

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Brandon & Jill Hofman Finishing Barn – Aledo)
(Property Identification Number) PCB 15-
15-15-03-400-005) (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

Brandon Hofman
Brandon & Jill Hofman Finishing Barn
288 195th St.
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: 
Joey Logan-Pugh
Assistant Counsel
Division of Legal Counsel

DATED: July 10, 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

Brandon & Jill Hofman Finishing Barn - Aledo)
(Property Identification Number) PCB 15-
15-15-03-400-005) (Tax Certification)
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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: July 10, 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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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 November 21, 2014, the Illinois EPA received a request from Brandon & Jill Hofman Finishing Barn (log number TC-17-14, 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: Brandon & Jill Hofman Finishing Barn
1975 55th Ave.
Aledo, IL 61231

The proposed water pollution control facilities in this request are located at Section 3, T13N, R3W of the 4th P.M. in Mercer County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (approximately 391 ft. x 52 ft. x 8 ft.) with 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.

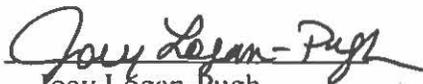
4. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2014), defines “pollution control facilities” as:

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: 
Joey Logan-Pugh
Assistant Counsel
Division of Legal Counsel

Dated: July 10, 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) 782-2829

BRUCE RAUNER, GOVERNOR

LISA BONNETT, DIRECTOR

Memorandum

To: Charles Gunnarson, Division of Legal Counsel

From: Al Keller, Manager, Permit Section 

Date: July 6, 2015

Re: Brandon Hofmann
288 195th St.
Aledo, IL 61231
Recommendation of Tax Certification
Log # TC-17-14
Property ID # 15-15-03-400-005

The Bureau of Water received a request on November 21, 2014 from Brandon Hofmann 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:

Brandon & Jill Hofmann Finishing Barn
1975 55th Ave.
Aledo, IL 61231

Section 3, T13N, R3W of the 4th PM in Mercer County

The facility consists of one concrete manure pit (approximately 391 ft. x 52 ft. x 8ft.) 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\LogTC-17-14.docx

cc: Tax Cert File

Watershed Unit Tax Certification Review Sheet

Project Name: Brandon & Jill Hofmann
Finishing Barn

Location: Aledo, IL

Reviewer: Jenny Larsen

Date: January 8, 2015

Log number: TC-17-14

Type: Agchem
 Livestock

Applicant: Brandon Hofmann
288 195th St.
Aledo, IL 61231

Contact: Brandon Hofmann

Phone: (309)299-4400

Facility:
1975 55th Avenue
Aledo, IL 61231

Property ID: 15-15-03-400-005

County: Mercer

Legal Description:
S: 3 T: 13N R: 3W PM: 4th

Signature: Brandon Hofmann

Title: Owner

Date Control Devices installed: 09/24/08

Provided Fair cash Value: \$350,000

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 (391 ft. x 52 ft. x 8 ft.) with slotted floors. The manure will be removed by a vacuum tank and then injected into the surrounding crop ground to be used a fertilizer.

Legal description was found using ISGS Public Land Survey System

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

Recommended Action: Permit the above mentioned structures.

TC-11-14

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 <i>Brandon G. Jill Hofmann Finishing Barn</i>				
	Person Authorized to Receive Certification <i>Brandon Hofmann</i>		Person to Contact for Additional Details <i>Brandon Hofmann</i>		
	Street Address <i>288 195th St Altd, IL 61231</i>		Street Address <i>288 195th St Altd, IL 61231</i>		
	Municipality, State & Zip Code <i>309-299-4400</i>		Municipality, State & Zip Code <i>309-299-4400</i>		
	Telephone Number		Telephone Number		
	Location of Facility	Township	Municipality	Township	
	Quarter Section <i>SE</i>	<i>13-N</i>	Range <i>3-W</i>	<i>Altd</i>	<i>Ohio Grove</i>
	Street Address <i>1975 55th Ave</i>	County <i>Mercer</i>	Book Number		
Property Identification Number <i>15-15-03-400-005</i>	Parcel Number <i>15-15-03-400-005</i>				
Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location				
	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				
	<p><i>The building is 391' long, 52' wide, the manure pit is 8' deep. The manure pit is located underneath the confined animals feed structure slatted floor over manure pit. The manure will be removed by vacuum tank and then injected into the surrounding crop ground to be used as fertilizer</i></p>				

RECEIVED

NOV 21 2014

Watershed Management Section

POLLUTION CONTROL FACILITY - CONTAMINANTS	Sec. E (1) Nature of Contaminants or Pollutants			
	Contaminant or Pollutant	DESCRIPTION	Material Retained, Captured or Recovered DISPOSAL OR USE	
	Swine Manure	Liquid manure	To be applied on crop land as fertilizer	
	(2) Point(s) of Waste Water Discharge (10) Pump-outs located around the outside of building			
	Plans and Specifications Attached		Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
	(3)	Are contaminants (or residues) collected by the control facility? value 10,000	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
	(4)	Date installation completed 9-24-08 status of installation on date of application complete (inv)		
	ACCOUNTING DATA	(5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:		\$ 350,000
		b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:		\$ 20,000
		c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:		\$ 100,800
d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:		\$ 12,000		
e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:		% 50%		
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.			
	 Signature		Brent Hoff Title	
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: Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Attention: Al Keller Permit Section Division of Water Pollution Control	Attention: 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 10, 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]

Brandon Hofman
Brandon & Jill Hofman Finishing Barn
288 195th Street
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/ Joey Logan-Pugh
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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