BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Wayne A. and Susan E. Bergbower (Property Indentification Number) PCB 015-90-08-16-300-009) (Tax Certification) Water)

NOTICE

Clerk

Illinois Pollution Control Board James R. Thompson Center 100 West Randolph Street, Suite 11-500 Chicago, Illinois 60601 Wayne Bergbower 13433 N. 1425th St. Newton, IL 62448

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 <u>APPEARANCE AND THE RECOMMENDATION</u> of the Illinois Environmental Protection Agency, a copy of which is herewith served upon you.

ILLINOIS ENVIRONMENTAL PROTECTION `AGENCY

By:

Vera Herst

Assistant Counsel

Division of Legal Counsel

DATED: July 25, 2014

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

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Wayne A. and Susan E. Bergbower (Property Indentification Number) PCB 015-90-08-16-300-009) (Tax Certification) Water)

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

Vora Horet

Assistant Counsel

Division of Legal Counsel

DATED: July 25, 2014 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

Wayne A. and Susan E. Bergbower)
(Property Indentification Number) PCB 015-
90-08-16-300-009)) (Tax Certification
) Water)

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 February 22, 2013, the Illinois EPA received a request from Wayne A. and Susan E.
 Bergbower (log number TC-04-13, 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: 13433 N. 1425th St. Newton, IL 62448
- 3. The proposed water pollution control facilities in this request are located at Section 16, T7N, R10E of 3rd PM in Jasper County, at the above street address and consist of the following:

 Livestock waste management facilities consisting of two (2) 212 ft. x 40 ft. x 6 ft. concrete manure pits, and two (2) 192 ft. x 50 ft. x 6 ft. concrete manure pits with slotted floors that collect swine waste.

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 (2012), 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: July 25, 2014

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 PAT QUINN, GOVERNOR JOHN J. KIM, INTERIM DIRECTOR

Memorandum

To:

Al Keller, Manager, Permit Section all Itella 4 plffleur

Date:

July 15, 2014

Re:

Wayne Bergbower

Newton, IL

Recommendation of Tax Certification

Log # TC-04-13

Property ID # 90-08-16-300-009

The Bureau of Water received a request on February 22, 2013 from Wayne A. and Susan E. Bergbower 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:

Wayne A. and Susan E. Bergbower 13433 N. 1425th Street Newton, IL 62448

Section 16, T7N, R10E of the 3rd PM in Jasper County

The facility consists of two (2) 212 ft. x 40 ft. x 6 ft. concrete manure pits and two (2) 192 ft. x 50 ft. x 6 ft. concrete manure pits with slotted floors that collect swine waste. These livestock waste management facilities are used to collect, transport, and/or store livestock waste 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 Jenny Larsen at 217/782-0610.

SAK:JML:Tax Certs\AgChem\LogTC-04-13.docx

Tax Cert File cc:

4302 N. Main St., Rockford, IL 61303 (815)987-7760 595 S. State, Elgin, IL 60323 (847)608-3131 2125 S. First St., Champaign, IL 61820 (217)278-5800 2009 Mali St., Callinsville, IL 62234 (618)346-5120

Watershed Unit Tax Certification Review Sheet

Project Name: Wayne A. & Susan E. Bergbower	Location: Newton, IL			
Reviewer: Jenny Larsen	Date: June 27, 2014			
Log number: TC-04-13	Type: Agchem X Livestock			
Applicant: Wayne Bergbower 13433 N. 1425 th Street	Contact: Wayne Bergbower			
Newton, IL 62448	Phone: (618)783-8759			
Facility: 13433 N. 1425 th Street	Property ID: 90-08-16-300-009			
Newton, IL 62448	County: Jasper			
Legal Description:	Signature: Wayne Bergbower			
S: 16 T: 7N R: 10E PM: 3rd	Title: Owner			
Date Control Devices installed: 12/20/2012	Provided Fair cash Value: \$307,000			
Wastes: X 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:				
The facility consists of two (2) 212 ft. x 40 ft. x 6 ft. concr concrete manure pits with slotted floors that collect swir	· · · · · · · · · · · · · · · · · · ·			
Recommended Action: Permit the above mentioned s	tructures.			

APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)

POLLUTION CONTROL FACILITY

AIR WATER C

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

This Agency is authorized to request this information under Illinois Revised 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 could result in denial of your

