Electronic Filing - Received, Clerk's Office, June 15, 2009

* * * * PCB 2009-126 * * * *

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Alan Durkee Swine Farm-Stronghurst)
(Property Identification Number) PCB 09-
01-006-001-05)) (Tax Certification)
)
)

PROOF OF SERVICE

I, the undersigned, on oath state that I have served the attached <u>APPEARANCE AND THE</u>

<u>RECOMMENDATION</u>, 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 Alan Durkee Swine Farm Route 1 Box 73 Stronghurst, IL 61480

and mailing it from Springfield, Illinois, on June 15, 2009, with sufficient postage

affixed for first class mail.

And electronically, on June 15, 2009 to:

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

Rachel L. Feser

SUBSCRIBED AND SWORN TO BEFORE ME

This 15th day of June, 2009

OFFICIAL SEAL
CYNTHIA L. WOLFE
NOTARY PUBLIC, STATE OF ILLINOIS
MY COMMISSION EXPIRES 10-2-2011

THIS FILING IS SUBMITTED ON RECYCLED PAPER

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* * * * PCB 2009-126 * * * * *

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Alan Durkee Swine Farm-Stronghurst (Property Identification Number 01-006-001-05)

)
) PCB 09) (Tax Certification)
)

NOTICE

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

Steve Santarelli Illinois Department of Revenue 101 West Jefferson Post Office Box 19033 Springfield IL 62794 Alan Durkee Swine Farm Route 1 Box 73 Stronghurst, IL 61480

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

ENVIRONMENTAL PROTECTION AGENCY OF THE STATE OF ILLINOIS

By: <u></u>

Jason R. Boltz Assistant Counsel

Division of Legal Counsel

DATED: June 15, 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

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* * * * PCB 2009-126 * * * * *

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Alan Durkee Swine Farm-Stonghurst)
(Property Identification Number) PCB 09-
01-006-001-05)) (Tax Certification)
•)
)

APPEARANCE

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

ENVIRONMENTAL PROTECTION AGENCY OF THE STATE OF ILLINOIS

Jason R. Boltz Assistant Counsel

Division of Legal Counsel

DATED: June 15, 2009

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

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Alan Durkee Swine Farm-Stronghurst (Property Identification Number 01-006-001-05))) PCB 09-) (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.

- On June 11, 2009, the Illinois EPA received a request from Alan Durkee, Alan Durkee
 Swine Farm-Stronghurst (log number TC-39-08, 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 facility address is:

 Ala

Alan Durkee Swine Farm Route 1 Box 73 Stronghurst, IL 61480

The proposed water pollution control facilities in this request are located at Section 6, T8N, 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 two concrete manure pits (each approximately 189 ft. x 53 ft. x 8 ft. deep) with the slotted concrete portion of the floor over the manure pits and one concrete manure pit (approximately 270 ft. x 71 ft. x 8 ft. deep) with the slotted concrete portion of the floor over the manure pit.

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.

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* * * * * PCB 2009-126 * * * * *

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

Ву

Jason R. Boltz Assistant Counsel

Division of Legal Counsel

Dated: June 15, 2009

Illinois Environmental Protection Agency

1021 North Grand Ave. E.

P.O. Box 19276

Springfield, Illinois 62794-9276

217/782-5544

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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, DIRECTOR

emorandum

To:

Connie Tonsor, Division of Legal Counsel

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

Date:

JUN 11 2009

RECEIVED

Division of Legal Counsel

JUN 1 2 2009

Re:

Alan Durkee Swine Farm – Stronghurst

Recommendation of Tax Certification

Log # TC-39-08

Property Identification # 01-006-001-05

Environmental Protection Agency

The Bureau of Water received a request on December 31, 2008 from Alan Durkee for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 II. Adm. Code 125.204. We offer the following recommendation.

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

Alan Durkee Swine Farm Route 1 Box 73 Stronghurst, IL 61480

Section 6, T8N, R4W of the 4th P.M. in Henderson County

Livestock waste management facilities consisting of two concrete manure pits (each approximately 189 ft. x 53 ft. x 8 ft. deep) with the slotted concrete portion of the floor over the manure pits and one concrete manure pit (approximately 270 ft. x 71 ft. x 8 ft. deep) with the slotted concrete portion of the floor over the manure pit.

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-39-08.doc

cc: Tax Cert File

Project Name: Reviewer: Log No.:	Alan Durkee Suin Farm Thaddons Faught TT - 29-08	Location: Date: Type:	Strangherst Stratog Agchem Klivestock
Applicant:	Alan Durkee Rt. 1 Dox 73 Stronghusst : DL 61480 309-221-8511	Contact: Phone:	Alan Durkee 309-221-8511
Facility:	Alan Durker Shine Form Waggollant address	Property ID:	01-006-001-05
Legal Description:	Section 6, TBN, R4W of the 4th PM	County:	Henlerson
Date Control Devices Installed:	[998 + 2007	Provided Fair Cash Value:	\$ 800,000
Signature:	Stand by Alen Durker	Title:	0400
Wastes: Physical Description	Livestock waste is applied to cropland. Agrichemical rinsate and spillage is recycled through the form of Pollution Control Devices:		
	on of Pollution Control Devices: L Manuel plts (each 189 ft x 53 ft x 8 ft E Marks plt / 270 ft x 71 ft x 4 00		
		()	
			<u> </u>
.			
Other: 6/3/09	godes ~/ Alm Durker		
	IAM vertical than the cathed those is	Complete -	a or car receive

