

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Bradley Mapes)	
(Property Identification Number)	PCB 15-
15-000-309-00))	(Tax Certification)
)	
)	

NOTICE

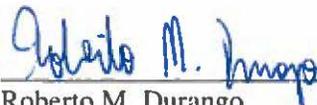
Steve Santarelli
Illinois Department of Revenue
101 West Jefferson
Post Office Box 19033
Springfield, Illinois 62794

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

Bradley Mapes
586 N. Bradshaw Rd.
Stockton, Illinois 61085

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: December 2, 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

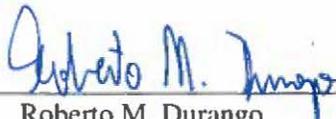
BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Bradley Mapes)	
(Property Identification Number)	PCB 15-
15-000-309-00))	(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: December 2, 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

Bradley Mapes)	
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15-000-309-00))	(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(a) of the regulations of the Illinois Pollution Control Board (the Board), 35 Ill. Adm. Code 125.204(a).

1. On January 29, 2015, the Illinois EPA received a request from Bradley Mapes (log number TC-05-15, Exhibit A) for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to Section 125.204(a) of the Board's regulations, 35 Ill. Adm. Code 125.204(a).
2. The facility's address is:

Bradley Mapes
586 N. Bradshaw Rd.
Stockton, Illinois 61085
3. The proposed water pollution control facilities in this request are located at Section 31, T28N, R4E of the 4th P.M. in Jo Daviess County, at the above street address and consist of the following:

Livestock waste handling facilities consisting of one concrete-manure-pit (approximately 243.92 ft. x 49.81 ft. x 10 ft. deep) with slotted floors over the pit to collect livestock waste.

4. 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.
5. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2014), and Section 125.200(a)(1) of the Board's regulations, 35 Ill. Adm. Code 125.200(a)(1), define pollution control facilities as:

[A]ny 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: eliminating, preventing, or reducing air or water pollution, as the terms "air pollution" and "water pollution" are defined in the Act; or 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.
6. If it is found that the claimed facility or relevant portion thereof is a pollution control facility as defined in Section 125.200(a)(1) of the Board's regulations, 35 Ill. Adm. Code 125.200(a)(1), the Board has the authority to enter a finding and issue a certificate to that effect, pursuant to Section 11-20 of the Property Tax Code, 35 ILCS 200/11-20 (2014) and Section 125.216 of the Board's regulations, 35 Ill. Adm. Code 125.216.
7. Pursuant to Section 125.204(a) of the Board's regulations, 35 Ill. Adm. Code 125.204(a), if the Illinois EPA receives a tax certification application it must file a recommendation on the application with the Board.
8. 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, with the primary purpose of eliminating, preventing, or reducing water pollution, or as otherwise provided in Section 125.200(a)(1) of the Board's regulations, 35 Ill. Adm. Code 125.200(a)(1), 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: December 2, 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

A handwritten signature in black ink, appearing to be "AK", written over the name "Al Keller".

Date: September 28, 2015

Re: Bradley Mapes
586 N. Bradshaw Rd.
Stockton, IL 61085
Recommendation of Tax Certification
Log # TC-05-15
Property ID #s 15-000-309-00 & 15-000-310-00

The Bureau of Water received a request on January 29, 2015 from Bradley Mapes for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204. We offer the following recommendation.

The water pollution control facilities in this request include the following:

Bradley Mapes
586 N. Bradshaw Road
Stockton, IL 61085

Section 31 & 32, T28N, R4E of the 4th PM in Jo Daviess County

Livestock waste management facilities consist of one concrete manure pit (243.92 ft. x 49.81 ft. x 10 ft. deep) with slotted floors over the pit to collect livestock waste. 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-05-15.docx

cc: Tax Cert File

Watershed Unit Tax Certification Review Sheet

Project Name: Bradley Mapes

Location: Stockton

Reviewer: Jenny Larsen

Date: 01/29/2-15

Log number: TC-05-15

Type: Agchem
 Livestock

Applicant:
Bradley Mapes
586 N. Bradshaw Rd.
Stockton, IL 61085

Contact: Kimberly Mapes

Phone: (815)947-3124

Facility:
586 N. Bradshaw Rd.
Stockton, IL 61085

Property ID: 15-000-309-00 & 15-000-310-00

County: Jo Daviess

Legal Description:
S: 31 & 32 T: 28N R: 4E PM: 4th

Signature: Bradley Mapes

Title: Owner

Date Control Devices installed: 10/14

Provided Fair cash Value:
650,000

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 one concrete manure pit (243.92 ft. x 49.81 ft. x 10 ft.) with slotted floors to collect livestock waste. The manure is pumped out of the pits and applied to the fields as crop fertilizer.

