Electronic Filing - Received, Clerk's Office, February 17, 2011 * * * * PCB 2011-048 * * * *

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Jakob Bros. Farms, Inc.-Sterling
(Property Indentification Number
05-18-100-009)
) (Tax Certification)

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

Steve Santarelli Illinois Department of Revenue 101 West Jefferson Post Office Box 19033 Springfield, Illinois 62794 Norbert Jakobs 26056 Penrose Road Sterling, Illinois 61081

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>Vera Nergot</u> Vera Herst

Assistant Counsel

Division of Legal Counsel

DATED: February 17, 2011

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

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* * * * PCB 2011-048	3 * * * * *		

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Jakob Bros. Farms, Inc.-Sterling
(Property Indentification Number
05-18-100-009)

) PCB 11(Tax Certification)
)

APPEARANCE

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: Vera Ners

Vera Herst Assistant Counsel Division of Legal Counsel

DATED: February 17, 2011 Illinois Environmental Protection Agency 1021 North Grand Avenue East Post Office Box 19276 Springfield, Illinois 62794-9276 (217)782-5544

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REFORE '	THEIL	INOIS POL	LUTION CONTROL	ROARD

Jakob Bros. Farms, IncSterling)
(Property Indentification Number) PCB 11-
05-18-100-009)) (Tax Certification)
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	ì

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 September 13, 2007, the Illinois EPA received a request from Jakob Bros.
 Farms, Inc. (log number TC-21-08, 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:

Jakob Bros. Farms, Inc. 26056 Penrose Road Sterling, Illinois 61081

3. The proposed water pollution control facilities in this request are located at Section 29, T4N, R2W of the 4th PM in McDonough County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (approximately 736 ft. x 42 ft. x 10 ft.) and the portion of slotted flooring that is over the pit.

These livestock waste management facilities are used to collect, transport and/or store livestock wastes prior to cropIand application, and are further described in Exhibit A.

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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

Electronic Filing - Received, Clerk's Office, February 17, 2011 **** PCB 2011-048 ****

requested tax certification.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: Vera Nerso

Vera Herst

Assistant Counsel

Division of Legal Counsel

Dated: February 17, 2011

Illinois Environmental Protection Agency

1021 North Grand Ave. E.

P.O. Box 19276

Springfield, Illinois 62794-9276

217/782-5544





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: February 8, 2011

Re:

Jacob Bros Farms INC - Sterling Recommendation of Tax Certification

Log # TC-21-08

Property Identification # 05-18-100-009

The Bureau of Water received a request on September 13, 2007 from Jakob Bros. Farms INC. 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:

Jacob Bros Farms INC 26056 Penrose Road Sterling, IL 61081

Section 18, Township 22N, Range 7E of the 4th PM in Whiteside County.

Livestock waste management facilities consisting of one concrete manure pit approximately (736 ft. x 42 ft. x 10 ft.) and the portion of slotted flooring over the manure pit in building #1.

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 James Blessman at 217/782-3362.

SAK:JTB:TC-21-08 Tax Cert Recommendation 13Sep07.docx

cc:

Tax Cert File

Electronic Filing - Received, Clerk's Office, February 17, 2011 * * * * * PCB 2011-048 * * * * * Watershed Unit Tax Certification Review Sheet

