

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD MAR 17 2005

KEITH RICHARDSON (Property Identification Number) · · · · · · · · · · · · · · · · · · ·	STATE OF ILLINOIS Pollution Control Board
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Petitioner,) PCB 05-	
) (Tax Certification)	and the second of the second o
ILLINOIS ENVIRONMENTAL) -	
PROTECTION AGENCY)	
Respondent.)	
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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

Steve Santarelli Illinois Department of Revenue 101 West Jefferson Post Office Box 19033 Springfield, Illinois 62794 Keith Richardson 907 305th Street, P.O. Box 55 New Windsor, Illinois 61465

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

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



BEFORE THE ILLINOIS POLLUTION CONTROL BOARD MAR 17 2005

KEITH RICHARDSON (Property Identification Number) STATE OF ILLINOIS Pollution Control Board
12 12 20 200 002)) PCB 05- 17 8
) (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: 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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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.

- 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 305th Street, P.O. Box 55 New Windsor, Illinois 61465

3) The facility address is: 857 295th Street

New Windsor, Illinois 61465

The water pollution control facilities in this request are located at Section 20, Township 14 North, Range 1 West of the 4th 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.
- 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."
- Pollution control facilities are entitled to preferential tax treatment, 35 ILCS 200/11-5 (2004).
- 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 ()

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 Keith Richardson 907 305th 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.

Many JD Lamport

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

Cysella J. Wolfe Notary Public

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

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 muld result in denial of your application for certification.

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File No.	Date Received	Certification No.		Date
Sec. A	Company Name			
	Person Authorized to Receive Certification		Person to Contact for Ad	ditional Details
	Keith Kichardson		Street Address	*
1.	907-305th 37 PD	Box 55	Olicel Address	
_	Municipality, State & Zip Code		Municipality, State & Zip	Code
CAN	New Windsor, IL	61465		
APPLICANT	Telephone Number		Telephone Number	
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	Quarter Section Township	Range		· // 1-
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IL 532-0222

APC 151 (Rev. 8/00)

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



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