

ILLINOIS POLLUTION CONTROL BOARD
March 22, 2018

WABASH VALLEY SERVICE COMPANY))	
(Property Identification Number 05-1-161-07),))	
)	
Petitioner,))	
)	
v.))	
)	PCB 18-65
ILLINOIS ENVIRONMENTAL))	(Tax Certification - Water)
PROTECTION AGENCY,))	
)	
Respondent.))	

ORDER OF THE BOARD (by G.M. Keenan):

On March 5, 2018, the Illinois Environmental Protection Agency (Agency) filed a recommendation that the Board certify certain facilities of Wabash Valley Service Company as “pollution control facilities” for preferential tax treatment under the Property Tax Code. *See* 35 ILCS 200/11-5 *et seq.* (2016); 35 Ill. Adm. Code 125. Wabash Valley’s livestock agrichemical containment facilities are located at Section 33, TIS, R14E of the 3rd P.M. in Edwards County. In this order, the Board describes the legal framework for tax certifications, discusses the Agency’s recommendation, and certifies that Wabash Valley’s identified agrichemical containment 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 (2016); *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 (2016); *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 (2016); *see also* 35 Ill. Adm. Code 125.216(a).

AGENCY RECOMMENDATION

The Agency states that it received a tax certification application from Wabash Valley on September 5, 2017.¹ Rec. at 3. On March 5, 2018, the Agency filed a recommendation with the Board, attaching Wabash Valley's application (Rec. Exh. A). The Agency's recommendation identifies the facilities at issue:

Agrichemical containment structures consisting of: two liquid agrichemical operational containment structures and associated collection and recovery systems; two bulk liquid agrichemical secondary containment structures; four dry fertilizer operational containment structures; one dry fertilizer blending operational containment structure; and the portion of the building over the operational containment structures as approved under the Illinois EPA issued Agrichemical Facility Permit No. 91020282 (Log No.16021944 issued on May 7, 2016). *Id.*

The Agency further describes the facilities: “[t]hese agrichemical facilities collect, transport, and/or store agrichemical rinsates, residues, or washwaters prior to reuse or disposal, and are further described in exhibit A.” *Id.* at 4.

The Agency recommends that the Board certify that the facilities are pollution control facilities as defined in Section 11-10 of the Property Tax Code (35 ILCS 200/11-10 (2016)) with the “primary purpose of eliminating, preventing, or reducing water pollution.” Rec. at 5.

TAX CERTIFICATE

Based upon the Agency's recommendation, Wabash Valley's application, and the Board's technical review, the Board finds and certifies that Wabash Valley's facilities identified in this order are pollution control facilities under the Property Tax Code (35 ILCS 200/11-10 (2016)). 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 (2016); *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 (2016)). The Clerk therefore will provide Wabash Valley Service Company 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.* (2016)). *See* 35 ILCS 200/11-60 (2016). Filing a motion asking that the Board

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

reconsider this final order is not a prerequisite to appealing the order. 35 Ill. Adm. Code 101.902.

Names and Addresses for Receiving Service of Any Petition for Review Filed with the Appellate Court	
Parties	Board
Wabash Valley Service Company (Browns) Attn: Ken Ochs 909 N. Court Street Grayville, Illinois 62844	Illinois Pollution Control Board Attn: Don A. Brown, Clerk James R. Thompson Center 100 West Randolph Street, Suite 11-500 Chicago, Illinois 60601
Illinois Environmental Protection Agency Attn: Roberto M. Durango 1021 North Grand Avenue East P.O. Box 19276 Springfield, Illinois 62794-9276	

I, Don A. Brown, Clerk of the Illinois Pollution Control Board, certify that the Board adopted the above order on March 22, 2018, by a vote of 5-0.



Don A. Brown, Clerk
 Illinois Pollution Control Board