I spoke with Kim Mapes on 2/18/2015 and she confirmed that they are applying for just the pit and slotted floors beneath the building labeled 'confinement building 2014' to be certified as a pollution control facility.

I spoke with Kim Mapes on 8/12/2015 and she confirmed that she does not want the coverall bedded pack barn and manure stacking area certified as a pollution control. See email attached. She also confirmed that the facility lies in the middle of two section and parcel numbers. The facility manages cattle.

The primary purpose for these structures is to contain livestock waste thereby preventing contaminated water runoff.

Recommended Action: Permit the above mentioned structures.

Larsen, Jenny

From: Kimberly Mapes <09berly09@gmail.com>
Sent: Thursday, August 13, 2015 10:16 AM
To: Larsen, Jenny
Subject: Bradley Mapes

Hi Jenny, only the 2014 confinement building was included in our application. We are not asking for the bedded pack with manure stack building to be included.

Thank You

Kimberly Mapes

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 302a-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>Bradley Mapes</i>		
	Person Authorized to Receive Certification <i>Bradley Mapes</i>		Person to Contact for Additional Details <i>Kimberly Mapes</i>
	Street Address <i>586 N. Bradshaw Rd</i>		Street Address <i>586 N. Bradshaw Rd</i>
	Municipality, State & Zip Code <i>Stockton IL 61085</i>		Municipality, State & Zip Code <i>Stockton IL 61085</i>
	Telephone Number <i>(815) 947 3124</i>		Telephone Number <i>(815) 947 3124</i>
	Location of Facility Quarter Section Township Range <i>31 + 32 Rush R-4-E</i>		Municipality Township <i>Stockton Rush</i>
	Street Address <i>586 N. Bradshaw Rd, Stockton</i>		County Book Number <i>No Address</i>
	Property Identification Number <i>586</i>		Parcel Number <i>15-000-309 + 15-000-310-00</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 <i>see attached picture</i>		

RECEIVED
 JAN 29 2015

POLLUTION CONTROL FACILITY - CONTAMINANTS ACCOUNTING DATA	Sec. E (1) Nature of Contaminants or Pollutants		
			Material Retained, Captured or Recovered
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	<i>MANURE</i>	<i>LIQUID MANURE</i>	<i>INJECTED INTO CROP GROUND AS PER CNMP</i>
	(2) Point(s) of Waste Water Discharge		
	<i>NONE</i>		
			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 type="checkbox"/> No <input type="checkbox"/>
	(4) Date installation completed	<i>10/31/14</i>	status of installation on date of application <i>ACTIVE</i>
(5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:		\$ <i>650,000</i>	
b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:		\$ <i>450,000</i>	
c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:		\$ <i>1,040,000</i>	
d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:		\$ <i>175,000</i>	
e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:		% <i>50</i>	

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.	
	<i>[Signature]</i> Signature	<i>OWNER</i> 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 <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

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JAN 29 2015



Illinois
Environmental
Protection Agency

Bureau of Water
P.O. Box 19276
Springfield, IL 62794-9276

August 2000

Tax Certification Program for Livestock Waste Management Facilities

As an incentive for livestock producers to construct waste storage structures and other structures which prevent water pollution the Agency administers a tax certification program, which reduces the property tax value for many pollution control improvements. In order to recognize this tax reduction, the producer must have the improvement certified by the Illinois Environmental Protection Agency (Illinois EPA) as a pollution control facility.

Various facilities have been determined to meet the definition of a pollution control facility for livestock waste management. The following are examples of pollution control facilities for livestock waste management.

