

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Kent Zimmerman Farms)
(Property Identification Number) PCB 014-
23-23-013-400-007)) (Tax Certification
) Water)

NOTICE

Clerk
Illinois Pollution Control Board
James R. Thompson Center
100 West Randolph Street, Suite. 11-500
Chicago, Illinois 60601

Kent Zimmerman
29997 E 1200 North Rd
Forrest, Illinois 61741

Steve Santarelli
Illinois Department of Revenue
101 West Jefferson
Post Office Box 19033
Springfield, Illinois 62794

PLEASE TAKE NOTICE that I have today filed with the Office of the Clerk of the Pollution Control Board an **APPEARANCE AND THE RECOMMENDATION** of the Illinois Environmental Protection Agency, a copy of which is herewith served upon you.

ILLINOIS ENVIRONMENTAL PROTECTION
AGENCY

By: Vera Herst
Vera Herst
Assistant Counsel
Division of Legal Counsel

DATED: July 26, 2013

Illinois Environmental Protection Agency
1021 North Grand Avenue East
Post Office Box 19276
Springfield, Illinois 62794-9276
(217) 782-5544

THIS FILING IS SUBMITTED ON RECYCLED PAPER

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

BMI Farms LLC)
(Property Identification Number) PCB 014-
04-038-007-00) (Tax Certification
) Water)

A P P E A R A N C E

The undersigned, as one of its attorneys, hereby enters an APPEARANCE on behalf of Respondent, Illinois Environmental Protection Agency.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: Vera Herst
Vera Herst
Assistant Counsel
Division of Legal Counsel

DATED: June 18, 2013
Illinois Environmental Protection Agency
1021 North Grand Avenue East
Post Office Box 19276
Springfield, Illinois 62794-9276
(217)782-5544

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BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

BMI Farms LLC)
(Property Identification Number) **PCB 014-**
04-038-007-00)) **(Tax Certification**
) **Water)**

RECOMMENDATION

The Illinois Environmental Protection Agency (“Illinois EPA”) hereby files its Recommendation pursuant to Section 125.204 of the regulations of the Illinois Pollution Control Board, 35 Ill. Adm. Code 125.204.

1. On September 11, 2012, the Illinois EPA received a request from Kent Zimmerman Farms (log number TC-17-12, Exhibit A) for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204.

2. The applicant’s address is: Kent Zimmerman
29997 E 1200 North Rd
Forrest, Illinois 61741

3. The proposed water pollution control facilities in this request are located at Section 13, T27N, R7E of the 3rd PM in Livingston County, at the above street address and consist of the following:

Two wean to finish buildings with a 101’10” x 292’ x 8’ deep concrete manure pit in each building, concrete slotted floor over the pits, twenty 6’ x 6’ x 8’ deep concrete manure pump outs (10 per building). perimeter drain consisting of approximately 1728 linear ft of 6” PVC (834 linear feet per building) and a 13 linear ft sump pit consisting of a 24” PVC pipe.

These pollution control facilities have the primary purpose of collecting, transporting, and/or storing livestock wastes prior to cropland application, and are further described in Exhibit A.

4. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2012), defines “pollution control facilities” as:
“any system, method, construction, device or appliance appurtenant thereto or any portion of any building or equipment, that is designed, constructed, installed or operated for the primary purpose of: (a) eliminating, preventing, or reducing air or water pollution ...or (b) treating, pretreating, modifying or disposing of any potential solid, liquid or

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gaseous pollutant which if released without treatment, pretreatment modification or disposal might be harmful, detrimental or offensive to human, plant or animal life, or to property.”

5. Pollution control facilities are entitled to preferential tax treatment, 35 ILCS 200/11-5.

6. Based on the information in the application and the purpose of the facilities, it is the Illinois EPA's engineering judgment that the described facilities may be considered “pollution control facilities,” pursuant to 35 Ill. Adm. Code 125.200(a), with the primary purpose of eliminating, preventing, or reducing water pollution, or as otherwise provided in 35 Ill. Adm. Code 125.200, and are eligible for tax certification from the Board.

WHEREFORE, the Illinois EPA recommends that the Board issue the

requested tax certification.

