

# Air Pollution Control Exemptions Application Checklist

**Applicant Name:** John Doe Manufacturing LLC

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## GENERAL INFORMATION NEEDED FOR ALL APPLICATIONS:

- x Signed and sealed engineers' affidavit, confirming and finding that the facility is designed and operated primarily for the control, capture, and removal of pollutants from the air, and is suitable, reasonably adequate, and meets the intent and purposes of part 55 and rules promulgated under that part. An affidavit is not required for farmers.
- x Completed Department of Treasury application Form 3828.
- x Narrative description, a paragraph describing how the personal or real property controls pollution.
- x Itemized list of machinery and equipment or a breakdown of building costs.
- x Plans, schematics, photos or drawings of the equipment and its' location.

**QUALIFICATIONS** (*The equipment must meet one of the following definitions on the STC list of commonly approved Air Pollution Control equipment.*):

- o Thermal Oxidizer
- o Staircases & Buildings
- o Street Sweepers
- o Roads
- Baghouses
- o Primer Recovery Systems
- o Water Spray Truck
- o Dry Cask Spent Fuel Storage
- o Emissions Monitory Systems
- o Continuous Emissions Monitoring Systems (CEMS)
- o Electrostatic Precipitators (ESP), Flue Gas Desulphurization (FGD), Activated Carbon or Sorbent Injection Systems, Flue Gas Conditioning Systems, Selective Catalytic Converters (SCRs) and other catalytic conversion systems.
- o Conveying and Disposal Systems
- o Low-NOx Combustion Systems
- o Landfill Systems
- o Water Wash & Dry Filter Collectors on Paint Spray Booths
- o Absorption Units
- o Condensers
- o Cyclones & Multi-cyclones
- o Flame Afterburners
- o Flares
- o Mist Eliminators
- o Packed Scrubbers
- o Settling Chambers
- o Vapor Recover Units
- o Wet Scrubbers
- o Foundations and Structural Equipment for Exempt Equipment
- o Equipment Enclosures or Buildings that Provide Weather Protection to Exempt Equipment
- o Electrical Equipment for Exempt Equipment
- o Instrumental and Other Equipment for Safer or Quieter Operation of Exempt Equipment
- o Equipment Used for Service or Maintenance of Exempt Equipment
- o Equipment Used to Treat an Exempt Collector Inlet Gas Stream
- o Equipment used to Prepare and Supply the Scrubber Liquor to an Exempt Wet Collector and Equipment Used to Properly Treat the Effluent Discharge from an Exempt Wet Equipment Used to Properly Transfer, Store, Handle, and Prepare for Disposal of Contaminants Collected by Exempt Equipment
- o Modifications to Process Equipment or Buildings that were necessitated by the Addition of Exempt Equipment.
- o Fans, Motors, Ductwork, Stacks, In-Stack Monitors, and Some Ambient Air Monitors
- o Fuel Desulphurization Equipment Which Reduces the Sulfur Content of Fuel to be Burned in the Applicant's Process of Fuel Burning Equipment
- o Aerators Used to Aerate Disposal Lagoons for Odor Control
- o Dust Suppression Equipment and Practices Such as Sprinkler Systems, Storage Pile
- o Enclosures, Conveyor Transfer Points, Dump Hopper Enclosures, etc.
- o Emergency Chemical Containment Pits Which Prevent Excessive Vaporization and Enable Application of a Scrubbing System
- o Auxiliaries to Condition the Temperature and Viscosity of the Fuel to Promote Better Atomization and Combustion
- o Flame Safety Devices
- o Steam, Mechanical, or other Automization Equipment and Associated Piping
- o Fans or Pumps and Associated Piping and Ductwork, Which Move or Pressurize a Mixture of Air and Fuel that Passes Through the Burner or Combustion Air
- o Nuclear Power Plants:

# Air Pollution Control Exemptions Application Checklist

- Incinerators:
- Compactors and Balers:
- Miscellaneous Costs:
- Process Change:  
*A process change involving production equipment made to satisfy the requirements of PA 451, Part 55, meet the definition of an air pollution control facility as contained in Part 59. For process changes, the maximum cost allowed for tax exemption will be the lesser of 25% of the cost of the new process unit plus 100\$ of the cost of its related air pollution control equipment or the cost of conventional equipment applied on the basis of the new equipment process production rate on the pre-existing process. Examples of qualifying process change include: replacement of cupolas with electric furnaces, replacement of lorry car charging systems with pipeline charging systems on coke oven batteries, replacement of coal fired boilers with compressors for supplying air to forging hammers.*

## COMMENTS:

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**Michigan State Tax Commission  
Air Pollution Control Facility  
Affidavit of Environmental Engineer's Certification**

Company Name (Owner/Occupant): John Doe Manufacturing LLC

Facility Address: 12345 A Street

City, State, Zip Code: Anytown, Anywhere 111223

County Name: Anywhere

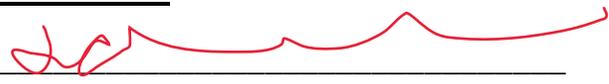
Name of Taxing Authority (City/Township/Village): City of Anytown

I swear and affirm by my signature below that I have inspected the facility listed above and confirm that the real and/or personal property listed in the attached application meets the definition of facility as defined in Section 324.5901 of 451 of 1994 of the Public Acts; "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.

