

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

**Smital Farm** )  
**(Property Identification Number** ) **PCB 15-**  
**20-000-073-00)** ) **(Tax Certification**  
 ) **Water)**

**NOTICE**

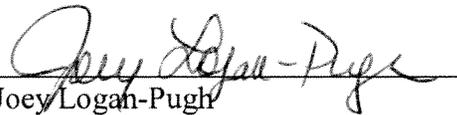
John Theirrault, Clerk  
Illinois Pollution Control Board  
James R. Thompson Center  
100 West Randolph Street, Suite. 11-500  
Chicago, Illinois 60601

Roger Smital  
Smital Farm  
2254 S. Gidds Road  
Kent, Illinois 61044

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:   
Joey Logan-Pugh  
Assistant Counsel  
Division of Legal Counsel

DATED: May 1, 2015

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

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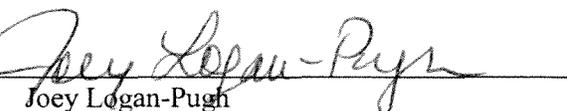
**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

**Smital Farm** )  
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 ) **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:   
Joey Logan-Pugh  
Assistant Counsel  
Division of Legal Counsel

DATED: May 1, 2015  
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**

**Smital Farm** )  
**(Property Identification Number** ) **PCB 15-**  
**20-000-073-00)** ) **(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 March 5, 2014, the Illinois EPA received a request from Smital Farm (log number TC-05-14, 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: Smital Farm  
2254 S. Gidds Road  
Kent, Illinois 61044

3. The proposed water pollution control facilities in this request are located at SW ¼ of Section 16, T27N, R5E of 4<sup>th</sup> P.M. in Stephenson County, at the above street address and consist of the following:

Livestock waste handling facilities consisting of one concrete manure pit (approximately 20 ft. x 8.67 ft. x 8 ft. deep), a dry stack manure storage building (approximately 100 ft. x 100 ft. x 22 ft.), five interconnected concrete manure storage pits (total approximate size of 49.83 ft. x 242.75 ft. x 10 ft.), five concrete pump outs (each approximately 6 ft. x 6 ft. x 10.67 ft.), with concrete slotted floors over the manure pits.

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

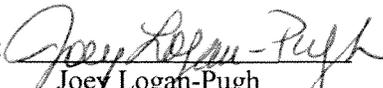
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...or (b) treating, pretreating, modifying or disposing of any potential solid, liquid or gaseous pollutant which if released without treatment, pretreatment modification or disposal might be harmful, detrimental or offensive to human, plant or animal 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:   
Joey Logan-Pugh  
Assistant Counsel  
Division of Legal Counsel

Dated: May 1, 2015  
Illinois Environmental Protection Agency  
1021 North Grand Ave. E.  
P.O. Box 19276  
Springfield, Illinois 62794-9276  
217/782-5544

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## ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

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

BRUCE RAUNER, GOVERNOR

LISA BONNETT, DIRECTOR

# Memorandum

To: Charles Gunnarson, Division of Legal Counsel

From: Al Keller, Manager, Permit Section 

Date: Apr 11 16, 2015

Re: Roger Smital  
Kent, Illinois  
Recommendation of Tax Certification  
Log # TC-05-14  
Property ID #20-000-073-00

The Bureau of Water received a request on March 5, 2014 from Roger Smital 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:

Roger Smital  
2254 S. Gidds Road  
Kent, IL 61044

Section 16, T27N, R5E of the 4<sup>th</sup> PM in Stephenson County

Livestock waste handling facilities that consist of a concrete manure reception pit (approximately 20 ft. x 8.67 ft. x 8 ft.), dry stack manure storage building (approximately 100 ft. x 100 ft. x 22 ft.), 5 interconnected concrete manure storage pits (total size of approximately 49.83 ft. x 242.75 ft. x 10 ft.) with 5 concrete pump outs (each approximately 6 ft. x 6 ft. x 10.67 ft.) and concrete slotted floors over the 5 manure pits. These livestock waste handling 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-05-14.docx

cc: Tax Cert File

## Watershed Unit Tax Certification Review Sheet

Project Name: None

Location: Kent, IL

Reviewer: Jenny Larsen

Date: June 26, 2014

Type: X Livestock

Log number: TC-05-14

Contact: Mathew Wagner

Applicant: Roger Smital  
2254 S. Gidds Road  
Kent, IL 61044

Phone: (815)275-7642

Property ID: 20-000-073-00

Facility:  
2254 S. Gidds Road  
Kent, IL 61044

County: Stephenson

Signature: Roger Smital

Legal Description:

S:16 T: 27N R: 5E PM: 4th

Title: Owner

Provided Fair cash Value:

Date Control Devices installed:

Reception Pit: 09/15/2012

Dry Stack Bldg: 12/25/2012

Confinement Bldg: 08/15/2013

Reception Pit: \$7,500

Dry Stack Bldg: \$120,000

Confinement Bldg: \$387,000

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:

Three recently constructed facilities that contain manure and wastewater from an existing hog and beef facility are requesting tax certification. These facilities consist of a concrete reception pit (20 ft. x 8.67 ft. x 8 ft.), dry stack concrete manure storage building (100 ft. x 100 ft. x 22 ft.) and a concrete slatted floor manure storage structure with 5 interconnected manure storage pits with a total size of 49.83 ft. x 242.75 ft. x 10 ft. and 5 concrete pump outs (6 ft. x 6 ft. x 10.67 ft.). These pits are connected by a 2 ft. x 3 ft. x 3 ft. opening in the wall between each pit. The owner of the facility does not wish to certify any of the piping or the catch basin shown on the submitted plans. Spoke with Matt Wagner on 4/9/2015 and he confirmed that the dry stack storage building does not confine animals and that all the manure from this building is land applied.

