

May 11 Questions

1. Christopher Phillips : So to be clear -- Actual Emission Fees for 2017 are due July 1, correct?
That is correct. The due date for fees that are due in 2017 remains unchanged. Fee payments must be submitted by July 1, 2017 unless an extension is requested on or before July 1, 2017, along with an estimated fee payment of no less than 80% of the total fees due, in which case the remaining fee payment is due September 28, 2017. (The extension is only available to facilities paying fees on an actual or mixed emissions basis.) The new fee schedule, which includes an April 1st deadline, goes into effect for fees that are due in 2018.
2. Santosh Chandru : If paying on an actual emissions basis, how do we calculate fees by April 1st for emissions from July 1 through June 30 (following year)?
Starting in 2018, sources that calculate fees using a fiscal year (July 1st through June 30th) based on actual emissions must submit an estimated 65% of the total fee due on or before April 1st of each year. The remainder of the fee is due by July 1st. However, an extension for submitting the remainder of the fee until September 28th may be requested when submitting the April 1st payment.
3. Sandra : If you elect to pay fees based on a calendar year starting for 2017, would the first year only apply to July through December 2017 since January through June would already have been covered in the fiscal year actuals paid July 1 or are you expected to pay double for Jan-Jun?
In each year, sources will be required to pay for one year's worth of emissions (actual, allowable, or a combination). The rule revision that went into effect starting with fees due in 2017 allows sources to change the time period in which fees are based. If a facility elects to switch from a fiscal year (July 1st through June 30th) to a calendar year they must still pay for a full 12 months of emissions, it is just a calendar year. In fact, the proposed change would allow a facility to evaluate whether basing fees on a calendar year or fiscal year is more cost efficient to the company and change their selection accordingly (as long as that selection is made by December 31st).
4. Santosh Chandru : Can we request to change from FY basis to Calendar year basis?
Changes to the method in which Title V fees are calculated, which could involve changing the accounting year (fiscal or calendar) or calculation method (actual, allowable, or a mixture of actual or allowable), may be made as long as the responsible official submits a written determination to the Division of Air Pollution Control on or before December 31st prior to the year in which the fee is due.
5. Rob Davis : where is the spreadsheet located?
The 2019 Fee Analysis Worksheet is available on the Air Division's Permit Fee website at <http://www.tennessee.gov/environment/article/apc-title-v-fee-webinars> . The Division will continue to update the data in this worksheet as it becomes available and may update it to add additional features that may be helpful to the stakeholders.

6. Laura McWhorter : The change in due date is happening in the same year as the current fiscal year for my company. The budget for this fiscal year is already set, and we have already paid the fees that were budgeted for this fiscal year. We need more advanced notice in order to budget for the earlier due date, which puts 2 years of fees in the same fiscal year for the initial year of the change. Is there an opportunity to request an exception for the first year?
- During the 2016 stakeholder discussions, the Division was made aware that changing the fee due date to the spring (a possible due date of March 31st was discussed) could result in some companies having to pay Title V fees twice in their company's fiscal year when the due date transition occurs. As a result, the Division has been discussing the proposed due date change with the regulated community at conferences, meetings, and other speaking engagements so that such sources could make appropriate arrangements prior to 2018. If this situation exists for a company to the extent that it could result in a financial hardship, the company representative should contact the Division of Air Pollution Control so that the full details of the situation can be discussed and, if necessary, appropriate measures taken.***
7. Santosh Chandru : Just clarifying, the FY2018 fee will be due by April 1, 2018. Correct?
- Starting in 2018, facilities who determine Title V fees using allowable emissions must submit their full payment by April 1, 2018. Facilities who determine Title V fees using actual emissions calculated on a calendar year basis must submit fee payments by April 1, 2018, unless an extension is requested, whereby the company must submit an estimated 65% of the total fees due on or before April 1, 2018, with the remainder due June 30, 2018. Facilities who determine their Title V fees using actual emissions calculated on a fiscal year basis must submit an estimated 65% of the total fees due on or before April 1, 2018, with the remainder of the fee due by July 1st, unless an extension is requested with the April 1st payment, in which case the remainder of the fee will be due September 28th.***

May 15 Questions

1. Michael Mallner : is the 2017 fee schedule/rate the same as 2016?
- The 2017 fee schedule and dollar per ton rates are the same as they were in 2016. The ability to change the accounting period or calculation method became effective starting with the 2017 fees (see question 4 of the May 11th webinar.)***
2. Michael Mallner : where can I get a copy of the spreadsheet just presented?
- See question 5 of the May 11th webinar.***
3. Wayne : If I am granted paying fees based on CY which would be due April 1, 2018, would I only pay fees from July 1 thru Dec. 31, 2017 since I would have already paid Jan. 1 thru June 30, 2017?
- See question 3 of the May 11th webinar.***

4. Theresa Elliott : Can we get a copy of this entire presentation?

A copy of the presentation from the May 11th and 15th webinar is available on the Air Division's Permit Fee website at <http://www.tennessee.gov/environment/article/apc-title-v-fee-webinars>.