

AGENCY RECOMMENDATION

The Agency states that it received a tax certification application from the Wiegands on July 31, 2006. Agency Rec. at 1. On March 26, 2007, the Agency filed a recommendation on the application with the Board, attaching the application. The Agency's recommendation identifies the facilities at issue:

Livestock waste management facilities consisting of one concrete manure pit (100 ft. x 40 ft. x 4 ft. deep) with the slotted concrete portion of the floor over the manure pit and one concrete manure pit (300 ft. x 40 ft. x 4 ft. deep) with the slotted concrete portion of the floor over the manure pit. *Id.*

The Agency's recommendation further describes the facilities: "These facilities are used to collect, transport, and/or store livestock wastes prior to cropland application." Agency Rec. at 1. The Agency's recommendation also identifies the location of the facilities: NW 1/4 of Section 33, T27N, R1E of the 3rd P.M. in Woodford 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 (2004)) because the primary purpose of the facilities is "eliminating, preventing, or reducing water pollution." Agency Rec. at 2.

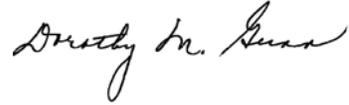
TAX CERTIFICATE

Based on the Agency's recommendation and the Wiegands' application, the Board finds and certifies that the Wiegands' facilities identified in this order are pollution control facilities under the Property Tax Code (35 ILCS 200/11-10 (2004)). 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 (2004); *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 (2004)). The Clerk therefore will provide the Wiegands and the Agency with a copy of this order.

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) (2004); *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 April 19, 2007, by a vote of 3-0.

A handwritten signature in cursive script that reads "Dorothy M. Gunn".

Dorothy M. Gunn, Clerk
Illinois Pollution Control Board