BEFORE THE ILLINOIS POLLUTION CONTROL BOARD ECEIVED

GREGORY M. AND NANCY C. LEIGH (Property Identification Number 06-05-26-200-002)

JAN - 9 2004
) PCB 04- POLLUTION CONTROL BOARD

NOTICE

Dorothy M. Gunn, Clerk Illinois Pollution Control Board James R. Thompson Center 100 West Randolph Street, Suite. 11-500 Chicago, Illinois 60601 Gregory Leigh 5087 E. ILL. 9 Highway Avon Illinois 61415

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

PLEASE TAKE NOTICE that I have today filed with the Office of the Clerk of the Pollution Control Board an <u>APPEARANCE AND THE RECOMMENDATION</u> of the Illinois Environmental Protection Agency, a copy of which is herewith served upon you.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

Lisa Moreno

Assistant Counsel

Division of Legal Counsel

DATED: January 5, 2004

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

RECEIVED

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

JAN - 9 2004

STATE OF ILLINOIS

POLLUTION CONTROL BOARD GREGORY M. AND NANCY C. LEIGH

(Property Identification Number

06-05-26-200-002)

) PCB 04- 12

APPEARANCE

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

ILLINOIS ENVIRONMENTAL

PROTECTION AGENCY

Lisa Moreno

Assistant Counsel

Division of Legal Counsel

DATED: January 4, 2004

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 2004

POLLUTION CONTROL BOARD

GREGORY M. AND NANCY C. LEIGH (Property Identification Number 06-05-26-200-002)

) PCB 04- 12

RECOMMENDATION

The Illinois Environmental Protection Agency ("Illinois EPA") hereby files its Recommendation regarding the tax certification of water pollution control facilities pursuant to pursuant to Section 125.204 of the regulations of the Illinois Pollution Control Board, 35 Ill. Adm. Code 125.204.

- 1. On December 27, 2002 the Illinois EPA received a request from Gregory and Nancy Leigh (log number TC 28-02, Exhibit A) for a recommendation regarding the tax certification of water pollution control facilities, pursuant to 35 Ill. Adm. Code 125.204.
- 2. The applicant's address is: Gregory M. and Nancy C. Leigh 5087 E. ILL 9 Highway Avon Illinois 61415
- 3. The proposed water pollution control facilities in this request are located at the Southeast 1/4 of Section 26, T7N, Range 1E of the 4th Principal Meridian, Fulton County at Rigdon Road, Avon, and consist of the following livestock waste management facilities:

one concrete manure pit (23 ft. x 100 ft. x 9 ft. deep) with 6 manure pump-out tubes and the slotted concrete portion of the floor over the manure pit located in each of 3 swine finishing buildings.

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

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4. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2000), 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.
- 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 grant the requested tax certification.

ILLINOISENVIRONMENTAL PROTECTION AGENCY

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Lisa Moreno Assistant Counsel

Division of Legal Counsel

DATED: January 5, 2004

Illinois Environmental Protection Agency 1021 North Grand Avenue East Post Office Box 19276 Springfield, Illinois 62794-9276 (217) 782-5544 APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)
POLLUTION CONTROL FACILITY
AIRCI
WATER
WATER

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENOEC 2 7 2002
P. O. Box 19276, Springfield, IL 62794-9276
ILLINOIS ENVIRONMEN

