ILLINOIS POLLUTION CONTROL BOARD December 19, 2013

ENBRIDGE PIPELINES (SOUTHERN)	
LIGHTS), LLC (INSTALLATION OF)	
CATHODIC PROTECTION ON THE)	
PRODUCT STORAGE TANKS)(Property ID)	
No. 12-29-101-002-0000))	
Petitioner,)	
)	
v.)	PCB 14-32
)	(Tax Certification - Air)
ILLINOIS ENVIRONMENTAL)	
PROTECTION AGENCY,)	
)	
Respondent.)	

ORDER OF THE BOARD (D. Glosser):

On November 1, 2013, the Illinois Environmental Protection Agency (Agency) filed a recommendation¹ that the Board deny certification of certain facilities of Enbridge Pipelines, LLC (Enbridge) as "pollution control facilities" for preferential tax treatment under the Property Tax Code. *See* 35 ILCS 200/11-5 *et seq.* (2012); 35 Ill. Adm. Code 125. Specifically the Agency recommends that the Board deny a tax certification for Enbridge's:

installation of cathodic protection on the product storage tanks. In its request, the applicant states that cathodic protection prevents corrosion and subsequent leakage and/or spill of petroleum or petroleum products. Rec. at 1.

Enbridge's facility is located at 15637 West Bruns Road, Manhattan, Will County. *Id.* The Agency states that the: "primary purpose of cathodic protection is to prevent corrosion of product storage tanks to prevent product loss, rather than to eliminate, prevent, or reduce water pollution". Rec. at 4.

Enbridge has failed to timely file a petition to contest the Agency's recommended denial. *See* 35 Ill. Adm. Code 125.206(a). Accordingly, based on the Agency's recommendation, the Board denies tax certification.

IT IS SO ORDERED.

Section 41(a) of the Environmental Protection Act provides that final Board orders may be appealed directly to the Illinois Appellate Court within 35 days after the Board serves the order. 415 ILCS 5/41(a) (2012); *see also* 35 Ill. Adm. Code 101.300(d)(2), 101.906, 102.706. Illinois Supreme Court Rule 335 establishes filing requirements that apply when the Illinois Appellate Court, by statute, directly reviews administrative orders. 172 Ill. 2d R. 335. The

¹ The Agency's recommendation is cited as "Rec. at _."

Board's procedural rules provide that motions for the Board to reconsider or modify its final orders may be filed with the Board within 35 days after the order is received. 35 Ill. Adm. Code 101.520; *see also* 35 Ill. Adm. Code 101.902, 102.700, 102.702.

I, John Therriault, Clerk of the Illinois Pollution Control Board, certify that the Board adopted the above order on December 19, 2013, by a vote of 4-0.

John T. Theriaut

John T. Therriault, Clerk Illinois Pollution Control Board