

ILLINOIS POLLUTION CONTROL BOARD
June 18, 2020

GATEWAY FS, INC. (Property Identification)
Number 09-027-021-00),)
)
Petitioner,)
)
v.) PCB 20-75
) (Tax Certification - Water)
ILLINOIS ENVIRONMENTAL)
PROTECTION AGENCY,)
)
Respondent.)
)

ORDER OF THE BOARD (by B.K. Carter):

On May 22, 2020, the Illinois Environmental Protection Agency (Agency) filed a recommendation that the Board certify specified facilities of Gateway FS, Inc. (Gateway), as “pollution control facilities” for preferential tax treatment under the Property Tax Code. *See* 35 ILCS 200/11-5 *et seq.* (2018); 35 Ill. Adm. Code 125. Gateway’s agrichemical containment structures are located at 10357 Riverview Drive in Red Bud, Randolph County. In this order, the Board describes the legal framework for tax certifications, discusses the Agency’s recommendation, and certifies that Gateway’s identified agrichemical containment structures are pollution control facilities.

LEGAL FRAMEWORK

Under the Property Tax Code, “[i]t 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 (2018); *see also* 35 Ill. Adm. Code 125.200(a)(2). “For tax purposes, pollution control facilities shall be certified as such by the Pollution Control Board and shall be assessed by the Department [of Revenue].” 35 ILCS 200/11-20 (2018); *see also* 35 Ill. Adm. Code 125.200(a). Under the statute, the Board determines if the facilities are pollution control facilities; however, the Board is not authorized to assess a value of those facilities.

Under Section 125.202 of the Board’s procedural rules, a person may submit an application for tax certification to the Agency. *See* 35 Ill. Adm. Code 125.202. If the Agency receives a tax certification application, the Agency must file with the Board a recommendation on the application, unless the applicant withdraws the application. *See* 35 Ill. Adm. Code 125.204(a). Among other things, the Agency’s filing must recommend that the Board issue or deny tax certification. *See* 35 Ill. Adm. Code 125.204(a)(4). If the Board finds “that the claimed facility or relevant portion thereof is a pollution control facility . . . , the Pollution Control Board . . . shall enter a finding and issue a certificate to that effect.” 35 ILCS 200/11-25 (2018); *see also* 35 Ill. Adm. Code 125.216(a).

AGENCY RECOMMENDATION

The Agency states that it received a tax certification application from Gateway on January 31, 2020.¹ Rec. at 1. On May 22, 2020, the Agency filed a recommendation with the Board, attaching Gateway's application (Rec. Exh. A). The Agency's recommendation identifies the facilities at issue:

Agrichemical containment structures consisting of one (1) concrete liquid agrichemical operational containment structure (approximately 72 ft. x 144 ft. x 0.5 ft. as OC-1) and associated collection and recovery systems; three (3) concrete bulk liquid agrichemical secondary containment structures (approximately 28 ft. x 60 ft. x 1.5 ft. as SC-1; 35 ft. x 62 ft. x 4 ft. as SC-2, and 72 ft. x 96 ft. as SC-3); and the portion of the building over the operational containment structures and secondary containment structures as approved under the Agency endorsed Agrichemical Facility Permit No. 16122189 (Log No. 16122189 issued on February 17, 2017 and Log No. 17122514 issued on December 5, 2017). *Id.*

The Agency further describes the facilities as being “used to collect, transport, and/or store agrichemical rinsates, residues, or washwater prior to reuse or disposal.” *Id.* at 2.

The Agency recommends that the Board certify that the agrichemical containment structures are pollution control facilities as defined in Section 11-10 of the Property Tax Code (35 ILCS 200/11-10 (2018)) with the “primary purpose of eliminating, preventing, or reducing water pollution.” *Id.*; *see also* Rec., Agency Technical Memorandum.

TAX CERTIFICATE

Based upon the Agency's recommendation, Gateway's application, and the Board's technical review, the Board finds and certifies that Gateway's agrichemical containment structures identified in this order are pollution control facilities under the Property Tax Code (35 ILCS 200/11-10 (2018)). The Board makes no finding regarding the assessed value of those facilities. Under Section 11-25 of the Property Tax Code, the effective date of this certificate is “the date of application for the certificate or the date of the construction of the facility, which ever is later.” 35 ILCS 200/11-25 (2016); *see also* 35 Ill. Adm. Code 125.216(a). Section 125.216(d) of the Board's procedural rules states that 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 Ill. Adm. Code 125.216(d) (quoting in italics 35 ILCS 200/11-30 (2018)). The Clerk therefore will provide Gateway and the Agency with a copy of this order.

IT IS SO ORDERED.

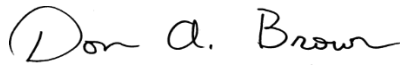
Section 11-60 of the Property Tax Code provides that any applicant or holder aggrieved by the issuance, refusal to issue, denial, revocation, modification or restriction of a pollution control certificate or a low sulfur dioxide emission coal fueled device certificate may appeal the

¹ The Agency's recommendation is cited as “Rec. at 2.”

Board's finding and order to the Circuit Court under the Administrative Review Law (735 ILCS 5/3-101 *et seq.* (2018)). *See* 35 ILCS 200/11-60 (2018). Filing a motion asking that the Board reconsider this final order is not a prerequisite to appealing the order. 35 Ill. Adm. Code 101.902.

Names and Addresses for Receiving Service of Any Appeal Filed with the Circuit Court	
Parties	Board
Gateway FS, Inc. Attn: Brian Perez 221 E. Pine St. Red Bud, IL 62278 bperez@gatewayfs.com	Illinois Pollution Control Board Attn: Don A. Brown, Clerk James R. Thompson Center 100 West Randolph Street, Suite 11-500 Chicago, Illinois 60601
Illinois Environmental Protection Agency Attn: Amanda S. Kimmel 1021 North Grand Avenue East Springfield, IL 62794-9276 Amanda.Kimmel@illinois.gov	

I, Don A. Brown, Clerk of the Illinois Pollution Control Board, certify that the Board adopted the above order on June 18, 2020, by a vote of 4-0.



Don A. Brown, Clerk
 Illinois Pollution Control Board