

ILLINOIS POLLUTION CONTROL BOARD
December 28, 1983

PEOPLE OF THE STATE OF ILLINOIS)
)
 v.) PCB 83-183
)
 AMAX ALUMINUM/MILL PRODUCTS)
 (Certification No. W6891))

Revocation of Tax Certification.

OPINION AND ORDER OF THE BOARD (by J. D. Dumelle):

This matter comes before the Board upon a Proposal to Revoke Tax Certification adopted by the Board on December 6, 1983. Hearing was held on December 20, 1983, at which only the People of the State of Illinois (People) appeared, and at which the People moved to dismiss this matter. However, on December 28, 1983 the People moved to withdraw that motion since it was filed in error. The motion to withdraw is hereby granted.

Recently enacted Public Act (P.A.) 83-0883, which became effective on September 9, 1983, amends the definition of "Pollution Control Facility" as contained in Section 21a-2 of the Illinois Revenue Act of 1939 (Ill. Rev. Stat. Ch. 120, par. 502a-2) in the following manner:

"For purposes of assessments made after January 1, 1983, "pollution control facilities" shall not include, however, a) any system, method, construction, device or appliance appurtenant thereto, designed, constructed, installed or operated for the primary purpose of (i) eliminating, containing, preventing or reducing radioactive contaminants or energy, or (ii) treating wastewater produced by the nuclear generation of electric power; b) any large diameter pipes or piping systems used to remove and disperse heat from water involved in the nuclear generation of electric power; or c) any equipment, construction, device or appliance appurtenant thereto, operated by any person other than a unit of government, whether within or outside of the territorial boundaries of a unit of local government, for sewage disposal or treatment.

The Pollution Control Board shall revoke any prior certification in conflict with this amendatory act of 1983 before January 1, 1984."

Pursuant to this statutory directive, the Board reviewed Pollution Control Facility Certifications and Applications for Certification which were referred to the Board by the Illinois Environmental Protection Agency for decertification under this language. On the basis of that information, the Board finds that the facility which is the subject of this certification falls within subparagraph (c) of paragraph 502a-2 of the Illinois Revenue Act of 1939, as amended.

The Board provided an opportunity for a hearing to present contrary facts on this matter on December 20, 1983 at 9:00 a.m. at the Pollution Control Board Offices. Such hearings were scheduled if the Board received a request for hearing and a short statement of the facts to be presented at hearing no later than 12:00 noon on December 19, 1983. No such hearing was requested in this matter, and the subject certification will, therefore, be revoked in accordance with the Board's December 6, 1983 Proposal in this matter.

This Opinion and Order constitutes the Board's findings of fact and conclusions of law in this matter.

ORDER

Tax Certification No. W6891 issued to Amax Aluminum/Mill Products is hereby revoked.

IT IS SO ORDERED.

I, Christian L. Moffett, Clerk of the Illinois Pollution Control Board, hereby certify that the above Opinion and Order was adopted on the 28th day of December, 1983 by a vote of 7-0.


Christian L. Moffett, Clerk
Illinois Pollution Control Board