

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

George E. Mattern)
(Property Identification Number) **PCB 015-**
04-23-242-000) (Tax Certification
) **Water)**

NOTICE

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

George E. Mattern
9516 N. 100th Avenue
Magnolia, Illinois 61336

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: June 26, 2015

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

George E. Mattern)
(Property Identification Number) PCB 015-
04-23-242-000) (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
Vera Herst
Assistant Counsel
Division of Legal Counsel

DATED: June 26, 2015
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

George E. Mattern)
(Property Identification Number) PCB 015-
04-23-242-000)) (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 November 19, 2014, the Illinois EPA received a request from George E. Mattern (log number TC-15-14, 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:	George E. Mattern
	9516 N. 100 th Avenue
	Magnolia, Illinois 61336

3. The proposed water pollution control facilities in this request are located at Section 25, T31N, R2W of 3rd PM in Putnam County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (approximately 282 ft. x 70 ft. x 8 ft. deep) and the slotted floor over the 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:

"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

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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: June 26, 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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Memorandum

To: Charles Gunnarson, Division of Legal Counsel

From: Al Keller, Manager, Permit Section 

Date: June 15, 2015

Re: George E. Mattern
9516 N. 100th Avenue
Magnolia, IL 61336
Recommendation of Tax Certification
Log # TC-15-14
Property ID # 04-23-242-000

The Bureau of Water received a request on November 19, 2014 from George E. Mattern 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:

George E. Mattern
9516 N. 100th Avenue
Magnolia, IL 61336

Section 25, T31N, R2W of the 3rd PM in Putnam County

The facility consists of one concrete manure pit (approximately 282 ft. x 70 ft. x 8 ft.) and slotted floors over the pit. 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\Livestock\TC-15-14.docx

cc: Tax Cert File

Watershed Unit Tax Certification Review Sheet

Project Name: George E. Mattern

Location: Magnolia

Reviewer: Jenny Larsen

Date: 03/05/2015

Log number: TC-15-14

Type: Agchem
 Livestock

Applicant:

George E. Mattern
9516 N. 100th Avenue
Magnolia, IL 61336

Contact: George E. Mattern

Phone: (815)866-3583

Facility:

9516 N. 100th Avenue
Magnolia, IL

Property ID: 04-23-242-000

County: Putnam

Legal Description:

S: 25 T: 31N R: 2W PM: 3rd

Signature: George E. Mattern

Title: Owner

Date Control Devices installed: 6/20/12

Provided Fair cash Value:
305,000

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:

On concrete manure pit (282 ft. x 70 ft. x 8 ft.) with slotted floors to collect swine waste. The manure is pumped out of the pits and applied to the fields as crop fertilizer.

The primary purpose for these structures is to contain swine manure thereby preventing contaminated water runoff.

Recommended Action: Permit the above mentioned structures.

STATE OF ILLINOIS)
)
COUNTY OF SANGAMON)
)

PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on June 26, 2015, 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]

George E. Mattern
9516 N. 100th Avenue
Magnolia, Illinois 61336

[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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