ILLINOIS ENVIRONMENTAL
PROTECTION AGENCY

By: Vera Herst
Vera Herst
Assistant Counsel
Division of Legal Counsel

Dated: July 26, 2013
Illinois Environmental Protection Agency
1021 North Grand Ave. E.
P.O. Box 19276
Springfield, Illinois 62794-9276
217/782-5544

THIS FILING IS SUBMITTED ON RECYCLED PAPER



ILLINOIS ENVIRONMENTAL PROTECTION AGENCY


1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 • (217) 782-2829

PAT QUINN, GOVERNOR

LISA BONNETT, DIRECTOR

Memorandum

To: Connie Tonsor, Division of Legal Counsel

From: Al Keller, P.E., Manager, Permit Section 

Date: June 28, 2013

Re: Kent Zimmerman Farms. - Pleasant Ridge Township
Recommendation of Tax Certification
Log #TC-17-12
Property Identification # 23-23-13-400-007

The Bureau of Water received a request on September 11, 2012 from Kent Zimmerman Farms for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Il. Adm. Code 125.204. We offer the following recommendation.

The water pollution control facilities in this request include the following:

Kent Zimmerman
29997 E 1200 North Road.
Forrest, Illinois 61741

Section 13, Township 27N, Range 7 East of the 3rd P.M in Livingston County

Livestock waste management facilities consisting of two wean-to-finish buildings with a 101'10" x 292' x 8' deep concrete manure pit in each building, concrete slotted floor over the pits, twenty 6' x 6' x 8' deep concrete manure pump outs (ten per building), perimeter drain consisting of approximately 1728 linear ft. of 6" PVC (864 linear ft. per building), and a 13 linear ft. sump pit consisting of a 24" PVC pipe.

These livestock waste management facilities are used to collect, transport and/or store livestock wastes prior to cropland application.

Based on the information included in this submittal, it is our engineering judgment that the above proposed facilities may be considered "Pollution Control Facilities" under 35 IAC 125.200(a), with the primary purpose of eliminating, preventing, or reducing water pollution, or as otherwise provided in this section, and therefore eligible for tax certification from the Illinois Pollution Control Board. The Bureau of Water therefore recommends that the Board issue the requested tax certification for these facilities.

If you have any questions regarding the above, please contact Jamie Cowles at 217/782-0610.

SAK:JMC:TC-17-12

cc: Tax Cert File

Watershed Unit Tax Certification Review Sheet

Project Name: Zimmerman Farms - Forrest

Date: June 18, 2013

Reviewer: JMC

Type: Agchem
 Livestock

Log number: TC-17-12

Applicant: Kent Zimmerman
29997 E 1200 North Road
Forrest Il 61741

Contact: Kent Zimmerman

Phone: 815-848-4350
Property ID: 23-23-13-400-007

Facility:
Same

County: Livingston County

Legal Description:
S: 13 Twp: 27N R: 7E 3rd PM:

Signature: Bill Stahler

Title: Owner

Date Control Devices installed: 9/2008

Provided Fair cash Value: \$1,100,000

Location: Forrest – Pleasant Ridge Township

Wastes: Livestock waste is applied to cropland.
 Agrichemical rinsate and spillage is recycled through the facility and/or land applied.
 Other: _____

Physical Description of Pollution Control Devices:

Livestock waste management facilities consisting of two wean-to-finish buildings with a 101'10" x 292' x 8' deep concrete manure pit in each building, concrete slotted floor over the pits, twenty 6' x 6' x 8' deep concrete manure pump outs (ten per building), perimeter drain consisting of approximately 1728 linear ft. of 6" PVC (864 linear ft. per building), and a 13 liner ft. sump pit consisting of a 24" PVC pipe, and two 10' x 20' concrete storage pads.

Conversation with Ken Zimmerman verified perimeter drain lengths and sump lengths, verified pads are used for storage of feed that prevent it from running off of leaching into ground.

The structures and collection systems are used to collect and dispose of livestock wastewaters properly and are considered pollution control systems.

In conversation with Kent Zimmerman on 3/18/2013 he stated that the primary purpose for the concrete pads was for foundation and they do not act as pollution control device. He understands and acknowledged in agreement that they should not be added on tax cert.

[09/11/2012: Received]-[09/11/12 Logged in]

APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)
POLLUTION CONTROL FACILITY

AIR WATER

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
P. O. Box 19276, Springfield, IL 62794-9276


This Agency is authorized to request this information under Illinois Revised Statutes, 1979, Chapter, 120, Section 502a-5. Disclosure of this information is voluntary. However, failure to comply could prevent your application from being processed or could result in denial of your application for certification.

