

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Martin Rod)
(Property Identification Number) **PCB 20-**
04-10-32-200-006)) **(Tax Certification)**
)

NOTICE

PLEASE TAKE NOTICE that I have today filed with the Office of the Clerk of the Pollution Control Board an **APPEARANCE** and **RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY**, copies of which are herewith served upon you.

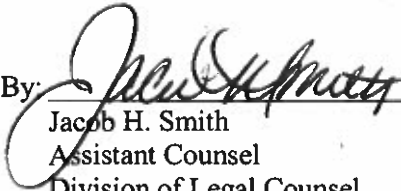
Martin Rod
1278 Pine Hill Road
Amboy, Illinois 61310

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

Copies also provided electronically as follows:

Illinois Department of Revenue
via email at REV.PropTaxApp@illinois.gov
101 West Jefferson
Springfield, Illinois 62794

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: 
Jacob H. Smith
Assistant Counsel
Division of Legal Counsel

DATED: November 21, 2019

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

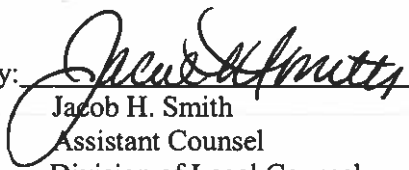
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APPEARANCE

The undersigned, as one of its attorneys, hereby enters an **APPEARANCE** on behalf of Respondent,
Illinois Environmental Protection Agency.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: _____


Jacob H. Smith
Assistant Counsel
Division of Legal Counsel

DATED: November 21, 2019

Illinois Environmental Protection Agency
1021 North Grand Avenue East
Post Office Box 19276
Springfield, Illinois 62794-9276
(217)782-5544

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BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

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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 ("Board"), 35 Ill. Adm. Code 125.204.

1. On July 22, 2019, the Illinois EPA received a request from Martin Rod (log number TC-141528, 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:

Martin Rod
1278 Pine Hill Road
Amboy, IL 61310

The proposed water pollution control facility in this request is located in the NE ¼ of Section 32, T21N, R11W of the 4th P.M. in Lee County, at the above street address and consist of the following facilities:

One (1) concrete manure pit (approximately 193 ft. x 101 ft. x 10 ft.), the concrete slatted portion of the floor over the manure pit that capture and contain waste generated in the barn above, eight (8) pumpout pits (approximately 6 ft. x 6 ft. x 10 ft.) to allow manure removal from the manure pit, and plastic perimeter drainage tiles (approximately 658 ft. x 6 in.) located around the footing of manure pit to prevent flotation of the pit.

These livestock waste management facilities are used to collect, transport, and/or store livestock waste prior to cropland application, and is further described in Exhibit A.

3. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2018), and Section 125.200(a) of the Board's regulations, 35 Ill. Adm. Code 125.200(a), define

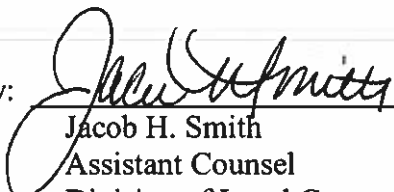
“pollution control facilities” as:

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: eliminating, preventing, or reducing air or water pollution ...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.

4. In order to receive preferential tax treatment as pursuant to 35 ILCS 200/11-5 (2018), pollution control facilities must be certified as such by the Board, 35 ILCS 200/11-20 (2014) and 35 Ill. Adm. Code 125.200(a).
5. Upon receipt of a tax certification application, the Illinois EPA must file a recommendation on the application with the Board, 35 Ill Adm. Code 125.204(a).
6. Based on the information in the application and the purpose of the facility, 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 is 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: 
Jacob H. Smith
Assistant Counsel
Division of Legal Counsel

Dated: November 21, 2019

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

JB PRITZKER, GOVERNOR

JOHN J. KIM, DIRECTOR

Memorandum

To: Charles Gunnarson, Division of Legal Counsel

From: Darin E. LeCrone, Manager, Industrial Unit, Permit Section *DEL*

Date: November 12, 2019

Re: Martin Rod Farm – Amboy
Recommendation of Tax Certification
Log# TC-141528
Property Index# 04-10-32-200-006

RECEIVED
Division of Legal Counsel
NOV 12 2019
Environmental Protection
Agency

The Bureau of Water received a request on July 22, 2019 from Martin Rod 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:

Martin Rod Farm
1278 Pine Hill Rd.
Amboy, IL

NE ¼ of Section 32, T21N, R11W of the 4th PM in Lee County

The livestock waste handling facilities consisting of one (1) concrete manure pit (approximately 193 ft. x 101 ft. x 10 ft.), the concrete slatted portion of the floor over the manure pit that capture and contain waste generated in the barn above, eight (8) pumpout pits (approximately 6 ft. x 6 ft. x 10 ft. each) to allow manure removal from the manure pit, and plastic perimeter drainage tiles (approximately 658 ft. x 6 in.) located around the footing of manure pit to prevent flotation of the pit. The facility collects, transports and stores livestock waste prior to cropland application.

