GENERAL, ADMINISTRATIVE, AND MISCELLANEOUS

1-35. Accelerated Depreciation Certifications

1. **AUTHORITY.** To certify pollution control facilities for accelerated depreciation pursuant to the Internal Revenue Code of 1954, as amended, Section 169.

2. **TO WHOM DELEGATED.** Branch chiefs, Land, Chemicals and Redevelopment Division.

3. **LIMITATIONS.** None.

4. **REDELEGATION AUTHORITY.**

   a. This authority may not be redelegated further.

   b. An official who redelegates an authority retains the right to exercise or withdraw the authority. Redelegated authority may be exercised by any official in the chain of command down to the official to whom it has been specifically redelegated.

5. **ADDITIONAL REFERENCES.** 40 C.F.R. Part 20.

Mark A. Smith, Director
Land, Chemicals and Redevelopment Division

10/24/19
Date