

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

John and Ross Sword)
(Property Identification Number) PCB 015-
01-05-200-001)) (Tax Certification
) Water)

NOTICE

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

John and Ross Sword
410 Stephen Dr.
Lanark, Illinois 61046

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: September 8, 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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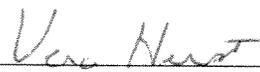
BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

John and Ross Sword)
(Property Identification Number) PCB 015-
01-05-200-001)) (Tax Certification
) Water)

APPEARANCE

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: September 8, 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

John and Ross Sword)
(Property Identification Number) PCB 015-
01-05-200-001) (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 May 10, 2013, the Illinois EPA received a request from John and Ross Sword (log number TC-10-13, 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: John and Ross Sword
25454 Straddle Creek Rd.
Lanark, Illinois 61046

3. The proposed water pollution control facility in this request is located at the NE ¼ of Section 33, T25N, R6E of the 4th PM in Carroll County, at the above street address and consists of the following:

Livestock waste management facilities consisting of one concrete manure pit (approximately 193 ft. x 51 ft. x 8 ft. deep) with 4 concrete manure pump out pits (approximately 6 ft. x 5 ft. x 8 ft. each) and the portion of concrete slotted flooring 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.

4. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2012), defines “pollution control facilities” as:

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“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 described in (3) above 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.

7. Additional facilities in this request are:

The portions of the buildings above the manure pits.

These are also described in Exhibit A.

8. 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 are not 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 therefore not eligible for tax certification from the Board. Specifically, the Illinois EPA finds that the primary purpose of these facilities is to provide an area for feeding animals, keeping animals clean, sheltering animals from outside weather conditions, and reducing bedding needs.

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The *Swine Handbook Housing & Equipment*, Third Edition by Midwest Plan Service (January 1979) (MWPS-8) states that producers raising hogs in confinement have better control of feeding and watering and can more easily moderate and stabilize temperatures and control certain infectious diseases and parasites. This confirms the primary purpose of the buildings above the manure pits is not to eliminate, prevent, or reduce water pollution.

WHEREFORE, the Illinois EPA recommends that the Board grant the requested tax certification to the facilities described in (3) above, and deny the requested tax certification to the facilities described in (7) above. The applicant has 35 days after the date of service to file a petition with the Board to contest this recommendation (35 Ill. Adm. Code 125.204).

ILLINOIS ENVIRONMENTAL
PROTECTION AGENCY

By: 
Vera Herst
Assistant Counsel
Division of Legal Counsel

Dated: September 8, 2014
Illinois Environmental Protection Agency
1021 North Grand Ave. E.
P.O. Box 19276
Springfield, Illinois 62794-9276
217/782-5544

STATE OF ILLINOIS)
)
COUNTY OF SANGAMON)
)

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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: August 29, 2014

Re: John and Ross Sword - Lanark
Recommendation of Tax Certification/Recommendation of Tax Certification Denial
Log # TC-10-13
Property Identification # 01-05-33-200-001

The Bureau of Water received a request on May 10, 2013 from John and Ross Sword 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:

John and Ross Sword
25454 Straddkle Creek Road
Lanark, IL 61046

NE¼ Section 33, Township 25N, Range 6E of the 4th PM in Carroll County.

Livestock waste management facilities consisting of one concrete manure pit (approximately 193 ft. x 51 ft. x 8 ft. deep) with 4 concrete manure pump out pits (approximately 6 ft. x 5 ft. x 8 ft. each) and the portion of concrete slotted flooring 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.

Additional facilities in this request include:

- The portions of the buildings above the manure pits.

These facilities are further described in the enclosed applications and supporting documents.

Page No. 2
Log No. TC-10-13

Based on the information included in this submittal, the Bureau of Water has determined that the facilities are not "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. This determination is based on the following factor(s):

The primary purpose of these facilities is to provide an area for feeding animals, keeping animals clean, sheltering animals from outside weather conditions, reduce bedding needs and is not pollution control. The *Swine Handbook Housing & Equipment*, Third Edition by Midwest Plan Service (January 1979) (MWPS-8) states that producers raising hogs in confinement have better control of feeding and watering and can more easily moderate and stabilize temperatures and control certain infectious diseases and parasites. The above information confirms the primary purpose of the buildings above the manure pits is not pollution control.

