**Section 125.200 General**

a) Pollution Control Facilities. *For tax purposes, pollution control facilities shall be certified as such by the Board.* [35 ILCS 200/11-20]

1) "Pollution control facility" means, for purposes of this Part, *any system, method, construction, device or appliance appurtenant thereto, or any portion of any building or equipment, that is designed, constructed, installed or operated for the primary purpose of: eliminating, preventing, or reducing air or water pollution, as the terms "air pollution" and "water pollution" are defined in the Act; or treating, pretreating, modifying or disposing of any potential solid, liquid or gaseous pollutant which if released without treatment, pretreatment, modification or disposal might be harmful, detrimental or offensive to human, plant or animal life, or to property*. This term does not include any of the following:

A) *Any facility with the primary purpose of eliminating, containing, preventing or reducing radioactive contaminants or energy, or treating waste water produced by the nuclear generation of electric power;*

B) *Large diameter pipes or piping systems used to remove and disperse heat from water involved in the nuclear generation of electric power;*

C) *Any facility 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;* *or*

D) *Land underlying a cooling pond*. [35 ILCS 200/11-10]

2) *It 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]

b) Low Sulfur Dioxide Emission Coal Fueled Devices. *For tax purposes, a low sulfur dioxide emission coal fueled device shall be certified as such by the Board.* [35 ILCS 200/11-50]

1) "Low sulfur dioxide emission coal fueled device" means, for purposes of this Part, *any device used or intended for the purpose of burning, combusting or converting locally available coal in a manner which eliminates or significantly reduces the need for additional sulfur abatement that would otherwise be required under State or Federal air emission standards.* For purposes of this definition, the *word device includes all machinery, equipment, structures and all related apparatus, including coal feeding equipment, of a coal gasification facility designed to convert locally available coal into a low sulfur gaseous fuel and to manage all waste and by-product streams.* [35 ILCS 200/11-40]

2) *It is the policy of this State that the use of low sulfur dioxide emission coal fueled devices should be encouraged as conserving nonrenewable resources, reducing pollution and promoting the use of abundant, high-sulfur, locally available coal as well as promoting the health and well-being of the people of this State, and should be valued at 33 1/3% of their fair cash value.* [35 ILCS 200/11-35]