

## BEFORE THE ILLINOIS POLLUTION CONTROL BOARD NOV 0 4 2004

KATHRYN BRADLEY AND	STATE OF ILLINOIS Pollution Control Board
BRIAN BRADLEY	)
(Property Identification Number	)
06-022-007-00)	)
Petitioner,	) PCB 05- <b>%</b>
	) (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 Kathryn and Brian Bradley RR#1 Box 69 Timewell, IL 62375

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.

ENVIRONMENTAL PROTECTION AGENCY OF THE STATE OF ILLINOIS

Bv:

James Allen Day

Assistant Counsel

Division of Legal Counsel

DATED: November 3, 2004

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



### NOV 0 4 2004

## BEFORE THE ILLINOIS POLLUTION CONTROL BOARD STATE OF ILLINOIS

KATHRYN BRADLEY AND

BRIAN BRADLEY
(Property Identification Number
)
06-022-007-00)

Petitioner,

PCB 05
(Tax Certification)

ILLINOIS ENVIRONMENTAL
PROTECTION AGENCY
Respondent.
)

#### APPEARANCE

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

ENVIRONMENTAL PROTECTION
AGENCY OF THE STATE OF ILLINOIS

By:

James Allen Day

Assistant Counsel

Division of Legal Counsel

DATED: November 3, 2004

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ILLINOIS ENVIRONMENTAL	)	
PROTECTION AGENCY	)	

#### **RECOMMENDATION**

Now Comes the Illinois Environmental Protection Agency ("Illinois EPA") by James Allen Day, 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.

- On July 16, 2004, the Illinois EPA received a request from Kathryn Bradley 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-21-04. (Exhibit A)
- 2) The applicant's mailing address is: Kathryn and Brian Bradley RR#1 Box 69
  Timewell, IL 62375

Respondent.

The water pollution control facilities in this request are located in the northwest quarter of the southeast quarter of Section 19, Township 1 South, Range 4 West of the 4<sup>th</sup> Principal Meridian in Brown County, Illinois and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (100 ft. x 200 ft. x 8 ft. deep) with the slotted concrete portion of the floor over the manure pit and six 6 ft. x 6 ft. x 10 ft. deep concrete pump out pits in each of two swine finish buildings.

- 4) These livestock waste management facilities are used to collect, transport, and/or store livestock wastes prior to cropland application.
- 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."
- 6) Pollution control facilities are entitled to preferential tax treatment, 35 ILCS 200/11-5 (2000).
- Based on the information in the application and the purpose of the facilities (collecting, transporting and/or storing livestock wastes prior to cropland application), 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. Therefore, the facilities are eligible for tax certification from the Board.
- 8) Therefore, the Illinois EPA recommends that the Board issue the requested tax certification.

## Illinois Environmental Protection Agency,

By:

James Allen Day

Assistant Counsel

Division of Legal Counsel

November 3, 2004

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

STATE OF ILLINOIS	. ) )
COUNTY OF SANGAMON	)
•	)

#### **PROOF OF SERVICE**

I, the undersigned, on oath state that I have served the attached <u>APPEARANCE AND</u> <u>RECOMMENDATION</u>, 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 Kathryn and Brian Bradley RR#1 Box 69 Timewell, IL 62375

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

and mailing it from Springfield, Illinois on November 3, 2004 with sufficient postage affixed for first class mail.

