

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Clark Kelly - Biggsville)
(Property Identification Number) PCB 09-
03-035-002-00)) (Tax Certification)
)
)

NOTICE

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

Clark Kelly
PO Box 287
Biggsville IL 61418

Steve Santarelli
Illinois Department of Revenue
101 West Jefferson
Post Office Box 19033
Springfield IL 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: 
Chad M. Kruse
Assistant Counsel
Division of Legal Counsel

DATED: June 2, 2009

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

THIS FILING IS SUBMITTED ON RECYCLED PAPER

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Clark Kelly - Biggsville)
(Property Identification Number) PCB 09-
03-035-002-00) (Tax Certification)
)

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: 
Chad M. Kruse
Assistant Counsel
Division of Legal Counsel

DATED: June 2, 2009
Illinois Environmental Protection Agency
1021 North Grand Avenue East
Post Office Box 19276
Springfield IL 62794-9276
(217)782-5544

THIS FILING IS SUBMITTED ON RECYCLED PAPER

STATE OF ILLINOIS

COUNTY OF SANGAMON

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)
)
)
)

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:

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

Clark Kelly
PO Box 287
Biggsville IL 61418

and mailing it from Springfield, Illinois, on June 2, 2009, with sufficient postage affixed for first class mail.

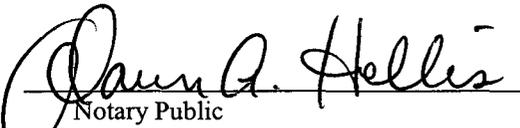
And electronically, on June 2, 2009 to:

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



SUBSCRIBED AND SWORN TO BEFORE ME

This 2nd day of June, 2009



Notary Public



BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Clark Kelly - Biggsville)
(Property Identification Number) PCB 09-
03-035-002-00) (Tax Certification)
)
)

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 March 24, 2008, the Illinois EPA received a request from Clark Kelly (log number TC-12-08, 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: Clark Kelly
PO Box 287
Biggsville IL 61418

The proposed water pollution control facilities in this request are located at NE ¼ of Section 35, T10N, R4W of the 4th P.M. in Henderson County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (approximately 280 ft. x 71 ft. x 8 ft. deep) with four concrete pump out pits (each approximately 6 ft. x 6 ft. x 8 ft. deep), and the slotted concrete portion of the floor over the manure pit. The manure pit is surrounded by approximately 706 feet of 6-inch diameter plastic perimeter foundation drainage tubing. The foundation tubing also includes 1 inspection port (10 ft. deep 6-inch diameter plastic 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: 
Chad M. Kruse
Assistant Counsel
Division of Legal Counsel

Dated: June 2, 2009
Illinois Environmental Protection Agency
1021 North Grand Ave. E.
P.O. Box 19276
Springfield, Illinois 62794-9276
217/782-5544

Exh. A



ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 - (217) 782-2829
JAMES R. THOMPSON CENTER, 100 WEST RANDOLPH, SUITE 11-300, CHICAGO, IL 60601 - (312) 814-6026

ROD R. BLAGOJEVICH, GOVERNOR

DOUGLAS P. SCOTT, DEPUTY GOVERNOR

RECEIVED

Division of Legal Counsel

Memorandum

To: Connie Tonsor, Division of Legal Counsel

MAY 2 / 2009

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

Environmental Protection Agency

Date: May 27, 2009

Re: Clark Kelly - Biggsville
Recommendation of Tax Certification
Log # TC-12-08
Property Identification # 03-035-002-00

The Bureau of Water received a request on March 24, 2008 from Clark Kelly 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:

Clark Kelly
PO Box 287
Biggsville, IL 61418

NE ¼ of Section 35, T10N, R4W of the 4th P.M. in Henderson County

Livestock waste management facilities consisting of one concrete manure pit (approximately 280 ft. x 71 ft. x 8 ft. deep) with four concrete pump out pits (each approximately 6 ft. x 6 ft. x 8 ft. deep), and the slotted concrete portion of the floor over the manure pit. The manure pit is surrounded by approximately 706 feet of 6-inch diameter plastic perimeter foundation drainage tubing. The foundation tubing also includes 1 inspection port (10 ft. deep 6-inch diameter plastic 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-12-08.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
COLLINSVILLE - 2009 Mall Street, Collinsville, IL 62234 - (618) 346-5120 • MARION - 2309 W. Main St., Suite 116, Marion, IL 62959 - (618) 993-7200

