## ILLINOIS POLLUTION CONTROL BOARD September 2, 2004

UAP RICHTER-DIXON	)	
(Property Identification Number	)	
02-15-07-100-020),	)	
	)	
Petitioner,	)	
	)	
v.	)	PCB 05-11
	)	(Tax Certification - Water)
ILLINOIS ENVIRONMENTAL	)	
PROTECTION AGENCY,	)	
	)	
Respondent.	)	

## ORDER OF THE BOARD (by J.P. Novak):

On July 23, 2004, the Illinois Environmental Protection Agency (Agency) recommended that the Board not certify certain facilities of UAP Richter as "pollution control facilities" for preferential tax treatment under the Property Tax Code (35 ILCS 200/11-5 *et seq.* (2002)). The disapproved facilities are portions of the building over the minibulk/package agrichemical secondary containment structure at UAP Richter's agrichemical mixing, loading, and storage facility at Dixon, in Lee County. The Agency filed the recommendation under Part 125 of the Board's procedural rules (35 Ill. Adm. Code 125). In this order, consistent with the Agency's recommendation, the Board declines to certify that UAP Richter's facilities are pollution control facilities.

In the July 23, 2004 filing, the Agency further recommended that the Board certify certain other of UAP Richter's facilities as pollution control facilities. By an order dated August 5, 2004, the Board certified those separate facilities as recommended by the Agency.

The Agency states that it received a tax certification application from UAP Richter for portions of the building over the minibulk/package agrichemical secondary containment structure at UAP Richter's agrichemical mixing, loading, and storage facility on December 22, 2004. Agency Recommendation (Agency Rec.) at 1. On July 23, 2004, the Agency filed a recommendation on the application with the Board. The Agency's recommendation identifies the facilities at issue:

The portion of the building over the minibulk/package agrichemical secondary containment structure. Agency Rec. at 2.

<sup>&</sup>lt;sup>1</sup> The Board assumes that the reference to "Shelby County" in the Agency recommendation is a clerical error.

The Agency's recommendation also identifies the location of the facilities: Section 7, Township 20 North, Range 10 East of the Fourth Principal Meridian in Lee County. *Id.* at 1.

The Agency recommends that the Board deny certification that the identified facilities are pollution control facilities as defined in Section 11-10 of the Property Tax Code (35 ILCS 200/11-10 (2002)). Agency Rec. at 3.

UAP Richter had 35 days from when it was served with a copy of the Agency's recommendation to contest that recommendation to the Board. 35 Ill. Adm. Code 125.206. Any petition for review was to have been filed on or before August 27, 2004. The UAP Richter failed to file a petition before the Board within that time. Accordingly, consistent with the Agency's recommendation, the Board declines to certify that UAP Richter's facilities are pollution control facilities that are subject to preferential treatment under the Property Tax Code. The Board further dismisses this docket.

## IT IS SO ORDERED.

Section 41(a) of the Environmental Protection Act provides that final Board orders may be appealed directly to the Illinois Appellate Court within 35 days after the Board serves the order. 415 ILCS 5/41(a) (2002); see also 35 Ill. Adm. Code 101.300(d)(2), 101.906, 102.706. Illinois Supreme Court Rule 335 establishes filing requirements that apply when the Illinois Appellate Court, by statute, directly reviews administrative orders. 172 Ill. 2d R. 335. The Board's procedural rules provide that motions for the Board to reconsider or modify its final orders may be filed with the Board within 35 days after the order is received. 35 Ill. Adm. Code 101.520; see also 35 Ill. Adm. Code 101.902, 102.700, 102.702.

I, Dorothy M. Gunn, Clerk of the Illinois Pollution Control Board, certify that the Board adopted the above order on September 2, 2004, by a vote of 5-0.

Dorothy M. Gunn, Clerk

Illinois Pollution Control Board