Project Name: Jacob Bros Farms INC	Location: Sterling	
Reviewer: JTB	Date: February 1, 2011 Type: Agchem	
Log number: TC-21-08	∑ Livestock	
Applicant: Jakob Bros. Farms INC. 21950 Ridge Road	Contact:_	
Sterling, IL 61081	Phone: _(815) 336 -2441	
Facility: Jacob Bros Farms INC 26056 Penrose Road	Property ID: 05-18-100-009	
Sterling, IL 61081	County: Whiteside	
Legal Description:	Signature: David Jakobs	
S: Section 18 Twp: 22N R: 7E PM: 4th	Title: Operator	
Date Control Devices installed: 1980	Provided Fair cash Value: \$300,000	
Wastes: Livestock waste is applied to cropland. Agrichemical rinsate and spillage is recommendate. Other: Physical Description of Pollution Control Devices:	ycled through the facility and/or land applied.	
Livestock waste management facilities consisting of one concrete	manure pit approximately (736 ft. x 42 ft. x 10 ft.) and the	
portion of slotted flooring over the manure pit in building #1.	The second secon	
These livestock waste management facilities are used to collect, transport and/or store livestock wastes prior to cropland application.		
[2/1/2011: used National Atlas. gov to clarify Township and Range]-[2/1/2011: Placed on Dan's desk 1420.]-[1/27/2011: In regards to Thad's letter requesting the dimensions of pit, Fair Cash Value, and Signatures see second application.]-[12/16/10 Logged in]Reviewed by thad		
}		



Identify Results



Point Clicked

Longitude: 89° 39′ 46″ West Latitude: 41° 52′ 20″ North Elevation: 500 to 999 feet County Name: Whiteside

State: Illinois

Date of Admission: December 3, 1818

Order of Admission: 21

Printable Maps

Country: United States

Printable Maps

Public Land Survey System

Survey Name: Fourth Principal Feature Type: Public Survey

Township/Range: Township 22 North Range 7 East





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Project Name: Reviewer:	Notbest Sectors Thaddens fraucht	Location:	Sterling, sterling
	TC-21-08	Date: Type:	□ Agchem △ Livestock
Applicant:	Norbert Johnber 21006 France Ed. Shorling. It hologi	Contact: Phone:	Mortart Labors
Facility:	Love as approach	Property ID:	05-18-100-004
Legal Description:	section 18 TERN RIE of the 4th pro	County:	Whiteside
Date Control Devices Installed:		Provided Fair Cash Value:	
Signature:		Title:	
Physical Description	n of Pollution Control Devices:		
		Styricon Styricon Alone Makes	at which
Other:			

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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

217/782-3362

Douglas P. Scott, Director

May 22, 2009

Mr. Norbert Jakobs 26056 Penrose Road Sterling, IL 61081

Re:

Illinois Property Tax: Norbert Jakobs -- Sterling Livestock Waste Pollution Control Facilities

Log No. TC-21-08

Dear Mr. Jakobs:

The application for Illinois Property Tax Certification received September 13, 2007 for the above listed facilities has been reviewed and the following is offered for your consideration and appropriate action.

- 1. Please provide the dimensions (length and width) of the 10 foot deep manure pit.
- 2. Please provide a fair cash value as requested in item 5 of Section E of the enclosed application.
- 3. Please provide an appropriate signature as requested in Section F of the enclosed application.

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 217-782-3362.

Very truly yours,

Tháddeus Faught
Facility Evaluation Unit
Bureau of Water

TJF:TC-21-08a.doc

Enclosure: Application

cc: T.C. File

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STATE OF ILLINOIS ENVIRONMENTAL PROTECTION AGENCY 2200 CHURCHILL ROAD, SPRINGFIELD, ILLINOIS 62706

This Agency is authorized to request this information under Illinois Revised Statutes, 1979, Chapter, 120, Section 502s-5. Disclosure of this information is voluntary. Soverer, failure to comply could prevent your application from being processed or could result in denial of your application for certification. This form has been approved by the Forms Mangement Center.

	APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)	5
	POLIUTION CONTROL FACILITY	
	AIR WATER 7	5
		1
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		_
 	EAB ACTACO INC	4