The primary purpose for these structures is to store swine manure thereby eliminating waste runoff.

Recommended Action: Permit the above mentioned structures.

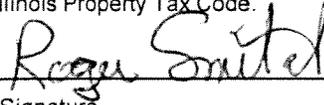
APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)  
POLLUTION CONTROL FACILITY  
AIR  WATER

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		
	Person Authorized to Receive Certification		Person to Contact for Additional Details
	Roger Smital		Matthew Wagner
	Street Address		Street Address
	2254 S. Gidds Road		709 West Oak Street
	Municipality, State & Zip Code		Municipality, State & Zip Code
	Kent, Illinois 61044		Lena, Illinois 61048
	Telephone Number		Telephone Number
	(815) 947-2393		(815) 275-7642
	Location of Facility		Municipality
Quarter Section	Township	Range	
SW	27 N	5 E	
Street Address		County	Book Number
2254 S. Gidds Road		Jo Daviess	
Property Identification Number		Parcel Number	
NE 1/4 of SW 1/4 of Section 16		20-000-073-00	
Sec. B     MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location		
	Raising of Hogs and Beef Cattle		
	Water Pollution Control Construction Permit No.		Date Issued
	N/A		
	NPDES PERMIT No.		Date Issued
N/A			
Air Pollution Control Construction Permit No.		Date Issued	
N/A			
Air Pollution Control Operating Permit No.		Date Issued	
N/A			
Sec. C    MANUFACTURING PROCESS	Describe Unit Process		
	N/A		
Materials Used in Process			
N/A			
Sec. D   POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility		
	Three facilities are included in this application. First a reception pit with a size of 20' x 8'8" x 8' deep. Next a dry stack manure storage building with a size of 100' x 100' x 6' deep and finally a concrete waste storage structure with slatted floor on top of pit for new beef facility that was completed in 2013. Concrete slatted floor manure storage structure is 49' 10" x 242' 9" x 10' deep contains 5 interconnected pits with concrete columns, concrete beams, and concrete slats.		

Sec. E	POLLUTION CONTROL FACILITY - CONTAMINANTS	(1) Nature of Contaminants or Pollutants Manure and Wastewater from existing hog and beef facility				
				Material Retained, Captured or Recovered		
		Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE		
		Beef Bedded Pack Manure	Solid	Bedded Pack Storage		
		Beef Feedlot Manure	Liquid	Slatted Floor Manure Storage		
		Swine Bedded Pack Manure	Semi-Solid	Bedded Pack Storage		
		Swine Feedlot Manure	Liquid	Slatted Floor Manure Storage		
		(2) Point(s) of Waste Water Discharge N/A				
				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 _____ status of installation on date of application _____					
ACCOUNTING DATA	(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ See Attached			
		b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ See Attached			
		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:	%			
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.				
		 _____ Signature	owner _____ 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.					
	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 pollution control facility. Include a listing of each major piece of equipment included in the claimed fair cash value for real property. Include an average 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			

		Reception Pit	Dry Stack Building	Slatted Floor Confinement Building
(4)	Date Installation Completed	9/15/2012	12/25/2012	8/15/2013
	Status of Installation on date of application	Complete		
(5)	a.) Fair cash value if considered real property	\$ 7,500	\$ 120,000	\$ 387,000
	* b.) Net salvage value if considered real property	\$ 7,500	\$ 57,500	\$ 220,000
	c.) Productive gross annual income of control facility	varies		
	d.) Productive net annual income of control facility	varies		
	e.) Percentage control facility bears to whole facility value	unknown		

\* Net salvage value is calculated as the remaining concrete for the facilities being the salvage value.



Wagner Consulting & Agriculture  
709 West Oak Street  
Lena, Illinois 61048  
[wagnerconsultag@mediacombb.net](mailto:wagnerconsultag@mediacombb.net)  
PH: 815-275-7642

STATE OF ILLINOIS

COUNTY OF SANGAMON

)  
)  
)  
)  
)

**PROOF OF SERVICE**

I, the undersigned attorney at law, hereby certify that on May 1, 2015, I served true and correct copies of the **APPEARANCE AND RECOMMENDATION**, upon the persons and by the methods as follows:

**[1<sup>st</sup> Class U.S. Mail]**

Steve Santarelli  
Illinois Department of Revenue  
101 West Jefferson  
Post Office Box 19033  
Springfield, Illinois 62794

**[1<sup>st</sup> Class U.S. Mail]**

Roger Smital  
2254 S. Gidds Road  
Kent, Illinois 61044

**[Electronic Filing]**

John Theirrault, Clerk  
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ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

/s/ Joey Logan-Pugh  
Assistant Counsel  
Division of Legal Counsel  
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P.O. Box 19276-  
Springfield, Illinois 62794-9276  
217.782.5544  
217.782.9143 (TDD)

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