The Bureau of Water therefore recommends that the Board deny the requested tax certification for these facilities.

If you have any questions regarding the above, please contact Thaddeus Faught at 217/782-0610.

SAK:TJF:TC-10-13.docx

cc: Tax Cert File

Watershed Unit Tax Certification Review Sheet

Project Name: John + Ross Sward
Reviewer: Thelma's Fryer
Log No.: TC-10-13

Location: Lanark
Date: 3/5/14
Type: Agchem
 Livestock

Applicant: John + Ross Sward
410 Stephen Dr.
Lanark, IL 61046

Contact: Ross Sward
Phone: 815-541-5477

Facility: 25454 Still/Creek Rd.
Lanark, IL

Property ID: 01-05-33-200-001

Legal Description: NE 1/4 Section 33, T25N, R6E of 4th PM

County: Carroll

Date Control Devices Installed: 11/28/12

Provided Fair Cash Value: \$124,000

Signature: John Sward

Title: co-owner

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:

• ONE concrete manure pit (13ft x 51ft x 8ft deep) w/ concrete slats and 4 concrete pumps (each 5ft x 6ft x 8ft deep)

Other: 3/5/14 spoke w/ Ross Sward - Ross said the structure was installed 11/23/12 and the 4 pumps are all 5ft x 6ft x 8ft

TC-10-13

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

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

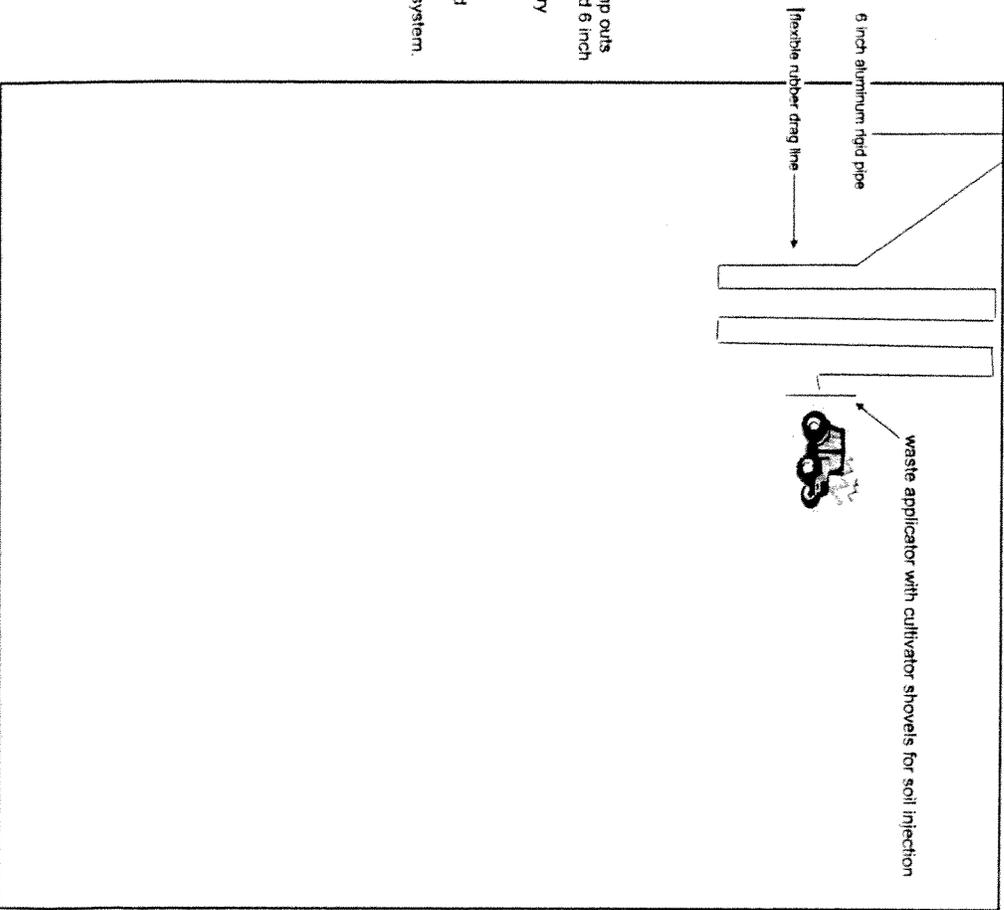
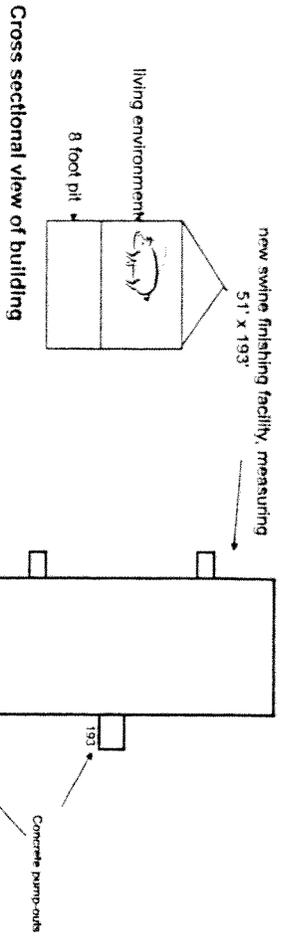
This Agency is authorized to request this information under Illinois Revised Statutes, 1979, Chapter, 120, Section 502a-5. Disclosure of this information is voluntary. However, failure to comply could prevent your application from being processed or could result in denial of your application for certification.

