

ILLINOIS POLLUTION CONTROL BOARD  
April 7, 2022

PRAIRIE SOUTH FARMS, LLC (Property	)	
Identification Number 02-30-100-010),	)	
	)	
Petitioner,	)	
	)	
v.	)	PCB 22-52
	)	(Tax Certification - Water)
ILLINOIS ENVIRONMENTAL	)	
PROTECTION AGENCY,	)	
	)	
Respondent.	)	

ORDER OF THE BOARD (M. Gibson):

On March 23, 2022, the Illinois Environmental Protection Agency (Agency) filed a recommendation that the Board certify a specified facility of Prairie South Farms, LLC (Prairie South Farms) as a “pollution control facility” for preferential tax treatment under the Property Tax Code. *See* 35 ILCS 200/11-5 *et seq.* (2020); 35 Ill. Adm. Code 125. Prairie South Farms’ livestock waste management facility is located in the NW 1/4 of Section 30, Township 3-South, Range 9-East of the East 3rd P.M. in White County. In this order, the Board describes the legal framework for tax certifications, discusses the Agency’s recommendation, and certifies that Prairie South Farms’ identified livestock waste composting building is a pollution control facility.

**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 (2020); *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 (2020); *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 Prairie South Farms on May 21, 2021.<sup>1</sup> Rec. at 1. On March 23, 2022, the Agency filed a recommendation with the Board, attaching Prairie South Farms' application. The Agency's recommendation identifies the facility at issue:

A livestock waste composting building with reinforced concrete floor and walls measuring 174 ft. (length) x 60 ft. (width) x 8 ft. (height) and with a steel and fabric hoop cover with greatest dimensions of 174 ft. (length) x 60 ft. (width) x 24 ft. (height). *Id.*

The Agency further describes that the facility is "used to collect, transport, and/or store livestock waste prior to cropland application." *Id.*

The Agency recommends that the Board certify that the facility recommended for cert. is a pollution control facility as defined in Section 11-10 of the Property Tax Code (35 ILCS 200/11-10 (2020)) with the "primary purpose of eliminating, preventing, or reducing water pollution." Rec. at 2.

### TAX CERTIFICATE

Based upon the Agency's recommendation, Prairie South Farms' application, and the Board's technical review, the Board finds and certifies that Prairie South Farms' facility recommended for cert. identified in this order is a pollution control facility under the Property Tax Code (35 ILCS 200/11-10 (2020)). The Board makes no finding regarding the assessed value of that facility. 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 (2020); *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 (2020)). The Clerk therefore will provide Prairie South Farms 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 Board's finding and order to the Circuit Court under the Administrative Review Law (735 ILCS 5/3-101 *et seq.* (2020)). *See* 35 ILCS 200/11-60 (2020). Within 35 days after receiving this final Board order, a party to this Board proceeding may file a motion asking the Board to reconsider or modify the order. 35 Ill. Adm. Code 101.520. Filing a motion to reconsider this final Board order is not a prerequisite to appealing the order. 35 Ill. Adm. Code 101.902.

---

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

<b>Names and Addresses for Receiving Service of Any Appeal Filed with the Circuit Court</b>	
<b>Parties</b>	<b>Board</b>
Prairie South Farms, LLC Attn: Chase Curd 117 County Road 2175 East Barnhill, IL 62809	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: Grace McCarten Assistant Counsel Division of Legal Counsel 1021 North Grand Avenue East 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 April 7, 2022, by a vote of 5-0.



Don A. Brown, Clerk  
 Illinois Pollution Control Board