

Property Tax Exemption Application

for Property Used for Pollution Control

Print or type	Name of business which occupies or uses the property		Minnesota Tax ID number	Date of application	
	Name(s) of property owner(s)				
	Mailing address		City	State	Zip code
	Check box and fill in name of city or township where property is located <input type="checkbox"/> City <input type="checkbox"/> Township			County	
	Legal description of the real property as shown on tax records			Parcel ID	
	Purpose of your business				

Pollution Control equipment or devices for which the tax exemption is requested
(attach an additional sheet if necessary)

Equipment or Devices for Which Exemption is Requested	Name of equipment or device		Pollution control agency permit number	Date permit issued	
	Is the equipment or device used for the abatement and control of air, water or land pollution? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please describe:				
	Is the personal property used for any other purpose? <input type="checkbox"/> Yes <input type="checkbox"/> No What other purpose?				
	What specific standard, rule or guideline is the property required by?		Specific location within the permit		
	Name of equipment or device		Pollution control agency permit number	Date permit issued	
	Is the equipment or device used for the abatement and control of air, water or land pollution? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please describe:				
	Is the personal property used for any other purpose? <input type="checkbox"/> Yes <input type="checkbox"/> No What other purpose?				
	What specific standard, rule or guideline is the property required by?		Specific location within the permit		

I declare the real and personal property listed above was constructed or installed after June 1, 1967 and is totally or 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 one year in prison.

Sign here	Signature	Title	Date
	Name of Contact Person	Email Address	Phone

Property Tax Exemption Application Instructions

Instructions

In accord with Minnesota Statutes section 272.02, an applicant requesting exemption of all or a portion of any real property or equipment or device, or part thereof, operated primarily for the control or abatement of air, water, or land pollution must file the Property Tax Exemption Application for Property Used for Pollution Control.

In order for the Pollution Control Agency to provide the Commissioner of Revenue with information or advice regarding the granting of any exemption the following information must be provided:

- Name and address of the owner of the property as shown on the application form.
 - Location and legal description of the land on which the property is located as shown on the application form.
 - A description of the business of the applicant and an explanation of how the property is utilized.
 - A description of the equipment, device or property for which exemption is requested.
 - A description of how the equipment, device or property abates or controls pollution. This should include a cite as to the specific permit conditions the property owner believes require the installation and or operation of the pollution control equipment, devices or property.
- The Pollution Control Agency permit number which requires the installation of this equipment, devices or property. A list of permits issued for the whole facility is not sufficient for this requirement. The date the permit was issued must also be included.
 - If a government agency other than the Pollution Control Agency requires the installation of the equipment, devices or property, the owner must provide an explanation of why the requirements should be considered as meeting the provisions of Minnesota Statutes, section 272.02, subd. 10.
 - A general schematic or engineering drawing showing the location of the equipment that is being presented for a tax exemption.

Use of Information

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

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

All information provided on this form is public.

Additional Filing Needed

If this application is approved, in order to claim this property as exempt, pursuant to Minnesota Statutes, section 272.025, subdivision 1(b), the taxpayer must file the Statement of Exemption on or before February 15 of each year for which the taxpayer claims an exemption. Failure to timely file the Statement of Exemption will result in the commissioner rescinding the order.

File Electronically

You may submit this completed application electronically at sa.property@state.mn.us. Be sure to include all supporting materials.

Questions?

If you need help completing this application, call (651) 556-6091. TTY: Call 711 for Minnesota Relay.

Email

sa.property@state.mn.us

Address

Minnesota Revenue
Mail Station 3340
St. Paul, MN 55156-3340

Forms

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

We'll provide this information in other formats upon request to persons with disabilities.