**Section 125.216 Board Action**

a) Pollution Control Facilities. *If it is found that the claimed facility or relevant portion thereof is a pollution control facility as defined in* Section 125.200(a)(1), *the Board shall enter a finding and issue a certificate to that effect. The certificate shall require tax treatment as a pollution control facility, but only for the portion certified if only a portion is certified. The effective date of a certificate shall be the date of* the application *for the certificate or the date of the construction of the facility, whichever is later.* [35 ILCS 200/11-25]

b) Low Sulfur Dioxide Emission Coal Fueled Devices. *If it is found that the claimed device meets the definition* of low sulfur dioxide emission coal fueled device as set forth in Section 125.200(b)(1), *the Board shall enter a finding and issue a certificate that requires tax treatment as a low sulfur dioxide emission coal fueled device. The effective date of a certificate shall be on January 1 preceding the date of certification or preceding the date construction or installation of the device commences, whichever is later.* [35 ILCS 200/11-55]

c) *Before denying any certificate, the Board shall give reasonable notice in writing to the applicant and provide the applicant a reasonable opportunity for a fair hearing* under Section 125.210. [35 ILCS 200/11-30] *On like notice to the holder and opportunity for hearing,* *the Board may on its own initiative revoke or modify a pollution control certificate or a low sulfur dioxide emission coal fueled device certificate whenever any of the following appears:*

1) *The certificate was obtained by fraud or misrepresentation;*

2) *The holder of the certificate has failed substantially to proceed with the construction, reconstruction, installation, or acquisition of pollution control facilities or a low sulfur dioxide emission coal fueled device;* *or*

3) *The pollution control facility to which the certificate relates has ceased to be used for the primary purpose of pollution control and is being used for a different purpose.* [35 ILCS 200/11-30]

d) 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 ILCS 200/11-30]

e) *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 finding and order of the Pollution Control Board, under the Administrative Review Law*, to the circuit court. [35 ILCS 200/11-60]

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