

## MEMORANDUM

TO: All Pollution Control Applicants

FROM: Dixie J. Huxtable, Converse County Assessor

DATE: October 1, 2021

SUBJECT: 2022 Pollution Control/Fire Suppression Reporting Requirements

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Enclosed you will find a copy of the 2022 Pollution Control Application as required by W.S. 35-11-1103 and Wyoming Department of Revenue Rules and Regulations, Chapter 14. Each company will need to complete a separate form for each item requested and provide all necessary supporting documentation for the application. Also, please submit separate statements for all Fire Suppression equipment and Construction Work In Progress that is related to pollution control and/or fire control.

The amount allowed each year for pollution control and fire protection equipment shall be the net book (installed cost less accrued depreciation) multiplied by the percent of exemption allowed by the Local County Assessor or their Agent for each separate item. Please provide a separate listing for the accumulated depreciation for each item submitted. This information should be calculated for 2021 and *on or before February 15th* of each year, all Locally Assessed property owners or agents requesting Ad Valorem tax exemption for pollution control and fire suppression equipment ***shall file with the Local County Assessor the required application forms***. If a substantially complete application is not postmarked by the February 15th deadline, the requests will be denied in its entirety as untimely.

If you have any questions or concerns, please feel free to contact this office at (307) 358-2741.

POLLUTION CONTROL APPLICATION FORM  
STATE OF WYOMING  
CONVERSE COUNTY  
TAX YEAR 2022

Excerpt from Wyoming Environmental Quality Act relating to property tax exemptions on facilities used in Pollution /control.

35-11-1103, Wyoming Statutes, 1998

Property Exempt From Ad Valorem Taxation--The following property is exempt from Ad Valorem taxation pursuant to the provisions of this act and includes facilities, installations, machinery or equipment attached or unattached to real property and designed, installed and utilized primarily for the elimination, control or prevention of air, water, or land pollution, or in the event such facility, installation, equipment or machinery shall also serve other beneficial purposes and use, such portion of the assessed valuation thereof as may be reasonably calculated to be necessary for and devoted to elimination, control or prevention of air, water and land pollution. The department of revenue shall determine the exempt portion on all property assessed pursuant to W. S. 39-13-102(m). The county assessor shall determine the exempt portion on all property assessed pursuant to W. S. 39-13-103(b). The determination shall not include as exempt any portion of any facilities which have value as the specific source of marketable byproducts.

OPERATING PROCEDURES  
IN THE ANNUAL CYCLE OF PROCESSING POLLUTION CONTROL AND FIRE  
CONTROL APPLICATIONS

A. Preliminary Planning:

1. By October 15th of each year a review should be made of the mailing list of all locally assessed companies submitting prior year pollution control and fire control forms. Also, all forms, letters of instruction, supplemental Wyoming Statutes and Wyoming Department of Revenue Rules and Regulations, Chapter 14, Sections 3 and 4 need review before mailing. All forms need to be mailed by the 15th.

B. Annual Processing:

All locally assessed pollution control and fire equipment requests must be received **not later than February 15th**. Careful tracking of late forms shall be maintained as they will be recommended for denial by the Local County Assessor.

1. All applications should be reviewed for proper form and for adequacy of information. Any information missing should be noted for follow-up with the companies.
2. Forms should be reviewed for any new applications that were not present during the prior years' submission.
3. Forms should be reviewed for any items that have in-plant benefits, recoverable or marketable by-products.
4. Make sure that any applications that have nothing related to pollution control or fire control are removed prior to final processing. Items such as, safety or sanitation, protection of wildlife habitat, are not proper exemptions.
5. Each company's exemptions shall be summarized in a spreadsheet providing the following titles:
  - a. Company Name and Id number and tax year
  - b. County and Tax District location
  - c. Date forms submitted
  - d. Date forms are processed
  - e. Listing of each item and related title or description
  - f. Year investment original cost with all betterment's and/or deletions.
  - g. Year end accumulated depreciation per item of request
  - h. Company requested exemption amount or percentage
  - i. Department of Revenue exemption recommendation
  - j. Section for any comments on the item
  - k. Actual Local County Assessor allowed exemption percentage as determined by the county assessor or there agent prior to March 15th.

- l. Allowed original investment per allowed percentage
- m. Calculated Net Book investment (allowed Original Cost less allowed accumulated depreciation.)
- n. Summary totals for each of the above portions that need completion.

6. After final administrative review and approval by the Local County Assessor each company shall be notified of the allowed exemptions for submission within their company annual report to the County Assessor by April 1st of each year.

C. Appraisal Application:

1. All pollution control and fire control exemption amounts shall be entered in the appraisal reconciliation worksheet for the subject company.