



# State of Wyoming Pollution Control Exemption Application Form

## PART 1 – Tax Payer Identification

1. Company Name/Applicant:	
2. Address:	3. Primary SIC / NAICS Code:
4. City, State:	5. Zip Code:

## PART 2 – Company Representative

6. Name:	7. Position/Title:	
8. E-Mail Address:	9. Phone:	10. Fax:

## PART 3 – Plant / Property Location

11. Plant Name / Location: (Address and Legal Description)		12. Date Plant Placed In Operations:
13. Operations Conducted: (Describe Property, Facility, or Equipment)		
14. County:	15. Tax District:	16. Assessing / Valuation Jurisdiction: Local County Assessment <input type="checkbox"/>

## PART 4 – Exemption Request

17. Pollution Control Facility, Device, Method, Machinery or Equipment: (Describe Type & Process)		
18. Make:	19. Model:	20. Serial Number / ID Number:
21. Date Placed In Operations:	22. Pollutants Controlled:	23. Portion or Control Applicable: (%)
24. Government Agency, and Specific Citation of Law, Requiring Pollution Control Facility: (If Specific Citation Is Not Listed, Exemption Will Be Denied In Its Entirety)		

<b>PART 5 – Installed Cost</b>			
25. Installed/Acquired Cost:	26. Annual Depreciation:	27. Acc. Depreciation:	28. Net Book Value:
29. Installed Year:	30. Useful Life: (Yrs.)	31. Remaining Life: (Yrs.)	

**Note for Part 5, #25. If Installed/Acquired Cost Differs from Original Reported Cost please submit explanation below (i.e. expansion, replacement, repair, accounting adjustment ect.)**

<b>PART 6 – Emissions / Marketable By-Product</b>				
32. Contaminant Emitted:	Control Efficiency		Emission Weight Rate	
	Design	Actual	With Facility	Without Facility
33. Height of Discharge Above Ground: (Feet)				
34. Describe Pollutants Recovered & Considered Marketable:				

<b>PART 7 – Construction Work In Process</b>
35. CWIP supplemental Detail:

<b>PART 8 – Certification</b>
36. The foregoing information is submitted in accordance with the provisions of Section 35-11-1103, Wyoming Statutes, 1998 as amended, and is true and correct to the best of my knowledge, information and believed under penalty of perjury.
Signature: _____
Title: _____
Date: _____

# TAX EXEMPTION OF POLLUTION CONTROL PROPERTY

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## INSTRUCTIONS FOR SUBMITTING APPLICATION

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Excerpt from Wyoming Environmental Quality Act relating to property tax exemptions on facilities used in Pollution Control.

35-11-1103, Wyoming Statutes, 1998

Property Exempt From Property Taxation--The following property is exempt from Property taxation pursuant to the provisions of this act and includes facilities, installations, machinery or equipment attached or unattached to real property and designed, installed and utilized primarily for the elimination, control or prevention of air, water, or land pollution, or in the event such facility, installation, equipment or machinery shall also serve other beneficial purposes and use, such portion of the assessed valuation thereof as may be reasonably calculated to be necessary for and devoted to elimination, control or prevention of air, water and land pollution. The department of revenue shall determine the exempt portion on all property assessed pursuant to W. S. 39-13-102(m). The county assessor shall determine the exempt portion on all property assessed pursuant to W.S. 39-13-103(b). The determination shall not include as exempt any portion of any facilities, which have value as the specific source of marketable byproducts.

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Applicants seeking tax exemption of facilities and/or equipment used for Pollution Control as provided by Section 35-11-1103, Wyoming Statutes, 1998 as amended, SHALL:

- (A) Complete an application for each item of exemption being sought, and submit by mail. Application must be submitted annually, on or before February 15<sup>th</sup> (excluding weekends / holiday). Incomplete applications or those received after the deadline will not be accepted or considered for exemption.

**County Assessed Properties:**

County Assessor's Office (Where Property/Equipment Is Located)
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- (B) Attach additional sheets where necessary, with required information identified by corresponding item numbers from the application.

**(PART 1 & 2 – Tax Payer & Representative Identification)**

Self Explanatory

**(PART 3 – Plant & Property Location)**

Describe the location and nature of the operating property where the pollution control equipment is operated. Include physical address and/or legal description of the property, county, and tax district, date placed into service.

**(PART 4 – Exemption Request)**

Detailed description of the individual facility, device, equipment, etc. being considered for exemption (wet scrubber, electrostatic precipitators, etc.). One item per application, do not combine multiple pieces of equipment on an application. Include Make, Model, and/or Serial Number (or any other identifiers), date placed into operations, and pollutant contained.

Cite the government agency & specific citation of law mandating pollution control.

*Citation Example: Wyoming Environmental Quality Act – 35-11-301 (a)(i); WDEQ Application 06-852 in accordance with Chapter 3, Section 9 of the Wyoming Water Quality Rules & Regulations.*

Any applications failing to provide this information will be denied in their entirety.

**(PART 5 – Installed Cost)**

Self Explanatory

**(PART 6 – Emissions / Marketable By-Product)**

(Line Items 32 & 33) If applicable. List the contaminants which evolve from the unit process and which are discharged into the air, water or land. The rates of emissions with and without the facility should be expressed in pounds per hour and tons per year and the efficiency of control shown on the basis of design and actual performance test.

(Line Item 34) If pollutants are considered wasted, describe the method of disposal and retention of material. If collected material is recycled within the operation, indicate the portion, which is considered recoverable as a marketable product.

If such material is recovered directly as marketable by-product, indicate the portion of such material, which is thus disposed. Describe the pollutants recovered and marketable. Provide an explanation of the marketing process and the revenue agreements and how the revenue is handled in the accounting process.

**(PART 7 – Construction Work In Progress)**

Provide any supplemental detail, including cost information for pollution control including within Construction Work In Progress accounts.