

Property Tax Exemption Application

for Property Used for Pollution Control

Business
Information

Name of business which occupies or uses the property			Minnesota Tax ID Number	
Business Mailing Address		City	State	Zip

Pollution control property, equipment or devices
for which an exemption is claimed

Name of property, equipment or device		City/Township	County
Parcel ID	Legal description of real property as shown on tax records		
Project Name, Site Description, etc. (optional)		Installation Date	Expected Life
Permit Date	Permit Number	Permit Page Ref.	Standard, rule or guidance that requires the property

Is the primary use to abate and control air, water or land pollution?

Yes No If yes, please describe:

Do you use the property, equipment or device for any other purpose?

Yes No If yes, please describe:

Note:

1.) Attach a general schematic or engineering drawing showing the location of the property, equipment, or device. If you are applying for more than one property, equipment or device on the same parcel, attach a schedule with the above information listed for each property, equipment or device.

2.) Attach documentation supporting the original cost provided. Examples include invoices, receipts, general ledgers, etc.

Signature

I declare the real and personal property listed above was constructed or installed after June 1, 1967 and is primarily used for the abatement and control of air, land or water pollution. I certify that the above information is true and correct to the best of my knowledge. I understand that Minnesota Statutes, section 609.41, states that anyone giving false information in order to avoid or reduce their tax obligations is subject to a fine of up to \$3,000 and/or up to one year in prison.

Signature	Title	Date
Name of Contact Person	Email	Phone

Send an electronic copy of this application to sa.property@state.mn.us

Property Tax Exemption Application Instructions

for property used for Pollution Control

Should I complete this application?

If you have property, equipment, or a device that is used to control or abate pollution, you can file the Property Tax Exemption Application to request an order exempting the property, equipment, or device from property tax. (M.S. 272.02, subd. 10).

An item of property, equipment, or device must be used totally or primarily for the control or abatement of air, water, or land pollution to be exempt as pollution control property.

How do I complete the application?

The Minnesota Pollution Control Agency needs the information listed on this application in order to provide the department with guidance. If you do not entirely complete the application, we may send it back to you for completion.

Business Information

- Name and address of the business that owns the property, equipment, or device
- MN Tax ID Number of the business

Property, Equipment, or Device Information

For each item of property, equipment, or device, you must include the following information:

- Name of property, equipment, or device
- City/Township, County, and Parcel ID
- Legal description of real property as shown on tax records
- Project Name or Site Description (optional field)
- Installation date of property, equipment, or device
- Expected life of property, equipment, or device
- Original cost of property, equipment, or device
- Date pollution control agency permit issued
- Pollution control agency permit number
- Permit page reference

- What specific standard, rule, or guidance requires the property?
 - Specific location of the standard, rule, or guidance within the permit
 - If a government agency other than the Minnesota Pollution Control Agency requires the installation of the property, equipment, or device, you must provide an explanation of why it is primarily used for the control or abatement of air, water, or land pollution as defined in Minnesota Statutes, section 272.02, subdivision 10
- Is the primary use to abate and control air, water, or land pollution?
 - If yes, describe primary use
- Do you use the property, equipment, or device for any other purpose?
 - If yes, describe other purpose
- **Attach a general schematic or engineering drawing showing the location of the property, equipment, or device**
- **Attach documentation supporting the property costs provided in the application. Examples include invoices, receipts, general ledgers, etc.**

If you are applying for more than one property, equipment or device on the same parcel, attach a schedule with the above information listed for each property, equipment or device.

You may only include multiple properties in an attached schedule to an application if they are located on the same parcel. If the property is located on a separate parcel, a separate application must be submitted.

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How do I submit the application?

Email the completed and signed application and general schematic or engineering drawing to sa.property@state.mn.us

What happens after I submit the application?

The department forwards the application and supplemental information to the Minnesota Pollution Control Agency. The department uses guidance provided by the Minnesota Pollution Control Agency to issue an order approving or denying a pollution control exemption. If you disagree with our order, you can appeal it to Minnesota Tax Court. We will provide appeal information with our order.

When can I claim the exemption?

You may not claim the exemption until the department has issued you an order exempting the property, equipment, or device from property tax. You cannot receive an exemption while you are waiting for the department to issue an order.

Can I use the order of exemption for any other property?

The order granting a property tax exemption is only valid for the item of property listed on the order. If you subsequently replace the property, equipment, or device or if you subsequently install new property, equipment, or devices of similar technology, you would need to submit a new application for the replacement or new property, device, or equipment to be able to receive the pollution control exemption.

Are there other filing requirements?

Yes. If you receive an order granting a pollution control exemption for your property, equipment, or device, you must file the Statement of Exemption (PT-64) by February 15 of each year to claim the

exemption. If you do not submit the Statement of Exemption (PT-64), we will issue an order rescinding the pollution control exemption and you will not receive the pollution control exemption for that property.

How long is the exemption valid?

The property, equipment, or device receives the property tax exemption to the extent that it continues to be used for the abatement and control of air, water, or land pollution and an order granting an exemption is presently in effect.

When would the department issue an order rescinding an exemption?

The department will issue an order rescinding the exemption if you do not file the Statement of Exemption (PT-64) by February 15 of each year or if you no longer use the property, equipment, or device totally or primarily for the control or abatement of air, water, or land pollution.

Use of Information

You are not required by law to provide this information. However, if you want a pollution control exemption, you must provide all of the requested information.

Failure to provide the requested information could result in a delay in processing or a denial of your application.

All information provided on this form is public.

What if I have questions?

Contact us at 651-556-6112 or sa.property@state.mn.us

Forms and other tax information are available on our website at www.revenue.state.mn.us.

This material is available in alternate formats.