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

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

The algorithm of Management Sections: this information which the Review Statues, 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 C	ertification No.	Date	<u>. </u>
Sec. A	Company Name			
	Alan Durkee	Swire	tarm	}
	Person Authorized to Receive Certification		Person to Contact for Addition	nal Details
	Han Durkee		sa me	
	Street Address		Street Address	
	R+ 1 Box 73			
5	Municipality, State & Zip Code	1.119	Municipality, State & Zip Coc	le]
\ <u>\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ </u>	Stronghurst IL	LC148		
APPLICANT	Stronghurst IL Telephone Number 329-221-8511		Telephone Number	Ţ.
\	Location of Facility		. =	ownship
		Range	Manicipality 10	, and ship
	6 RaritaN	4		\
	Street Address		County Bo	ook Number
	R+ 1 BOX 73		Henderson	1
	Property Identification Number		Parcel Number	
	01-004-001-05		34	
Sec. B	Nature of Operations Conducted at the Above	Location		
1	ween to finish (su	Such		
	Merio 10 1: 1: 10:20	J (1,1 C)		
, ,				
\ \\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\			<u></u>	
1 25	Water Pollution Control Construction Permit	No.	Date Issued	1
MANUFACTURING OPERATIONS	NA		1-5-1-1	[
N S S	NPDES PERMIT No. NA		Date Issued	Expiration Date
È	Air Pollution Control Construction Permit No.		Date Issued	<u> </u>
	All Pollution Control Construction Pentilt No.	i A	Date issued	
	Air Dallution Control Concretion Descrit No.		Date Issued	
	All Foliation Control Operating Fernitatio.	NA		
Sec. C	Describe Unit Process			NO TOTAL
			777	
-			DEC 3	1 2002
\ <u>\</u>	A. A			. =000
SS S	NA		ILLINOIS ENV	IRONMENTAL
MANUFACTURING PROCESS	Materials Used in Process			
\$\bar{\bar{\bar{\bar{\bar{\bar{\bar{\bar			BOW/WPC/PER	MIT SECTION
₹				
	ب ^ک بر ک ان و			
ţ	1, .			
Sec. D	Describe Pollution Abetempet Control Control	he e o		
Sec. L		"¥_3 5w	INE buildings wi	th deep pits
ੇ ਰਫ਼ੋ	(2) 189'x'53 x 8f+deep		C	1 '
K E				
35	(1) 270'X71'X &f+ deef	3.		
를 즐겁	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			and the same
POLLUTION CONTROL FACILITY DESCRIPTION	See attached pho	to 1	The concess &	iff Deep with Slate
🛭 🛱 🖁	Dee attacked pro	10) pits	מוז וטענוביה	•
	,	' '		

Sec. E	(1) Nature	of Contaminants or Poliutants					
s			Material Retai				
3	Contamina	ant or Pollutant	DESCRIPTION			SAL OR	
CONTAMINANTS	<u> </u>	ue manure	Fertilizer / Crop field				o fields
POLLUTION CONTROL FACILITY - ACCOUNTING DATA	(2) Point(s	s) of Waste Water Discharge	NA / NONE				
NTN			Plans and Specifications	Attached	Yes		No ⊠
Š Z		contaminants (or residues) colle			Yes		No 🗆
5170	(4) Dat	e installation completed 100		n date of a			
OLLI	(5) a.	FAIR CASH VALUE IF CONSIDER	ED REAL PROPERTY:		\$	800,0	000
NG D	b.	NET SALVAGE VALUE IF CONSID	ERED REAL PROPERTY:		\$	\$	
Ĭ	C.	PRODUCTIVE GROSS ANNUAL II	NCOME OF CONTROL FACILITY:		\$	192,	200
Š	d.	PRODUCTIVE NET ANNUAL INCO	OME OF CONTROL FACILITY:		\$	83,0	0
Ą	е.	PERCENTAGE CONTROL FACILI	TY BEARS TO WHOLE FACILITY	VALUE:	%	209	
SIGNATURE	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.						
ß	Signatur	e	Title				
Sec. G			ONS FOR COMPILING AND FILING A	PLICATION			
	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	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	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 pollution control facility. Include a listing of each major piece of equipment included in the claimed fair cash value for real property. Include an average analysis of the influent and effluent of the control facility stating the collection efficiency.					
INSTRUCTIONS	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						
		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 Permit S Division	ection	n Pollution Co	ntrol

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 * * * * PCB 2009-126 * * * * *

T661

Date: 6/3/2008

Customer(s): ALAN DURKEE

District: HENDERSON COUNTY SOIL & WATER CONSERVATION DISTRICT

Field Office: STRONGHURST SERVICE CENTER

Agency: NRCS

Assisted By: Wyatt E Junis

