

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Von Holten Farms-Lyndon
(Property Identification Number
15-01-300-001)

)
) PCB 08- 60
) (Tax Certification)
)
)

RECEIVED
CLERK'S OFFICE
MAR 31 2008
STATE OF ILLINOIS
Pollution Control Board

NOTICE

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

Mark Von Holton
19170 Rush Road
Lyndon, Illinois 61261

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.

ENVIRONMENTAL PROTECTION AGENCY
OF THE STATE OF ILLINOIS

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

DATED: March 28, 2008

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

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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: March 28, 2008
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

Von Holten Farms-Lyndon
(Property Identification Number
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STATE OF ILLINOIS
Pollution Control Board

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 January 4, 2007, the Illinois EPA received a request from Mark Von Holton (log number TC-03-07, 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: Von Holton Farms
19170 Rush Road
Lyndon, Illinois 61261

3. The proposed water pollution control facilities in this request are located at SW ¼ of Section 1, T20N, R5E of the 4th P.M. in Whiteside County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (360 ft. x 50 ft. x 4 ft. deep) and the slotted concrete portion of the floor over the manure pit, one concrete manure pit (360 ft. x 50 ft. x 2 ft. deep) and the slotted concrete portion of the floor over the manure pit, one concrete manure storage tank (126 ft. diameter x 12 ft. deep), one concrete manure reception pit (5 ft. diameter x 12 ft. deep), and approximately 360 ft. of 8-inch diameter PVC manure transfer pipe.

These livestock waste management facilities are used to collect, transport and/or store 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 (2006), 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 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
Assistant Counsel
Division of Legal Counsel

Dated: March 28, 2008
Illinois Environmental Protection Agency
1021 North Grand Ave. E.
P.O. Box 19276
Springfield, Illinois 62794-9276
217/782-5544



ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 – (217) 782-3397
 JAMES R. THOMPSON CENTER, 100 WEST RANDOLPH, SUITE 11-300, CHICAGO, IL 60601 – (312) 814-6026

ROD R. BLAGOJEVICH, GOVERNOR

DOUGLAS P. SCOTT, DIRECTOR

Memorandum

To: Connie Tonsor, Division of Legal Counsel

From: Al Keller, Manager, Permit Section *AK*

Date: MAR 19 2008

Re: Von Holten Farms – Lyndon
 Recommendation of Tax Certification
 Log # TC-03-07
 Property Identification # 15-01-300-001

RECEIVED
 Division of Legal Counsel

MAR 20 2008

Environmental Protection
 Agency

The Bureau of Water received a request on January 4, 2007 from Mark Von Holten 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:

Von Holten Farms
 19170 Rush Road
 Lyndon, IL 61261

SW ¼ of Section 1, T20N, R5E of the 4th P.M. in Whiteside County

Livestock waste management facilities consisting of one concrete manure pit (360 ft. x 50 ft. x 4 ft. deep) and the slotted concrete portion of the floor over the manure pit, one concrete manure pit (360 ft. x 50 ft. x 2 ft. deep) and the slotted concrete portion of the floor over the manure pit, one concrete manure storage tank (126 ft. diameter x 12 ft. deep), one concrete manure reception pit (5 ft. diameter x 12 ft. deep), and approximately 360 ft. of 8-inch diameter PVC manure transfer pipe.

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

These facilities are further described in the enclosed applications and supporting documents.

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 Thaddeus Faught at 217/782-3362.

SAK:TJF:TC-03-07.doc

cc: Tax Cert File

ROCKFORD – 4302 North Main Street, Rockford, IL 61103 – (815) 987-7760 • DES PLAINES – 9511 W. Harrison St., Des Plaines, IL 60016 – (847) 294-4000
 ELGIN – 595 South State, Elgin, IL 60123 – (847) 608-3131 • PEORIA – 5415 N. University St., Peoria, IL 61614 – (309) 693-5463
 BUREAU OF LAND - PEORIA – 7620 N. University St., Peoria, IL 61614 – (309) 693-5462 • CHAMPAIGN – 2125 South First Street, Champaign, IL 61820 – (217) 278-5800
 SPRINGFIELD – 4500 S. Sixth Street Rd., Springfield, IL 62706 – (217) 786-6892 • COLLINSVILLE – 2009 Mall Street, Collinsville, IL 62234 – (618) 346-5120
 MARION – 2309 W. Main St., Suite 116, Marion, IL 62959 – (618) 993-7200

