

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Merlin McClure-Kirkwood)
(Property Identification Number) PCB 11-
02-013-005-05)) (Tax Certification)
)
)

NOTICE

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

Merlin McClure
 541 160th Ave.
 Kirkwood, Illinois 61447

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: December 29, 2010

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

Merlin McClure-Kirkwood)
(Property Identification Number) PCB 11-
02-013-005-05) (Tax Certification)
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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: December 29, 2010
Illinois Environmental Protection Agency
1021 North Grand Avenue East
Post Office Box 19276
Springfield, Illinois 62794-9276
(217)782-5544

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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 December 30, 2008, the Illinois EPA received a request from Merlin McClure (log number TC-43-08, 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: Merlin McClure
541 160th Ave.
Kirkwood, Illinois 61447

3. The proposed water pollution control facilities in this request are located at Section 3, T13N, R3W of the 4th West P.M. in Mercer County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (391 ft. x 51 ft. x 8 ft. deep), with 6 concrete pump out pits (approximately 5 ft. x 5 ft. x 8 ft. deep) and the portion of concrete slat floor over the manure pit in building #1; and one concrete manure pit (391 ft. x 51 ft. x 8 ft. deep), with 6 concrete pump out pits (approximately 5 ft x 5 ft. x 8 ft. deep) and the portion of concrete slat floor over the manure pit in building #2.

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 (2008), 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
Vera Herst
Assistant Counsel
Division of Legal Counsel

Dated: December 29, 2010
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) 782-2829
James R. Thompson Center, 100 West Randolph, Suite 11-300, Chicago, IL 60601 • (312) 814-6026

PAT QUINN, GOVERNOR

DOUGLAS P. SCOTT, DIRECTOR

Memorandum

To: Connie Tonsor, Division of Legal Counsel

From: Al Keller, Manager, Permit Section 

Date: December 13, 2010

Re: Merlin McClure - Kirkwood
Recommendation of Tax Certification
Log # TC-43-08
Property Identification # 02-013-005-05

The Bureau of Water received a request on December 30, 2008 from Merlin McClure 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:

Merlin McClure
541 160th Ave.
Kirkwood, IL 61447

Section 13, Township 19N, Range 4W of the 4th PM in Henderson County.

Livestock waste management facilities consisting of one concrete manure pit approximately (391 ft. x 51 ft. x 8 ft. deep) with 6 concrete pump out pits approximately (5 ft. x 5 ft. x 8 ft. deep) and the portion of concrete slat flooring over the manure pit in building #1; one concrete manure pit approximately (391 ft. x 51 ft. x 8 ft. deep) with 6 concrete pump out pits approximately (5 ft. x 5 ft. x 8 ft. deep) and the portion of concrete slat flooring over the manure pit in building #2.

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 Darren Gove at 217/782-0610.

SAK:DRG:TC-43-08_Tax Cert Recommendation_30Dec08.docx

cc: Tax Cert File

Watershed Unit Tax Certification Review Sheet

Project Name: Merlin McClure

Date: November 23, 2010

Reviewer: DRG

Type: Agchem
 Livestock

Log number: TC-43-08

Contact: _

Applicant: Merlin McClure
541 160th Ave.
Kirkwood, IL 61447

Phone: _309 768-2132

Facility: Merlin McClure
R.R.1

Property ID: 02-013-005-05

County: Henderson

Legal Description:
S: Section 13 Twp: 19N R: 4W PM: 4th

Signature: ___Merlin McClure___

Title: ___Owner_____

Date Control Devices installed: ___11-15-2006_

Provided Fair cash Value: ___\$450,000__

Location: Kirkwood

- 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:

concrete pit 391' x 51' x 8' deep in Hog confinement building# 1
concrete pit 391' x 51' x 8' deep in Hog confinement building# 2
concrete slatted flooring over the two pits

Called Merlin McClure to clarify location data; left message 12/19/2009

Called Merlin McClure to clarify location data; 11/23/2010- applicant provided additional data to complete the application
I also asked the applicant to confirm the dimensions and details about the operation.

Applicant indicated that each building is identical and each has 6 pumpout pits measuring 5'x5'x8' deep.

