



**RECYCLING MACHINERY AND EQUIPMENT CERTIFICATION
FOR LOCAL TAX EXEMPTION**

(Refer to the Form Instructions)

PART I:

Name(s) as shown on Virginia Tax return:		
Tax ID:	Status: <input type="checkbox"/> Individual	<input type="checkbox"/> "C" Corporation <input type="checkbox"/> "Pass-through" Corporation
Equipment is: <input type="checkbox"/> Owned <input type="checkbox"/> Leased (see instructions)		
Street:		
City, State, Zip Code:		

PART II:

Name of manufacturing facilities or plant units where machinery and equipment will be located (see instructions):		
Street:		
City, State, Zip Code:		
Contact Name:	Email:	Phone:

PART III: Detailed description of machinery and equipment and its intended use

<p><u>Attach the following documentation:</u></p> <ol style="list-style-type: none"> 1. A description of the manufacturing process at the site. 2. A list of equipment to be certified (brand/model, purchase/installation date, and use at the manufacturing facility). 3. The recycling process (information to include the identification of waste material being processed on-site and the processing equipment's role in the recycling process). 4. The product (with tangible value for sale) resulting from the recycling process. 5. Proof of purchase for each piece of equipment. 6. Schematics and/or drawings and brochures as appropriate. 		
<p>I certify that the above information is true, correct and complete and that the machinery and equipment identified is to be used primarily for the processing of recyclable materials as defined in §58.1-3661 of the Code of Virginia.</p>		
_____	_____	_____
Name of Taxpayer and Title	Signature of Taxpayer	Date

[Agency Use Only]

<p>The Department of Environmental Quality's certification of machinery and equipment, based on the information provided by the applicant, is contained on the attached Equipment List referencing Application Number _____.</p>

INSTRUCTIONS FORM DEQ 50-11

GENERAL:

Virginia Code, § 58.1-3661, states, in part:

“Certified solar energy equipment, facilities or devices and certified recycling equipment, facilities, or devices, as defined herein, are hereby declared to be a separate class of property and shall constitute a classification for local taxation separate from other classifications of real or personal property. The governing body of any county, city or town may, by ordinance, exempt or partially exempt such property from local taxation in the manner provided in the paragraph below:

Upon receipt of the certificate from the local building department or the Department of Environmental Quality, the local assessing officer shall, if such local ordinance is in effect, proceed to determine the value of such qualifying solar energy equipment, facilities or devices or certified recycling equipment, facilities, or devices. The exemption provided by this section shall be determined by applying the local tax rate to the value of such equipment, facilities or devices and subtracting such amount, wholly or partially, either (i) from the total real property tax due on the real property to which such equipment, facilities, or devices are attached, or (ii) if such equipment, facilities, or devices are taxable as machinery and tools under § 58.1-3507, from the total machinery and tools tax due on such equipment, facilities, or devices, at the election of the taxpayer. This exemption shall be effective beginning in the next succeeding tax year, and shall be permitted for a term of not less than five years. In the event the locality assesses real estate pursuant to § 58.1-3292, the exemption shall first be effective when such real estate is first assessed, but not prior to the date of such application for exemption.”

The machinery and equipment must be certified by the Department of Environmental Quality as integral to the recycling process as defined in § 58.1-3661 of the Code of Virginia.

The Department of Environmental Quality has developed this form to assist persons applying for the machinery and equipment certification, and to expedite the certification process. However, you are not required to use this form to apply for certification.

LOCAL TAX OPTION

Once certified (under § 58.1-3661 of the Code of Virginia), the machinery and equipment may qualify for a local tax exemption based on current value assessment by taxing authority. Contact your local governing body for information.

PART I:

Enter the name, address, and tax ID, of the individual or corporation as it appears on the Virginia income tax return. Identify whether it is an individual, C-corporation, or a pass-through corporation. Identify whether the equipment is owned or leased.

PART II:

Enter the name and physical address of the manufacturing facility where the machinery and equipment are located. Attach the following documentation:

1. A description of the manufacturing process at the site.
2. A list of equipment to be certified (brand/model, purchase/installation date, and use at the manufacturing facility).
3. The recycling process (information to include the identification of waste material being processed on-site and the role of the processing equipment in the recycling process).
4. The product (with tangible value for sale) resulting from the recycling process.
5. Proof of purchase for each piece of equipment.
6. Schematics and/or drawings and brochures as appropriate.

SUBMISSION:

Mail the completed and signed form along with supporting documentation to the address below:

Department of Environmental Quality
Division of Land Protection and Revitalization
Attention: Recycling Machinery and Equipment Certification Officer
P.O. Box 1105
Richmond, VA 23218

For assistance with the certification, call the Department of Environmental Quality at 804-698-4145.

Upon certification, the form and attachments will be returned to you. For assistance on tax matters, please contact your local governing body for information.