**Section 125.100 Applicability**

a) This Part applies to any person seeking, for property tax purposes, a Board certification that a facility or portion thereof is a pollution control facility, as defined in Section 125.200(a)(1), or that a device is a low sulfur dioxide emission coal fueled device, as defined in Section 125.200(b)(1).

b) This Part must be read in conjunction with 35 Ill. Adm. Code 101, which contains procedures generally applicable to all adjudicatory proceedings before the Board. In the event of a conflict between the requirements of 35 Ill. Adm. Code 101 and those of this Part, the provisions of this Part apply.

(Source: Amended at 41 Ill. Reg. 10182, effective July 5, 2017)