

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

<b>Frank Hopkins</b>	)	
<b>(Property Identification Number</b>	)	<b>PCB 15-</b>
<b>18-05-200-002)</b>	)	<b>(Tax Certification)</b>
	)	
	)	

**NOTICE**

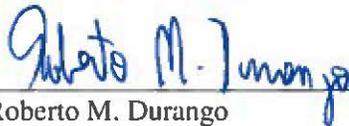
Steve Santarelli  
Illinois Department of Revenue  
101 West Jefferson  
Post Office Box 19033  
Springfield, Illinois 62794

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

Frank Hopkins  
675 Knox Hwy 8  
Gilson, Illinois 61436

**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 8, 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**

<b>Frank Hopkins</b>	)	
<b>(Property Identification Number</b>	)	<b>PCB 15-</b>
<b>18-05-200-002)</b>	)	<b>(Tax Certification)</b>
	)	

**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  
 Roberto M. Durango  
 Assistant Counsel  
 Division of Legal Counsel

DATED: July 8, 2015

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 1021 North Grand Avenue East  
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<b>Frank Hopkins</b>	)	
<b>(Property Identification Number</b>	)	<b>PCB 15-</b>
<b>18-05-200-002)</b>	)	<b>(Tax Certification)</b>
	)	
	)	

**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 September 18, 2014, the Illinois EPA received a request from Frank Hopkins (log number TC-12-14, 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: Frank Hopkins  
755 Knox Road 600 N  
Gilson, Illinois 61436

The proposed water pollution control facilities in this request are located at Section 5, T9N, R2E of the 3rd P.M. in Knox, at the above street address and consist of the following:

Livestock waste handling facilities consisting of one concrete-manure-pit (approximately 101 ft. x 193 ft. x 8 ft. deep) and ten concrete pump-out ports (approximately 4ft. x 4ft. x 8 ft. each) with slotted floors that collect swine waste in Barn #3.

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  
Roberto M. Durango  
Assistant Counsel  
Division of Legal Counsel

Dated: July 8, 2015  
Illinois Environmental Protection Agency  
1021 North Grand Ave. E.  
P.O. Box 19276  
Springfield, Illinois 62794-9276  
(217) 782-5544



## ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 • (217) 782-3397  
PAT QUINN, GOVERNOR JOHN J. KIM, INTERIM DIRECTOR



# Memorandum

To: Charles Gunnarson, Division of Legal Counsel  
From: Al Keller, Manager, Permit Section *AK*  
Date: June 15, 2015  
Re: Frank Hopkins  
675 Knox Hwy 8  
Gilson, IL 61436  
Recommendation of Tax Certification  
Log # TC-12-14  
Property ID # 18-05-200-002

The Bureau of Water received a request on September 18, 2014 from Frank Hopkins 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:

Hopkins Farms  
755 Knox Road 600 N  
Gilson, IL 61436

Section 5, T9N, R2E of the 3rd PM in Knox County

Livestock waste handling facilities consist of one (1) concrete manure pit (approximately 101 ft. x 193 ft. x 8 ft.) and 10 concrete pump outs (approximately 4 ft. x 4 ft. x 8 ft.) with slotted floors that collect swine waste in Barn #3. 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-12-14.docx

cc: Tax Cert File

## Watershed Unit Tax Certification Review Sheet

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Project Name:	Hopkins Farms	Location:	Gilson, IL
Reviewer:	Jenny Larsen	Date:	September 25, 2014
Log number:	TC-12-14	Type:	<input type="checkbox"/> Agchem <input checked="" type="checkbox"/> Livestock
Applicant:	Frank Hopkins 675 Knox Hwy 8 Gilson, IL 61436	Contact:	Frank Hopkins
Facility:	755 Knox Road 600 N Gilson, IL 61436	Phone:	(309)368-0382
Legal Description:	S: 5 T: 9N R: 2E PM: 3rd	Property ID:	18-05-200-002
		County:	Knox
		Signature:	Frank Hopkins
		Title:	Owner
Date Control Devices installed:	09/11/14	Provided Fair cash Value:	\$600,000

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:**

One concrete manure pit (101 ft. x 193 ft. x 8 ft. deep) with 10 concrete pump outs (4 ft. x 4 ft. x 8 ft. deep) and the portion of the concrete slatted floor over the manure pit in proposed Barn #3. A driver is inserted into one of the pump outs and the manure is loaded into a manure tanker. The manure is taken to the appropriate field and injected.

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

Recommended Action: Permit the above mentioned structures.

