

ILLINOIS POLLUTION CONTROL BOARD

December 5, 2024

SUNRISE FS - VIRGINIA (Property)	
Identification Number 11-002-007-01),)	
)	
Petitioner,)	
)	
v.)	PCB 25-26
)	(Tax Certification - Water)
ILLINOIS ENVIRONMENTAL)	
PROTECTION AGENCY,)	
)	
Respondent.)	

ORDER OF THE BOARD (by B.F. Currie):

On November 20, 2024, the Illinois Environmental Protection Agency (Agency) filed a recommendation that the Board certify specified facilities of Sunrise FS – Virginia (Sunrise FS) as “pollution control facilities” for preferential tax treatment under the Property Tax Code. *See* 35 ILCS 200/11-5 *et seq.* (2022); 35 Ill. Adm. Code 125. Sunrise FS’s agrichemical and fertilizer facility is located at 20259 Gridley Road in Virginia, Cass County. In this order, the Board describes the legal framework for tax certifications, discusses the Agency’s recommendation, and certifies that Sunrise FS’s identified agrichemical containment 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 (2022); *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 (2022); *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 (2022); *see also* 35 Ill. Adm. Code 125.216(a).

AGENCY RECOMMENDATION

The Agency states that it received a tax certification application from Sunrise FS on December 18, 2023.¹ Rec. at 1. On November 20, 2024, the Agency filed a recommendation with the Board, attaching Sunrise FS's application (Rec. Exh. A). The Agency's recommendation identifies the facilities at issue:

Liquid Agrichemicals

A reinforced concrete operational containment structure [OC-1] measuring 136 ft. (length) x 76 ft. (width) x 1 ft. (depth) and the portion of the building over this operational containment structure. Unloading and washing of bulk liquid agrichemical transportation and application equipment and mixing of agrichemicals are performed upon this structure.

A reinforced concrete secondary containment structure [SC-1] measuring 35 ft. (width) x 76 ft. (length) x 3 ft. (height) with a total capacity of 7,980 cu. ft. (located in operational containment area [OC-1]). Bulk liquid pesticides are stored within this containment area.

A reinforced concrete secondary containment structure [SC-2] measuring 34 ft. (width) x 54 ft. (length) x 4 ft. (height) with a total capacity of 7,344 cu. ft. Bulk liquid fertilizers are stored within this containment area.

A reinforced concrete secondary containment structure (located within the warehouse used for storing mini-bulk chemicals) measuring 50 ft. (width) x 80 ft. (length) x 4 in. (height) and the portion of the building covering this secondary containment structure. Mini-bulk and other packaged liquid and dry agrichemicals are stored within this containment area. This containment structure is not called out in the agrichemical permit but is designed to comply with the requirements of Section 255.80 b) (2) and d) (1).

Dry Agrichemicals

A concrete operational containment structure measuring 50 ft. (width) x 80 ft. (length). The blending of bulk dry fertilizer and loading of bulk dry fertilizer transportation and application equipment is performed upon this structure.

A concrete operational containment structure measuring 26 ft. (width) x 128 ft. (length). The end loader transfer of bulk dry fertilizer between storage and the blender is conducted upon this structure.

A reinforced concrete operational containment structure measuring 14 ft. (width) x 27 ft. (length). The unloading of bulk dry fertilizer transportation and application equipment is performed upon this structure.

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

The dry fertilizer storage portion of the dry fertilizer building measuring 68 ft. (width) x 128 ft. (length). The primary purpose of this portion of the building is to cover the dry fertilizer and prevent contact with precipitation and surface water as required in Section 255.140 of the Illinois Administrative Code. Rec. at 1-2.

The Agency further describes the facilities as being “used to collect, store, or prevent the commingling of precipitation with agrichemical rinsates, residues, or washwaters prior to reuse or disposal” under the facility’s permit “and prevent stormwater runoff from agrichemical affected areas.” *Id.* at 2.

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 (2022)) with the “primary purpose of eliminating, preventing, or reducing water pollution.” Rec. at 3; *see also* Rec. (Agency memorandum).

TAX CERTIFICATE

Based upon the Agency’s recommendation, Sunrise FS’s application, and the Board’s technical review, the Board finds and certifies that Sunrise FS’s agrichemical containment facilities identified in this order are pollution control facilities under the Property Tax Code (35 ILCS 200/11-10 (2022)). The Board makes no finding regarding the assessed value of [that facility/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 (2022); *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 (2022)). The Clerk therefore will provide Sunrise FS 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.* (2022)). *See* 35 ILCS 200/11-60 (2022). 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
Sunrise FS - Virginia Attn.: Jim Meinart, General Manager 20735 Illinois Hwy. 125 PO Box 108 Virginia, Illinois 62691 gpostin@sunrise-fs.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.: Gabriel Neibergall, Assistant Counsel 1021 North Grand Avenue East PO Box 19276 Springfield, Illinois 62794-9276 Gabriel.neibergall@illinois.gov	

I, Don A. Brown, Clerk of the Illinois Pollution Control Board, certify that the Board adopted the above order on December 5, 2024, by a vote of 4-0.



Don A. Brown, Clerk
Illinois Pollution Control Board