

ILLINOIS POLLUTION CONTROL BOARD

January 19, 2017

GREUEL HOLDINGS, LLC (Property)	
Identification Number 06-000-204-05),)	
)	
Petitioner,)	
)	
v.)	PCB 17-24
)	(Tax Certification - Water)
ILLINOIS ENVIRONMENTAL)	
PROTECTION AGENCY,)	
)	
Respondent.)	

ORDER OF THE BOARD (T.E. Johnson):

On December 7, 2016, the Illinois Environmental Protection Agency (Agency) filed a recommendation that the Board certify water pollution control facilities of Greuel Holdings, LLC (Greuel Holdings) as “pollution control facilities” for preferential tax treatment under the Property Tax Code. See 35 ILCS 200/11-5 et seq. (2014); 35 Ill. Adm. Code 125. Greuel Holdings’ livestock waste management facility is located at 18018 N. 150th Street, Industry, McDonough County. In this order, the Board describes the legal framework for tax certifications, discusses the Agency’s recommendation, and certifies that Greuel Holdings’ identified livestock waste management 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 (2014); 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 (2014); 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 (2014); see also 35 Ill. Adm. Code 125.216(a).

AGENCY RECOMMENDATION

The Agency states that it received a tax certification application from Greuel Holdings on April 4, 2016.¹ Rec. at 1. On December 7, 2016, the Agency filed a recommendation with the Board, attaching Greuel Holdings' application (Rec. Exh. A). The Agency's recommendation identifies the facilities at issue:

Two concrete manure pits (each approximately 71ft. x 281ft. x 10ft. deep), a PVC perimeter foundation drain (approximately 4 in. diameter x 1408 ft. in length), and slotted floors over the pit that collect livestock waste. *Id.*

The Agency further describes the livestock waste management facilities as being used "to collect, transport and/or store livestock wastes prior to cropland application." *Id.*

The Agency recommends that the Board certify that the water pollution control facilities are pollution control facilities as defined in Section 11-10 of the Property Tax Code (35 ILCS 200/11-10 (2014)) with the primary purpose "of eliminating, preventing, or reducing water pollution". Rec. at 2.

TAX CERTIFICATE

Based upon the Agency's recommendation, Greuel Holdings' application, and the Board's technical review, the Board finds and certifies that Greuel Holdings' livestock waste management facilities identified in this order are pollution control facilities under the Property Tax Code (35 ILCS 200/11-10 (2014)). 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 (2014); *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 (2014)). The Clerk therefore will provide Greuel Holdings 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.* (2014)). *See* 35 ILCS 200/11-60 (2014).

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

I, Don A. Brown, Assistant Clerk of the Illinois Pollution Control Board, certify that the Board adopted the above order on January 19, 2017, by a vote of 5-0.

A handwritten signature in black ink that reads "Don A. Brown". The signature is written in a cursive style with a large, looped initial "D".

Don A. Brown, Assistant Clerk
Illinois Pollution Control Board