

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

John DeBlock)	
(Property Identification Number)	PCB 15-
11-11-29-100-003))	(Tax Certification)
)	
)	

NOTICE

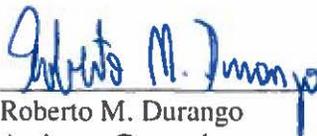
Steve Santarelli
Illinois Department of Revenue
101 West Jefferson
Post Office Box 19033
Springfield, Illinois 62794

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

John DeBlock
2179 75th Avenue
Aledo, Illinois 61231

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: 
Roberto M. Durango
Assistant Counsel
Division of Legal Counsel

DATED: July 1, 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

John DeBlock)
(Property Identification Number) **PCB 15-**
11-11-29-100-003)) **(Tax Certification)**
)

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:  _____
Roberto M. Durango
Assistant Counsel
Division of Legal Counsel

DATED: July 1, 2015

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BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

John DeBlock)	
(Property Identification Number)	PCB 15-
11-11-29-100-003))	(Tax Certification)
)	
)	

RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

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 October 29, 2014, the Illinois EPA received a request from John DeBlock (log number TC-14-14, 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 facility's address is:

John DeBlock
2314 75th Avenue
Viola, Illinois 61486

The proposed water pollution control facilities in this request are located at Section 29, T14N, R2W of the 4th P.M. in Mercer County, at the above street address and consist of the following:

Livestock waste management facilities consisting of two concrete manure pits (approximately 51 ft. x 393 ft. x 8 ft. deep), and slotted floors over the 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.

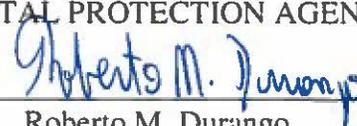
4. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2014), defines “pollution control facilities” as:

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

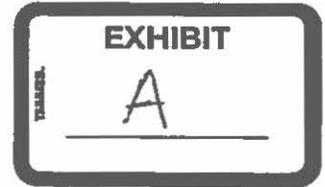
By: 

Roberto M. Durango
Assistant Counsel
Division of Legal Counsel

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



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: June 15, 2015

Re: John DeBlock
2179 75th Avenue
Aledo, IL 61231
Recommendation of Tax Certification
Log # TC-14-14
Property ID # 11-11-29-100-003

The Bureau of Water received a request on October 29, 2014 from John DeBlock 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 DeBlock
2314 75th Avenue
Viola, IL 61486

Section 29, T14N, R2W of the 4th PM in Mercer County

Livestock waste management facilities consist of two (2) concrete manure pits (approximately 51 ft. x 393 ft. x 8 ft.) and slotted floors over the pits. 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\LogTC-14-14.docx

cc: Tax Cert File

Watershed Unit Tax Certification Review Sheet

Project Name: John DeBlock

Location: Viola, IL

Reviewer: Jenny Larsen

Date: November 24, 2014

Log number: TC-14-14

Type: Agchem
 Livestock

Applicant:

John DeBlock
2179 75th Ave.
Aledo, IL 61231

Contact: John DeBlock

Phone: (309)582-1120

Facility:

2314 75th Ave.
Viola, IL

Property ID: 11-11-29-100-003

County: Mercer

Legal Description:

S: 29 T: 14N R: 2W PM: 4th

Signature: John DeBlock

Title: Owner

Date Control Devices installed: unknown

Provided Fair cash Value:
\$ 900,000

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:

This facility consists of two manure pits (51 ft. x 393 ft. x 8 ft.) with slotted floors to collect swine waste. Talked with John DeBlock on 11/24/14 at 9:45 am: John confirmed there are two manure pits at this facility with the same dimensions. The manure is pumped out of the pits and applied to the fields as crop fertilizer. He affirmed that he was applying for certification of just the two pits and slotted floors.

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

Recommended Action: Permit the above mentioned structures.

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

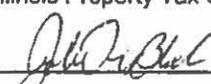
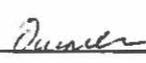
ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
 P. O. Box 19276, Springfield, IL 62794-9276

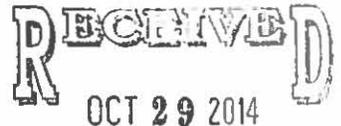
This Agency is authorized to request this information under Illinois Revised Statutes, 1979, Chapter, 120, Section 502a-5. Disclosure of this information is voluntary. However, failure to comply could prevent your application from being processed or could result in denial of your application for certification.

FOR AGENCY USE

File No.	Date Received	Certification No.	Date
Sec. A APPLICANT	Company Name		
	Person Authorized to Receive Certification <i>John DeBlock</i>		Person to Contact for Additional Details <i>John DeBlock</i>
	Street Address <i>2179 75th Ave</i>		Street Address <i>2179 75th Ave</i>
	Municipality, State & Zip Code <i>Aledo, IL 61231</i>		Municipality, State & Zip Code <i>Aledo, IL 61231</i>
	Telephone Number <i>309-582-1120</i>		Telephone Number <i>309-582-1120</i>
	Location of Facility Quarter Section Township Range		Municipality Township
	<i>NW 29 T14N R-2-W</i>		<i>Viola Greave</i>
	Street Address <i>2314 75th Ave</i>		County Book Number <i>Mercer</i>
	Property Identification Number		Parcel Number
	Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location <i>2 - 2400 woun to Finish Swine Facilities</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		
	Materials Used in Process		
Sec. D POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility <i>The concrete pit will not allow the swine waste to enter groundwater or runoff to nearby creeks.</i>  <i>← Slotted Floor</i> <i>8x51x393 concrete pit</i>		

RECEIVED
 OCT 29 2014
 IEPA
 BOW/WPC/PERMIT SECTION

Sec. E	(1) Nature of Contaminants or Pollutants			
			Material Retained, Captured or Recovered	
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE	
	<i>Swine Manure</i>	<i>Swine Manure</i>	<i>USE AS crop fertilizer</i>	
POLLUTION CONTROL FACILITY - CONTAMINANTS	(2) Point(s) of Waste Water Discharge			
			Plans and Specifications Attached	
			Yes <input type="checkbox"/>	
			No <input checked="" type="checkbox"/>	
	(3)	Are contaminants (or residues) collected by the control facility?		
			Yes <input checked="" type="checkbox"/>	
			No <input type="checkbox"/>	
ACCOUNTING DATA	(4)	Date installation completed <u>2011</u> status of installation on date of application <u>complete</u>		
	(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>900,000</u>	
		b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>100,000</u>	
		c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ <u>189,000.00</u>	
		d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ <u>85,000.00</u>	
		e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% <u>75</u>	
Sec. F	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	 _____ Signature		
		 _____ 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 <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



STATE OF ILLINOIS

COUNTY OF SANGAMON

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PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on July 1, 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
P.O. Box 19033
Springfield, Illinois 62794

[1st Class U.S. Mail]

John DeBlock
2179 75th Avenue
Aledo, Illinois 61231

[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/ Roberto M. Durango
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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