

ILLINOIS POLLUTION CONTROL BOARD
August 25, 2022

WEST CENTRAL FS, INC. – WATAGA)	
(Property Identification Number 06-16-227-)	
006),)	
)	
Petitioner,)	
)	PCB 23-29
v.)	(Tax Certification - Water)
)	
ILLINOIS ENVIRONMENTAL)	
PROTECTION AGENCY,)	
)	
Respondent.)	

ORDER OF THE BOARD (By A. Palivos):

On August 18, 2022, the Illinois Environmental Protection Agency (Agency) filed a recommendation that the Board certify specified facilities of West Central FS, Inc. – Wataga (West) 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. West’s agrichemical containment structures are located at 688 Depot Street, Wataga, Knox County. In this order, the Board describes the legal framework for tax certifications, discusses the Agency’s recommendation, and certifies that West’s identified agrichemical 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 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 (2020); *see also* 35 Ill. Adm. Code 125.216(a).

AGENCY RECOMMENDATION

The Agency states that it received a tax certification application from West on December 24, 2018, and revised September 9, 2020.¹ Rec. at 1. On August 18, 2022, the Agency filed a recommendation with the Board, attaching West's application (Rec. Exh. A). The Agency's recommendation identifies the facilities at issue:

Agrichemical containment facilities consisting of:

One (1) concrete liquid agrichemical loading, unloading, and washing operational containment structure [Named as OC-1 in referenced Illinois Department of Agriculture Permit # AC92021236]² measuring 40 ft. (length) x 32 ft. (width) x 0.83 ft. (depth) and the portion of the building over the operational containment structure.

One (1) concrete liquid agrichemical loading, unloading, and washing operational containment structure [Named as OC-3 in referenced Illinois Department of Agriculture Permit # AC92021236] measuring 50 ft. (length) x 32 ft. (width) x 0.83 ft. (depth) and the portion of the building over the operational containment structure.

One (1) concrete liquid agrichemical (fertilizer) secondary containment structure [Named as SC-1 in referenced Illinois Department of Agriculture Permit # AC92021236] measuring 41.33 ft. (length) x 18.33 ft. (width) x 6 ft. (depth).

One (1) concrete liquid agrichemical (fertilizer) secondary containment structure [Named as SC-3 in referenced Illinois Department of Agriculture Permit # AC92021236] measuring 34 ft. (length) x 34 ft. (width) x 6 ft. (depth).

One (1) concrete liquid agrichemical (pesticide) secondary containment structure [Named as SC-4 in referenced Illinois Department of Agriculture Permit # AC92021236] measuring 34 ft. (length) x 24 ft. (width) x 6 ft. (depth).

One (1) concrete dry fertilizer unloading operational containment structure with greatest dimensions 141.25 ft. (length) x 30 ft. (width).

One (1) concrete dry fertilizer blending and loading operational containment structure measuring 59.75 ft. (length) x 35 ft. (width).

These agrichemical facilities collect and store agrichemical rinsates, spills, residues, or washwaters prior to reuse or disposal as approved under the Agency endorsed Agrichemical Facility Permit No. AC92021236 (Log No. 18042687 issued on July 31, 2018). *Id.* at 1-2.

¹ The Agency's recommendation is cited as "Rec. at _."

² Illinois Department of Agriculture Permit No. AC92021236, referenced in the Agency's recommendation, was not included with the recommendation.

The Agency recommends that the Board certify that the agrichemical containment 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., Agency Technical Memorandum.

TAX CERTIFICATE

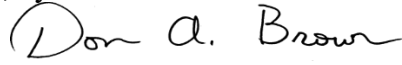
Based upon the Agency’s recommendation, West’s application, and the Board’s technical review, the Board finds and certifies that West’s agrichemical containment facilities identified in this order are pollution control facilities under the Property Tax Code (35 ILCS 200/11-10 (2020)). The Board makes 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) (quoting in italics 35 ILCS 200/11-30 (2020)). The Clerk therefore will provide West 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.

Names and Addresses for Receiving Service of Any Appeal Filed with the Circuit Court	
Parties	Board
Jim McNelly West Central FS, Inc. 1445 Monmouth Road Galesburg, Illinois 61401	Illinois Pollution Control Board Attn: Don A. Brown, Clerk 60 E. Van Buren St., Suite 630 Chicago, Illinois 60605
Gabriel H. Neibergall Assistant Counsel Illinois Environmental Protection Agency 1021 North Grand Avenue East P.O. Box 19276 Springfield, IL 62794-9276	

I, Don A. Brown, Clerk of the Illinois Pollution Control Board, certify that the Board adopted the above order on August 25, 2022, by a vote of 5-0.

A handwritten signature in cursive script that reads "Don A. Brown". The signature is written in black ink and is positioned above a horizontal line.

Don A. Brown, Clerk
Illinois Pollution Control Board