Virginia Pollution Control Equipment Initiative
2009 Legislation- Business Personal Property

House Bill 2084-- Chapter 671: Exemption for Pollution Control Equipment

- All counties in Virginia will be required to offer an exemption on pollution control equipment. (Effective for tax years beginning on or after January 1, 2011)

1) Amended (Code 58.1-3660) the exemption from local and state property taxation of all state certified pollution control equipment and facilities.
2) It also excludes the land on which the equipment is located.
3) Must meet the criteria of certified pollution control equipment (Code 58.1-3660)
4) Prior to House Bill 2084-Chapter 671 being enacted, counties were authorized, but not required to offer an exemption for pollution control equipment.

Code Section-- 58.1-3660; Certified Pollution Control Equipment and Facilities:

- Certified Pollution Control Equipment and Facilities Definition:

1) “Any property, including real or personal property, equipment, facilities, or devices, used primarily for the purpose of abating or preventing pollution of the atmosphere or waters of the Commonwealth and which the state certifying authority having jurisdiction with respect to such property has certified to the Department of Taxation as having been constructed, reconstructed, erected, or acquired in conformity with the state program or requirements for abatement or control of water or atmospheric pollution or contamination. Such property shall include, but not limited to, any equipment used to grind, chip, or mulch trees, stumps, underbrush, and other vegetative, cover for reuse as mulch, compost, landfill gas, synthetic, or natural gas recovered from waste or other fuel, and equipment used in collecting, processing, and distributing, or generating electricity from, landfill gas or synthetic or natural gas recovered from waste whether or not such property has been certified to the Department of Taxation by a state certifying authority”.

There are a total of 95 counties and 39 independent cities in Virginia. The following Virginia counties currently offer an exemption for pollution control equipment:


Until January 1st 2011, these counties choosing to exercise their authority may offer up to a 100% exemption for the pollution control equipment.
Requirements:

- Depending on county, a form must be submitted no later than February 15th along with supporting documentation stating that the pollution control equipment was approved by a state certifying authority.

- According to (Code 58.1-3660), a “State Certifying Authority” means the State Water Control Board, for water pollution; the State Air Pollution Board, for air pollution; the Department of Mines, Minerals and Energy for coal, oil, and gas production, including gas, natural gas, and coalbed methane gas; and the Virginia Waste Management Board for waste disposal facilities, natural gas recovered from waste facilities, and landfill gas production facilities.

- The water pollution, air pollution, and waste management boards are all part of the Virginia Department of Environmental Quality and can be contacted by department at the counties DEQ regional offices. The Department of Mines, Minerals and Energy (DMME) can be contacted separately.

- The application for certification of tax exemption from the state board can be obtained from the Regional DEQ office where the pollution control equipment is located. (See example air pollution document below)

- There is a zero statute of limitations on pollution control equipment certification. The equipment must be Durable vs. Consumable.

- To get pollution control equipment certified, one must contact the Regional DEQ office which serves the county where the pollution control equipment is located.

There are six DEQ regional offices in Virginia where environmental permits and certifications can be obtained for pollution control purposes. The six regional offices consist of the following:

- Tidewater Regional Office; Virginia Beach
- Piedmont Regional Office; Richmond/Glen Allen
- Northern Regional Office; Woodbridge
- Valley Regional Office; Harrisonburg
- Blue Ridge Regional Office; Lynchburg/Roanoke
- Southwest Regional Office; Abingdon

The DEQ regional offices are in charge of issuing pollution control permits, monitoring air quality, inspecting water quality, and remediation.

For contact information pertaining to these offices, visit [http://www.deq.state.va.us/regions/homepage.html](http://www.deq.state.va.us/regions/homepage.html).