

ILLINOIS POLLUTION CONTROL BOARD
May 6, 2021

WEST CENTRAL FS, INC. (Property)	
Identification Number 06-22-000-338),)	
)	
Petitioner,)	
)	
v.)	PCB 21-99
)	(Tax Certification – Water)
ILLINOIS ENVIRONMENTAL)	
PROTECTION AGENCY,)	
)	
Respondent.)	

ORDER OF THE BOARD (by J. Van Wie):

On April 16, 2021, the Illinois Environmental Protection Agency (IEPA) filed a recommendation that the Board certify specified facilities of West Central FS, Inc. (West Central) 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. West Central’s dry fertilizer facilities are located at 2481 East State Hwy 9 in LaHarpe, Hancock County. In this order, the Board describes the legal framework for tax certifications, discusses IEPA’s recommendation, and certifies that West Central’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 (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 IEPA. *See* 35 Ill. Adm. Code 125.202. If IEPA receives a tax certification application, IEPA 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, IEPA’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).

IEPA RECOMMENDATION

IEPA states that it received a tax certification application from West Central on August 21, 2020, which was supplemented on March 9, 2021.¹ Rec. at 1. On April 16, 2021, IEPA filed a recommendation with the Board, attaching West Central’s application (Rec. Exh. A). IEPA’s recommendation identifies the facilities at issue:

[a] Agrichemical containment structures consisting of three (3) reinforced concrete operational containment pads (approximately 35 ft. x 60 ft.; 30 ft. x 149 ft.; and 26 ft. x 141 ft.), as approved under the Agency endorsed Agrichemical Facility Permit No. AC95043654 (Log No. 19012888 issued on March 25, 2019). Rec. at 1.

IEPA further describes the facilities as being “used to collect, transport, and/or store agrichemical rinsates, residues, or wash waters prior to reuse or disposal.” *Id.*

IEPA recommends that the Board certify that the agrichemical containment 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; *see also* Rec., Exh. A at 1 (IEPA memorandum), 2 (review sheet).

TAX CERTIFICATE

Based upon IEPA’s recommendation, West Central’s application, and the Board’s technical review, the Board finds and certifies that West Central’s agrichemical containment 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 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 (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 West Central and IEPA with a copy of this order.

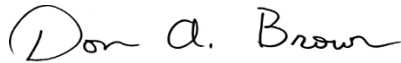
IT IS SO ORDERED.

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 IEPA’s recommendation is cited as “Rec. at _.”

Names and Addresses for Receiving Service of Any Appeal Filed with the Circuit Court	
Parties	Board
Jim McNelly 1445 Monmouth Blvd. Galesburg, Illinois 61401 jmcnelly@westcentralfs.com	Illinois Pollution Control Board Attn: Don A. Brown, Clerk James R. Thompson Center 100 West Randolph Street, Suite 11-500 Chicago, Illinois 60601 don.brown@illinois.gov
Illinois Environmental Protection Agency Attn: Amanda S. Kimmel, Assistant Counsel 1021 N. Grand Ave. E. PO 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 May 6, 2021, by a vote of 4-0.



Don A. Brown, Clerk
 Illinois Pollution Control Board