I confirm and find that the facility is designed and operated primarily for the control, capture, and removal of pollutants from the air, and is suitable, reasonably adequate, and meets the intent and purposes of part 59 and rules promulgated under that part. I also agree to provide testimony regarding my certification of this facility for any appeals that may be filed related to the real and/or personal property listed in the attached application.

**Engineer Seal:** \_\_\_\_\_

**Printed Name:** JameSmith

**Signature:**  \_\_\_\_\_

**Date:** 4/1/2009

# Application for Air Pollution Control Tax Exemption Certificate

Issued under authority of P.A. 451 of 1994, as amended, Part 59. Filing is mandatory.

## General Information. Complete All Boxes.

New       Amend       Transfer Certificate #1

<b>PART 1 SOURCE IDENTIFICATION.</b> This section pertains to the facility where the air pollution control equipment is located.	
▶ 1. Company Name (Applicant must be owner of facility) John Doe Manufacturing LLC	2. AQD Source ID (SRN) A1111
▶ Address (equipment location) 12345 A Street	3. Primary SIC Code 5555
▶ City, State, ZIP Code Anytown, Anywhere 111223	▶ 4. County Anywhere
▶ 5. Name of Taxing Authority. <b>Select one only.</b> <input checked="" type="checkbox"/> City of <u>Anytown</u> <input type="checkbox"/> Township of _____ <input type="checkbox"/> Village of _____	
6. Describe the major process or processes of the pollution control equipment at the facility. The baghouse is located outside the melt shop which is the central point for most of the manufacturing processes. Raw materials start in the form of metal scraps brought in from all over the world. The conversion process involves melting...	
▶ 7. Enter the total value of requested tax exemption. Indicate whether value is "Estimated" or "Final" by checking the appropriate box. (If cost is estimated, you must supply the final cost within 90 days of completion of construction.) May apply with estimated costs only if project is not completed. \$ 625,000 <input checked="" 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, if different than Technical Contact.		
8. Technical Contact Name James Smith	Position/Title CPA	
E-mail Address jsmith@johndoemanufacturing.com	Telephone Number (111) 222-3333	Fax Number (111) 222-4444
9. Preparer Name James Smith	Position/Title CPA	
Company Name John Doe Manufacturing LLC	Telephone Number (111) 222-3333	Fax Number (111) 222-4444
Company Mailing Address 12345 A Street Anytown, Anywhere 111223	E-Mail Address jsmith@johndoemanufacturing.com	

<b>PART 3: COMPANY REPRESENTATIVE.</b> Name and address for Tax Exemption response. Complete all boxes.		
▶ 10. Company Official Name John Doe	Position/Title President	
▶ Street Address 12345 A Street	▶ City, State, ZIP Code Anytown, Anywhere 111223	
E-mail Address jdoe@johndoemanufacturing.com	Telephone Number (111) 222-5555	Fax Number (111) 222-6666

I certify that all the information contained in this tax exemption application is true and correct to the best of my knowledge.

Signature of Company Official (No authorized agents)	Date
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<b>FOR OFFICE USE ONLY</b>			
▶ Application Number	Reviewed By	▶ Date Received/Date Reviewed	▶ LUCI Code

## Application for Air Pollution Control Tax Exemption Certificate

**Air Pollution Control Equipment Description. May attach multiple TE-Equipment pages to one TE-Source.**

PART 4: GENERAL INFORMATION		
13. AQD Source ID (SRN) A1111	14. Emission Unit	
15. Describe the air pollution control equipment, the operational procedure, how it will minimize or control air pollution, and any function the equipment serves that is other than for ambient air pollution control. Include non-air pollution control uses. See attached.		
16. Permit Number/Permit Exemption Rule (must be provided) C-1111	17. Beginning Date of Construction 2009	18. Projected/Completion Date of Construction 2010

