

ILLINOIS POLLUTION CONTROL BOARD  
December 17, 2020

LARSON FARM PARTNERSHIP (Property	)	
Identification Number 12-01-400-003),	)	
	)	
Petitioner,	)	
	)	
v.	)	PCB 18-39
	)	(Tax Certification - Water)
ILLINOIS ENVIRONMENTAL	)	
PROTECTION AGENCY,	)	
	)	
Respondent.	)	

ORDER OF THE BOARD (A. Palivos):

On November 30, 2017, the Illinois Environmental Protection Agency (IEPA or Agency) filed a recommendation that the Board certify certain facilities of Larson Farms Partnership (Larson Farms) 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. Larson Farms’ cattle finishing operation is located at 17520 Keslinger Road in Maple Park, DeKalb County. On December 4, 2020, the Agency filed a motion to correct the record (Motion), stating that the property identification number used in the filings and in the Board order was incorrect. Motion at 1. In this order, the Board describes the legal framework for tax certifications, discusses the Agency’s recommendation, grants the Agency’s Motion, and certifies that Larson Farms’ 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 Larson Farms on August 7, 2017.<sup>1</sup> Rec. at 1. On November 30, 2017, the Agency filed a recommendation with the Board, attaching Larson Farms' application (Rec. Exh. A). The Agency's recommendation identifies the facilities at issue:

[l]ivestock waste management facilities consisting of: one concrete manure pit (approximately 480 ft. x 43 ft. x 9.5 ft.); the concrete slatted portion of the floor over the manure pit that capture and contain waste generated in the barn above; and a perimeter drainage tiled (approximately 1,046 ft. x 4 in.) located around the footing of the manure pit to prevent flotation of the pit. *Id.* at 1.

The Agency further describes the facilities as “used to collect, transport and/or store livestock wastes prior to cropland application.” *Id.* at 2.

The Agency recommends that the Board certify that the livestock waste management facilities 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.” Rec. at 2-3; *see also* Rec. Exh. A at 1 (Agency memorandum), 2 (Agency review sheet).

### TAX CERTIFICATE

Based upon the Agency's recommendation, Larson Farms' application, and the Board's technical review, the Board finds and certifies that Larson Farms' livestock waste management facilities 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 (2018); *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 Larson Farms and IEPA with a copy of this order.

Further, the Board grants the Agency's Motion and changes the caption of today's order to reflect the corrected property identification number. The Board directs the Clerk to amend the caption of this matter accordingly.

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

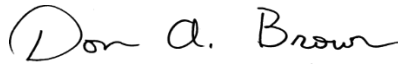
---

<sup>1</sup> The Agency's recommendation is cited as “Rec. at \_\_\_.”

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.

<b>Names and Addresses for Receiving Service of Any Appeal Filed with the Circuit Court</b>	
<b>Parties</b>	<b>Board</b>
Larson Farms Partnership Attn: Michael Martz 1750 Keslinger Road Maple Park, Illinois 60151 mhmartz55@gmail.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 P.O. Box 19276 Springfield, Illinois 62794-9276	

I, Don A. Brown, Clerk of the Illinois Pollution Control Board, certify that the Board adopted the above order on December 17, 2020, by a vote of 4-0.



Don A. Brown  
Don A. Brown, Clerk  
Illinois Pollution Control Board