

ILLINOIS POLLUTION CONTROL BOARD

January 23, 2014

TREVOR DUNN FARMS (Property I.D. No. )  
46-15-22-400-004), )  
 )  
Petitioner, )  
 )  
v. ) PCB 14-91  
 ) (Tax Certification - Water)  
ILLINOIS ENVIRONMENTAL )  
PROTECTION AGENCY, )  
 )  
Respondent. )

ORDER OF THE BOARD (D. Glosser):

On December 17, 2013, the Illinois Environmental Protection Agency (Agency) filed a recommendation that the Board certify certain facilities of Trevor Dunn Farms (Dunn Farms) as “pollution control facilities” for preferential tax treatment under the Property Tax Code. *See* 35 ILCS 200/11-5 *et seq.* (2012); 35 Ill. Adm. Code 125. The facilities are associated with Dunn Farms’ wean-to-finish hog operation located at 1985 24th Avenue in Ohio Grove, Mercer County. In this order, the Board describes the legal framework for tax certifications, discusses the Agency’s recommendation, and certifies that Dunn Farms’ 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 (2012); *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 (2012); *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 (2012); *see also* 35 Ill. Adm. Code 125.216(a).

### AGENCY RECOMMENDATION

The Agency states that it received a tax certification application from Dunn Farms on January 7, 2013.<sup>1</sup> Rec. at ¶ 1. On December 17, 2013, the Agency filed a recommendation on the application with the Board, attaching Dunn Farms' application. The Agency's recommendation identifies the facilities at issue:

Livestock waste management facility consisting of a concrete manure pit (approximately 391 ft. x 51 ft. x 8ft.) overlain by a reinforced concrete slotted floor, 10 concrete pumpout ports (each 6ft. x 5 ft. x 8ft.), six-inch diameter perimeter groundwater drain and a sampling port[.] Rec. at ¶ 3.

The Agency further describes the facilities as being used for "collecting, transporting, and/or storing livestock wastes prior to cropland application." Rec. at ¶ 3; *see also id.* ("[t]he proposed water pollution control facilities in this request are located at Section 22, T27N, R3E of the 3rd PM in Mercer County").

The Agency recommends that the Board certify that the manure management structures are pollution control facilities as defined in Section 11-10 of the Property Tax Code (35 ILCS 200/11-10 (2012)) with the primary purpose of "eliminating, preventing, or reducing water pollution." Rec. at ¶ 6; *see also* Rec., Agency Technical Memorandum.

### TAX CERTIFICATE

Based upon the Agency's recommendation and Dunn Farms' application, the Board finds and certifies that Dunn Farms' manure management structures identified in this order are pollution control facilities under the Property Tax Code (35 ILCS 200/11-10 (2012)). 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 (2012); *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 (2012)). The Clerk therefore will provide Dunn Farms 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.* (2012)). *See* 35 ILCS 200/11-60 (2012).

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<sup>1</sup> The Agency's recommendation is cited as "Rec. at \_."

I, John T. Therriault, Clerk of the Illinois Pollution Control Board, certify that the Board adopted the above order on January 23, 2014, by a vote of 4-0.

A handwritten signature in black ink that reads "John T. Therriault". The signature is written in a cursive style with a large initial "J" and a long horizontal stroke at the end.

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John T. Therriault, Clerk  
Illinois Pollution Control Board