Watershed Unit Tax Certification Review Sheet

Project Name: Van Volker Farm
Reviewer: Michelle Smith
Log No.: 15-07-001

Location: Wyan
Date: 4/24/09
Type: Agchem
 Livestock

Applicant: Mark Van Volker
1900 Van Volker Road
Wyan, IL 61261

Contact: Mark Van Volker
Phone: 815-716-0000

Facility: same as applicant

Property ID: 15-07-300.001

Legal Description: Section 1 T20N, R5E of the 12th PM

County: Whiteside

Date Control Devices Installed: January 2001

Provided Fair Cash Value: \$527,000

Signature: signed by Mark Van Volker

Title: owner

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

*Section 1
pit
consolidated
w/*

Physical Description of Pollution Control Devices:

one building 20 ft deep
one 12 ft x 12 ft x 12 ft deep
one concrete manure pit (126 ft diameter x 12 ft deep) w/ concrete slab
one concrete manure storage tank (126 ft diameter x 12 ft deep)
approximately 360 feet of 8" diameter PVC manure receiver pipe
one concrete manure reception pit (5 ft diameter x 12 ft deep)

Other: 3/17/09 - spoke w/ Mark Van Volker
Mark said the reception pit is all concrete, 5 ft diameter x 12 ft deep

Mark VonHolten
19170 Rush Rd
Lyndon IL61261

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SEP 24 2007

Watershed Management Section
BUREAU OF WATER

IEPA
1021 North Grand Ave
PO Box 19276
Springfield IL 62794

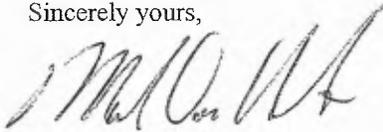
Dear Mr Faught,

This letter is in reply to your letter regarding my application for tax certification dated 4/25/07, log no. TC-03-07.

- 1) Facility is located Section 1.
- 2) Concrete pit depth is 4 ft on south building and 2 ft on north building. Flooring material is concrete slats.
- 3) There is a 360' transfer line running alongside each building. Pipe is 8" sdr 35 pvc .
- 4) This application is for certification of manure pits, concrete slats, concrete slurry tank, and manure transfer pipes only.

If you have any further questions please call @ 815-718-0050.

Sincerely yours,



Mark VonHolten



ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 – (217) 782-3397
JAMES R. THOMPSON CENTER, 100 WEST RANDOLPH, SUITE 11-300, CHICAGO, IL 60601 – (312) 814-6026

217/782-3362 ROD R. BLAGOJEVICH, GOVERNOR DOUGLAS P. SCOTT, DIRECTOR

April 25, 2007

Mr. Mark Von Holten
19170 Rush Road
Lyndon, IL 61261

Re: Illinois Property Tax: Von Holten Farms -- Lyndon
Livestock Waste Pollution Control Facilities
Log No. TC-03-07

Dear Mr. Von Holten:

The application for Illinois Property Tax Certification received January 4, 2007 for the above listed facilities has been reviewed and the following is offered for your consideration and appropriate action.

1. Please indicate the Section number for the facility location.
2. Please indicate the depth of the 2 concrete pits and indicate the flooring material (i.e., concrete slats).
3. Please indicate the length, diameter and material of construction of any manure transfer pipes you would want certified.
4. Please provide written verification that you are only seeking certification for the concrete pits and slatted floors, concrete manure storage tank and any manure transfer pipes. Please be advised that walls, building structures, etc. with the primary purpose of housing livestock above the manure pits are not eligible for tax certification.

Please review the subject applications accordingly for the items specified above and submit to the Illinois Environmental Protection Agency so that we may complete the review of the subject application. Please include the above log number on all correspondence.

If you have any questions or comments concerning the above items, please contact me at the above address and telephone number.

Very truly yours,

Thaddeus Faught
Facility Evaluation Unit
Watershed Management Section
Bureau of Water

TJF:TC-03-07a.doc

cc: T.C. File



ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 - (217) 782-3397
JAMES R. THOMPSON CENTER, 100 WEST RANDOLPH, SUITE 11-300, CHICAGO, IL 60601 - (312) 814-6026

217/782-3362 ROD R. BLAGOJEVICH, GOVERNOR DOUGLAS P. SCOTT, DIRECTOR

April 25, 2007

Mr. Mark Von Holten
19170 Rush Road
Lyndon, IL 61261

Re: Illinois Property Tax: Von Holten Farms -- Lyndon
Livestock Waste Pollution Control Facilities
Log No. TC-03-07

Dear Mr. Von Holten:

The application for Illinois Property Tax Certification received January 4, 2007 for the above listed facilities has been reviewed and the following is offered for your consideration and appropriate action.

