

ILLINOIS POLLUTION CONTROL BOARD

January 9, 2014

SAINT GOBAIN CONTAINERS, INC.	)	
(Catalyst-Embedded Ceramic Filter System for	)	
Glass Furnace Exhaust) (Property I.D. Nos. 29-	)	
03-200-045-000 & 29-03-200-055-000),	)	
	)	
Petitioner,	)	
	)	
v.	)	PCB 14-90
	)	(Tax Certification - Air)
ILLINOIS ENVIRONMENTAL	)	
PROTECTION AGENCY,	)	
	)	
Respondent.	)	

ORDER OF THE BOARD (D. Glosser):

On December 12, 2013, the Illinois Environmental Protection Agency (Agency) filed a recommendation that the Board certify a certain facility of Saint Gobain Containers, Inc. (Saint Gobain) as a “pollution control facility” for preferential tax treatment under the Property Tax Code. See 35 ILCS 200/11-5 et seq. (2012); 35 Ill. Adm. Code 125. The facility is associated with Saint Gobain’s glass container manufacturing facility located at 13850 Cottage Grove Avenue in Dolton, Cook County. In this order, the Board describes the legal framework for tax certifications, discusses the Agency’s recommendation, and certifies that Saint Gobain’s Catalyst-Embedded Ceramic Filter System for the glass furnace exhaust is a pollution control facility.

**LEGAL FRAMEWORK**

Under the Property Tax Code, “[i]t is the policy of this State that pollution control facilities should be valued, at 33 1/3% of the fair cash value of their economic productivity to their owners.” 35 ILCS 200/11-5 (2012); see also 35 Ill. Adm. Code 125.200(a)(2). “For tax purposes, pollution control facilities shall be certified as such by the Pollution Control Board and shall be assessed by the Department [of Revenue].” 35 ILCS 200/11-20 (2012); see also 35 Ill. Adm. Code 125.200(a). Under the statute, the Board determines if the facilities are pollution control facilities; however, the Board is not authorized to assess a value of those facilities.

Under Section 125.202 of the Board’s procedural rules, a person may submit an application for tax certification to the Agency. See 35 Ill. Adm. Code 125.202. If the Agency receives a tax certification application, the Agency must file with the Board a recommendation on the application, unless the applicant withdraws the application. See 35 Ill. Adm. Code 125.204(a). Among other things, the Agency’s filing must recommend that the Board issue or deny tax certification. See 35 Ill. Adm. Code 125.204(a)(4). If the Board finds “that the claimed facility or relevant portion thereof is a pollution control facility . . . , the Pollution Control Board

. . . shall enter a finding and issue a certificate to that effect.” 35 ILCS 200/11-25 (2012); *see also* 35 Ill. Adm. Code 125.216(a).

### **AGENCY RECOMMENDATION**

The Agency states that it received a tax certification application from Saint Gobain on or about July 11, 2013.<sup>1</sup> Rec. at ¶ 1. On December 12, 2013, the Agency filed a recommendation on the application with the Board, attaching Saint Gobain’s application (Rec. Exh. A). The Agency’s recommendation identifies the facility at issue:

The subject matter of this request involved the construction and installation of a Catalyst-Embedded Ceramic Filter System, which will control emissions from the Glass Furnace Exhaust of the glass manufacturing facility. As described in the application, the system will consist of a Tri-Mer “advanced ceramic filter (candle) system” that employs ceramic filters with an embedded catalyst for controlling nitrous oxides (“NO<sub>x</sub>”), dioxin and particulate matter emissions. The system will also include dry sorbent injection (Sorbacal SP) and aqueous ammonia injection processes, located upstream of the ceramic filters, for the additional control of sulfur dioxide, hydrogen chloride and NO<sub>x</sub> emissions. Rec. at ¶ 4 (quoting Rec. Exh. A; citations omitted).

The Agency further describes the facility: “The system is recognized in the field of air pollution control technology as a type of control device and/or system that acts to prevent, eliminate or reduce air contaminants that could otherwise be emitted to the atmosphere.” Rec. at ¶ 4.

The Agency recommends that the Board certify that the Catalyst-Embedded Ceramic Filter System for the glass furnace exhaust is a pollution control facility as defined in Section 11-10 of the Property Tax Code (35 ILCS 200/11-10 (2012)) with the primary purpose “to prevent, eliminate or reduce air pollution.” Rec. at ¶¶ 7, 8; *see also* Rec. Exh. B (Agency technical memorandum).

### **TAX CERTIFICATE**

Based upon the Agency’s recommendation and Saint Gobain’s application, the Board finds and certifies that Saint Gobain’s Catalyst-Embedded Ceramic Filter System identified in this order is a pollution control facility under the Property Tax Code (35 ILCS 200/11-10 (2012)). The Board makes no finding regarding the assessed value of that facility. Under Section 11-25 of the Property Tax Code, the effective date of this certificate is “the date of application for the certificate or the date of the construction of the facility, which ever is later.” 35 ILCS 200/11-25 (2012); *see also* 35 Ill. Adm. Code 125.216(a). Section 125.216(d) of the Board’s procedural rules states that the Clerk “will provide the applicant and the Agency with a copy of the Board’s order setting forth *the Board’s findings and certificate, if any.*” 35 Ill. Adm. Code 125.216(d) (quoting in italics 35 ILCS 200/11-30 (2012)). The Clerk therefore will provide Saint Gobain and the Agency with a copy of this order.

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<sup>1</sup> The Agency’s recommendation is cited as “Rec. at \_.”

IT IS SO ORDERED.

Section 11-60 of the Property Tax Code provides that any applicant or holder aggrieved by the issuance, refusal to issue, denial, revocation, modification or restriction of a pollution control certificate or a low sulfur dioxide emission coal fueled device certificate may appeal the Board's finding and order to the Circuit Court under the Administrative Review Law (735 ILCS 5/3-101 *et seq.* (2012)). *See* 35 ILCS 200/11-60 (2012).

I, John T. Therriault, Clerk of the Illinois Pollution Control Board, certify that the Board adopted the above order on January 9, 2014, by a vote of 4-0.

A handwritten signature in black ink, reading "John T. Therriault". The signature is written in a cursive style with a long horizontal flourish at the end.

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John T. Therriault, Clerk  
Illinois Pollution Control Board