

ILLINOIS POLLUTION CONTROL BOARD
May 7, 2009

DEER VIEW LLC - WEST POINT (Property)
ID No.22-29-200-004),)
)
Petitioner,)
)
v.) PCB 09-88
) (Tax Certification - Water)
ILLINOIS ENVIRONMENTAL)
PROTECTION AGENCY,)
)
Respondent.)

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

On April 16, 2009, the Illinois Environmental Protection Agency (Agency) recommended that the Board certify certain facilities of Deer View LLC - West Point (Deer View) as “pollution control facilities” for preferential tax treatment under the Property Tax Code. *See* 35 ILCS 200/11-5 *et seq.* (2006); 35 Ill. Adm. Code 125. Deer View’s facility is located at 1487 East County Road 150, West Point, Hancock County. In this order, the Board describes the legal framework for tax certifications, discusses the Agency’s recommendation, and certifies that Deer View’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 Deer View on December 28, 2007.¹ Rec. at 1. On April 16, 2009, 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 one concrete pit (48ft. x 52 ft. x 2 ft. deep) and the portion of the plastic slotted flooring over the manure pit in Building # 1; one concrete pit (61 ft. x 280 ft. x 2 ft. deep) and the portion of the concrete slotted flooring over the manure pit in Building # 2; one concrete pit (118 ft. x 428 ft. x 2 ft. deep) and the portion of the concrete slotted flooring over the manure pits in Building # 3; one concrete pit (159 ft. x 508 ft. x 2 ft. deep) and the portion of the plastic and cast iron slotted flooring over the manure pit in Building # 4; one concrete pit (118 ft. x 428 ft. x 2 ft. deep) and the portion of the concrete slotted flooring over the manure pit in Building # 5; two steel slurry stores with glass lined manure storage tank with concrete base (each 176 ft. in diameter x 19 ft. deep); and approximately 800 ft. of 10 inch diameter PVC manure transfer piping. *Id.*

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." Rec. at 2. The Agency's recommendation also identifies the location of the facilities: Section 29, T3N, R7W of the 4th P.M. in Hancock County. Rec. at 1.

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." Rec. at 2.

TAX CERTIFICATE

Based on the Agency's recommendation and Deer View's application, the Board finds and certifies Deer View'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, which ever 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 Deer View and the Agency with a copy of this order.

IT IS SO ORDERED.

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

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 May 7, 2009, by a vote of 5-0.

A handwritten signature in cursive script that reads "John T. Therriault". The signature is written in black ink and is positioned above a horizontal line.

John Therriault, Assistant Clerk
Illinois Pollution Control Board