SUBSCRIBED AND SWORN TO BEFORE ME

this third day of November 2004

OFFICIAL SEAL
CYNTHIA L. WOLFE
NOTARY PUBLIC, STATE OF ILLINOIS
Y COMMISSION EXPIRES 3-20-2007

TC-21-04

# 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 Statues, 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		<u> </u>	
File No.	Date Received	Certification No.	D	ate
Sec. A	Company Name			
	Person Authorized to Receive Certification  Kathryn Brackley  Street Address	4	Person to Contact for Addit Brian Brad	
	Street Address  R R # 1 Box 69  Municipality, State & Zip Code		Street Address  RR# / Box 69  Municipality, State & Zip Co	•
ICANT	Municipality, State & Zip Code  Timewell, TL 62375  Telephone Number		Municipality, State & Zip Co The well, T Teleptione Number	ode 72 62375
APPL	217-773-3071		Telephone Number  217 - 430 - 1  Municipality T	5086
		Range	Timewell	LEE
	Street Address	Ë	County B	ook Number
	Property Identification Number  0 6 - 0 22 - 007 - 00		Parcel Number	
Sec. B	Nature of Operations Conducted at the Above			
RING	Hog Finisher, used +			ean to Market.
UTION CONTROL GO MANUFACTURING GO MANUFACTURING GO PREATIONS GO PERATIONS GO PROCESS CO PERATIONS GO PAPPLICANT GO CO	Water Pollution Control Construction Permit N	lo.	Date issued	
MANUF	NPDES PERMIT No.	·	Date Issued	Expiration Date
	Air Pollution Control Construction Permit No.		Date Issued	·
	Air Pollution Control Operating Permit No.		Date Issued	·
	Describe Unit Process  2-100' x 200 Finishing of	t under	with fully slats	ted floors and
TUR	econnected with amnine f	1 inde t	ill way	
MANUFAC	Materials Used in Process  The building: are woo pits are powed concretion to the power of the p	d frame	ad with metal	siding. The
	Ť			
	Describe Pollution Abatement Control Facility  Each Pit is 100'x 200'x  Each Pit has 6 - 6'x 6'x 10  to facilitate the removal  Ift below the floor  Pits.	8' with ports i	through the a	ts extend

IL 532-0222 APC 151 (Rev. 8/00)

Tax Certification for Pollution Control Facilities Page 1 of 2 8/00



Sec. E	(1) Nat	ure of Contaminants or Pollutants		
			Material Reta	ined, Captured or Recovered
STA	Contan	ninant or Pollutant	DESCRIPTION	DISPOSAL OR USE
Ž	Run	off pollatants	Hog Moure	
£ A			Containing	Waste is applied
Į (Š			50 TIV - 284P	to crop land
들	<u> </u>		+ 36 K per 160	as fortilizer
FAC	(2) Poir	nt(s) of Waste Water Discharge	- Gallous	
ő	Po!		o pump Manre	
RTN	10.	is give access	Plans and Specifications	
8	(3) A	re contaminants (or residues) collecte		Yes X No
ğ	(4) C	ate installation completed 2 - 0 (	-04 status of installation o	n date of application <u>ಾಗ ಒಽ ಅ</u>
POLLUTION CONTROL FACILITY – ACCOUNTING DATA CONTAMINANTS	(5) a	. FAIR CASH VALUE IF CONSIDERED	REAL PROPERTY:	\$ 925,000
8 8	b	. NET SALVAGE VALUE IF CONSIDER	ED REAL PROPERTY:	\$ -0-
NE N	<u> </u>	PRODUCTIVE GROSS ANNUAL INCO		
S S				
Ç	d			\$ -0-
	е	PERCENTAGE CONTROL FACILITY	BEARS TO WHOLE FACILITY	VALUE: % 40 %
SIGNATURE 9	knowled	ge, is true and correct. The facilities claim roperty Tax Code.	ned herein are "pollution control"	Code, as amended, and to the best of my facilities" as defined in Section 11-10 of the
S	Signatu	re / Ti	tle	•
Sec. G			FOR COMPILING AND FILING APP	PLICATION
	General: water ope	· ·	each control facility claimed. Do no	ot mix types (water and air). Where both air and
	Sec. A	Information refers to applicant as listed in the facilities. Define facility location by street add outside of municipal boundaries. The proper	iress or legal description. A plat ma	ontacted for further details or for inspection of up location is required for facilities located
	Sec. B	Self-explanatory. Submit copies of all permit	s issued by local pollution control ag	encies. (e.g. MSD Construction Permit)
	Sec. C	Refers to manufacturing processes or materi	als on which pollution control facility	is used.
	Sec. D	State the type of control facility. State permit	number, date, and agency issuing facility. Include a listing of each mai	pose is to eliminate, prevent or reduce pollution. permit. A narrative description and a process or piece of equipment included in the claimed effluent of the control facility stating the
INSTRUCTIONS	Sec. E	which clearly show (a) Point(s) of discharge to facility.  Item (3) — If the collected contaminants are do in dollars reclaimed by sale or reuse of the colletem (4) — State the date which the pollution of	the manufacturing processes.  Ints removed from the process by the poly to water-carried wastes from all o receiving stream, and (b) Sewers is posed of other than as wastes, stablected substances. State the cost control facility was first placed in ser	ne pollution control facility.  r pollution control facilities. Submit drawings, and process piping to and from the control  te the disposition of the materials, and the value of reclamation and related expense.
	Soc 5	activate project review prior to certification by	this Agency.	V
	Sec. F	Self-explanatory. Signature must be a corpo	· · · · · · · · · · · · · · · · · · ·	
l		Submit to: Attent	tion:	Attention:
		P.O. Box 19276 Permi	as McSwiggin it Section on of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution Control