| | FOR AGENCY USE PROTECTION AGENCY BOW/WPC/PERMIT SECTION | | | | | |
|---|--|---------------------------------------|-----------------------------|-----------------|--|--|
| | • | DOM/MAC/P | ERMIT SECTION | | | |
| File No. | Date Received Ce | rtification No. | | Date | | |
| Sec. A | Company Name Gregory Miand Dancy | - P. a - | | | | |
| | Person Authorized to Receive Certification | | Person to Contact for Add | itional Details | | |
| | Greaty Leigh | | Sa une | | | |
| | Street Address | | Street Address | | | |
| | S087 E. IL 9 Haju | | | | | |
| ۲ | Municipality, State & Zip Code Auon, IL 6:415 | | Municipality, State & Zip C | Code | | |
| ICA | Avon, IL 6:415 Telephone Number | · · · · · · · · · · · · · · · · · · · | Telephone Number | | | |
| APPLICANT | 309 465 3768 | | releptione Number | | | |
| | Location of Facility | | Municipality | Township | | |
| | Quarter Section Township Ra | inge | | | | |
| , | | E | Avon | Lee | | |
| | Street Address Riadon Road | | County Fulton | Book Number | | |
| | Property Identification Number | | Parcel Number | | | |
| | 06-05-26-200-002 | | 1 aroch rambol | | | |
| Sec. B | Nature of Operations Conducted at the Above Location | | | | | |
| | Agricultural Hog Product | ion | • | | | |
| | for finishing merket hogs to be slaughtered | | | | | |
| 40 | The state of the s | | | | | |
| SING | | | | | | |
| DT: | Water Pollution Control Construction Permit No. | | Date Issued | ~ | | |
| MANUFACTURING OPERATIONS | NPDES PERMIT No. | | Date Issued | Expiration Date | | |
| | NA | | | | | |
| | Air Pollution Control Construction Permit No. | | Date Issued | <u> </u> | | |
| | N/H | | | | | |
| | Air Pollution Control Operating Permit No. | | Date Issued | | | |
| | N/A | | | | | |
| Sec. C | Describe Unit Process | | | | | |
| | 2300 sq. ft. non finisher with stats covering a pit under the outing facility | | | | | |
| စ္ | apit Index the entire tacinty | | | | | |
| URII | | | | | | |
| WANUFACTURING PROCESS | Materials Used in Process | | | | | |
| PRO | Structure is a wood found building on a concrete | | | | | |
| MAI | foundation and marine pit. Plastic slave over the pit for a floor, | | | | | |
| | Wildry is stated with atominum siding with insulation | | | | | |
| | wildry is stated with stummum siding with insulation sheet the a tacket and pinyl overthe malls inside | | | | | |
| Sec. D | Describe Pollution Abatement Control Facility | | | | | |
| | concrete pit is located andi. The entire facility | | | | | |
| ROL TION | | | | | | |
| SRIP | 9 ft doop with steel compress converte was as undistant | | | | | |
| OES(| and plustic slads covering the sit | | | | | |
| POLLUTION CONTROL FACILITY DESCRIPTION | There are six tops the siciles of the Building for pumping out the manner (see plat) | | | | | |
| ζ <mark>ΩΓ</mark> | for a well and of the building | | | | | |
| <u> </u> | 401 PV11P1 3001 411 | 2001 21 11 11 | (المام م عاد ال | | | |