Project Name: Clark Kelly
Reviewer: Theresa Fought
Log No.: TC-12-09

Location: Bassville
Date: 4/20/09
Type: Agchem
 Livestock

Applicant: Clark Kelly
PO Box 287
Bassville, MO 64418
309-337-6068

Contact: Clark Kelly
Phone: 309-337-6068

Facility: Same as Applicant

Property ID: 03-035-002-00

Legal Description: NE section 35, T10N, R4W of 41-PM

County: Meriwether

Date Control Devices Installed: 4/15/07

Provided Fair Cash Value: \$500,000

Signature: by Clark Kelly

Title: manager

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:

ONE CONCRETE MANURE PIT (≈ 280 FT x 71 FT x 8 FT deep) w/ 4 concrete pumps
(each ≈ 6 FT x 6 FT x 8 FT deep) + concrete slabs
≈ 706 ft of brown diameter plastic perforated drainage tubing w/
one sampling port (brown diameter 1/2 ft. deep)

Other: 5/20/09 spoke w/ Clark Kelly
Clark said there are only 4 6ft-6ft pumps
Clark said there is ≈ 706 ft of white diameter plastic perimeter
drainage tubing. The inspection port is 1/2 inch diameter plastic pipe + 1/2 ft. deep

**APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)
POLLUTION CONTROL FACILITY**
AIR WATER

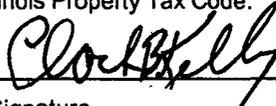
ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
P. O. Box 19276, Springfield, IL 62794-9276

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.