The hog waste is pumped out of the pit and into a honeywagon and then field applied

Proposed recommendations and/or denials:

Livestock waste management facilities consisting of one concrete manure pit approximately (391 ft. x 51 ft. x 8 ft. deep) with 6 concrete pump out pits approximately (5 ft. x 5 ft. x 8 ft. deep) and the portion of concrete slat flooring over the manure pit in building #1; one concrete manure pit approximately (391 ft. x 51 ft. x 8 ft. deep) with 6 concrete pump out pits approximately (5 ft. x 5 ft. x 8 ft. deep) and the portion of concrete slat in building #2.

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

REVIEW NOTES

Project Name Merlin McClure Project Location Kirkwood Cty
Log No. TC-43-08 Descr Date 11/23/2010 Reviewer DRG

This Recommendation
includes Pollution Control Facility
That was submitted under
TC-44-08

The applicant indicated the
facilities are $1\frac{1}{4}$ mile apart on
same Parcel & No Reason for Separate
Tax certification

∴ These were combined

→ TC-44-08 will be VOIDED out

10-13-08

***** PCB 2011-035 *****

APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)

POLLUTION CONTROL FACILITY

AIR WATER

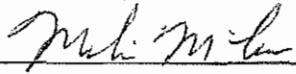
ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
P. O. Box 19276, Springfield, IL 62794-9276

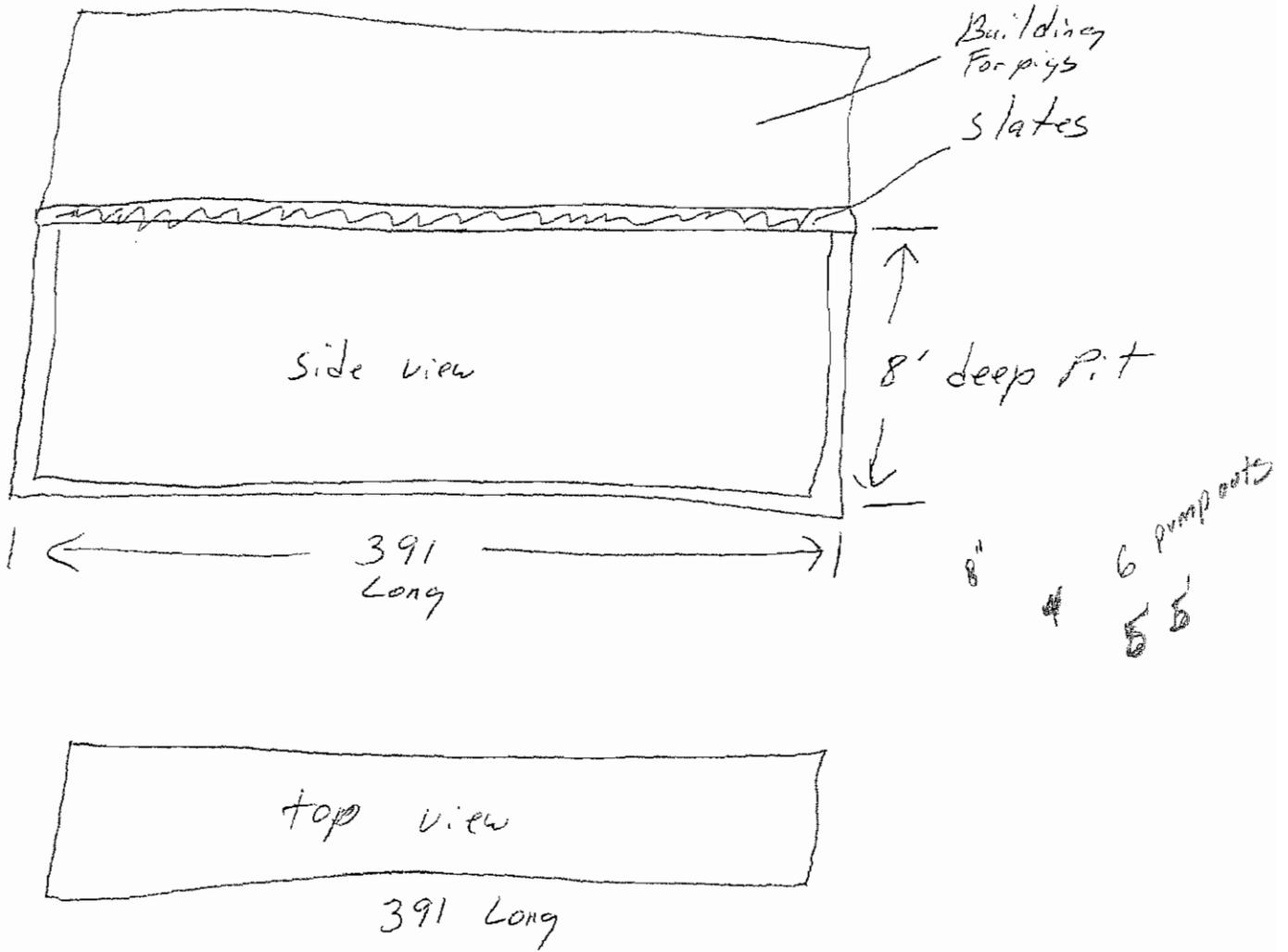
This Agency is authorized to request this information under Illinois Revised Statutes, 1979, Chapter, 120, Section 502a-5. Disclosure of this information is voluntary. However, failure to comply could prevent your application from being processed or could result in denial of your application for certification.

