

NOV 09 2004

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

STATE OF ILLINOIS  
Pollution Control Board

Jonathan Troyer )  
 (Property Identification Number )  
 10-0-0044-000-00) )  
 ) *05-87*  
 ) PCB 04-  
 ) (Tax Certification)

NOTICE

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

Jonathan Troyer  
2703 1720<sup>th</sup> Place  
Clayton, Illinois 62324

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: November 8, 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  
CLERK'S OFFICE

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD NOV 09 2004

Jonathan Troyer  
(Property Identification Number  
10-0-0044-000-00)

)  
)  
)  
) PCB 04-05-87  
) (Tax Certification)  
)

STATE OF ILLINOIS  
Pollution Control Board

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: Vera Vera  
Vera Herst  
Assistant Counsel  
Division of Legal Counsel

DATED: November 8, 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

NOV 09 2004

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

STATE OF ILLINOIS  
Pollution Control Board

Jonathan Troyer )  
(Property Identification Number ) PCB 04-05-81  
10-0-0044-000-00 ) Tax Certification  
)

RECOMMENDATION

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, 35 Ill. Adm. Code 125.204.

1. On June 10, 2003, the Illinois EPA received a request from Jonathan Troyer (log number TC-10-03, 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 applicant's address is: Jonathan Troyer  
2703 1720<sup>th</sup> Place  
Clayton, Illinois 62324

3. The proposed water pollution control facilities in this request are located at W ½ of SW ¼ of Section 4, T1N, R5W of the 4th P.M. in Adams County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (80 ft. x 240 ft. x 6 ft. deep) with the slotted portion of the flooring over the manure pit located in one swine finishing building.

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.

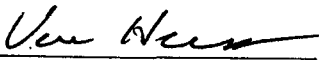
4. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2002), defines "pollution control facilities" as:

“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.
6. 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 issue the requested tax certification.

ILLINOIS ENVIRONMENTAL  
PROTECTION AGENCY

By:   
Vera Herst  
Assistant Counsel  
Division of Legal Counsel

Dated: November 8, 2004

Illinois Environmental Protection Agency  
1021 North Grand Ave. E.  
P.O. 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 **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

Jonathan Troyer  
2703 1720<sup>th</sup> Place  
Clayton, Illinois 62324

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

and mailing it from Springfield, Illinois, on November 8, 2004, with sufficient postage affixed for first class mail.

*Nancy Lampert*

SUBSCRIBED AND SWORN TO BEFORE ME

this 8<sup>th</sup> day of November, 2004

*Brenda Boehner*  
Notary Public



**THIS FILING IS SUBMITTED ON RECYCLED PAPER**

TC-10-03

APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)

POLLUTION CONTROL FACILITY

AIR  WATER

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.

RECEIVED

JUN 10 2003

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

P. O. Box 19276, Springfield, IL 62794-9276

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY BOW/WPC/PERMIT SECTION

FOR AGENCY USE

File No.	Date Received	Certification No.	Date	
Sec. A	Company Name <b>Jonathan G Troyer</b>			
APPLICANT	Person Authorized to Receive Certification <b>Jonathan Troyer</b>	Person to Contact for Additional Details <b>Jonathan Troyer</b>		
	Street Address <b>2703 N 1720TH P.L. @</b>	Street Address <b>Same</b>		
	Municipality, State & Zip Code <b>Clayton IL 62324</b>	Municipality, State & Zip Code <b>Same</b>		
	Telephone Number <b>217-894-6531</b>	Telephone Number <b>Same</b>		
	Location of Facility Quarter Section      Township      Range	Municipality	Township	
	<b>w/2 SW sec 4      Concord      5</b>	<b>Clayton</b>	<b>Concord</b>	
	Street Address <b>2703 N 1720TH P.L. Clayton IL 62324</b>	County <b>Adams</b>	Book Number	
Property Identification Number <b>10-0-0044-000-00</b>	Parcel Number <b>NA</b>			
Sec. B	Nature of Operations Conducted at the Above Location <b>Concrete Deep pit with slatted floor for wean to finish hog feeding. constructed in 1998</b>			
MANUFACTURING OPERATIONS	Water Pollution Control Construction Permit No. <b>NA</b>	Date Issued _____		
	NPDES PERMIT No. <b>NA</b>	Date Issued _____	Expiration Date _____	
	Air Pollution Control Construction Permit No. <b>NA</b>	Date Issued _____		
	Air Pollution Control Operating Permit No. <b>NA</b>	Date Issued _____		
Sec. C	Describe Unit Process <b>NA</b>			
MANUFACTURING PROCESS	Materials Used in Process <b>NA</b>			
	Describe Pollution Abatement Control Facility <b>80' X 240' Deep pit, slatted floor hog finisher building. Deep pit is 80' X 240' X 6' deep with 10" concrete walls with 5 runs 1/2" rebar horizontal and 1/2" rebar 4' vertical. floor is 5" concrete, with keyway for walls.</b>			
POLLUTION CONTROL FACILITY DESCRIPTION	<p>slatted floor 6' Deep pit pump out Concrete pit eliminates overflow from rain into ditch 500 feet below building to field with plowdown applicator on tank.</p>			
	<p>Info. Ma Gee creek to Mississippi</p>			

Sec. E	(1) Nature of Contaminants or Pollutants		
	Contaminant or Pollutant	Material Retained, Captured or Recovered	
		DESCRIPTION	DISPOSAL OR USE

<i>Hog manure</i>	<i>Smells like poop. (money)</i>	
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(2) Point(s) of Waste Water Discharge

Plans and Specifications Attached		Yes	No
(3)	Are contaminants (or residues) collected by the control facility?	Yes	No

(4)	Date installation completed _____ status of installation on date of application _____
(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY: \$ <i>260,000.00</i>
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY: \$ <i>NA.</i>
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY: \$ <i>NA.</i>
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY: \$ <i>NA.</i>
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE: % <i>40%</i>

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.

*Jonathan D. Troyer* Signature      *Owner - Manager* 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 pollution control facility. Include a listing of each major piece of equipment included in the claimed fair cash value for real 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.

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