

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

RECEIVED  
CLERK'S OFFICE

FEB 10 2005

STATE OF ILLINOIS  
Pollution Control Board

Kent Hildebrand  
(Property Identification Numl  
05-32-300-001)

) PCB 05- 150  
) (Tax Certification) Yes

NOTICE

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

Kent Hildebrand  
420 Bailey Court  
Princeton, Illinois 61356

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: February 8, 2005

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

ORIGINAL

RECEIVED  
CLERK'S OFFICE

FEB 10 2005

STATE OF ILLINOIS  
Pollution Control Board

Kent Hildebrand  
(Property Identification Number  
05-32-300-001

)  
)  
)  
) PCB 05- 150  
) (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.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

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

DATED: February 8, 2005  
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  
CLERK'S OFFICE

RECEIVED  
FEB 10 2005  
STATE OF ILLINOIS  
Pollution Control Board

Kent Hildebrand )  
(Property Identification Numbers ) PCB 05- 150  
05-32-300-001 ) (Tax Certification)  
)

ORIGINAL

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 December 15, 2004, the Illinois EPA received a request from Kent Hildebrand (log number TC-35-04, 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: Kent Hildebrand  
24688 2500 East Side  
LaMoille, Illinois 61330

3. The proposed water pollution control facilities in this request are located at Section 32, T18N, R10E of the 4th P.M. in Bureau County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (120 ft. x 41 ft. x 8 ft. deep), with the slotted concrete portion of the floor over the manure pit and four concrete pump out manure pits (each 4 ft. x 5 ft. by 8 ft. deep with treated lumber covers) and four 12 inch PVC pump out holes located in one swine 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 (2004), 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  
Vera Herst  
Assistant Counsel  
Division of Legal Counsel

Dated: February 8, 2005

Illinois Environmental Protection Agency  
1021 North Grand Ave. E.  
P.O. Box 19276  
Springfield, Illinois 62794-9276  
217/782-5544

Watershed Unit Tax Certification Review Sheet

Project Name: Kent Hildebrand  
Reviewer: Thaddeus Fought  
Log No.: TC-35-04

Location: LaMoille  
Date: 1/20/05  
Type:  Agchem  
 Livestock

Applicant: Kent Hildebrand  
420 Bailie Court  
Princeton, IL 61356

Contact: Kent Hildebrand  
Phone: 815-872-1986

Facility: Kent Hildebrand  
24688 2500 E. St.  
LaMoille, IL 61330

Property ID: 05-32-300-001

Legal Description: Section 32 T18N R10E of the 4<sup>th</sup> PM

County: Bureau

Date Control Devices Installed: 10/97

Provided Fair Cash Value: \$40,780

Signature: Signed by Kent Hildebrand

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:  
One concrete manure pit (120 ft x 41 ft x 8 ft deep) with concrete slatted floor  
with 4 concrete pumpout pits (4 ft x 5 ft x 8 ft deep with treated lumber cover) and  
4 12" PVC pumpouts.

Other: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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>Kent Hildebrand</i>		Person to Contact for Additional Details <i>Same</i>	
	Street Address <i>420 Bailey Court</i>		Street Address	
	Municipality, State & Zip Code <i>Princeton IL 61356</i>		Municipality, State & Zip Code	
	Telephone Number <i>815-892-1986</i>		Telephone Number	
	Location of Facility Quarter Section <i>(Ez Nsi) w 1/2</i>	Township <i>18N</i>	Range <i>10E</i>	Municipality <i>LaMoille</i>
	Street Address <i>24688 2500 E. St.</i>		County <i>Bureau</i>	Township <i>LaMoille 61373</i>
	Property Identification Number <i>05-32-300-001</i>		Book Number	Parcel Number
	Sec. B          MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location		
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>Please refer to enclosed description and drawing.</i>			

**RECEIVED**  
 DEC 15 2004

Sec. F POLLUTION CONTROL FACILITY - CONTAMINANTS ACCOUNTING DATA	(1) Nature of Contaminants or Pollutants		
	Contaminant or Pollutant	Material Retained, Captured or Recovered	
		DESCRIPTION	DISPOSAL OR USE
	Liquid Swine Manure	Swine Manure	Removed to cropland & plowed in the ground.
	(2) Point(s) of Waste Water Discharge		
	with soil. Hauled to nearby cropland and covered up.		
	Plans and Specifications Attached		Yes <input checked="" 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>10/97</u> status of installation on date of application <u>Working Good</u>	
	(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>40,780.00</u>
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>-0-</u>	
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ <u>-0-</u>	
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ <u>-0-</u>	
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% <u>33%</u>	