The facility is 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 Wei Han at 217/782-0610.

DEL:WH:Tax Cert Recommendation.docx

cc: Tax Cert File

Watershed Unit Tax Certification Review Sheet

Project Name: Martin Rod Farm
Reviewer: WH

Date: October 24, 2019
Type: Agchem
 Livestock

Log number: TC-141528

Contact: Same

Applicant: Martin Rod
1278 Pine Hill Rd.
Amboy, IL 61310

Phone: 815-440-3345

Property Index#: 04-10-32-200-006

Facility: Martin Rod Farm
1278 Pine Hill Rd.
Amboy, IL

Parcel#:

County: Lee

Legal Description:
NE of Section: 32 Twp: 21N R: 11W PM: 4th

Signature: Martin Rod

Date Control Devices installed: April 2019

Title: Owner

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:

The livestock waste handling facilities consist of one (1) concrete manure pit (approximately 193 ft. x 101 ft. x 10 ft.) and the concrete slatted portion of the floor over the manure pit that capture and contain waste generated in the barn above. The concrete manure pit has eight (8) pumpout pits (approximately 6 ft. x 6 ft. x 8 ft. each) to allow manure removal from the manure pit. A plastic perimeter drainage tile (approximately 658 ft. x 6 in.) is located around the footing of the manure pit to prevent flotation of the pit. The facility collects, transports and stores livestock waste prior to cropland application

Pollution control facilities requested by the applicant through Description of Pollution Control Facilities, Section C of the application form and the attached drawings.

One (1) concrete manure pits;
Concrete slatted floor;
Pumpout pits attached to the manure pit; and
Perimeter drainage tile.

A process flow diagram and a plan view of the pit is submitted with the application.

Recommended Action: Issue tax certification.

RECEIVED

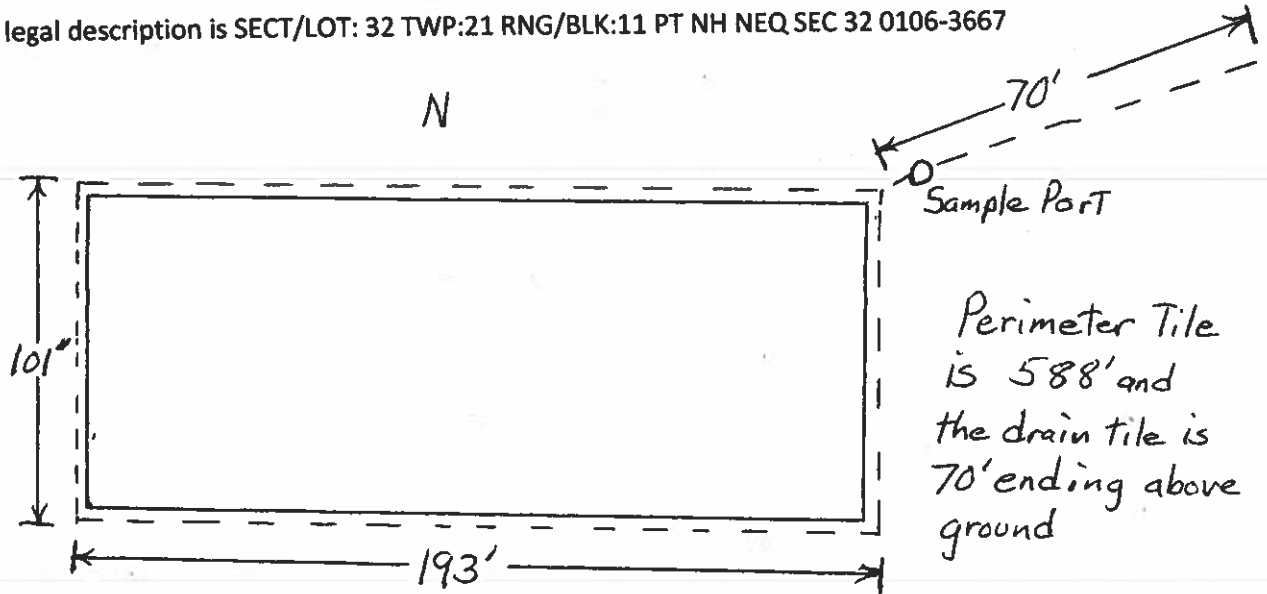
OCT 17 2019

Dear Mr. Han:

This response to your request for more information pertains to Log No. TC-141528.

