

ILLINOIS POLLUTION CONTROL BOARD
June 9, 2022

KLINGLER CATTLE 1 (Property)
Identification Number 19-16-400-005),)
)
Petitioner,)
)
v.) PCB 22-78
) (Tax Certification - Water)
ILLINOIS ENVIRONMENTAL)
PROTECTION AGENCY,)
)
Respondent.)

ORDER OF THE BOARD (by C.M. Santos):

On May 23, 2022, the Illinois Environmental Protection Agency (Agency) filed a recommendation that the Board certify specified facilities of Klingler Cattle 1 (Klingler Cattle) as “pollution control facilities” for preferential tax treatment under the Property Tax Code. *See* 35 ILCS 200/11-5 *et seq.* (2020); 35 Ill. Adm. Code 125. Klingler Cattle’s livestock waste management facilities are located at 2190 East County Road 930 North in Carthage, Hancock County. In this order, the Board describes the legal framework for tax certifications, discusses the Agency’s recommendation, and certifies that Klingler Cattle’s identified livestock waste management facilities 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 (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 whether 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 (2020); *see also* 35 Ill. Adm. Code 125.216(a).

AGENCY RECOMMENDATION

The Agency states that it received a tax certification application from Klingler Cattle on August 31, 2021.¹ Rec. at 1. On May 23, 2022, the Agency filed a recommendation with the Board, attaching Klingler Cattle’s application (Rec. Exh. A). The Agency’s recommendation identifies the facilities at issue:

[l]ivestock waste management facilities consisting of two (2) adjacent earthen cattle manure bedpack areas each measuring 59.83 ft. (length) x 36 ft. (width) and having 3 ft. high concrete divider and boundary walls on two sides; one (1) concrete cattle manure stacking area measuring 36 ft. (length) x 20.33 ft. (width) and having 8 ft. high concrete boundary walls on three sides; and one (1) concrete manure scrape alley adjacent to the bedpack and manure stacking areas measuring 140.5 ft. (length) x 14.5 ft. (width). *Id.*

The Agency further describes the facilities as being “used to collect, transport, and/or store livestock waste 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 (2020)) with the “primary purpose of eliminating, preventing, or reducing water pollution.” Rec. at 2; *see also* Rec. at 5, 7 (Agency Memoranda).

TAX CERTIFICATE

Based upon the Agency’s recommendation, Klingler Cattle’s application, and the Board’s technical review, the Board finds and certifies that Klingler Cattle’s livestock waste management facilities identified in this order are pollution control facilities under the Property Tax Code (35 ILCS 200/11-10 (2020)). 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 (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), citing 35 ILCS 200/11-30 (2020)). The Clerk therefore will provide Klingler Cattle 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

¹ The Agency’s recommendation is cited as “Rec. at _.”

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.

Names and Addresses for Receiving Service of Any Appeal Filed with the Circuit Court	
Parties	Board
Klingler Cattle 1 Attn.: Darin Klingler 2165 East County Road 930 North Carthage, Illinois 62321 dsklingler1@gmail.com	Illinois Pollution Control Board Attn.: Don A. Brown, Clerk 60 East Van Buren Street, Suite 630 Chicago, Illinois 60605 don.brown@illinois.gov
Illinois Environmental Protection Agency Attn.: Grace McCarten, Asst. Counsel 1021 North Grand Avenue East PO 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 June 9, 2022, by a vote of 5-0.



Don A. Brown, Clerk
 Illinois Pollution Control Board