FOR AGENCY USE

File No.	Date Received	Certification No.	Date	
Sec. A APPLICANT	Company Name <i>Kent Zimmerman Zimmerman Farms</i>			
	Person Authorized to Receive Certification <i>Kent Zimmerman</i>	Person to Contact for Additional Details <i>Kent Zimmerman</i>		
	Street Address <i>29997 E 1200 North Rd</i>	Street Address <i>29997 E 1200 N. Rd</i>		
	Municipality, State & Zip Code <i>Forrest IL 61741</i>	Municipality, State & Zip Code <i>Forrest, IL 61741</i>		
	Telephone Number <i>(815) 848-4350</i>	Telephone Number <i>(815) 848-4350</i>		
	Location of Facility Quarter Section <i>13</i>	Township <i>T27-N</i>	Range <i>R7E</i>	Municipality <i>Forrest</i>
	Street Address <i>29997 E 1200 North Rd</i>	County <i>Livingston</i>	Township <i>Pleasant Ridge</i>	
	Property Identification Number <i>23-23-13-400-007</i>	Parcel Number <i>23-23-13-400-007</i>		
	Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location <i>Hog confinement with slates and manure pit under building</i>		
Water Pollution Control Construction Permit No.		Date Issued		
NPDES PERMIT No.		Date Issued	Expiration Date	
Air Pollution Control Construction Permit No.		Date Issued		
Air Pollution Control Operating Permit No.		Date Issued		
Sec. C MANUFACTURING PROCESS	Describe Unit Process <i>[Handwritten scribble]</i>			
	Materials Used in Process <i>[Handwritten scribble]</i>			
Sec. D POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility <i>[Blank]</i>			

RECEIVED

Illinois Environmental Protection Agency
DEPARTMENT OF
STATE OF ILLINOIS

Sec. E	(1) Nature of Contaminants or Pollutants					
	CONTAMINANTS	Material Retained, Captured or Recovered				
		Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE		
		Hog manure		used as fertilizer for crop production		
		(2) Point(s) of Waste Water Discharge				
		Plans and Specifications Attached		Yes	No	
		(3)	Are contaminants (or residues) collected by the control facility?		Yes <input checked="" type="checkbox"/>	No
		(4)	Date installation completed <u>9/2008</u> status of installation on date of application <u>in service</u>			
ACCOUNTING DATA	(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$	<u>1,000,000.00</u>		
		b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$	<u>185,000.00</u>		
		c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$	<u>205,200.00</u>		
		d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$	<u>28,200.00</u>		
		e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	%	<u>75</u>		
Sec. F	SIGNATURE					
	The following information is submitted in accordance with the Illinois Property Tax Code, as amended, and to the best of my knowledge, is true and correct. The facilities claimed herein are "pollution control facilities" as defined in Section 11-10 of the Illinois Property Tax Code.					
	<u></u>		<u>owner</u>			
	Signature		Title			
Sec. G	INSTRUCTIONS FOR COMPILING AND FILING APPLICATION					
	General: Separate applications must be completed for each control facility claimed. Do not mix types (water and air). Where both air and water operations are related, file two applications. If attachments are needed, record them consecutively on an index sheet.					
	Sec. A	Information refers to applicant as listed in the tax records and the person to be contacted for further details or for inspection of facilities. Define facility location by street address or legal description. A plat map location is required for facilities located outside of municipal boundaries. The property identification number is required.				
	Sec. B	Self-explanatory. Submit copies of all permits issued by local pollution control agencies. (e.g. MSD Construction Permit)				
	Sec. C	Refers to manufacturing processes or materials on which pollution control facility is used.				
	Sec. D	Narrative description of the pollution control facility, indicating that its primary purpose is to eliminate, prevent or reduce pollution. State the type of control facility. State permit number, date, and agency issuing permit. A narrative description and a process flow diagram describing the <u>pollution control facility</u> . Include a listing of each major piece of equipment included in the claimed fair cash value for real property. Include an <u>average</u> analysis of the influent and effluent of the control facility stating the collection efficiency.				
	Sec. E	List air contaminants, or water pollution substances released as effluents to the manufacturing processes. List also the final disposal of any contaminants removed from the manufacturing processes. Item (1) – Refers to pollutants and contaminants removed from the process by the pollution control facility. Item (2) – Refers to water pollution but can apply to water-carried wastes from air pollution control facilities. Submit drawings, which clearly show (a) Point(s) of discharge to receiving stream, and (b) Sewers and process piping to and from the control facility. Item (3) – If the collected contaminants are disposed of other than as wastes, state the disposition of the materials, and the value in dollars reclaimed by sale or reuse of the collected substances. State the cost of reclamation and related expense. Item (4) – State the date which the pollution control facility was first placed in service and operated. If not, explain. Item (5) – This information is essential to the certification and assessment actions. This accounting data must be completed to activate project review prior to certification by this Agency.				
	Sec. F	Self-explanatory. Signature must be a corporate authorized signature.				
		Submit to:	Attention:	Attention:		
		Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Thomas McSwiggin Permit Section Division of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution Control		

