

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Charles Leary-Little York)
(Property Identification Number) PCB 015-
05-024-004-00) (Tax Certification
) Water)

NOTICE

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

Charles Leary
RR#1 Box 44
Little York, IL 61453-9502

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.

ILLINOIS ENVIRONMENTAL PROTECTION
AGENCY

By: Vera Herst
Vera Herst
Assistant Counsel
Division of Legal Counsel

DATED: July 30, 2014

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

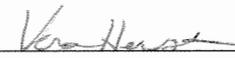
BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Charles Leary-Little York)
(Property Identification Number) PCB 015-
05-024-004-00) (Tax Certification
) Water)

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
Assistant Counsel
Division of Legal Counsel

DATED: July 30, 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

Charles Leary-Little York)
(Property Identification Number) PCB 015-
05-024-004-00) (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.

1. On December 26, 2012, the Illinois EPA received a request from Charles Leary (log number TC-28-12, 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: RR#1 Box 44
Little York, IL 61453-9502

3. The proposed water pollution control facilities in this request are located at SW ¼ of Section 22, T12N, R4W of 4th PM in Warren County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (approximately 191 ft. x 51 ft. x 8 ft. deep) with two concrete pump out pits (approximately 4.5 ft. x 4.5 ft. x 8 ft. deep) and the portion of slotted concrete flooring over the manure pits in building # 1; one concrete manure pit (approximately 191 ft. x 51 ft. x 8 ft. deep) with two concrete pump out pits (approximately 4.5 ft. x 4.5 ft. x 8 ft. deep) and the portion of the slotted concrete flooring over the manure pits 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.

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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.

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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 30, 2014
Illinois Environmental Protection Agency
1021 North Grand Ave. E.
P.O. Box 19276
Springfield, Illinois 62794-9276
217/782-5544

THIS FILING IS SUBMITTED ON RECYCLED PAPER



ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 • (217)782-2829

PAT QUINN, GOVERNOR

LISA BONNETT, DIRECTOR

Memorandum

To: Charles Gunnarson, Division of Legal Counsel

From: Al Keller, Manager, Permit Section

Date: July 22, 2014

Re: Charles Leary - Little York
Recommendation of Tax Certification
Log # TC-28-12
Property Identification # 05-024-004-00

The Bureau of Water received a request on December 26, 2012 from Charles Leary 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:

Charles Leary
RR#1 Box 44
Little York, IL 61453-9502

SW 1/4 of Section 22, Township 12N, Range 4W of the 4th PM in Warren County.

Livestock waste management facilities consisting of one concrete manure pit approximately (191 ft. x 51 ft. x 8 ft. deep) with 2 concrete pump out pits approximately (4.5 ft. x 4.5 ft. x 8 ft. deep) and the portion of slotted concrete flooring over the manure pits in building #1; one concrete manure pit approximately (191 ft. x 51 ft. x 8 ft. deep) with 2 concrete pump out pits approximately (4.5 ft. x 4.5 ft. x 8 ft. deep) and the portion of slotted concrete flooring over the manure pits 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-28-12_Tax cert recommendation_26Dec12.docx

cc: Tax Cert File

4302 N. Main St., Rockford, IL 61103 (815)987-7760
595 S. State, Elgin, IL 60123 (847)608-3131
2125 S. First St., Champaign, IL 61820 (217)278-5800
2009 Mall St., Collinsville, IL 62234 (618)346-5120

9511 Harrison St., Des Plaines, IL 60016 (847)294-4000
5407 N. University St., Arbor 113, Peoria, IL 61614 (309)693-5462
2309 W. Main St., Suite 116, Marion, IL 62959 (618)993-7200
100 W. Randolph, Suite 10-300, Chicago, IL 60601 (312)814-6026

Watershed Unit Tax Certification Review Sheet

Project Name: Charles Leary

Location: Little York

Reviewer: DRG

Date: June 25, 2014

Log number: TC-28-12

Type: Agchem Livestock

Applicant: Charles Leary
RR#1 Box 44
Little York, IL 61453-9502

Contact: _

Phone: _309 255-5300

Facility: Charles Leary
RR#1 Box 44
Little York, IL 61453-9502

Property ID: 05-024-004-00

County: Warren

Legal Description:
S: SW 1/4 of Section 22 Twp: 12N R: 4W PM:
3rd

Signature: Charles Leary

Title: Owner

Date Control Devices installed: date 1997

Provided Fair cash Value: \$96,000

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:

Livestock waste management facilities consisting of one concrete manure pit approximately (191 ft. x 51 ft. x 8 ft. deep) with 2 concrete pump out pits approximately (4.5 ft. x 4.5 ft. x 8 ft. deep) and the portion of slotted concrete flooring over the manure pits in building #1; one concrete manure pit approximately (191 ft. x 51 ft. x 8 ft. deep) with 2 concrete pump out pits approximately (4.5 ft. x 4.5 ft. x 8 ft. deep) and the portion of slotted concrete flooring over the manure pits in building #2.

