

ILLINOIS POLLUTION CONTROL BOARD
November 7, 2019

BANE FAMILY PORK FARM (Property)
Identification Number 24-07-300-005),)
)
Petitioner,)
)
v.) PCB 20-26
) (Tax Certification - Water)
ILLINOIS ENVIRONMENTAL)
PROTECTION AGENCY,)
)
Respondent.)

ORDER OF THE BOARD (B.F. Currie):

On November 4, 2019, the Illinois Environmental Protection Agency (Agency) filed a recommendation that the Board certify certain facilities of Bane Family Pork Farm (Bane Farm) as pollution control facilities for preferential tax treatment under the Property Tax Code. *See* 35 ILCS 200/11-5 *et seq.* (2018); 35 Ill. Adm. Code 125. Bane Farm’s swine facilities are located at 12125 N. 3000 E. Road, Arrowsmith, in McLean County. In this order, the Board describes the legal framework for tax certifications, discusses the Agency’s recommendation, and certifies that Bane Farm’s identified livestock waste handling 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 (2018); *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 (2018); *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 (2018); *see also* 35 Ill. Adm. Code 125.216(a).

AGENCY RECOMMENDATION

The Agency states that it received a tax certification application from Bane Farm on October 2, 2018.¹ Rec. at 1. On November 4, 2019, the Agency filed a recommendation with the Board, attaching Bane Farm’s application (Rec. Exh. A). The Agency’s recommendation identifies the facilities at issue:

- One concrete manure pit with greatest dimensions of 69 ft. x 44.17 ft. x 2 ft. deep;
- One concrete manure pit with greatest dimensions of 219.5 ft. x 71 ft. x 2 ft. deep;
- One concrete manure pit with greatest dimensions of 240 ft. x 80 f[t]. x 2 ft. deep, and approximately 19,200 sq. ft. of concrete slatted flooring over the manure pit;
- One concrete livestock waste pit with greatest dimensions of 180 ft. x 69 ft. x 2 ft. deep;
- One concrete livestock waste pit with greatest dimensions of 224 ft. x 60 ft. x 2 ft. deep, and approximately 13,440 sq. ft. of concrete slatted flooring over the waste pit;
- One concrete livestock waste pit with greatest dimensions of 228 ft. x 60 ft. x 2 ft. deep, and approximately 13,680 sq. ft. of concrete slatted flooring over the waste pit;
- One concrete livestock waste pit with greatest dimensions of 250 ft. x 41.17 ft. x 2 ft. deep, and approximately 10,000 sq. ft. of concrete slatted flooring over the waste pit;
- One earthen livestock waste holding pond with greatest dimensions of 500 ft. x. 150 ft. x 30 ft. deep; and
- The portion of waste drain lines installed between the above-referenced concrete livestock waste pits and the earthen livestock waste holding pond.
Id. at 1-2.

The Agency further describes the facilities as: “used to collect, transport, and/or store livestock waste prior to cropland application.” *Id.* at 2.

The Agency recommends that the Board certify that the livestock waste handling facilities are pollution control facilities as defined in Section 11-10 of the Property Tax Code (35 ILCS 200/11-10 (2018)) with the “primary purpose the “primary purpose of eliminating, preventing, or reducing water pollution.” Rec. at 3.

TAX CERTIFICATE

Based upon the Agency’s recommendation, Bane Farm’s application, and the Board’s technical review, the Board finds and certifies that Bane Farm’s livestock waste handling facilities identified in this order are pollution control facilities under the Property Tax Code (35

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

ILCS 200/11-10 (2018)). 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, whichever is later.” 35 ILCS 200/11-25 (2018); *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 (2018)). The Clerk therefore will provide Bane Farm 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.* (2018)). *See* 35 ILCS 200/11-60 (2018). Filing a motion asking that the Board 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 Appeal Filed with the Circuit Court	
Parties	Board
Bane Family Pork Farm 12125 N. 3000 E. Road Arrowsmith, IL, 61722	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: Michael S. Roubitchek 1021 North Grand Avenue East P.O. Box 19276 Springfield, Illinois 62794-9276 Mike.Roubitchek@illinois.gov	

I, Don A. Brown, Clerk of the Illinois Pollution Control Board, certify that the Board adopted the above order on November 7, 2019, by a vote of 4-0.



Don A. Brown, Clerk
 Illinois Pollution Control Board