2008 TUE 02:26 PM Financial Services

FAX NO. 515 557 4000

P. 03

04.2008 1:16AM WELLS FARGO ERBSEN

NO. 2203 P. 12



CONSOLIDATED BUILDING CENTER, INC.
810 SOUTH CENTER ST. * P.O. BOX 109
FORREST, IL 61741
PH. (815) 657-8903 * FAX (815) 607-8835
www.cbcenter.com

March 19, 2008

LENT ZIMMERMAN / DOUBLE-WIDE WEAN-TO-FINISH BUILDING

Project: (2) Wean-to-Finish buildings 101'-10" wide x 292'-0" long, with (2) attached offices and covered concrete load-out aisle. Scope is for (1) building.

SCOPE OF WORK DESCRIPTION

SITework

- All site grading & earthwork (including excavation, fill, placement of fill, & backfilling) is excluded from the contract.
- All wall footings are to be dug according to MWSP-36 specifications.
- Finished grade to be within 1/2" of flat.
- 2" rock to be supplied for between form-a-drain and bank (approx. 88 ton).
- Clean rock to be supplied for under office and loadout.
- All-weather access to the site is the responsibility of the owner. All-weather access around the site during the construction of the building is the responsibility of the owner.

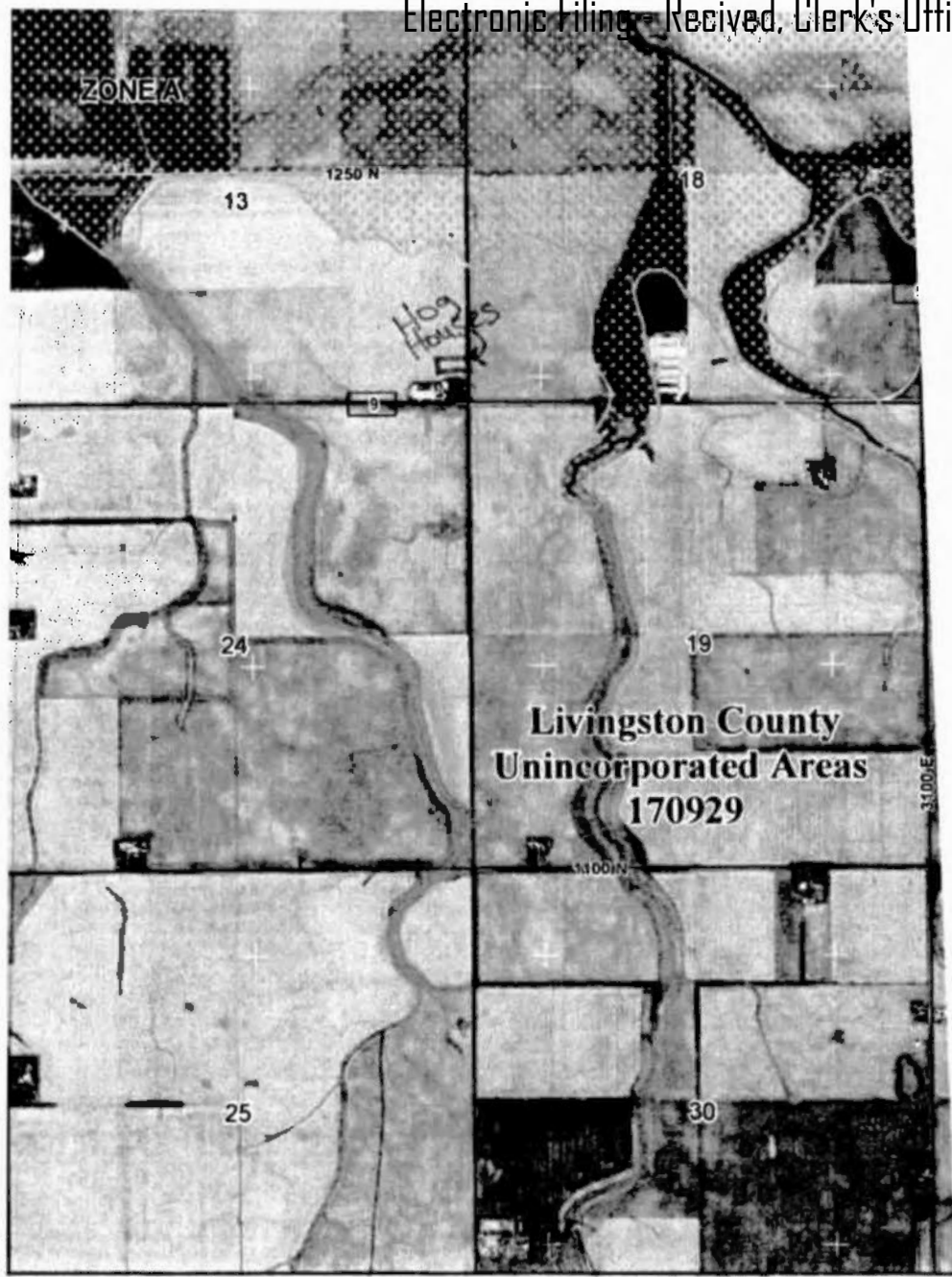
CONCRETE

- Concrete pit is 8'-0" deep from the bottom of the finished concrete floor/slabs.
- 4" Thick Pit floor is to be screed finished.
- There are (10) 6'x 6' pump-out ports, with deepened sump included. Located five per side.
- There are (5) equalizer holes in pit dividing wall.
- Galvanized anchor bolts spaced 4'-0" o/c are included in all walls.
- All concrete thicknesses, reinforcement size & spacing, waterstop locations, and control joints will be per MWSP-36 specifications.
- The top of the concrete walls are 20" above the top of the slats on the sidewalls; 20" above the slats on the fan endwall and 20" above the slats on the inlet endwall.
- Building to have standard "broom finished" pre-cast 4'x10' gang slats.
- 6" Form-a-drain around outside of pit to 24" dia. sump pit. (Sump pump not included).
- There are (2) 10'x 20' concrete bin pads included.