Sec. F SIGNATURE	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.		
	<u>Kent Hildebrand</u> <u>Owner</u> Signature <u>Kent Hildebrand</u> Title		

Sec. G 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. 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	Thomas McSwiggin Permit Section Division of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution Control



## Pollution Control Facility Description

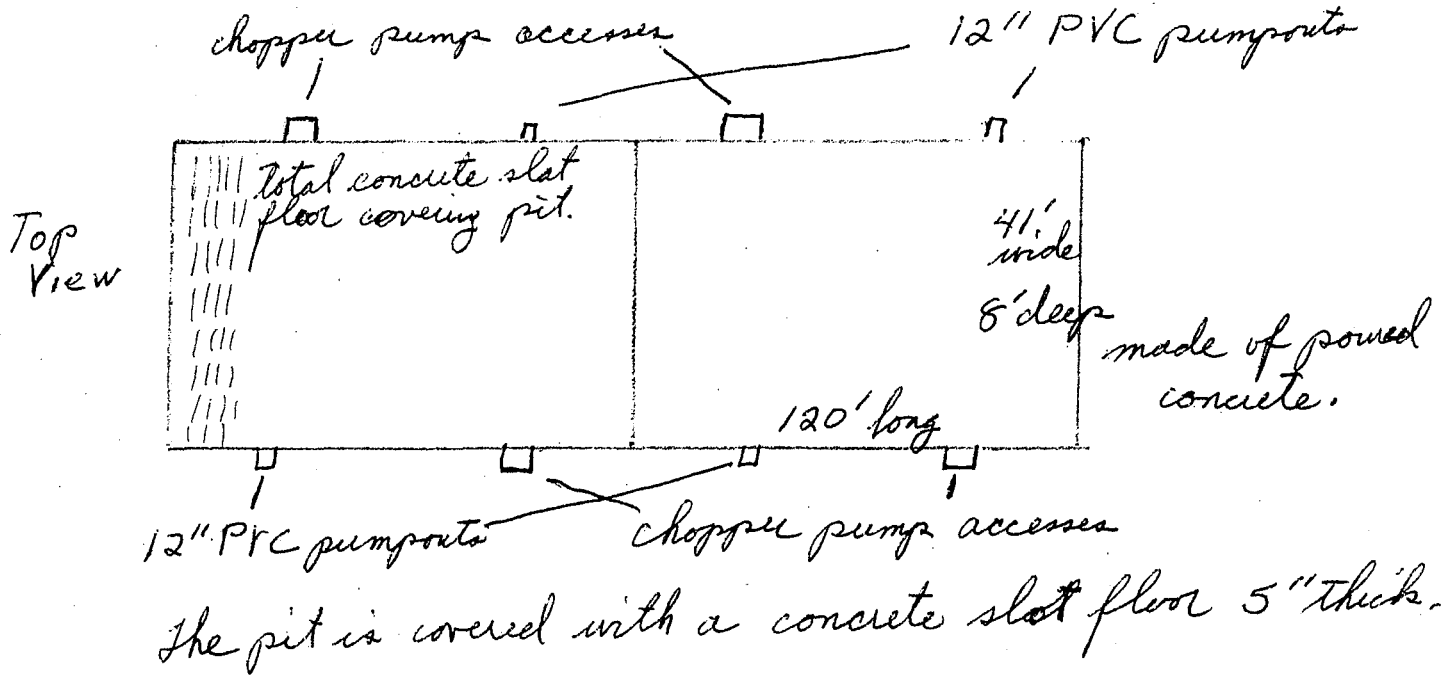
The pollution control facility is a manure pit under a confinement hog finishing facility. The pit measures 4' wide, 120' long and 8' deep. The pit is divided in the center with a 10" thick cross-wall. It is covered with a total concrete slab floor.

There are 4 12" PVC pumpouts on the sides and 4 4'x5'x8' deep chopper pump accesses with lids made of 2" treated lumber. Horizontal transitions with 16" fans are mounted on the lids.

