

ILLINOIS POLLUTION CONTROL BOARD
January 6, 2011

LOUIS FOWLER - MACOMB (Property ID)	
Nos. 01-000-208-00 and 01-000-198-00),)	
Petitioner,)	
)	
v.)	PCB 11-31
)	(Tax Certification - Water)
ILLINOIS ENVIRONMENTAL)	
PROTECTION AGENCY,)	
)	
Respondent.)	

ORDER OF THE BOARD (by G.T. Girard):

On December 17, 2010, the Illinois Environmental Protection Agency (Agency) filed a recommendation that the Board certify certain facilities of Louis Fowler - Macomb (petitioner) as “pollution control facilities” for preferential tax treatment under the Property Tax Code. *See* 35 ILCS 200/11-5 *et seq.* (2008); 35 Ill. Adm. Code 125. The petitioner’s livestock waste management facility is located at 2580 East 1025th Street, Macomb, McDonough County. In this order, the Board describes the legal framework for tax certifications, discusses the Agency’s recommendation, and certifies that the petitioners’ manure management structures 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 (2008); *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 (2008); *see also* 35 Ill. Adm. Code 125.200(a).

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 (2008); *see also* 35 Ill. Adm. Code 125.216(a).

AGENCY RECOMMENDATION

The Agency states that it received a tax certification application from the petitioner on November 30, 2009.¹ Rec. at 1. On December 17, 2010, the Agency filed a recommendation on the application with the Board, attaching the application. The Agency's recommendation identifies the facilities at issue:

PID# 01-000-208-00 ; Livestock waste management facilities consisting of one concrete manure pit (approximately 281 ft. x 71 ft. x 8 ft. deep) with four concrete pump out pits (each approximately 6 ft x 6 ft. x 8 ft deep), and the slotted concrete portion of the floor over the manure pit. The manure pit is surrounded by approximately 712 feet of 4-inch diameter PVC perimeter foundation drainage tubing. *Id*

PID# 01-000-198-00 ; Livestock waste management facilities consisting of one concrete manure pit (approximately 281 ft. x 71 ft. x 8 ft. deep) with four concrete pump out pits (each approximately 6 ft x 6 ft. x 8 ft deep), and the slotted concrete portion of the floor over the manure pit. The manure pit is surrounded by approximately 712 feet of 4-inch diameter PVC perimeter foundation drainage tubing. *Id*

The Agency's recommendation further describes the facilities: "These livestock waste management facilities are used to collect, transport and/or store livestock wastes prior to cropland application." Rec. at 1. The Agency's recommendation also identifies the location of the facilities: "Section 22 and 23, T4N, R3 of the 4th PM in McDonough County". *Id*.

The Agency recommends that the Board certify that the identified facilities are pollution control facilities as defined in Section 11-10 of the Property Tax Code (35 ILCS 200/11-10 (2008)) because the primary purpose of the facilities is "of eliminating, preventing, or reducing water pollution" as codified at 35 Ill. Adm. Code 125.200(a)(1). Rec. at 2.

TAX CERTIFICATE

Based on the Agency's recommendation and the petitioner's application, the Board finds and certifies that petitioner's facilities identified in this order are pollution control facilities under the Property Tax Code (35 ILCS 200/11-10 (2008)). 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 (2008); *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 (2008)). The Clerk therefore will provide the petitioner and the Agency with a copy of this order.

IT IS SO ORDERED.

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

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) (2008); *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, John Therriault, Assistant Clerk of the Illinois Pollution Control Board, certify that the Board adopted the above order on January 6, 2011, by a vote of 5-0.

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

John Therriault, Assistant Clerk
Illinois Pollution Control Board