sec.
+
instruction

Logan

↳



drainage
creek

drainage
creek

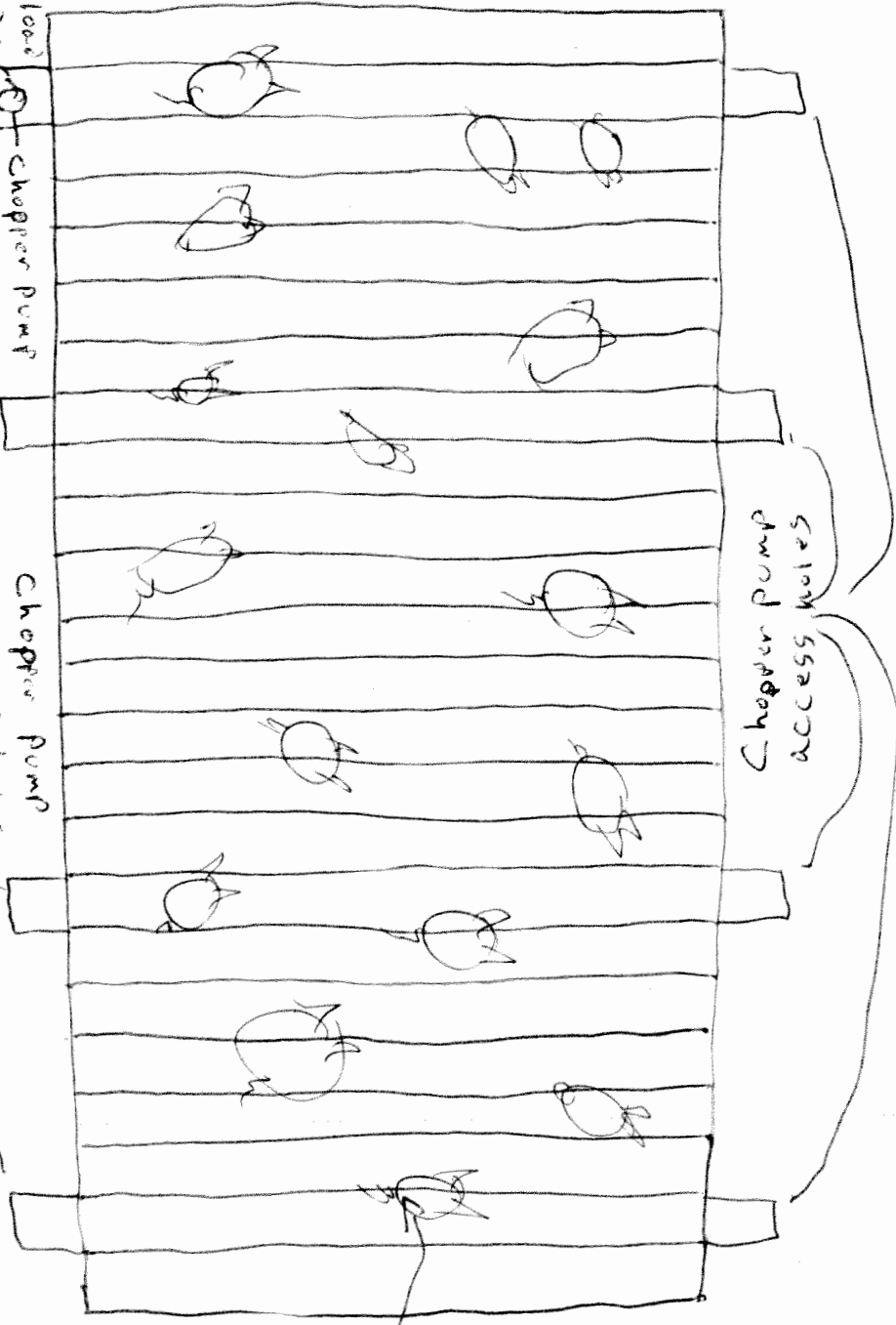
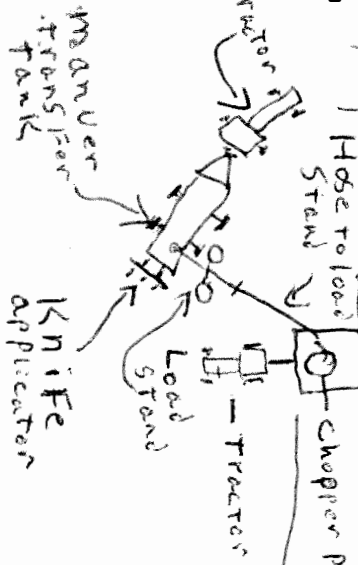
Section D :

The pollution facilities is designed to be water tight and built to the specification set by the Livestock management facilities act for zero discharge of pollutants.

Kent Zimmerman

Access Road to Crop Fields

2 Section D:



Flow of Livestock Waste From Animals Through the Pollution Control Facilities to Final Disposal on Cropland.

Chopper Pump Fills Maven Transfer Tank
Maven is then hauled and knifed into land
For crop production fertilizer use

8' PITS
100% Slat Floor
Pigs

Rent Zimmerman

STATE OF ILLINOIS

COUNTY OF SANGAMON

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)
)

PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on July 26, 2013, I served true and correct copies of an **APPEARANCE AND THE RECOMMENDATION**, upon the persons and by the methods as follows:

[1st Class U.S. Mail]

Steve Santarelli
Illinois Department of Revenue
101 West Jefferson
Post Office Box 19033
Springfield, Illinois 62794

[1st Class U.S. Mail]

Kent Zimmerman
29997 E 1200 North Rd
Forrest, Illinois 61741

[Electronic Filing]

Clerk
Illinois Pollution Control Board
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100 West Randolph Street, Suite. 11-500
Chicago, Illinois 60601

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

/s/ Vera Herst
Assistant Counsel
Division of Legal Counsel
1021 North Grand Avenue East
P.O. Box 19276-
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217.782.5544
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