

RECEIVED  
CLERK'S OFFICE

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD MAR 17 2005

KEITH RICHARDSON  
(Property Identification Number  
12-12-20-200-002)  
Petitioner,

ILLINOIS ENVIRONMENTAL  
PROTECTION AGENCY  
Respondent.

STATE OF ILLINOIS  
Pollution Control Board

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)  
) PCB 05- 178  
) (Tax Certification)  
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NOTICE

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

Keith Richardson  
907 305<sup>th</sup> Street, P.O. Box 55  
New Windsor, Illinois 61465

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: James Allen Day  
James Allen Day  
Assistant Counsel  
Division of Legal Counsel

DATED: March 16, 2005  
Illinois Environmental Protection Agency  
1021 North Grand Avenue East  
Post Office Box 19276  
Springfield, Illinois 62794-9276  
217-782-5544

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A P P E A R A N C E

The undersigned, as one of its attorneys, hereby enters an APPEARANCE 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: March 16, 2005

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STATE OF ILLINOIS  
Pollution Control Board

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12-12-20-200-002 )  
Petitioner, ) PCB 05- 178  
) (Tax Certification)  
ILLINOIS ENVIRONMENTAL )  
PROTECTION AGENCY )  
Respondent. )

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.

- 1) On November 15, 2004, the Illinois EPA received a request from Keith Richardson 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-22-04. (Exhibit A)
- 2) The applicant's mailing address is: Keith Richardson  
907 305<sup>th</sup> Street, P.O. Box 55  
New Windsor, Illinois 61465
- 3) The facility address is: 857 295<sup>th</sup> Street  
New Windsor, Illinois 61465
- 4) The water pollution control facilities in this request are located at Section 20, Township 14 North, Range 1 West of the 4<sup>th</sup> Principal Meridian in Mercer County, Illinois at the above facility address and consist of the following:


Livestock waste management facilities consisting of two (2) concrete manure pits (each 41 ft. x 236 ft. x 8 ft deep) and the slotted portion of the flooring over the manure pit; one (1) concrete manure pit (41 ft. x 116 ft. x 8 ft. deep) and the slotted portion of the flooring over the manure pit.

- 5) These livestock waste management facilities are used to collect, transport, and/or store livestock wastes prior to cropland application.
- 6) 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."
- 7) Pollution control facilities are entitled to preferential tax treatment, 35 ILCS 200/11-5 (2004).
- 8) 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.

- 9) 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

March 16, 2005

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

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**PROOF OF SERVICE**

I, the undersigned, on oath state that I have served the attached **APPEARANCE AND 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

Keith Richardson  
907 305<sup>th</sup> Street, P.O. Box 55  
New Windsor, Illinois 61465

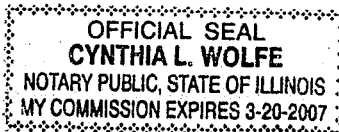
Steve Santarelli  
Illinois Department of Revenue  
101 West Jefferson  
Post Office Box 19033  
Springfield, Illinois 62794

and mailing it from Springfield, Illinois on March 16, 2005 with sufficient postage affixed for first class mail.

*Nancy J. D. Lampert*  
\_\_\_\_\_

SUBSCRIBED AND SWORN TO BEFORE ME  
this sixteenth day of March, 2005

*Cynthia L. Wolfe*  
Notary Public



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.

TC-2204

FOR AGENCY USE				
File No.	Date Received	Certification No.	Date	
Sec. A  APPLICANT	Company Name			
	Person Authorized to Receive Certification Keith Richardson		Person to Contact for Additional Details Keith	
	Street Address 907-305th St. P.O. Box 55		Street Address	
	Municipality, State & Zip Code New Windsor, IL 61465		Municipality, State & Zip Code	
	Telephone Number 309-667-2746		Telephone Number	
	Location of Facility Quarter Section Township Range 20 14 1 NE 1/4 SE		Municipality Township New Windsor Rivoli	
	Street Address 857-295th St.		County Book Number Merri	
	Property Identification Number 12-12-20-200-002		Parcel Number 12-010-016-00	
	Sec. B  MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location Nursery - Finish Hog Production		
		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 N/A			
	Materials Used in Process			
Sec. D  POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility The swine manure is contained in the concrete pits below the building before being professionally applied to cropland.			

