

AGENCY RECOMMENDATION

The Agency states that it received a tax certification application from petitioner on August 26, 2019.¹ Rec. at 1. On February 26, 2021, the Agency filed a recommendation with the Board, attaching petitioner's application (Exh. A). The Agency's recommendation identifies the facilities at issue:

Livestock waste management facilities consisting of one (1) concrete manure pit (approximately 391 ft. x 51 ft. x 8 ft., the concrete slatted portion of the floor over the manure pits that capture and contain waste generated in the barn above, and ten (10) pump out pits (approximately 6 ft. x 6 ft. x 8ft. each) to allow manure removal from the pit. *Id.*

The Agency further describes: “[t]hese livestock waste management facilities are 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 management 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 of eliminating, preventing, or reducing water pollution”. Rec. at 2.

TAX CERTIFICATE

Based upon the Agency's recommendation, petitioner's application, and the Board's technical review, the Board finds and certifies that petitioner's livestock waste management facilities identified in this order are pollution control facilities under the Property Tax Code (35 ILCS 200/11-10 (2018)). The Board makes no finding regarding the assessed value of [that facility/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 (2018)). The Clerk therefore will provide petitioner and the Agency with a copy of this order.

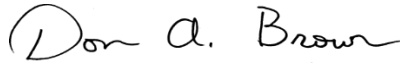
IT IS SO ORDERED.

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.

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

Names and Addresses for Receiving Service of Any Appeal Filed with the Circuit Court	
Parties	Board
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I, Don A. Brown, Clerk of the Illinois Pollution Control Board, certify that the Board adopted the above order on March 18, 2021, by a vote of 4-0.



Don A. Brown, Clerk
 Illinois Pollution Control Board