250m in  
 250m out  
 pan  
 identify  
 Sketch

full extent  
 last extent  
 next extent  
 clear  
 energy search  
 Derive LD  
 Find LD  
 record search  
 mining claims  
 range land  
[Help](#)  
[Home](#)  
[Contact Us](#)



Select Map: Site Mapper ▼

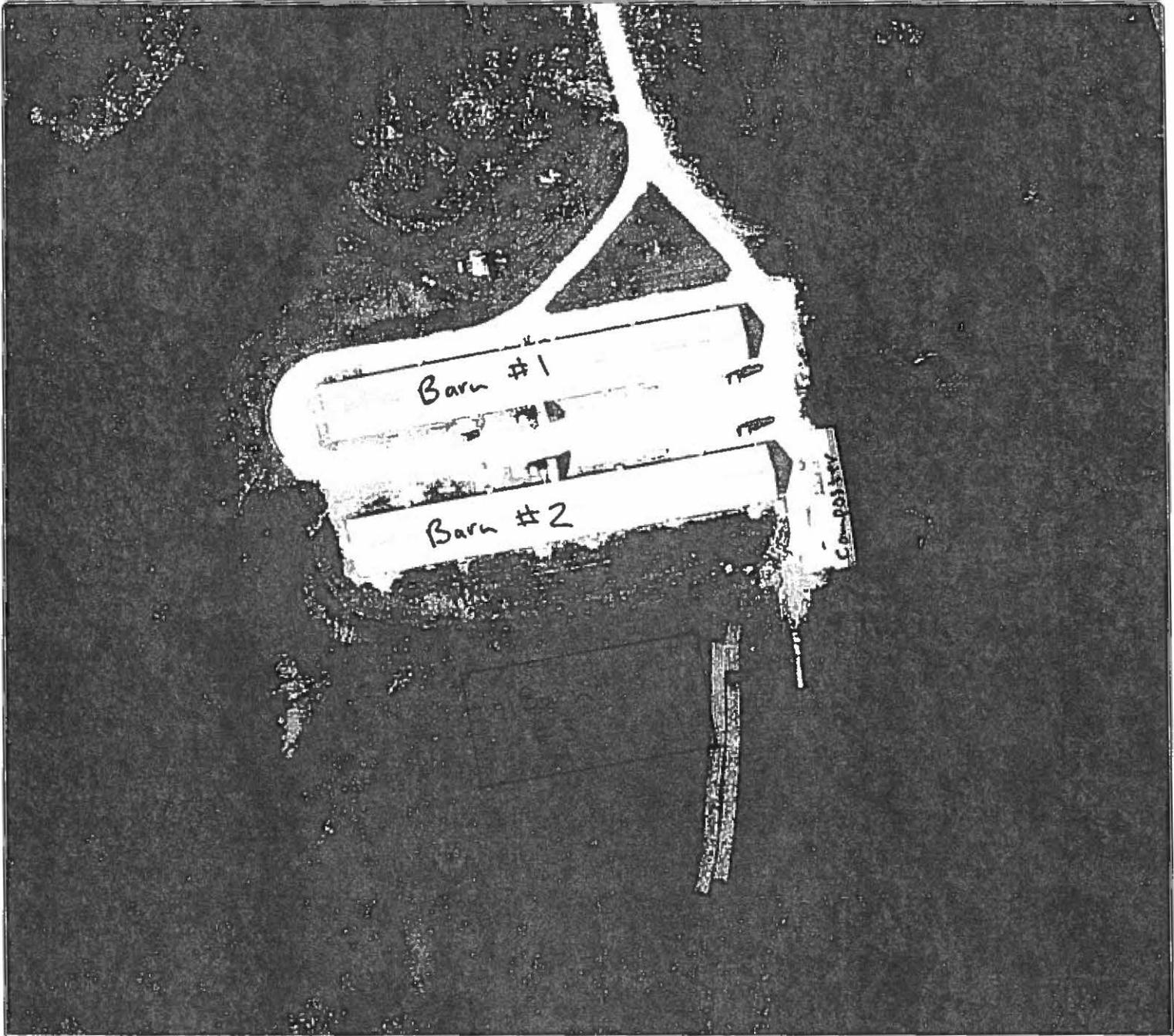
Layers

- Roads
- Oil and Gas
- Solar Energy
- Sec 368 Energy Corridors
- Rangeland
- Reference
- Aerial Photo Centers and Flightlines
- Aerial Project Boundaries
- PLSS
- ACEC
- Surface Management Agency
- BLM Administrative Areas
- Base Maps
  - No Base Map
  - Topo Map NGS
  - World Street Map ESRI
  - Digital Ortho Imagery Color