RECEIVED
 MAY 10 2013

FOR AGENCY USE

File No.	Date Received	Certification No.	Date		
Sec. A	Company Name <i>John + Ross Sword</i>				
APPLICANT	Person Authorized to Receive Certification <i>Ross sword</i>		Person to Contact for Additional Details <i>Ross sword</i>		
	Street Address <i>410 Stephen Dr</i>		Street Address		
	Municipality, State & Zip Code <i>Lanark IL 61046</i>		Municipality, State & Zip Code		
	Telephone Number <i>815-541-5497</i>		Telephone Number		
	Location of Facility		Municipality	Township	
	Quarter Section <i>NE 1/4 Sec. 33</i>	Township <i>25 North</i>	Range <i>6 East</i>	<i>Lanark</i>	<i>Cherry Grove</i>
	Street Address <i>25454 Straddle Creek Rd</i>		County <i>Carroll</i>	Block Number	
	Property Identification Number <i>01-05-33-200-001</i>		Parcel Number		
	Sec. B	Nature of Operations Conducted at the Above Location <i>1200 hd swine finishing facility in 193'x51' building</i>			
MANUFACTURING OPERATIONS	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	Describe Unit Process				
MANUFACTURING PROCESS	Materials Used in Process				
Sec. D	Describe Pollution Abatement Control Facility <i>one 1200 hd swine finishing facility. One building, 51'x 193, including the concrete slatted floor and with a 8' deep pit and concrete pump outs.</i>				
POLLUTION CONTROL FACILITY DESCRIPTION					

John and Ross Sword Finishing Operation



The swine waste is contained in a concrete pit contained under the building. Swine waste falls through concrete slats into the 5 inch thick concrete pit. The waste is pumped from the pit by placing a flexible hose into concrete pump outs attached to the concrete pits. The waste is pumped through a series of joined 6 inch rigid aluminum pipes that are attached to a flexible rubber drag line. The series of aluminum pipes can be extended to whatever length is necessary to reach the application area. The drag line is attached to a drawbar that flows the waste into channels created by field cultivator shovels. This process injects the waste directly into the soil, leaving no opportunity for run-off and maximizes the fertilizer value of the waste. All waste is always in full view of the piping in the event that a breach would occur in the piping system.

PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on September 8, 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]

John and Ross Sword
410 Stephen Dr.
Lanark, Illinois 61046

[Electronic Filing]

Clerk
Illinois Pollution Control Board
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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
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217.782.5544
217.782.9143 (TDD)

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