

ILLINOIS POLLUTION CONTROL BOARD

April 17, 2008

CAC FARMS, INC. - ASHTON (Property)	
Identification Number 23-11-100-006),)	
)	
Petitioner,)	
)	
v.)	PCB 08-65
)	(Tax Certification – Water)
ILLINOIS ENVIRONMENTAL)	
PROTECTION AGENCY,)	
)	
Respondent.)	

ORDER OF THE BOARD (by G.T. Girard):

On April 8, 2008, the Illinois Environmental Protection Agency (Agency) recommended that the Board certify certain facilities of CAC Farms, Inc - Ashton (petitioner) as “pollution control facilities” for preferential tax treatment under the Property Tax Code (35 ILCS 200/11-5 *et seq.* (2006)); *see also* 35 Ill. Adm. Code 125). Petitioner’s swine finishing facility is located at 7386 IL State Route 38 in Ashton, Ogle County. In this order, the Board describes the legal framework for tax certifications, discusses the Agency’s recommendation, and certifies that petitioner’s manure management structures at its site 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 (2006); *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 (2006); *see also* 35 Ill. Adm. Code 125.200(a).

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 (2006); *see also* 35 Ill. Adm. Code 125.216(a).

AGENCY RECOMMENDATION

The Agency states that it received a tax certification application from petitioner on May 21, 2007. Agency Rec. at 1. On April 8, 2008, the Agency filed a recommendation on the application with the Board, attaching the application. The Agency's recommendation identifies the facilities at issue:

Livestock waste management facilities consisting of three concrete pits (each 26 ft. x 160 ft. x 6 ft. deep) with one concrete pump out pit (6 ft. x 6 ft. x 6 ft. deep) with plywood covers and three concrete pits (each 25 ft. x 80 ft. x 6 ft. deep) with one concrete pump out pit (6 ft. x 6 ft. x 6 ft. deep) with plywood covers and the portion of the concrete slotted flooring over the manure pits in three swine buildings; one concrete pit (26 ft. x 80 ft. x 6 ft. deep) with one concrete pump out pit (6 ft. x 6 ft. x 6 ft. deep) with plywood covers and one concrete pit (25 ft. x 80 ft. x 6 ft. deep) with one concrete pump out pit (6 ft. x 6 ft. x 6 ft. deep) with plywood covers and the portion of the concrete slotted flooring over the manure pits in one swine building; one concrete pit (26 ft. x 160 ft. x 6 ft. deep) with one concrete pump out pit (6 ft. x 6 ft. x 6 ft. deep) with plywood covers and the portion of the concrete slotted flooring over the manure pit in one swine building; one concrete pit (26 ft. x 180 ft. x 6 ft. deep) with two concrete pump out pits (each 6 ft. x 6 ft. x 6 ft. deep) with plywood covers and the portion of the concrete slotted flooring over the manure pit in one swine building; two concrete pits (each 26 ft. x 184 ft. x 6 ft. deep) with two concrete pump out pits (each 6 ft. x 6 ft. x 6 ft. deep) with plywood covers and the portion of the concrete slotted flooring over the manure pits in two swine buildings; one concrete pit (25 ft. x 50 ft. x 6 ft. deep) and the portion of the concrete slotted flooring over the manure pit in the ISO barn; and one earthen storage basin (150 ft. x 300 ft. x 15 ft. deep). *Id.* at 1-2.

The Agency's recommendation further describes the facilities: "These livestock waste management facilities are used to collect, transport and/or store livestock wastes prior to cropland application." Agency Rec. at 2. The Agency's recommendation also identifies the location of the facilities: NW 1/4 of Section 11, T22N, R11E of the 3rd PM in Ogle County. *Id.*

The Agency recommends that the Board certify that the identified facilities are pollution control facilities as defined in Section 11-10 of the Property Tax Code (35 ILCS 200/11-10 (2006)) because the primary purpose of the facilities is "eliminating, preventing, or reducing water pollution." Agency Rec. at 2.

TAX CERTIFICATE


Based on the Agency's recommendation and petitioner's application, the Board finds and certifies that petitioner's facilities identified in this order are pollution control facilities under the Property Tax Code (35 ILCS 200/11-10 (2006)). 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 (2006); *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 (2006)). The Clerk therefore will provide petitioner and the Agency with a copy of this order.

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) (2006); *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, John Therriault, Assistant Clerk of the Illinois Pollution Control Board, certify that the Board adopted the above order on April 17, 2008, by a vote of 4-0.



John Therriault, Assistant Clerk
Illinois Pollution Control Board