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

Notes on 6/26/2014 phone call to Charles Leary.

The application actually included tax certification requests for two separate facilities. The facilities have different tax ID numbers, this facility is the original structure that was finished in 1997. The other new facility was completed in 2007. The other facility has been logged in as TC-27-12 with a receipt date of 12/26/2012.

According to Mr. Leary, each building, 2 total at each facility have pump out structures measuring 4.5 feet x 4.5 feet for the whole depth of the pit on each end of the pit.

Mr. Leary also indicated that each of the pits have slotted concrete slab flooring that cover the entire pit area.

Mr. Leary also confirmed that the waste stored within the pits gets land applied on their own farmed lands.

Rec. Date

TC-28-12

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>Charles Zeany</i> | | | |
| | Person Authorized to Receive Certification <i>Charles Zeany</i> | | Person to Contact for Additional Details <i>Charles Zeany</i> | |
| | Street Address <i>RR #1 Box 44</i> | | Street Address <i>RR #1 Box 44</i> | |
| | Municipality, State & Zip Code <i>LITTLE YORK IL, 61453-9502</i> | | Municipality, State & Zip Code <i>LITTLE YORK, IL, 61453-9502</i> | |
| | Telephone Number <i>309 255-5300</i> | | Telephone Number <i>309-255-5300</i> | |
| | Location of Facility Quarter Section Township Range <i>NW 1/4 S24 T12 BALD BLUFF R4</i> | | Municipality Township <i>BALD BLUFF</i> | |
| | Street Address <i>RR #1 Box 44</i> | | County Book Number <i>Henderson</i> | |
| | Property Identification Number <i>05-024-004-00</i> | | Parcel Number <i>05-024-004-00</i> | |
| | Sec. B MANUFACTURING OPERATIONS | Nature of Operations Conducted at the Above Location <i>2400-Head WEAN TO FINISH SWINE CONFINEMENT Two-1200 BUILDINGS WITH DEEP PIT 8'</i> | | |
| | | Water Pollution Control Construction Permit No. | Date Issued | |
| NPDES PERMIT No. | | Date Issued | Expiration Date | |
| Air Pollution Control Construction Permit No. | | Date Issued | | |
| Air Pollution Control Operating Permit No. | | Date Issued | | |
| Sec. C MANUFACTURING PROCESS | Describe Unit Process <i>Finishing Swine</i> | | | |
| | Materials Used in Process <i>Feed, Water to feed Pigs</i> | | | |
| Sec. D POLLUTION CONTROL FACILITY DESCRIPTION | Describe Pollution Abatement Control Facility <i>Two eight foot Deep 19'x51' Concrete pits</i> | | | |

| | | | |
|---|--|--|---|
| Sec. E POLLUTION CONTROL FACILITY - CONTAMINANTS | (1) Nature of Contaminants or Pollutants <u>Livestock Waste</u> | | |
| | Material Retained, Captured or Recovered | | |
| | Contaminant or Pollutant | DESCRIPTION | DISPOSAL OR USE |
| | | | |
| | | | |
| | | | |
| | | | |
| | (2) Point(s) of Waste Water Discharge <u>NO DISCHARGE</u> | | |
| | Plans and Specifications Attached | | |
| | | | Yes <input type="checkbox"/> |
| (3) | Are contaminants (or residues) collected by the control facility? | Yes <input type="checkbox"/> | No <input checked="" type="checkbox"/> |
| (4) | Date installation completed _____ status of installation on date of application | <u>OPERATIONAL</u> | |
| ACCOUNTING DATA | (5) a. | FAIR CASH VALUE IF CONSIDERED REAL PROPERTY: | \$ <u>96,000</u> |
| | b. | NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY: | \$ <u>10,000</u> |
| | 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>40%</u> |
| | | | |
| Sec. F SIGNATURE | 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. | | |
| | <u>Charles Zearny</u> | <u>OWNER</u> | |
| | Signature | Title | |
| Sec. G INSTRUCTIONS | 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 |