FOR AGENCY USE

File No.	Date Received	Certification No.	Date	
Sec. A APPLICANT	Company Name <i>Merlin M = Clure</i>			
	Person Authorized to Receive Certification <i>SAME</i>		Person to Contact for Additional Details <i>SAME</i>	
	Street Address <i>541-160th. AVE.</i>		Street Address	
	Municipality, State & Zip Code <i>Kirkwood IL 61447</i>			
	Telephone Number <i>309-768-2132</i>		Telephone Number <i>cell - 309-255-1458</i>	
	Location of Facility Quarter Section <i>5-13</i>		Township <i>T9</i>	Range <i>R4</i>
	Street Address <i>R. R. 1</i>		County <i>Henderson</i>	Township <i>Media</i>
	Property Identification Number <i>02-013-005-05</i>		Parcel Number <i>Media # 1</i>	Book Number
	Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location <i>Contract wean to Finish hog confinements</i>		
Water Pollution Control Construction Permit No.		Date issued		
NPDES PERMIT No.		Date Issued		
Air Pollution Control Construction Permit No.		Date Issued		
Air Pollution Control Operating Permit No.		Date Issued		
Sec. C MANUFACTURING PROCESS	Describe Unit Process <i>pigs poop + pee through the slates and is stored in pit Below</i>			
	Materials Used in Process <i>Hog manure</i>			
Sec. D POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility <i>Hog confinement, 8 FT Pit with cement slates on top of pit then a Building on top of slates to house The pigs</i>			

RECEIVED
DEC 30 2008

Sec. E	(1) Nature of Contaminants or Pollutants		
CONTAMINANTS			Material Retained, Captured or Recovered
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	<i>Hog Manure</i>		<i>applied to Farm ground as Fertilizer</i>
	(2) Point(s) of Waste Water Discharge <i>none</i>		
	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 <i>11-15-06</i> status of installation on date of application <i>in use</i>		
ACCOUNTING DATA	(5) a.	FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ <i>450,000</i>
	b.	NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ <i>0</i>
	c.	PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ <i>96,000</i>
	d.	PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ <i>0</i>
	e.	PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% <i>50</i>
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	 <i>owner</i> _____ 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.		
INSTRUCTIONS	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:
		Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	AI Keller Permit Section Division of Water Pollution Control
			Donald E. Sutton Permit Section Division of Air Pollution Control



Floor - 4" thick with wire mesh

Walls - 8" thick with Rebar

Slates are held up with pillars & Beams all cement

manure is pumped out of Barn into honeywagons
and applied on farm land

there is a open water creek 1/2 mile From Barns

STATE OF ILLINOIS

COUNTY OF SANGAMON

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PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on December 29, 2010, 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]

Merlin McClure
541 160th Ave.
Kirkwood, Illinois 61447

[Electronic Filing]

Clerk
Illinois Pollution Control Board
James R. Thompson Center
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-
Springfield, Illinois 62794-9276
217.782.5544
217.782.9143 (TDD)

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