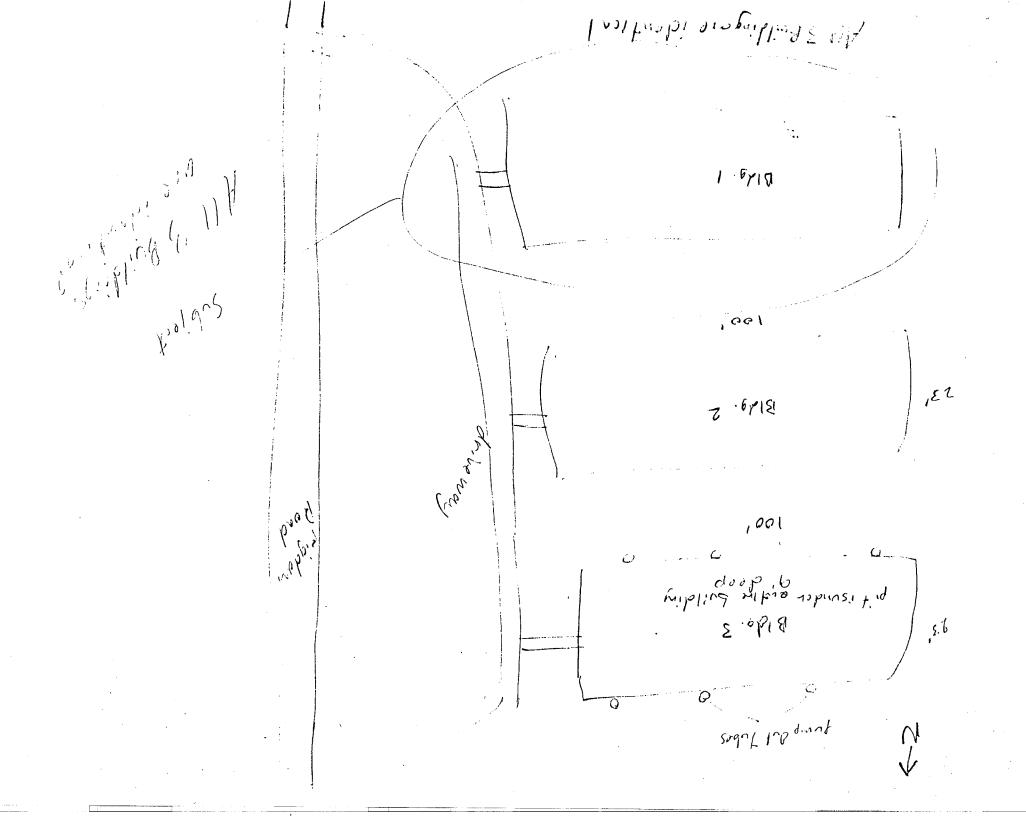
IL 532-0222

Tax Certification for Pollution Control Facilities Page 1 of 2

APC 151 (Rev. 8/00)



| Sec Z | (i) riat | (1) Flature of Contaminants or Poliutants | | | | | | |
|---|---|---|---|---|--|--|--|--|
| | | | Material Rota | ined, Captured or Recovered | | | | |
| ST N | Contan | ninant or Pollutant | DESCRIPTION | DISPOSAL OR USE | | | | |
| WIN. | | Ar Contestinas | Hogenanuit | Livestock waste is umgod | | | | |
| ITA | | 2 un off Pollutants | -viels+soleds) | from the pit and injected | | | | |
| NO. | } | | | into The Social yeather | | | | |
| Ę | | formiting from -oil) | | | | | | |
| P.CI | (0) D= | If sproad on top of soil, shire L500 | | | | | | |
| 7. | (2) Point(s) of Waste Water Discharge | | | | | | | |
| H H | Plans and Specifications Attached Yes , No | | | | | | | |
| Ö | (3) A | re contaminants (or residues) co | | Yes No | | | | |
| Z O | | Pate installation completed | | n date of application Compresed + in use | | | | |
| Ė, | | | | | | | | |
| OLL JAT, | (5) a | | | \$ 21,880 | | | | |
| g 5 | b | . NET SALVAGE VALUE IF CONS | IDERED REAL PROPERTY: | \$ / 0 | | | | |
| E N | С | PRODUCTIVE GROSS ANNUAL | INCOME OF CONTROL FACILITY: | \$ 0 | | | | |
| POLLUTION CONTROL FACILITY ACCOUNTING DATA CONTAMINANTS | d | . PRODUCTIVE NET ANNUAL INC | COME OF CONTROL FACILITY: | \$ 0 | | | | |
| ¥ | е | . PERCENTAGE CONTROL FACI | LITY BEARS TO WHOLE FACILITY | VALUE: % 60 | | | | |
| Sec. F | | | | Code, as amended, and to the best of my | | | | |
| ш | | | claimed herein are "pollution control | facilities" as defined in Section 11-10 of the | | | | |
| Ę. | IIIInois P | roperty Tax Code. | | | | | | |
| SIGNATURE | (har | I was Mr Lands | runer | | | | | |
| Sig | XVU | proj pr zeroja | | | | | | |
| Sec. G | Signatu | | | | | | | |
| 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 | 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. | | | | |
| INSTRUCTIONS | 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 <u>average</u> analysis of the influent and effluent of the control facility stating the collection efficiency. | | | | | | |
| | Sec. E | | | | | | | |
| | | 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 | Thomas McSwiggin Permit Section Division of Water Pollution Control | Donald E. Sutton Permit Section Division of Air Pollution Control | | | | |



| STATE OF ILLINOIS |) |
|--|--|
| COUNTY OF SANGAMON |))) |
| PROOF OF SERVICE | |
| I, the undersigned, on oath state that I have | served the attached APPEARANCE AND THE |
| RECOMMENDATION, upon the person to | whom it is directed, by placing a copy in an |
| envelope addressed to: | |
| Dorothy M. Gunn, Clerk Illinois Pollution Control Board James R. Thompson Center 100 West Randolph Street, Suite. 11-500 Chicago, Illinois 60601 | Gregory Leigh 5087 E. ILL. 9 Highway Avon Illinois 61415 |
| Steve Santarelli Illinois Department of Revenue 101 West Jefferson Post Office Box 19033 Springfield, Illinois 62794 | |
| and mailing it from Springfield, Illinois on Janu | ary, 2004 with sufficient postage affixed for |
| first class mail. | |
| | |
| SUBSCRIBED AND SWORN TO BEFORE MI | E |
| thisth day of January 2004. | |
| | |
| Notary Public | |