BROWN COUNTY
CANDACE E. KNIGHT
200 COURT ST ROOM 2
MT. STERLING, IL. 62353

PROPERTY NUMBER	CLASS	CODE	NUMBER	
06-022-007-00	0011	06002	162	NOTIC
1,770				

S END E 1/2 SW & SE

SEC 19

					4							
TOWNSHIP	LENDING	LAND/LOT	FARM LAND	FORFEITED TAX						64.1	u DIAIG	TOTAL
LEE			232.00		LANDILO		FARM LAND ARRESSED		M BLDG. SESSED	ARS	LDING FRRED	ASSESSED
202	<del> </del>						45975		164145			21012
	,			,	LANGALO		FARM LAND	FAR	M BLDG.	8U 5.0.1	ILDING R. MULT	DEPARTMEN
			/:	all								1.05310
M BRADLEY KATHRY	N J		492,433	140	IMPROVEMENT		DEPARTMENT FOLIALIZED		WNER	HOM	ESTEAD TERAN	TAXABLE
RR1 BOX 69			494	7			210120					210120
TIMEWELL IL 62	375-6	0000	-1		SCAFHE	18	T INSTALLME	NT			2ND IN	STALLMEN
PROPERTY OWNER IF OTHER THAN						0	8/03/2001		DUE D	ATE	09/0	7/2001
PHOPEHIT OWNER IP OTHER TAKE		2000	REAL ESTAT	TE TAX			7,948,	96	INSTALLA	ENT		7,948.9
	•			· — · · · •			238	_	PENALTY/	COST		
					1	_	4					

CHECKS PAYABLE TO CO COLLECTOR. INCLUDE POSTAGE FOR RETURN. AFTER DUE DATE

1 1/2% PENALTY PER MO OR PORTION THEREOF TOTAL TAX: 15.897.92

PRO	PERTY NUMBER		CLASS	NUMBE	R	<del></del>			WNSH			
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1.33061	2,859.68	COUNT	Y TAX		1.	54365	20.4	3	, 243	. 52	1,119	.59
1.49623	3,215.62	LEE T	OWNSH	IP	1.	44734	19.1	3	.041	.16	462	.62
3.75219	8,064.02	UNIT	SCHOOL	L 001	3.	91119	51.7	8	, 218	.20	646	.37
.32502	698.52	JOHN	WOOD O	COMM COL		30998	4.1		651	.32	•	
.13149	282.60	BROWN	CO F	IRE P D		13140	1.7		276	.10		
.03931	84.48	MULTI	-TWP F	ASSESSOR		04215	. 5		88	.56		
		MCKEE	DRAIN	TZIG V						1		
.17275	371.26	BR.CO	. PUBI	LIC LIB		18040	2.4		379	.06		
		MCKEE	DRAIN	N DIST				-		1		••
		MCKEE	DRAIN	N DIST						- 1		
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