**RECEIVED**

NOV 15 2004

Watershed Management Section  
 BUREAU OF WATER

Sec. E POLLUTION CONTROL FACILITY - CONTAMINANTS	(1) Nature of Contaminants or Pollutants <u>Swine Manure</u>			
	Material Retained, Captured or Recovered			
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE	
	<u>Swine Manure</u>		<u>Fertilizer</u>	
	(2) Point(s) of Waste Water Discharge			
	Plans and Specifications Attached			
	(3)	Are contaminants (or residues) collected by the control facility?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
	(4)	Date installation completed <u>1998 + 2000</u> status of installation on date of application _____	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
	ACCOUNTING DATA	(5) a.	FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>199,589</u>
		b.	NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ _____
c.		PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ <u>varies - / market</u>	
d.		PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ <u>varies - / market</u>	
e.		PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% _____	
SIGNATURE	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.			
	<u><i>Keith Keith</i></u> <u>owner</u> Signature Title			
INSTRUCTIONS	Sec. C 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	

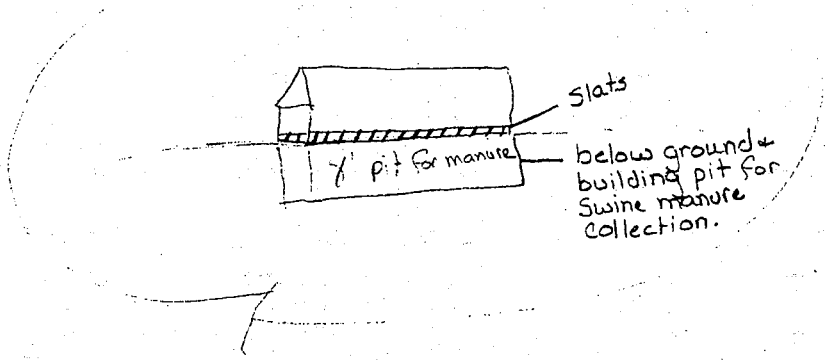
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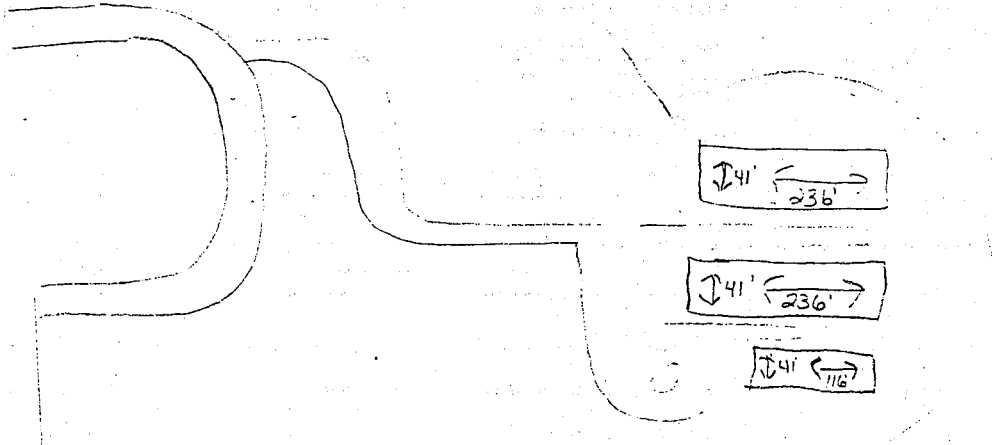
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Small Stream



Three nursery/finish buildings with  
 7' pits all flooring in building is slatted  
 for manure to collect in the pits.

North Popo Creek

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