**DATA**  
**DISCLAIMER**

Data last published on: **PRIVACY**  
 Group: PLSS  
 Layer Opacity: 70  
 SMA  
 Overlays: Roads

# Boundary 2010 - 1



Grower : Frank Hopkins  
Farm : Cattle barn  
Field : 1  
Year : 2010  
Operation : Boundary  
Crop / Product : NO Product  
Op. Instance : Instance - 1

Field - Name  
■ 1 (65.08 ac)  
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SEP 18 2014  
BOWWPERMIT SECTION

Barn #3 is the new barn. Barns 1+2, and the Composter already have tax exempt status.

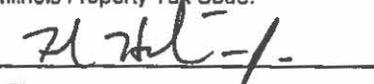
APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)  
 POLLUTION CONTROL FACILITY  
 AIR  WATER

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 <b>Hopkins Farms - Frank Hopkins, Jr.</b>				
	Person Authorized to Receive Certification <b>Frank Hopkins</b>		Person to Contact for Additional Details —		
	Street Address <b>675 Knox Hwy 8</b>		Street Address —		
	Municipality, State & Zip Code <b>Gilson, IL 61436</b>		Municipality, State & Zip Code —		
	Telephone Number <b>309-368-0382</b>		Telephone Number —		
	Location of Facility	Township	Range	Municipality	Township
	Quarter Section <b>NE 1/4</b>	<b>9N</b>	<b>2E</b>	<b>Knox</b>	<b>Chestnut</b>
	Street Address <b>755 Knox Road 600N</b>		County <b>Knox</b>		Book Number —
	Property Identification Number <b>18-05-200-002</b>		Parcel Number —		
Sec. B  MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location <b>Wear-to-finish Hog facility</b>				
	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 <b>Footings - 8" x 16" for walls + 10" x 34" column footings with rebar Floor - Nominal 4" thick pit floor with wire mesh Walls - 8" thick x 8' high reinforced pit side walls + endwalls with rebar</b>				
	Materials Used in Process <b>- 4,000 P.S.I (6 bags) concrete for all structural pours - 1/2" graded rebar - 6x6 w 2.9 wire mesh - 4' x 10' x 4" thick g-a-g slats - 7000psi</b>				
Sec. D  POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility <b>Livestock waste management facility consisting of a concrete pit (101' x 193' x 8' deep) with 10 concrete pump outs (4' x 4' x 8' deep) and the portion of the concrete slatted floor over the manure pit. (Bar #3)</b>				

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 SEP 18 2014

POLLUTION CONTROL FACILITY - CONTAMINANTS	Sec. E	(1) Nature of Contaminants or Pollutants		
		Contaminant or Pollutant	Material Retained, Captured or Recovered	
			DESCRIPTION	
			DISPOSAL OR USE	
		Hog Manure	Spread on fields for fertilizer	
ACCOUNTING DATA		(2) Point(s) of Waste Water Discharge		
		None - 0		
		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	9/1/14 status of installation on date of application	
		(5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ 600,000	
		b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ 600,000	
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ 30,000		
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ 10,000		
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% 80		
SIGNATURE	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.		
			Owner	
INSTRUCTIONS	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:
			Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Al Keller Permit Section Division of Water Pollution Control
			Attention: Donald E. Sutton Permit Section Division of Air Pollution Control	

