

# Application for Water Pollution Control Tax Exemption Certificate

Issued under authority of 1994 Public Act 451, as amended, Part 37.

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

New       Amend       Transfer Certificate #2

<b>PART 1: SOURCE IDENTIFICATION.</b> This section pertains to the site location of the water pollution control equipment/component.			
1. Company Name (Applicant must be owner of facility)			
Address (equipment/component location)		City	State      ZIP Code
2. County			
3. Name of Taxing Authority. (Check type below and enter name to right)			
<input type="checkbox"/> City <input type="checkbox"/> Township <input type="checkbox"/> Village			
4. Describe the major process or processes of the pollution control equipment/component at the facility. Please note that this application should only be applicable to pollution control and should be accompanied by an itemized list.			
5. 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
<b>PART 2: TECHNICAL CONTACT/PREPARER.</b> 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.			
6. Technical Contact Name (Print)		Signature	
Email Address		Telephone Number	Position/Title
7. Preparer Name (Print)		Signature	
Company Name		Telephone Number	Position/Title
Company Mailing Address		Email Address	
8. Engineer Name (Print)		Signature	
Company Name		Telephone Number	Position/Title
Engineer Mailing Address		Email Address	
<b>PART 3: RESPONSIBLE OFFICIAL.</b> Name and address for Tax Exemption response. Complete all boxes.			
9. Responsible Official Name		Position/Title	
Street Address		City	State      ZIP Code
Email Address		Telephone Number	Fax Number
<b>CERTIFICATION</b>			
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
<b>FOR OFFICE USE ONLY</b>			
Application Number	Reviewed by	Date Received/Date Reviewed	LUCI Code

# Application for Water Pollution Control Tax Exemption Certificate

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

## **PART 4: GENERAL PROJECT INFORMATION**

10. Facility Type

11. Describe the water pollution control equipment/component, the operational procedure, how it will minimize or control water pollution, and any function the equipment/component serves. Include non-water pollution control uses.

12. Permit Number/Permit Exemption Rule

13. Beginning Date of Construction

14. Projected/Completion Date of Construction

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May attach multiple pages. ALL BOXES MUST BE COMPLETED.

**PART 5: WATER POLLUTION CONTROL ITEMIZED LIST**

Equipment/Component Name	Serial # (if applicable)	Acquisition Date	Installation Date (estimate if unknown)	Original Acquisition Cost

15. Total Original Acquisition Cost.....

16. Total Value of Recovered Product (must provide per MCL 324.3702(2)).....

17. Total requested equipment/component amount. Subtract line 16 from line 15.....

18. Miscellaneous costs (must provide documentation per instructions) .....

19. Total requested exemption amount. Add line 17 and line 18 .....

20. Is equipment/component replacing an existing piece of equipment/component already exempt?  Yes  No

If yes, enter the Tax Exemption Certificate number and the Retired Value in the appropriate fields:

Tax Exemption Certificate Number	Retired Value
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## Instructions for Completing Form 891, Application for Water 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](mailto:PTE@michigan.gov). An additional submission option is to mail the completed application and required document to: Michigan Department of Treasury State Tax Commission, PO Box 30471, Lansing MI 48909.

### Part 1: Source Identification

This section pertains to the facility where the water pollution control equipment/component is located.

### 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. An engineer's affidavit is not needed for farm related facilities.

### 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 10:** Name the type of pollution control facility for the application.

**Line 11:** Provide a detailed, narrative, description of the water 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-water pollution control uses for the equipment/component.

**Line 12:** Enter the permit number or permit exemption rule that covers the process equipment/component. Required.

### Part 5: Water 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 16:** Value of recovered product. Enter the gross commercial or productive value derived from any materials captured or recovered by the water pollution control equipment/component calculated on a yearly basis. Required per MCL 324.3702(2).

**Line 18:** 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 324.3701 of ACT 451 which states the following:

*"Facility" means any disposal system, including disposal wells or any treatment works, appliance, equipment, machinery, or installation constructed, used, or placed in operation primarily for the purpose of reducing, controlling, or eliminating water pollution caused by industrial waste. The following are defined in the statute:*

- (a) *"Industrial waste" means any liquid, gaseous, or solid waste substance resulting from any process of industry, manufacture, trade, or business, or from the development, processing, or recovery of any paper or wood, which is capable of polluting the waters of the state.*
- (b) *"Treatment works" means any plant, pumping station, incinerator, or other works or reservoir used primarily for the purpose of treating, stabilizing, isolating, or holding industrial waste.*
- (c) *"Disposal system" means a system used primarily for disposing of or isolating industrial waste and includes pipelines or conduits, pumping stations and force mains, and all other constructions, devices, appurtenances, and facilities used for collecting or conducting water-borne industrial waste to a point of disposal, treatment, or isolation, except that which is necessary to the manufacture of products.*

**Note the following:**

*MCL 324.3706 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, 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, shall 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.*
- 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.*