	FOR AGEN	YCY USE	of your application for certification. This form has been approved by the Forms Mangement Center.
Fi	e No. Date Received	Certification No.	Date
APPLICANT	Takobs Bros Farms In Person Authorized to Receive Certification David TAKOBS Street Address: 21950 Ridge . PD Municipality, State & Zip Code: Street Address: (BIS) 336-2441 Location of Facility: LVZ NWY 18-22-7 Street Address: 26056 Penrose Perperty Identification Number:	status of	ED 9/ 1ip: ORDAN umber:
MANUFACTURING OPERATIONS	Nature of Operations Conducted at the above location: Catte Feeding Confinem		
NG OIL	(1) Water Pollution Control Construction Permit No.	Date Issued	
CLULT	(2) NPDES Permit No.	Date Issued	Expiration Date
MANUEA	(3) Air Pollution Control Construction Permit No.	Date Issued	
	(4) Air Pollution Control Operating Permit No.	Date Issued	
MANUFACTURING PROCESS	(1) Describe Unit Process: Slatted Floor Ober 10. Pir FITS APE Who Pits Arion A FERTILIZER Length = (2) Materials Used in Process: CONCRETE	to to Roce in Build: To Pattie	ive MANUA. NS. MANUA. OS ON FIELDS AS L=42'
	(1) Describe pollution dest		
FACILITY ORSCHUTTON	(1) Describe pollution abatement control facility: Slatch Flows own 19' PITS Are under en is the 12 in Pits Pri As A Ferralliness Length - 736'	Ping to Retired Build	Watershed Management Section
532-0	222 Width 42		BURFALL OF THE SOCION

.[- Received, Clerk's Office, Fe	
	APPLICATIO	POT OF MADER 2500* CAUTEHBLL ROAD, SPRING POR CERTIFICATION (PROPERTY TAX TREATMENT) POLLUTION CONTROL FACILITY AIR KATER FOR AGENCY USE	This Agency is authorized to request this information under Illimois Revised Statutes, 1979, Chapter, 120, Section 502a-5. Disclosure of this information is voluntary. Rowever, failure to comply could prevent your application from being processed or could result in denial of your application for certification. This form has been approved by the Forms Management Center.
Fi	le No. Date Received	Certification No.	Date
Sec.	Company Name		
***************************************	Person Authorized to Receive Certification NORBERT TAKOBS Street Address:	Person to Contact for A A Street Address:	RT JAKOES
	260 SC PERICOSE (Municipality, State & Zip Code:	20 Dec & 260 Minicipality, State & 2	SS PENGOS CH
APPLICAÝT	S-GING, II. 61081 [elephone Number:	Telephone-Number:	Sp Code: 2 Give : IL 6/08: 3 C-25-4/
VPPL	(BI) 336-2441 Location of Facility: Location of Facility: Location of Facility: Location of Facility: Street Address:	Mimicipality:	Township:
	Street Address: 26056 Penlose (2) Property Identification Number:	County:	Book Number:
	Topoto, 146,141	05-7	2-100-009
Sec. B	Nature of Operations Conducted at the above Io		
NANUFACTURING OPERATIONS	(1) Water Pollution Control Construction Permi (2) NPDES Permit No. (3) Air Pollution Control Construction Permit (4) Air Pollution Control Operating Permit No.	Date Issued Date Issued No. Date Issued Date Issued	. Expiration Date
O O O O O O O O O O O O O O O O O O O O	(1) Describe Unit Process: SIGHER FLOOR OVER A FREE CONTROL OVER (2) Materials Used in Process:	S Avior & Puttice	ise MANUAL.
AWRUSACITH	CONCRUS		
Sec. D	(1) Describe pollution abatement control facil S/GHLAF/OCK! OU-	in who has to R	eceis Mansio.
POLLIFTON CONTROL FALLETY DESCRIPTION	PITS AR und is Helb in F AS A FER	entire Build	
IL 532-0 APC 151	0222 (Rev. 3/85)		Watershed Managemen: Section BUREAU OF WATER

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* * * * PCB 2011-04	8 * * * *		

STATE OF ILLINOIS)
COUNTY OF SANGAMON))

PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on February 17, 2011, I served true and correct copies of an <u>APPEARANCE AND THE RECOMMENDATION</u>, 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]

Norbert Jakobs 26056 Penrose Road Sterling, Illinois 61081

[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 19276Springfield, Illinois 62794-9276
217.782.5544
217.782.9143 (TDD)

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