Home

HENDERSON COUNTY
 SUSAN MEYER, COLLECTOR
 COURT HOUSE
 OQUAWKA, IL 61469
 (309) 867-4141

| | | | | |
|-----------------------|------------------------|------------------------|-----------------------|---|
| PROPERTY NUMBER | CLASS | CODE | NUMBER |  |
| 05-024-004-00 | 0011 | 05005 | 157 | |
| S24 T12 R4 NW | | | | |
| LAND/LOT ASSESSED | FARM LAND ASSESSED | FARM BLDG ASSESSED | BUILDING ASSESSED | TOTAL ASSESSED |
| 2562 | 28493 | 61809 | 29578 | 122442 |
| LAND/LOT B.O.R. MULT. | FARM LAND B.O.R. MULT. | FARM BLDG B.O.R. MULT. | BUILDING B.O.R. MULT. | DEPARTMENT MULTIPLIER |
| | | | | 1.00000 |
| IMPROVEMENT EXEMPTION | DEPARTMENT EQUALIZED | OWNER OCCUPIED | HOMESTEAD/ VETERAN | SCAFHE |
| | 122442 | 6000 | | |
| RETURN VETERAN | DISABLED | DISABLED VETERAN | TAXABLE VALUE | |
| | | | 116442 | |
| 1ST INSTALLMENT | | DUE DATE | | 2ND INSTALLMENT |
| 06/01/2012 | | 09/07/2012 | | |
| 4,942.03 | | INSTALLMENT | | 4,942.03 |
| | | PENALTY/COST | | |
| | | TOTAL | | |

| | | | | |
|---------------------|--------------|----------------|-----------------|---------------|
| TOWNSHIP | LENDING CODE | LAND/LOT ACRES | FARM LAND ACRES | FORFEITED TAX |
| BALD BLUFF TOWNSHIP | | .90 | 159.10 | |

NAME: LEARY CHARLES J & S KATHLEEN
 RR 1 BOX 44
 LITTLE YORK, IL 61453-9502

|||||

PROPERTY OWNER IF OTHER THAN ABOVE

2011 REAL ESTATE TAX

NO PERSONAL CHECKS AFTER SEPTEMBER 14, 2012
 IMPORTANT INFORMATION ON BACK OF BILL

TOTAL TAX: 9,884.06

FAIR CASH VALUE IS 96,420

| PROPERTY NUMBER | | CLASS | NUMBER | TOWNSHIP | | | |
|-----------------|----------|--------------------|--------|---------------------|---------|----------|---------|
| 05-024-004-00 | | 0011 | 157 | BALD BLUFF TOWNSHIP | | | |
| 2010 RATE | 2010 TAX | TAXING DISTRICT | | 2011 RATE | PERCENT | 2011 TAX | PENSION |
| 1.34570 | 1,346.76 | COUNTY TAX | | 1.35230 | 15.9 | 1,574.64 | 557.75 |
| .16260 | 162.72 | CTY LIBRARY | | .15740 | 1.9 | 183.28 | 14.09 |
| 1.25950 | 1,260.50 | TOWNSHIP TAX | | 1.40850 | 16.6 | 1,640.08 | |
| .61900 | 619.48 | CARL SANDBURG | | .61640 | 7.3 | 717.74 | 12.58 |
| .41590 | 416.22 | FPD LITTLE YORK | | .36170 | 4.3 | 421.18 | |
| .03440 | 34.42 | MULTI TWP ASSESSOR | | .03450 | .4 | 40.18 | |
| .04090 | 40.94 | COUNTY AMBULANCE | | .03920 | .5 | 45.64 | |
| 4.70570 | 4,709.42 | UNIT SCHOOL #304 | | 4.51840 | 53.1 | 5,261.32 | 244.88 |
| 8.58370 | 8,590.46 | TOTAL TAX | | 8.48840 | 100.0 | 9,884.06 | |

STATE OF ILLINOIS)
)
COUNTY OF SANGAMON)

PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on July 30, 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]

Charles Leary
RR#1 Box 44
Little York, IL 61453-9502

[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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