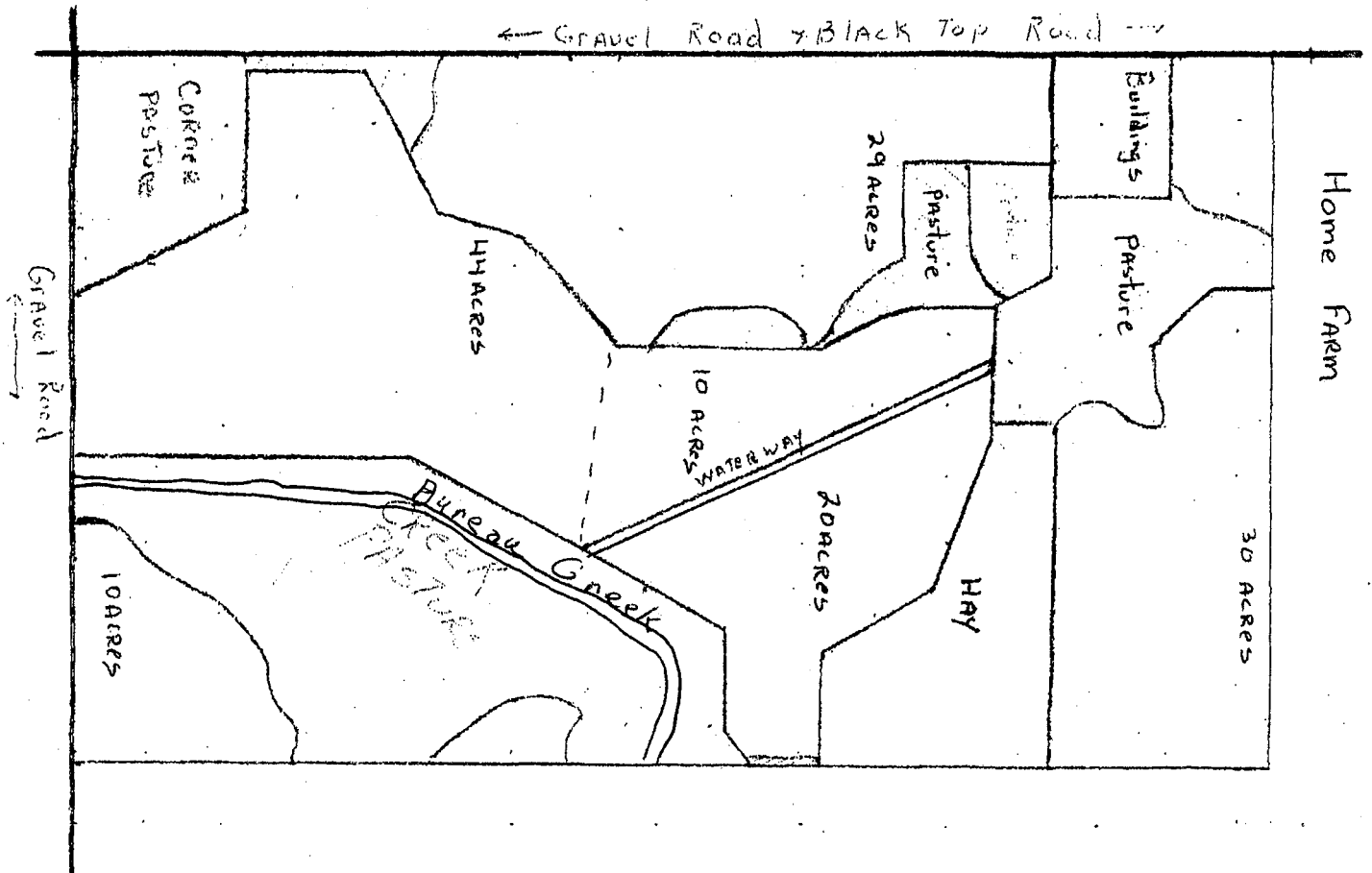
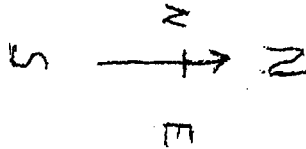
The solid & liquid swine manure passes thru the slats and 100% is contained in the concrete pit until it is pumped out. When the manure is pumped out it is hauled to and plowed in on nearby farmland. There is very little odor and no pollution of ground water or streams using this method of manure disposal. Also the fertilizer value of the manure is saved and used by crops.

Bureau Creek runs thru our farm and there are no pollutants that reaches the creek from this facility. The creek would be about  $\frac{1}{2}$  mile from the farmstead and confinement hog buildings.  
(see enclosed farm maps)

# Drawing of Pit & Floor



## Farm Map 260 acres.



STATE OF ILLINOIS  
COUNTY OF SANGAMON

ORIGINAL  
)

RECEIVED  
CLERK'S OFFICE

FEB 10 2005

STATE OF ILLINOIS  
Pollution Control Board

**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

Kent Hildebrand  
420 Bailey Court  
Princeton, Illinois 61356

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

and mailing it from Springfield, Illinois, on February 8, 2005, with sufficient postage affixed for first class mail.

*Vera Henss*

SUBSCRIBED AND SWORN TO BEFORE ME

This 8<sup>th</sup> day of February, 2005

*Brenda Boehner*  
\_\_\_\_\_  
Notary Public



**THIS FILING IS SUBMITTED ON RECYCLED PAPER**