

Policy and Procedure for Hazardous Waste Generator Fee Returns

Impacted Departments	Process Owners
Redevelopment/CMS	Eric Humiston
Development	Jeff Lambert
Tax	Bill DeKlerk
Legal	Anne Morrison

I. Policy:

Hazardous Waste Generator Fees Returns must be filed annually by February 28th/29th for each site generating hazardous waste.

II. Procedure:

1. SVP of Development & Construction (for *development projects*) or VP of Redevelopment/CMS (for *redevelopment/CMS projects*) (both may delegate to CM or Project Manager) must consult with Environmental Consultant and Environmental Attorney (as approved by Legal) to confirm removal parameters for hazardous waste including, but not limited to, type of waste, amount of waste, location of waste, and proper engineers and subcontractors for removal.
2. SVP of Development & Construction or VP of Redevelopment/CMS (both may delegate to CM or Project Manager) to ensure soils engineer/environmental engineer oversees proper exaction/removal parameters, proper hauling amounts and proper disposal facility. Environmental Consultant and Environmental Attorney to review documentation pertaining to removal as appropriate.
3. SVP of Development & Construction or VP of Redevelopment/CMS (both may delegate to CM or Project Manager) to secure EPA Generator ID Number (aka, hazardous waste ID number) for Project Site before shipping hazardous waste to a recycler or disposal facility. EPA Generator ID numbers are site-specific and owner-specific. See notes below regarding how to apply for the EPA Generator ID number.
4. Uniform Hazardous Waste Manifests (“Manifests”) are generated when hazardous waste is dumped. SVP of Development & Construction or VP of Redevelopment/CMS (both may delegate to CM or Project Manager) are to collect Manifests from haulers, dumpers, and possibly general contractors on Projects with hazardous waste.
5. Softs copies of Manifests are to be electronically stored on the Common Drive (U:) under Hazardous Waste – WA & CA, under the corresponding year and project name. Hard copies are to be collected and stored with the Development or Redevelopment project files.
6. SVP of Development & Construction or VP of Redevelopment/CMS (may delegate to Project Manager or other member of department) to log information from the Manifests onto attached Manifest Log Excel Spreadsheet.

Policy and Procedure for Hazardous Waste Generator Fee Returns

7. SVP of Development & Construction or VP of Redevelopment/CMS (may delegate to Project Manager or other member of department) to cross-check Manifest Log Excel Spreadsheet and Manifests provided with those listed on the (BOE) Department of Toxic Substances Control (http://hwts.dtsc.ca.gov/report_search.cfm?id=2) to ensure information has been correctly collected and logged.
8. Manifest Log Excel Spreadsheet to be initialed by SVP of Development & Construction or SVP of Asset Management.
9. Initialed Manifest Log Excel Spreadsheet to be provided to Tax Department by SVP of Development & Construction or VP of Redevelopment/CMS no later than January 31st.
10. Tax Department to complete Hazardous Waste Generator Fee Return. Returns are to be reviewed by SVP of Development & Construction or VP of Redevelopment/CMS and approved prior to submittal to VP of Tax Department. Returns are to be signed by Vice President, Tax Department.
11. Tax Department files signed and completed return by end of February.
12. Copies of filed returns and corresponding Manifest Log Excel Spreadsheets to be electronically stored by the Tax Department under the tax return records.

III. Notes:

A. The EPA Generator ID Number (aka, hazardous waste ID number) will either be temporary or permanent. Prior to applying for a temporary ID number, first determine if an active temporary or permanent ID number exists for the generator at the address where the hazardous waste is being generated. Information on existing hazardous waste ID numbers is available at the Department of Toxic Substances Control's Hazardous Waste Tracking System (HWTS). Click on the report titled "Search for a Company". If an active number exists for the generator at that address do not apply for another number.

B. Temporary EPA Generator ID Number

- The majority of Essex sites where hazardous waste is generated will be classified as needing a Temporary EPA Generator ID Number.
- Temporary ID numbers are issued to businesses that do not routinely generate hazardous waste. Some examples of non-routine (not on-going) activities include:
 - asbestos abatement;
 - removing underground tanks; and
 - removing hazardous waste that was abandoned in a leased building.
- Temporary State ID numbers are site-specific and owner-specific.
- Temporary ID numbers are only good for 90 days. Temporary ID numbers are created here: <https://dtsc-web01.dtsc.ca.gov/epaid/default.aspx>
- In the form, the legal name of the generator site/facility/business who is the generator of the hazardous waste is the Essex entity which directly owns the property, and the

Policy and Procedure for Hazardous Waste Generator Fee Returns

February 2018

Federal Employer Identification Number (or “FEIN”) is the tax ID number for the legal owner (versus a parent Essex entity).

C. Permanent EPA Generator ID Number

- In general, Essex sites will not need a Permanent EPA Generator ID Number. Permanent ID numbers are issued to businesses that routinely generate or handle hazardous waste.
- Check with Legal if you are unsure whether a Permanent EPA Generator ID Number is required.
- Information on permanent ID numbers can be found here:
<http://www.dtsc.ca.gov/IDManifest/PERMHWID.cfm>