

ILLINOIS POLLUTION CONTROL BOARD
August 20, 1998

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|------------------------------|---|----------------------------|
| CASS COUNTY SERVICE COMPANY, |) | |
| |) | |
| Petitioner, |) | |
| |) | |
| v. |) | PCB 99-31 |
| |) | (Tax Certification Appeal) |
| ILLINOIS ENVIRONMENTAL |) | |
| PROTECTION AGENCY, |) | |
| |) | |
| Respondent. |) | |

ORDER OF THE BOARD (by C.A. Manning):

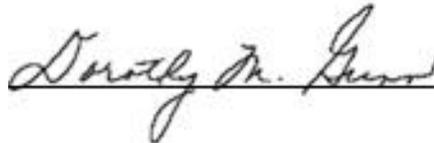
This petition for review, filed on August 17, 1998, requests that the Board review a July 16, 1998 Illinois Environmental Protection Agency (Agency) permit denial of a property tax certification regarding Cass County Service Company's pollution control facility located in Virginia, Cass County, Illinois. The Board accepts this matter for hearing.

The Board's authority to hear this action arises from the Revenue Act (35 ILCS 200/11-5 *et seq.*). Division 1, Article II of the Revenue Act (see 35 ILCS 200/11-5 through 200/11-30 (1994)) provides that pollution control facilities are to be valued for their tax purposes at "33 1/3% of the fair cash value of their economic productivity to their owners," and provides that certification of such facilities is to be made by the Board.

Hearings shall be scheduled and conducted in a timely manner pursuant to 35 Ill. Adm. Code 105 to the extent practicable. See CGE Ford Heights, L.L.C. v. Illinois Environmental Protection Agency (February 1, 1996), PCB 96-164, slip op. at 1. Unless otherwise ordered by the hearing officer assigned to this matter, the Agency shall file its record of its review of the request for tax certification within 14 days of this order.

IT IS SO ORDERED.

I, Dorothy M. Gunn, Clerk of the Illinois Pollution Control Board, hereby certify that the above order was adopted on the 20th day of August 1998 by a vote of 7-0.



Dorothy M. Gunn, Clerk
Illinois Pollution Control Board