

DIVISION OF MINED LAND RECLAMATION		PROCEDURE NO.	3.6.01
PROCEDURES MANUAL		ISSUE DATE	March 12, 1997
SUBJECT	Certification of Pollution Control Equipment	Section	Enforcement
		Last Revised	4-15-96

OBJECTIVE AND INTENT :

To ensure the agency properly certifies to the Virginia Department of Taxation (per the 1995 amendment to Va. Code 58.1-3660), that certain equipment, devices, facilities, or materials identified by companies conducting coal surface mining and reclamation operations are used primarily in the abatement or control of pollution.

Virginia Code 58.1-3660(B) - “**Certified pollution control equipment and facilities**”

... shall mean 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."

PROCEDURES :

From time to time, the DMLR may receive a request from a coal company to certify to the Department of Taxation that certain equipment and facilities are being used for the abatement or control of pollution. The request shall be routed to the Reclamation Services Manager (RSM).

The RSM shall record the request and forward a copy to the appropriate Reclamation Field Inspector for verification of the items listed.

The Inspector shall:

- visit the permit site to confirm the presence of the listed items; and to verify whether they are used primarily (50% or more use) for abating or preventing pollution of the atmosphere or waters of the Commonwealth.
- complete the certification checklist (**DMLR-DT-000**), and forward it to the RSM.

Upon receipt of the Inspector’s report, the RSM shall determine whether any of the items listed by the company **cannot** be certified. If any item cannot be certified, a letter notifying the company of the problem items will be sent to the appropriate company official. The company may submit a corrected list to the RSM.

When the RSM determines that the list of items may be certified, a letter shall be sent to the Department of Taxation which specifically identifies the certified items. A copy of the certification letter shall be sent to the company.

The RSM shall ensure that all documentation and agency responses (from the initial request through final disposition) for each certification request are tracked and maintained.