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If you have any questions or comments concerning the above items, please contact me at the above address and telephone number.

Very truly yours,

Thaddeus Faught
Facility Evaluation Unit
Watershed Management Section
Bureau of Water

TJF:TC-03-07a.doc

cc: T.C. File

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.

TC-05-07

FOR AGENCY USE

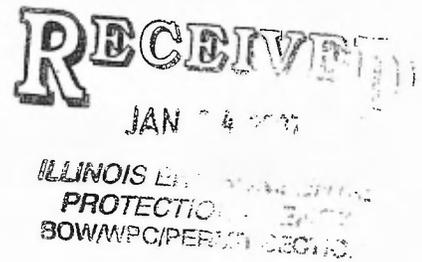
File No.	Date Received	Certification No.	Date	
Sec. A APPLICANT	Company Name <i>Von Holten Farms</i>			<i>Mark Von Holten</i>
	Person Authorized to Receive Certification <i>Mark Von Holten</i>		Person to Contact for Additional Details <i>19170 Rush Rd</i>	
	Street Address <i>19170 Rush Rd</i>		Street Address <i>London IL 61261</i>	
	Municipality, State & Zip Code <i>London IL 61261</i>		Municipality, State & Zip Code <i>815-718-0050</i>	
	Telephone Number <i>815-718-0050</i>		Telephone Number	
	Location of Facility Quarter Section Township Range <i>SW 20-N 5-East</i>		Municipality Township <i>Whiteside</i>	
	Street Address <i>19170 Rush Rd</i>		County Book Number	
	Property Identification Number <i>15-01-300-001</i>		Parcel Number	
Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location <i>Swine Production Facility</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			
	Materials Used in Process			
Sec. D POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility <i>Liquid Manure is collected under slots in finishing buildings it is then drained to a reception pit where it is pumped into a 126' dia concrete tank that is 2' deep for storage. Manure is applied to surrounding cropland at agronomic rates. NO 01 E - MWC LOOZ (See Attached Diagram)</i>			



Sec. E	(1) Nature of Contaminants or Pollutants			
	CONTAMINANTS	Material Retained, Captured or Recovered		
		Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
		<i>Swine Manure</i>	<i>Liquid</i>	<i>Fertilizer</i>
		(2) Point(s) of Waste Water Discharge		
		Plans and Specifications Attached	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
	(3) Are contaminants (or residues) collected by the control facility?	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	
	(4) Date installation completed <u>1/2001</u> status of installation on date of application <u>Complete</u>			
ACCOUNTING DATA	(5) a.	FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>527000</u>	
	b.	NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>2500</u>	
	c.	PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ <u>160000</u>	
	d.	PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ <u>40000</u>	
	e.	PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% <u>60</u>	

Sec. F	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.		
	SIGNATURE		<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

