

ILLINOIS POLLUTION CONTROL BOARD  
December 28, 1983

PEOPLE OF THE STATE OF ILLINOIS )  
 )  
 v. ) PCB 83-184  
 )  
 CENTRAL ILLINOIS LIGHT COMPANY )  
 E.D. EDWARDS STATION )  
 (Certificate No. W6816-1) )

Revocation of Tax Certification.

JOHN VAN VRANKEN AND BARBARA A. CHASNOFF, ASSISTANT ATTORNEYS  
GENERAL ON BEHALF OF PETITIONER; AND

WILLIAM M. SHAY AND WILLIAM L. KASLEY APPEARED ON BEHALF OF  
RESPONDENT.

OPINION AND ORDER OF THE BOARD (By J. Theodore Meyer):

This matter comes before the Board upon a Proposal to Revoke  
Tax Certification adopted by the Board on December 6, 1983.

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 contami-  
nants 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 this information the Board proposed to revoke the tax certificate held by Central Illinois Light Company (CILCO). The Board believed this certification fell 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. CILCO filed a request for hearing and the required factual statement on December 19, 1983. At hearing CILCO presented testimony concerning the sewage treatment system and chemical processing equipment which were originally included in Certificate No. W6816-1.

CILCO is a public utility within the meaning of An Act Concerning Public Utilities, Laws of Illinois 1921, p. 702, Ill. Rev. Stat. ch. 111-2/3, par. 1 et. seq. In 1968 it was granted a tax certificate for the septic system and chemical processing equipment operated in conjunction with its power generating station. The combined cash value of these systems was estimated at that time to be \$43,219.33. At hearing, CILCO's witness testified that the septic system was retired on December 16, 1980. (R.35) Petitioner's Exhibit C indicates that the system was filled with sand and therefore cannot be put back into service. Testimony was also offered describing the chemical processing equipment as a wastewater neutralization system involved with the make-up water for three boilers. (R.35). Twice CILCO asserted its belief that this system is not related to sewage treatment or disposal. (R. 36, 38).

In lieu of briefs, the Attorney General and CILCO filed a joint stipulation that this tax certificate should be revised to include only the remaining chemical processing equipment since these do not relate to any of the purposes stated in P.A. 83-0883 and the septic system was no longer operative. The value of the septic system alone was set at \$24,745.00 of the total \$43,219.33 originally claimed in 1968.

The Board finds, in accordance with the parties' stipulation, that this tax certificate should be revised since the septic system originally included has been retired. Further it finds that the remaining chemical processing equipment does not fall within paragraph 502a-2(c) of the Revenue Act, and that it should remain certified.

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

ORDER

Tax Certification No. W6816-1 issued to Central Illinois Light Company is hereby revised to include only the chemical processing equipment described in the Tax Certificate issued on March 29, 1968 at a value of \$18,474.33.

IT IS SO ORDERED.

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

  
Christan L. Moffett, Clerk  
Illinois Pollution Control Board