PART 5: EQUIPMENT AND COST DETAILS. For the equipment associated with the air pollution control that is claimed to be exempt, provide a description, total cost, and the portion of the total cost being claimed as exempt for each of the items listed. If an item does not exist, indicate "N/A." Provide plans and specifications for the facility, as an additional attachment, per Section 5902 (1). Provide an itemized list of equipment totaling the amount requested in box #7.					
19. Describe the air pollution control equipment (attach additional pages if necessary). Costs must be separated into appropriate categories in 20-24). Baghouse	<table border="1"> <tr> <td>Total Cost of 19</td> <td>\$ 75,000.00</td> </tr> <tr> <td>Portion Claiming Tax Exempt (provide itemized list)</td> <td>\$ 75,000.00</td> </tr> </table>	Total Cost of 19	\$ 75,000.00	Portion Claiming Tax Exempt (provide itemized list)	\$ 75,000.00
Total Cost of 19	\$ 75,000.00				
Portion Claiming Tax Exempt (provide itemized list)	\$ 75,000.00				
20. Describe the stack and specify other process/processes equipment associated with this stack. Stack	<table border="1"> <tr> <td>Total Cost of 20</td> <td>\$ 150,000.00</td> </tr> <tr> <td>Portion Claiming Tax Exempt (provide itemized list)</td> <td>\$ 150,000.00</td> </tr> </table>	Total Cost of 20	\$ 150,000.00	Portion Claiming Tax Exempt (provide itemized list)	\$ 150,000.00
Total Cost of 20	\$ 150,000.00				
Portion Claiming Tax Exempt (provide itemized list)	\$ 150,000.00				
21. Describe the ancillary equipment (foundations, enclosures, electrical equipment, etc.). Foundation	<table border="1"> <tr> <td>Total Cost of 21</td> <td>\$ 350,000.00</td> </tr> <tr> <td>Portion Claiming Tax Exempt (provide itemized list)</td> <td>\$ 350,000.00</td> </tr> </table>	Total Cost of 21	\$ 350,000.00	Portion Claiming Tax Exempt (provide itemized list)	\$ 350,000.00
Total Cost of 21	\$ 350,000.00				
Portion Claiming Tax Exempt (provide itemized list)	\$ 350,000.00				
22. Describe the fans and motors. Distinguish between static pressure needed for the plant's HVAC and process applications, and that needed for air pollution control equipment. Filters, motors, and fans.	<table border="1"> <tr> <td>Total Cost of 22</td> <td>\$ 50,000.00</td> </tr> <tr> <td>Portion Claiming Tax Exempt (provide itemized list)</td> <td>\$ 50,000.00</td> </tr> </table>	Total Cost of 22	\$ 50,000.00	Portion Claiming Tax Exempt (provide itemized list)	\$ 50,000.00
Total Cost of 22	\$ 50,000.00				
Portion Claiming Tax Exempt (provide itemized list)	\$ 50,000.00				
23. Describe the ductwork and hoods including the percentage of ductwork necessary for air pollution control purposes. (Do not include the percentage which is for the benefit of personnel).	<table border="1"> <tr> <td>Total Cost of 23</td> <td>\$</td> </tr> <tr> <td>Portion Claiming Tax Exempt (provide itemized list)</td> <td>\$</td> </tr> </table>	Total Cost of 23	\$	Portion Claiming Tax Exempt (provide itemized list)	\$
Total Cost of 23	\$				
Portion Claiming Tax Exempt (provide itemized list)	\$				
24. Describe miscellaneous costs (engineering costs, administrative fees, feasibility study costs, etc.).	<table border="1"> <tr> <td>Total Cost of 24</td> <td>\$</td> </tr> <tr> <td>Portion Claiming Tax Exempt (provide itemized list)</td> <td>\$</td> </tr> </table>	Total Cost of 24	\$	Portion Claiming Tax Exempt (provide itemized list)	\$
Total Cost of 24	\$				
Portion Claiming Tax Exempt (provide itemized list)	\$				

▶ 25. Value of recovered product (must provide per Sec. 5902(2)) \$ 0.00	<b>Total of 19-24</b> \$ 625,000.00
26. Is equipment replacing an existing piece of equipment already exempt? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
If Yes, enter the Tax Exemption Certificate number _____	

## **Narrative Description**

The baghouse is located outside of the melt shop which is the central point for most of the manufacturing processes. Raw materials start in the form of raw metal scraps brought in from all over the world. John Doe Manufacturing LLC uses its integrated technology and processes to convert the metal scraps into Ferro metal. The conversion process involves melting the metal scraps into a form that can be mixed with specific types of metal. The melting process produces hazardous fumes and smoke which must be filtered before emitted into the atmosphere. The baghouse captures the airborne particulate via vent piping and filters the fumes before allowing entry into the atmosphere. The baghouse is installed primarily for the purpose of controlling, capturing, 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.

**John Doe Manufacturing LLC**

**Machinery and Equipment List  
Air Pollution Control Exemption**

<b>Real Property</b>	<b>Description</b>	<b>Date of Installation</b>	<b>Cost</b>
Land Improvements	Foundation	6/25/2022	\$350,000
	Stack	7/1/2022	\$150,00
<b>Totals</b>			<b>\$500,000</b>

<b>Personal Property</b>	<b>Description</b>	<b>Date of Installation</b>	<b>Cost</b>
Equipment	Baghouse	9/1/2022	\$75,000
	Filters	9/1/2022	\$10,000
	Motor	9/1/2022	\$25,000
	Fan	9/1/2022	\$15,000
<b>Totals</b>			<b>\$125,000</b>