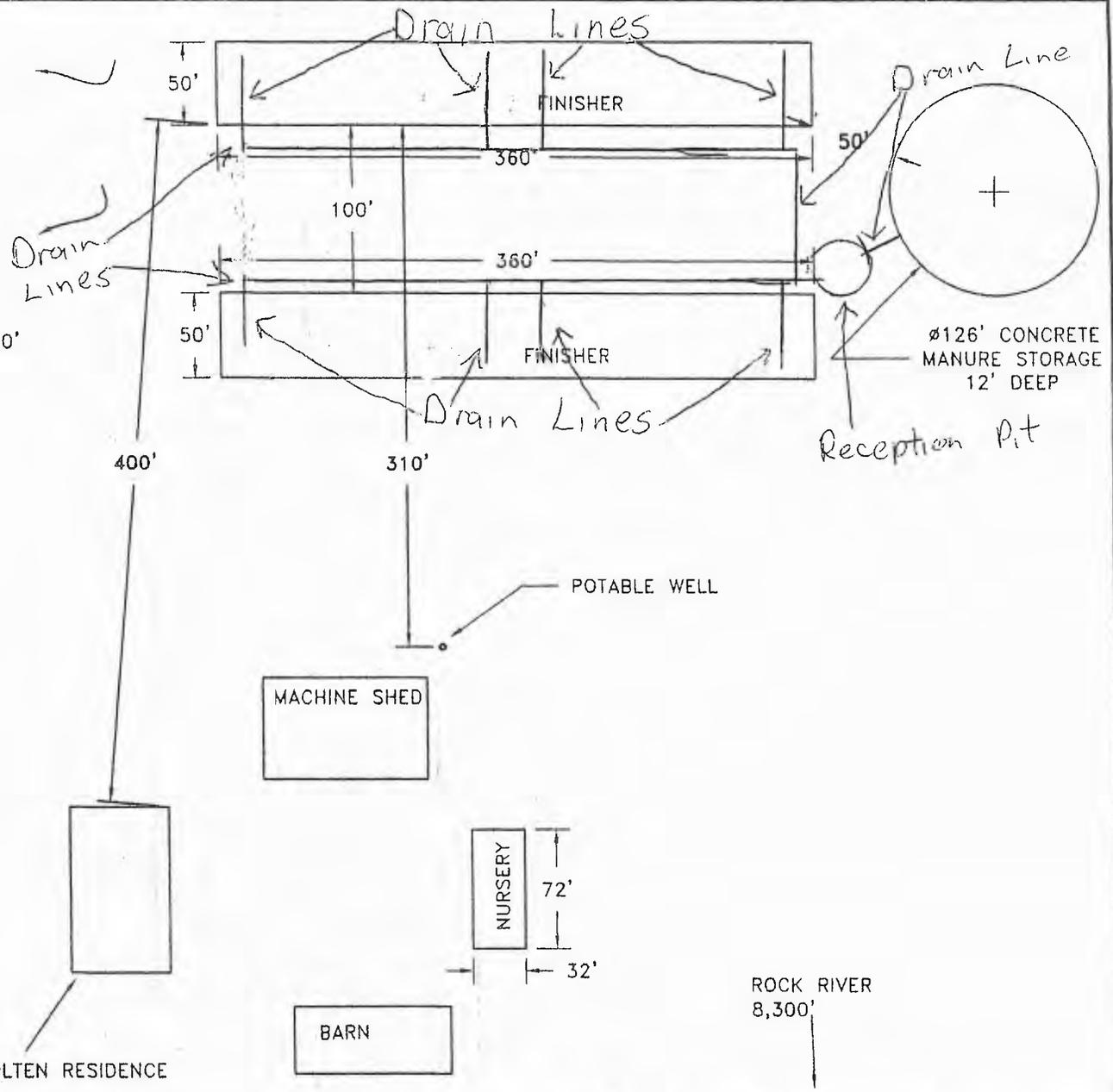




NOTES:

- *CLOSEST NEIGHBOR IS JEFF STEELE
- *CLOSEST STREAM IS ROCK RIVER
- *CLOSEST TOWN IS LYNDON
- *CLOSEST NFB IS WHITESIDE FS
- *CLOSEST CPOA IS WHITESIDE FS
- *NO ABANDONED WELLS WITHIN 1,000'
- *NO SUBSURFACE DRAINAGE LINES WITHIN 100'

SURFACE WATER FLOW DIRECTION



Frank & West
Environmental Engineers, Inc.

7226 N. State Route 29
Springfield, IL 62707

Phone: 217/487-7686
Fax: 217/487-7687

VONHOLTEN FARMS
LYNDON, ILLINOIS

PLOT PLAN

DRAWN BY: CEO

SCALE: 1"=100'

DATE: 7/20/05

DRAWING NO.05-17404

STATE OF ILLINOIS

COUNTY OF SANGAMON

)
)
)
)
)

PROOF OF SERVICE

I, the undersigned, on oath state that I have served the attached **APPEARANCE AND THE RECOMMENDATION**, upon the person to whom it is directed, by placing a copy in an envelope addressed to:

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

Mark Von Holton
19170 Rush Road
Lyndon, Illinois 61261

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

and mailing it from Springfield, Illinois, on March 28, 2008, with sufficient postage affixed for first class mail.

Vickie Brown

SUBSCRIBED AND SWORN TO BEFORE ME

This 28th day of March, 2008



Cynthia L. Wolfe
Notary Public

THIS FILING IS SUBMITTED ON RECYCLED PAPER