1. Manure pits under confined animal feed structures.
2. Slatted floors over manure pits.
3. Floors (not in feeding areas) specifically designed to collect and transport livestock wastes to liquid waste storage facilities.
4. Liquid livestock waste storage facilities including, but not limited to: tanks, lagoons, and holding ponds
5. Dry manure stacking structures.
6. Feedlot runoff sediment capture basins.
7. Vegetative filter systems including, but not necessarily limited to those components designed, constructed and operated pursuant to Title 35 Illinois Administrative Code, Subtitle E, Chapter 11, Part 570 titled Design and Maintenance Criteria Regarding Runoff Field Application Systems adopted August 3, 1982.
8. Structures or other devices used specifically to divert uncontaminated runoff and roof drainage away from animal feeding facilities so as to minimize the production of feedlot runoff.
9. Roof structures specifically intended to prevent precipitation from entering livestock waste storage facilities provided that such a roof shall meet the requirement that animal feeding operations are not and also could not be normally conducted below said roof.
10. Building or structure walls specifically intended to support those roof structures described in item #9 above.
11. Tanks or other similar structures, such as methane digesters, that are specifically designed, constructed and operated for the only purpose of reducing odors from livestock wastes provided that such facilities shall meet the requirement that methane or products other than processed animal manures are not produced or collected for utilization in any purpose other than the normal operation of the facility.
12. Specific appurtenances to those facilities listed above such as pumps, pump pits, manure scrapers, ramps, manure stackers, or other devices provided that such appurtenances are designed, constructed and operated for the primary purpose of the normal operation of the pollution control facility.
13. Other facilities that meet the definition of a pollution control facility.

Once Illinois EPA has certified that the improvements made by the producer qualify as a pollution control facility, the Agency submits a copy of the certification to the producer and the Illinois Department of Revenue (IDOR). The IDOR assumes authority from the county tax assessment office to assess the value of the certified facilities based upon remaining useful lifetime and the salvage value (usually property taxes are based upon fair cash value). This reduces the assessed value of the certified facilities and, therefore, the property tax.

The date upon which the Illinois EPA received an application form from a producer determines the first assessment year that the IDOR assumes assessment jurisdiction from the county.

Pollution control facilities certified by the Illinois EPA will be assessed by the IDOR as of January 1 of the year after Illinois EPA's receipt of the tax certification application. For instance, if an application is received by the Illinois EPA on January 1, 1999, or December 31, 1999, both would come under the IDOR's assessment jurisdiction as of January 1, 2000

Public Land Survey System (PLSS)

Instructions: This web page will allow you to enter an Illinois address and determine its legal description to the section level-of-detail. The Public Land Survey System (PLSS) is used in legal descriptions and employs a grid system described in terms of numbered townships, ranges, and sections. Please follow the instructions below. **Note:** If the Google Maps application below is not displayed, make sure to enable Javascript on your Internet browser.

1. Enter your address in the box below and click "Search Address." Address location is provided by Google geolocation service.
2. **Please check that location is accurate.** If not, see step 4.
3. An information window will appear listing the County, Township, Range, and Section for the marker location. Also listed is the Principal Meridian from which that area was surveyed, USGS 7.5-minute Quadrangle name, Civil Township or Precinct name, and Latitude/Longitude coordinates.
4. If you would like to move the marker due to an incorrect geolocation, first close the information window by clicking on the "X" in the top right corner, then drag the marker to a new location. A new information window will appear with the new location information.

586 n bradshaw rd stockton il

[Search Address](#)

[Refresh Page](#)

Jo Daviess	28N	4E	32	4	Elizabeth NE
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Rush Township

42.3808265	-90.0783299
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World Geodetic System of 1984 (WGS84)

Supplementary Data from the U.S. Census Bureau

Township and precinct names were obtained from the Census Bureau's 2012 TIGER/Line geospatial data. Civil township/precinct boundaries do not exactly match the PLSS townships and ranges, although in many areas of the state the two systems are coincident.

Township and precinct names are provided as a convenience to the user, yet their designation does not constitute a determination of jurisdictional authority or rights of ownership or entitlement and they are not legal land descriptions. Locations within 200 feet of the civil township boundary may be susceptible to potential digitization errors and should be verified using other means. Plat books or maps may provide the user with more detail and may be obtained from appropriate county offices and/or non-governmental vendors.

Disclaimer

The Illinois State Geological Survey and the University of Illinois make no guarantee, expressed or implied, regarding the correctness of the interpretations presented in this data set and accept no liability for the consequences of decisions made by others on the basis of the information presented here.

Illinois State Geological Survey

Richard C. Burg, Director
615 E. Peabody
Champaign, IL 61820
217-333-4747
info@isgs.illinois.edu

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STATE OF ILLINOIS

COUNTY OF SANGAMON

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)
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PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on December 2, 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]

Bradley Mapes
586 N. Bradshaw Rd.
Stockton, Illinois 61085

[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
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217.782.9143 (TDD)

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