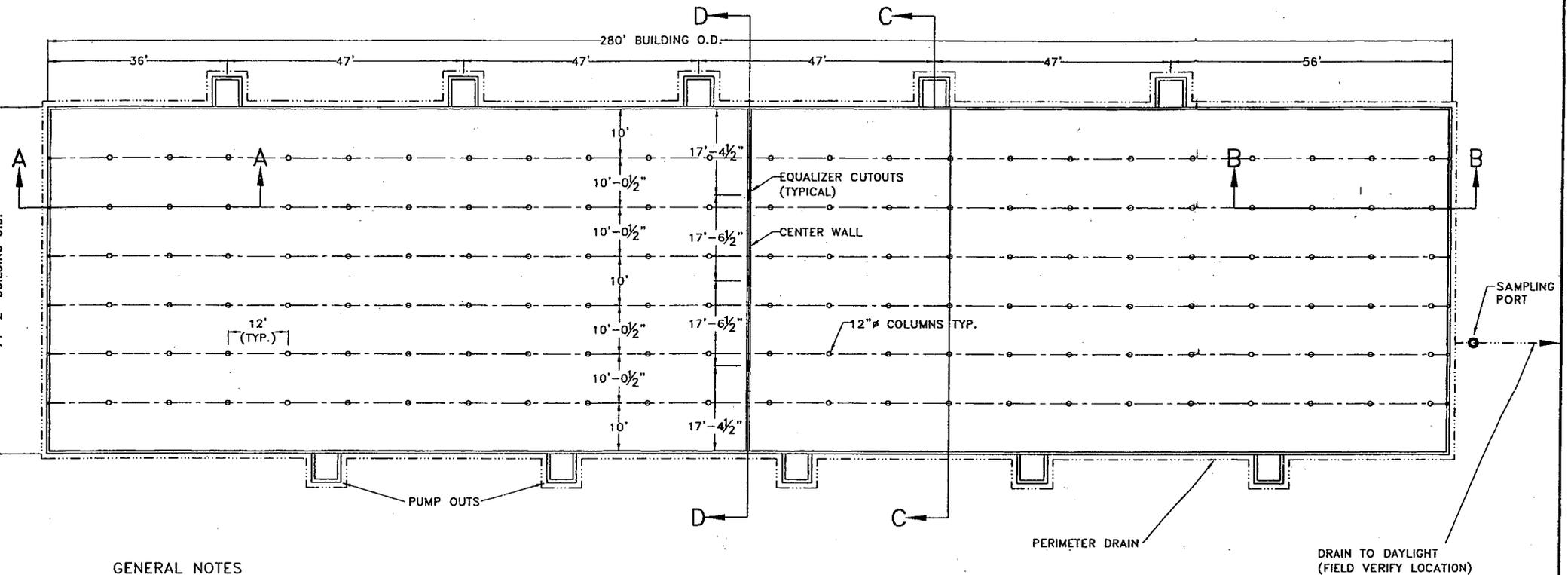
FOR AGENCY USE

File No.		Date Received	Certification No.	Date
Sec. A		Date 3-17-08		
APPLICANT	Company Name		Person to Contact for Additional Details	
	Clark B Kelly		Clark B. Kelly	
	Person Authorized to Receive Certification		Street Address	
	Clark B. Kelly		P.O. Box 287	
	Street Address		Municipality, State & Zip Code	
	P.O. Box 287		Biggsville, IL 61418	
	Municipality, State & Zip Code		Telephone Number	
	Biggsville, IL 61418		309-337-6068	
MANUFACTURING OPERATIONS	Location of Facility		Municipality	Township
	Quarter Section	Township	Range	County
	NE Quarter 35	Biggsville 10	4	Henderson
	Street Address		Book Number	
	P.O. Box 287		Biggsville	
MANUFACTURING PROCESS	Describe Unit Process			
	Swine Production			
	Water Pollution Control Construction Permit No.		Date Issued	
	NPDES PERMIT No.		Date Issued	Expiration Date
MANUFACTURING FACILITY DESCRIPTION	Air Pollution Control Construction Permit No.		Date Issued	
	Air Pollution Control Operating Permit No.		Date Issued	
Describe Pollution Abatement Control Facility				
<ul style="list-style-type: none"> - Diagram Attached to Application - Dimensions of Pit = 280' x 71'-2" x 8' deep - Dimensions of Pit Pump outs = 6' x 6' x 8' deep (4 total) - All Concrete Construction 				

RECEIVED
MAR 24 2008

POLLUTION CONTROL FACILITY - CONTAMINANTS	Sec. E (1) Nature of Contaminants or Pollutants			
		Material Retained, Captured or Recovered		
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE	
	Sludge manure	Sludge manure	Land Applied	
	(2) Point(s) of Waste Water Discharge			
	None			
			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>4-15-07</u> status of installation on date of application _____		
ACCOUNTING DATA	(5) a.	FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>500,000</u>	
	b.	NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$	
	c.	PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$	
	d.	PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$	
	e.	PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% <u>55%</u>	
SIGNATURE	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>manager</u> _____ Title		
INSTRUCTIONS	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	Al Keller Permit Section Division of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution Control	

Bu of Water - Permit Sec.



GENERAL NOTES

- 1. CONCRETE CONSTRUCTION SHALL MEET WITH MIDWEST PLAN SERVICE- 36, CONCRETE MANURE STORAGE HANDBOOK.
- 2. THE FOOTINGS ARE TO BE CONSTRUCTED WITH A MINIMUM OF 3,000 PSI CONCRETE.
- 3. ALL WALLS, COLUMNS, AND FLOORS ARE TO BE CONSTRUCTED OF 4,000 PSI CONCRETE.
- 4. HEAVY EQUIPMENT WILL NOT BE OPERATED WITHIN 5' OF FACILITY.
- 5. CONCRETE SLATS WILL BE UTILIZED FOR FLOORING.
- 6. THE CONCRETE FLOOR WILL BE A CONTINUOUS POUR.
- 7. EXTERIOR WALL CONSTRUCTION JOINTS WILL BE INSTALLED AT 100' O.C.

1" = 20'

Frank & West
 Environmental Engineers, Inc.
 26 N. State Route 29
 Ringfield, IL 62707
 Phone: 217/487-7688
 Fax: 217/487-7687

CLARK KELLY
 BIGGSVILLE, ILLINOIS
 PLAN VIEW
 DRAWN BY: CEO

SCALE: 1"=25' | DATE: 6/02/06 | REVISED ON: XX/XX/XX | DRAWING NO. 06-18101