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AUG 30 2004

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD STATE OF ILLINOIS
Pollution Control Board

Lazy B Farm)
(Property Identification Number)
05-000-289-00))
Petitioner)
)
) PCB 04
) (Tax Certification)
ILLINOIS ENVIRONMENTAL)
PROTECTION AGENCY)
Respondent.)

NOTICE

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

Zach Buchanan
Lazy B Farm
RR 1 Box 79
Lawrenceville, Illinois 62439

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 APPEARANCE AND THE RECOMMENDATION of the Illinois Environmental Protection Agency, a copy of which is herewith served upon you.

ENVIRONMENTAL PROTECTION AGENCY
OF THE STATE OF ILLINOIS

By: Vera Herst
Vera Herst
Assistant Counsel
Division of Legal Counsel

DATED: August 27, 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

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ILLINOIS ENVIRONMENTAL
PROTECTION AGENCY
Respondent.

)

05-41

) PCB 04

) (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.

ENVIRONMENTAL PROTECTION AGENCY
OF THE STATE OF ILLINOIS

By: _____

Vera Herst
Vera Herst
Assistant Counsel
Division of Legal Counsel

DATED: August 27, 2004

Illinois Environmental Protection Agency
1021 North Grand Avenue East
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STATE OF ILLINOIS
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Lazy B Farm)
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ILLINOIS ENVIRONMENTAL)
PROTECTION AGENCY)
Respondent.)

RECOMMENDATION

Now Comes the Illinois Environmental Protection Agency ("Illinois EPA"), by Vera Herst, one of its attorneys, and pursuant to Section 125.204 of the Illinois Pollution Control Board's (Board) regulations files the following Recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204.


1. On October 6, 2003, the Illinois EPA received a request from Lazy B Farm for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities, pursuant to 35 Ill. Adm. Code 125.204, and noted the request as log number TC-24-03. (Exhibit A)
2. The applicant's address is:
Lazy B Farm
RR 1 Box 79
Lawrenceville, Illinois 62439
3. The proposed water pollution control facilities in this request are located at: Section 8, T2N, R11W of the 2nd P.M. in Lawrence County, at the above street address and consist of the following:
Livestock waste management facilities consisting of one concrete manure pit (304 ft. x 102 ft. x 8 ft. deep) with eight concrete pump out pits (6 ft. x 6 ft. x 8 ft. deep) with the slotted concrete portion of the floor over the manure pit located in each of the two swine wean to finish buildings.
(These facilities are further described in Exhibit A.)
4. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2002), 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 (2002).
6. Based on the information in the application and the purpose of the facilities, which is to collect, transport and/or store livestock wastes prior to cropland application., it is the Illinois EPA's engineering judgment

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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. Therefore, the facilities are eligible for tax certification from the Board.

7. Therefore, the Illinois EPA recommends that the Board issue the requested tax certification.

ENVIRONMENTAL PROTECTION AGENCY
OF THE STATE OF ILLINOIS

By: 
Vera Herst
Assistant Counsel
Division of Legal Counsel

DATED: August 27, 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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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
(first class mail)

Zach Buchanan
RR 1 Box 79
Lawrenceville, Illinois 62439
(first class mail)

Steve Santarelli
Illinois Department of Revenue
101 West Jefferson
Post Office Box 19033
Springfield, Illinois 62794
(first class mail)

and mailing it from Springfield, Illinois on August 27, 2004, with sufficient postage affixed as indicated above.

Nancy J D Lampert

SUBSCRIBED AND SWORN TO BEFORE ME
this 27th day of August, 2004

Cynthia L. Wolfe
Notary Public



THIS FILING IS SUBMITTED ON RECYCLED PAPER

Watershed Unit Tax Certification Review Sheet

Project Name: Lazy B Farm
Reviewer: Thaddus Fought
Log No.: TC-24-03

Location: Lawrenceville
Date: 8/19/04
Type: Agchem
 Livestock

Applicant: Ben Buchanan
RR1 Box 79
Lawrenceville, IL 62439
618-443-4243

Contact: Zach Buchanan
Phone: 618-448-2025

Facility: Lazy B Farm
same as applicant

Property ID: 05-000-289-00

Legal Description: Section 8, T2N, R11W of 2nd PM

County: Lawrence

Date Control Devices Installed: ~~2/14/02~~ 2/14/02

Provided Fair Cash Value: \$600,000

Signature: signed by _____

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:

In each of 2 Buildings:
one 304 ft x 102 ft x 8 ft deep concrete manure pit w/ concrete slatted floors
eight 6 ft x 6 ft x 8 ft deep concrete pumpout pits

Other: 2 pits TOTAL (1 per building)
16 pumpouts total (8 per pit)

TC-24-03



STATE OF ILLINOIS ENVIRONMENTAL PROTECTION AGENCY 2200 CHURCHILL ROAD, SPRINGFIELD, ILLINOIS 62706

APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)

POLLUTION CONTROL FACILITY
AIR WATER

This Agency is authorized to require information under Illinois Revised Statutes 1979, Chapter, 120, Section 502a-5. D. of this information is voluntary. Failure to comply could prevent your app from being processed or could result in denial of your application for certification. This form has been approved by the Form & Content.

FOR AGENCY USE.

File No. Date Received Certification No. Date

APPLICANT	Company Name Lozy B Farm	
	Person Authorized to Receive Certification Ben Barban	Person to Contact for Additional Details: Zach Hunt
	Street Address: RR1 Box 79	Street Address: RR1 Box 263
	Municipality, State & Zip Code: Lawrenceville IL 62454	Municipality, State & Zip Code: St. Francisville IL 62460
	Telephone Number: (618) 943-4293	Telephone Number: (618) 949-2025
	Location of Facility: Section 8 Range 11W Township 2N	Municipality: Lawrence
	Street Address:	Township: DEWITT
	Property Identification Number: 05-000-289-00	County: Lawrence

MANUFACTURING OPERATIONS	Nature of Operations Conducted at the above location: Swine manure from two buildings housing 3600 head of wean-> finish hogs each		
	(1) Water Pollution Control Construction Permit No.	Date Issued	
	(2) NPDES Permit No.	Date Issued	Expiration Date
	(3) Air Pollution Control Construction Permit No.	Date Issued	
	(4) Air Pollution Control Operating Permit No.	Date Issued	

MANUFACTURING PROCESS	(1) Describe Unit Process:	<p>RECEIVED OCT 06 2003 ILLINOIS ENVIRONMENTAL PROTECTION AGENCY BOW/WPC/PERMIT SECTION</p>
	(2) Materials Used in Process:	

N CONTROL DESCRIPTION	(1) Describe pollution abatement control facility: See Attached Drawings
-----------------------	--

(1) Nature of Contaminants or Pollutants:

CONTAMINANTS

Contaminant or Pollutant	Material Retained, Captured or Recovered	
	DESCRIPTION	DISPOSAL OR USE
Sewer Manure	waste from 7200 head of wean-finish hogs	waste is incinerated 7000 lbs of crop land added to livestock tract

(2) Point(s) of Waste Water Discharge:

ACCOUNTING DATA

Plans and Specifications Attached ----- Yes No

(3) Are contaminants (or residues) collected by the control facility? ----- Yes No

(4) Date installation completed 2-14-02 status of installation on date of application Complete

(5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY: \$ 600,000

b. FAIR CASH VALUE IF CONSIDERED PERSONAL PROPERTY: \$ _____

c. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY: \$ 35,000

d. NET SALVAGE VALUE IF CONSIDERED PERSONAL PROPERTY: \$ _____

e. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY: \$ 270,000

f. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY: \$ 60,000

g. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE: 56

SIGNATURE

The following information is submitted in accordance with the "Revenue Act of 1939", as amended, and to the best of my knowledge, is true and correct. The facilities claimed herein are "pollution control facilities" as defined in the Revenue Act of 1939, 120 Par. 502a.

SIGNATURE [Signature] TITLE Owner

INSTRUCTIONS

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. Location of facilities by street and local tax identification system, property identification no book no., or legal description.
 - 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 or personal 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.
- NOTE: Submit to: Environmental Protection Agency Attention: Thomas McSwiggin
- 2200 Churchill Road Attention: Industrial Tax Certification Unit
- Springfield, Illinois 62706 Attention: Division of Water Pollution Control
- Attention: Otto J. Klein, Jr., Manager
- Attention: Tax Certification Section
- Attention: Division of Air Pollution Control

both drawings are the same