IEPA
BOW/WPC/PERMIT SECTION

1. the name of the facility is Martin Rod Farm
2. The legal description is SECT/LOT: 32 TWP:21 RNG/BLK:11 PT NH NEQ SEC 32 0106-3667
- 3.



Thank you,

Martin Rod



ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 • (217) 782-3397

JB PRITZKER, GOVERNOR

JOHN J. KIM, DIRECTOR

217/782-0610

October 2, 2019

Mr. Martin Rod
1278 Pine Hill Rd.
Amboy, IL 61310

Re: Illinois Property Tax: ID# 04-10-32-200-006 – Amboy
Livestock Waste Pollution Control Facilities
Log No. TC-141528

Dear Mr. Rod:

The application for Illinois Property Tax Certification received July 22, 2019 for the above listed facilities has been reviewed and the following information is missing from the application:

1. Name of the facility as indicated in Section A of the application form.
2. Quarter section index (NE, NW, SE, or SW) of the property's legal description.
3. A plan view drawing of the concrete manure pit demonstrating the location and length of the 6" plastic perimeter drainage tiles around the pit.

Please provide the information listed above so the Agency can complete the review of the subject application. Please include the above log number on all correspondence.

If you have any questions or comments concerning the above items, please contact me at 217-782-0610.

Very truly yours,

A handwritten signature in black ink, appearing to read "Wei Han", followed by a horizontal line.

Wei Han, P.E
Permit Section, Water Pollution Control
Bureau of Water

WH:TC-141528.doc

10-141528

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>Martin Rod</i>		Person to Contact for Additional Details <i>Martin Rod</i>
	Street Address <i>1278 Pine Hill Rd</i>		Street Address <i>1278 Pine Hill Rd</i>
	Municipality, State & Zip Code <i>Amboy, IL 61310</i>		Municipality, State & Zip Code <i>Amboy, IL 61310</i>
	Telephone Number <i>815-440-3345</i>		Telephone Number <i>815-440-3345</i>
	Location of Facility Quarter Section Township Range <i>32 21 11</i>		Municipality Township <i>Amboy Bradford</i>
	Street Address <i>1278 Pine Hill Rd</i>		County Book Number <i>Lee</i>
	Property Identification Number <i>04-10-32-200-006</i>		Parcel Number
Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location <i>Hog Manure</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>9 Pit Pump Outs 6x6</i>		

RECEIVED
 JUL 28 2019

IEPA
 BOWWPC/PERMIT SECTION

Facility is 2-3 miles from Green River

Sec. E	(1) Nature of Contaminants or Pollutants			
	CONTAMINANTS		Material Retained, Captured or Recovered	
		Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
		<i>Swine Manure</i>	<i>Liquid</i>	<i>Inject on farm land</i>
POLLUTION CONTROL FACILITY - ACCOUNTING DATA	(2) Point(s) of Waste Water Discharge			
			Plans and Specifications Attached	
			Yes <input 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 <u>4/1/19</u> status of installation on date of application <u>In Use</u>		
	(5)	a.	FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>300,000.</u>
		b.	NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>200,000.</u>
		c.	PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ <u>100,000.00</u>
		d.	PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ <u>12,000.00</u>
	e.	PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% <u>65</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	<u>Martin Red</u>	<u>Owner</u>	
	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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CERTIFICATE OF SERVICE

I, the undersigned attorney at law, hereby certify that I have served on the date of November 21, 2019, the attached **APPEARANCE** and **RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY**, upon the following persons by causing to be mailed a true copy thereof in an envelope duly addressed, bearing proper first class postage, and deposited in the United States mail at Springfield, Illinois:

Martin Rod
1278 Pine Hill Road
Amboy, Illinois 61310

Copies also provided electronically as follows:

Illinois Department of Revenue
via email at REV.PropTaxApp.illinois.gov
101 West Jefferson
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[Electronic Filing]

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Chicago, Illinois 60601

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

/s/ Jacob H. Smith
Assistant Counsel
Division of Legal Counsel
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Springfield, Illinois 62794-9276
217.782.5544
217.782.9143 (TDD)

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