	FOR AGENCY USE		DECENT OF
			11/
F-1 - 1 -			Date FEB 2 2 2013
File No.	Date Received Certification N	0.	Date FED 4 2 2013
Sec. A	Company Name		IEPA
	Wayne A. & Susan E. Bergbower		DOMINIONIDATION
	Person Authorized to Receive Certification		Additional Details FERMIT SECTION
	Wayne Bergbower	Wayne Bergbower	
	Street Address	Street Address	all we will be a second of the
	13433 N. 1425th Street Municipality, State & Zip Code	Municipality, State & Z	in Code
Ž	Newton, IL 62448	Municipality, State & 2	ip Code
ICA	Telephone Number	Telephone Number	
APPLICANT	1 '	resolutione (Antime)	
∢	(618) 783-8759 Location of Facility	Municipality	Township
	Quarter Section Township Range	widthorpanty	Township
	SW 16 7 10	Newton	7
	Street Address	County	Book Number
	13433 N. 1425th Street	Jasper	B186 p.311
	Property Identification Number	Parcel Number	
	90-08-16-300-009	E 20 acres NW1/4 St	W 1/4 Sec. 16 T7, R10
Sec. B	Nature of Operations Conducted at the Above Location		
	·		
	hog waste		l
ο <u>ν</u>			
ONS SNO	Water Pollution Control Construction Permit No.	Date Issued	
ATI	n/a		1
MANUFACTURING OPERATIONS	NPDES PERMIT No.	Date Issued	Expiration Date
Ϋ́ο	n/a		
_	Air Pollution Control Construction Permit No.	Date Issued	
	n/a		1
	Air Pollution Control Operating Permit No.	Date Issued	
	n/a		
Sec. C	Describe Unit Process		
	n/a		
	1174		
ING			
TURING			
MANUFACT	Materials Used in Process		
PRO	n/a		
A A	11114		
_			
Sec. D	Describe Pollution Abatement Control Facility		
Z	The hog waster is collected in the concrete 6ft, pits. If	t is then applied to near	v cropland which is handled
10 Z	,	tis their applied to hearb	y cropiand, which is handled
TAIR PINT	by TCW Custom Pumping, Inc., Montrose, IL 62445		
ESC			
on E≻			
POLLUTION CONTROL FACILITY DESCRIPTION			
P. P.			
			i i

Sec. E	(1) Na	(1) Nature of Contaminants or Pollutants				
			Material Peta	ined Cant	ured or Recove	red
TS	Contar	minant or Pollutant	DESCRIPTION	Material Retained, Captured or Recovered DESCRIPTION DISPOSAL OR USE		
NAN	swine r				2101 007 12 011	
Y CONTAMINANTS						
ı Ö						
Ĕ						
ACI	(O) D-					
(2) Point(s) of Waste Water Discharge						
ZTR.	11/4		Plans and Specifications	Attached	Yes 🗆	No 🗆
5	(3)	Are contaminants (or residues) co		77111401104	Yes 🗵	No 🗆
O.		Date installation completed 12/20		n date of a		
POLLUTION CONTROL FACILITY DATA	<u> </u>	a. FAIR CASH VALUE IF CONSIDE			\$ 307,000.00	
PO G DA		b. NET SALVAGE VALUE IF CONS	SIDERED REAL PROPERTY:		\$ 30,000	
N I		c. PRODUCTIVE GROSS ANNUAL	INCOME OF CONTROL FACILITY:		\$ 48,000.	
POLLI ACCOUNTING DATA		d. PRODUCTIVE NET ANNUAL IN	COME OF CONTROL FACILITY:		\$ 10,800	
AC		e. PERCENTAGE CONTROL FACI	LITY BEARS TO WHOLE FACILITY	VALUE:	% 90	
Sec. F			ordance with the Illinois Property Tax		mended, and to th	
			claimed herein are "pollution control	facilities" as	defined in Section	on 11-10 of the
URE	Illinois	Property Tax Code.				
SIGNATURE	,).	a Qualonia	owner ()	w		
SIG		me of Buglows	owner Wagu Byla	200		
	Signat		Title			
Sec. G		INSTRUCT	IONS FOR COMPILING AND FILING AP	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	Information refers to applicant as listed	in the tax records and the person to be o	ontacted for fi	urther details or for	inspection of
		outside of municipal boundaries. The	eet address or legal description. A plat m property identification number is required.	ap location is	required for facilities	slocated
	Sec. B	Self-explanatory. Submit copies of all	permits issued by local pollution control a	gencies, (e.g.	MSD Construction	Permit)
	Sec. C	Refers to manufacturing processes or	materials on which pollution control facility	is used.		
	Sec. D		ontrol facility, indicating that its primary pu			
			permit number, date, and agency issuing control facility. Include a listing of each ma			
		fair cash value for real property. Inclu-	de an <u>average</u> analysis of the influent and	effluent of the	control facility stat	ing the
1	Sec. E	collection efficiency.	n substances released as effluents to the	monu foot vine	a processor List al	so the fact
INSTRUCTIONS	360. E	disposal of any contaminants removed		manuiaciumig	processes. List a	so the imai
CTI			taminants removed from the process by t			
U.S.		1 ' '	t can apply to water-carried wastes from a harge to receiving stream, and (b) Sewers			J.,
NS		facility.		•		
			s are disposed of other than as wastes, st if the collected substances. State the cost			
		Item (4) - State the date which the pol	lution control facility was first placed in se	vice and oper	ated. If not, explain	ո.
Item (5) – This information is essential to the certification and assessment actions. This accounting activate project review prior to certification by this Agency.			inting data must be	completed to		
	Sec. F					
		Submit to:	Attention:	Attention:		
		Illinois EPA	Al Keller	Donald E. Si	utton	
		P.O. Box 19276	Permit Section	Permit Section	on	
		Springfield, IL 62794-9276	Division of Water Pollution Control	Division of A	ir Pollution Control	

FEB 2 2 2013

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STATE OF ILLINOIS)
)
COUNTY OF SANGAMON)

PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on July 25, 2014, 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] Wayne Bergbower 13433 N. 1425th St. Newton, IL 62448

[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)