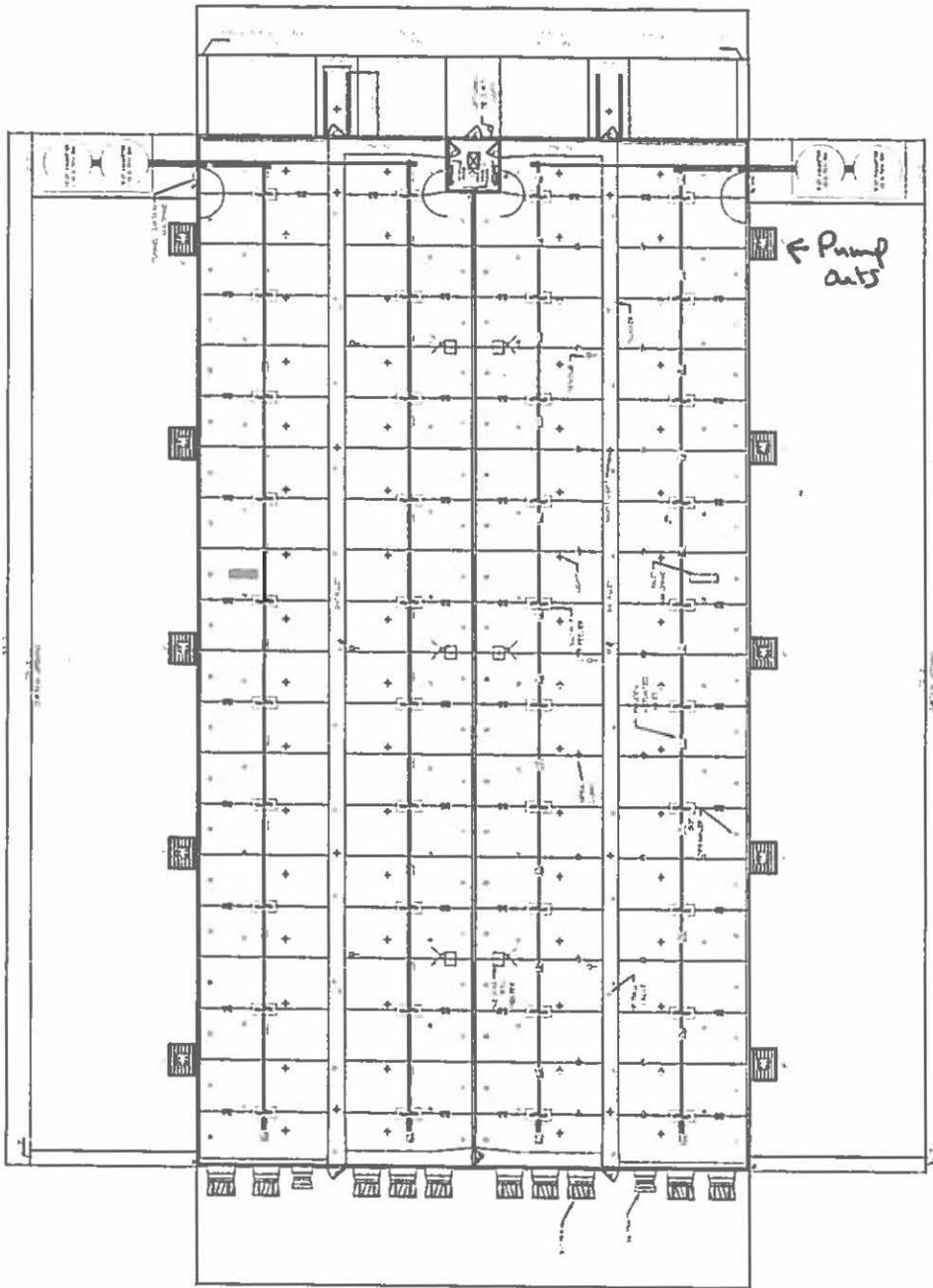
RECORDED  
SEP 18 2014

Section D:

The manure from the hogs is collected in the manure pit directly under where the hogs are raised. The manure falls through the slats into the pit where it is stored until it is pumped out in the fall. A PTO driven pump/agitator is inserted into one of the pump outs that is located on the side of the building. The manure is then loaded into a manure tanker and taken to the appropriate fields based upon current soil tests. The manure is then injected into the field. The gallons applied per acre are based upon a manure sample analysis that is taken just prior to pumping. All setbacks regarding creeks, streams, wells, and dry dams are met.

The pollution control facilities are under roof and keep rain water from entering and potentially from causing run off into local creeks and waterways.

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SEP 18 2014  
BOWWIPUREMIT SECTION



**2400 WEAN-TO-FINISH FACILITY**  
 (1) 2400 HEAD BUILDING  
 (2) 1 200 HEAD ROOMS

**LEGEND KEY PER ROOM**

2400 HEAD BUILDING  
 200 HEAD ROOMS  
 100 HEAD ROOMS  
 50 HEAD ROOMS  
 25 HEAD ROOMS  
 12.5 HEAD ROOMS  
 6.25 HEAD ROOMS  
 3.125 HEAD ROOMS  
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STATE OF ILLINOIS

COUNTY OF SANGAMON

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**PROOF OF SERVICE**

I, the undersigned attorney at law, hereby certify that on July 8, 2015 I served true and correct copies of an **APPEARANCE AND THE RECOMMENDATION**, upon the persons and by the methods as follows:

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

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

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**THIS FILING IS SUBMITTED ON RECYCLED PAPER**