of the Engineer's Affidavit and by providing a signature for the Responsible Official in Part 3. A representative from the company MUST represent the Responsible Official.

Note the following:

MCL 324.5906 Tax exemption certificate; modification or revocation; grounds; notice and hearing; statute of limitations.

1) The state tax commission, on notice by certified mail to the applicant and opportunity for a hearing, shall, on its own initiative or on complaint of the department, the department of treasury, or the assessor of the taxing unit in which any property to which the certificate relates is located, modify or revoke the certificate if any of the following appear:

(a) The certificate was obtained by fraud or misrepresentation.

(b) The holder of the certificate has failed substantially to proceed with the construction, reconstruction, installation, or acquisition of a facility or to operate the facility for the purpose and degree of control specified in the certification or an amended certificate.

(c) The facility covered by the certificate is no longer used for the primary purpose of pollution control and is being used for a different purpose.

(d) Substantial noncompliance with part 55 or any rule promulgated under that part.

2) On the mailing by certified mail to the certificate holder, the department of treasury, and the local assessor of notice of the action of the state tax commission modifying or revoking a certificate, the certificate shall cease to be in force or shall remain in force only as modified. If a certificate is revoked because it was obtained by fraud or misrepresentation, all taxes that would have been payable if a certificate had not been issued are immediately due and payable with the maximum interest and penalties prescribed by applicable law. A statute of limitations shall not operate in the event of fraud or misrepresentation.

$\frac{\text{Financial Benefit}}{\text{Total Proposed Facility costs}} \times 100 = \% \text{ Used for Pollution Control}$
$\frac{\text{Cost of facility for worker safety}}{\text{Total Proposed Facility Cost}} \times 100 = \% \text{ Used for Pollution Control}$