

ILLINOIS POLLUTION CONTROL BOARD
September 2, 2004

HOLLAND ENERGY, LLC-BEECHER CITY)
Sanitary Sewer Collection And Treatment)
System (Property Identification Numbers)
0524-01-00-100-004, 0825-16-00-100-004,))
0825-16-00-300-002, 0825-16-00-300-003,))
0825-16-00-200-002,))
Petitioner,)
v.) PCB 05-5
(Tax Certification - Water)
ILLINOIS ENVIRONMENTAL)
PROTECTION AGENCY,)
Respondent.)

ORDER OF THE BOARD (by J.P. Novak):

On July 14, 2004, the Illinois Environmental Protection Agency (Agency) recommended that the Board not certify certain facilities of Holland Energy, LLC (Holland Energy) as “pollution control facilities” for preferential tax treatment under the Property Tax Code (35 ILCS 200/11-5 *et seq.* (2002)). The disapproved facilities are at Holland Energy’s combustion turbine electric generating facility located in Shelby County. The Agency filed the recommendation under Part 125 of the Board’s procedural rules (35 Ill. Adm. Code 125). In this order, consistent with the Agency’s recommendation, the Board declines to certify that Holland Energy’s facilities are pollution control facilities.

The Agency states that it received a tax certification application from Holland Energy for its combustion turbine electric generating facility on December 31, 2002. Agency Recommendation (Agency Rec.) at 1. On July 14, 2004, the Agency filed a recommendation on the application with the Board. The Agency’s recommendation identifies the facilities at issue:

The sanitary sewer collection and treatment system, consisting of various sets of piping, two lift stations with grinder pumps, a septic system, and leach field for collection and treatment of sanitary wastewaters and the facility. Agency Rec. at 1-2.

The Agency’s recommendation also identifies the location of the facilities: Section 16, Township 9 North, Range 4 East of the Third Principal Meridian in Shelby County. *Id.* at 1.

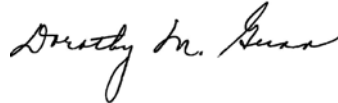
The Agency recommends that the Board deny certification that the identified facilities are pollution control facilities as defined in Section 11-10 of the Property Tax Code (35 ILCS 200/11-10 (2002)). Agency Rec. at 3.

Holland Energy had 35 days from when it was served with a copy of the Agency's recommendation to contest that recommendation to the Board. 35 Ill. Adm. Code 125.206. Any petition for review was to have been filed on or before August 18, 2004. The Holland Energy failed to file a petition before the Board within that time. Accordingly, consistent with the Agency's recommendation, the Board declines to certify that Holland Energy's facilities are pollution control facilities that are subject to preferential treatment under the Property Tax Code. The Board dismisses this docket.

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) (2002); *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 September 2, 2004, by a vote of 5-0.



Dorothy M. Gunn, Clerk
Illinois Pollution Control Board