

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

RECEIVED
CLERK'S OFFICE

JUN 07 2005

STATE OF ILLINOIS
Pollution Control Board

Young Farms--Sumner
(Property Identification Number
08-000-852-00)

)
)
)
) PCB 05- 205
) (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

Dan Young
RR 2 Box 86
Sumner, Illinois 62466

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: June 6, 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

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Pollution Control Board

Young Farms—Sumner
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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 Respondent,
Illinois Environmental Protection Agency.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

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

DATED: June 6, 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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Young Farms—Sumner)
 (Property Identification Number) PCB 05- 205
 08-000-852-00) (Tax Certification)
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JUN 07 2005

STATE OF ILLINOIS
Pollution Control BoardRECOMMENDATION

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 April 18, 2005, the Illinois EPA received a request from Dan Young (log number TC-06-05, 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: Dan Young
RR 2 Box 86
Sumner, Illinois 62466
3. The proposed water pollution control facilities in this request are located at Section 30, T4N, R13W of the 2nd. P.M. in Laurence County, at the above street address; and consist of the following:

Livestock waste management facilities consisting of one concrete pit (304 ft. x 102 ft. x 8 ft. deep), with eight concrete pump out pits (each 6 ft. x 6 ft. x 8ft. deep) with the slotted concrete portion of the floor over the manure pit located in each of two swine wean to finish buildings .

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: June 6, 2005

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

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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

Dan Young
RR 2 Box 86
Sumner, Illinois 62466

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. Lampert

SUBSCRIBED AND SWORN TO BEFORE ME
this 6th day of June, 2005

Brenda Boehner
Notary Public



THIS FILING IS SUBMITTED ON RECYCLED PAPER



ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276, 217-782-3397
JAMES R. THOMPSON CENTER, 100 WEST RANDOLPH, SUITE 11-300, CHICAGO, IL 60601, 312-814-6026

ROD R. BLAGOJEVICH, GOVERNOR RENEE CIPRIANO, DIRECTOR

Memorandum

To: Connie Tonsor, Division of Legal Counsel
From: Bruce Yurfin, Manager, Watershed Management Section
Date: MAY 19 2005
Re: Young Farms – Sumner
Recommendation of Tax Certification
Log # TC-06-05
Property Identification # 08-000-852-00

RECEIVED
Division of Legal Counsel
MAY 20 2005
Environmental Protection
Agency

The Bureau of Water received a request on April 18, 2005 from Dan Young for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Il. Adm. Code 125.204. We offer the following recommendation.

The water pollution control facilities in this request include the following:

Young Farms
RR 2 Box 86
Sumner, IL 62466

Section 30, T4N, R13W of the 2nd P.M. in Lawrence County

Livestock waste management facilities consisting of one concrete manure pit (304 ft. x 102 ft. x 8 ft. deep) with eight concrete pump out pits (each 6 ft. x 6 ft. x 8 ft. deep) with the slotted concrete portion of the floor over the manure pit located in each of two swine wean to finish buildings.

These livestock waste management facilities are used to collect, transport and/or store livestock wastes prior to cropland application.

These facilities are further described in the enclosed applications and supporting documents.

Based on the information included in this submittal, it is our engineering judgment that the above proposed facilities may be considered "Pollution Control Facilities" under 35 IAC 125.200(a), with the primary purpose of eliminating, preventing, or reducing water pollution, or as otherwise provided in this section, and therefore eligible for tax certification from the Illinois Pollution Control Board. The Bureau of Water therefore recommends that the Board issue the requested tax certification for these facilities.

If you have any questions regarding the above, please contact Thaddeus Faught at 217/782-3362.

BJY:TJF:TC-06-05.doc

cc: Tax Cert File

**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.

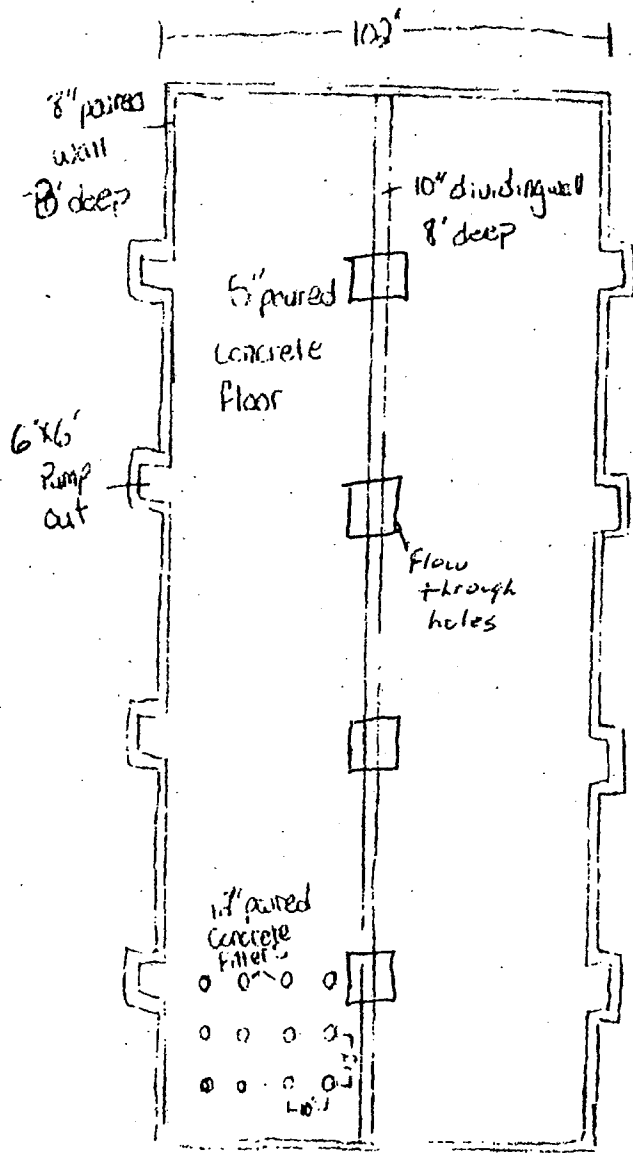
FOR AGENCY USE

	File No.	Date Received	Certification No.	Date
APPLICANT	Sec. A			
	Company Name <i>Young Farms</i>			
	Person Authorized to Receive Certification <i>Dan Young</i>		Person to Contact for Additional Details <i>Lindy Young</i>	
	Street Address <i>R. #2 Box 86</i>		Street Address <i>R. #2 Box 86</i>	
	Municipality, State & Zip Code <i>Sumner IL 62466</i>		Municipality, State & Zip Code <i>Sumner IL 62466</i>	
	Telephone Number <i>618 936-2778</i>		Telephone Number <i>618 936-2672</i>	
	Location of Facility Quarter Section Township Range		Municipality Township	
	<i>Section 30 T-4-N R-13-W</i>		<i>Lawrence Petty</i>	
	Street Address		County Book Number	
			<i>Lawrence</i>	
Property Identification Number <i>08-000-852-00</i>		Parcel Number		
MANUFACTURING OPERATIONS	Sec. B			
	Nature of Operations Conducted at the Above Location <i>Swine manure from two separate wean to finish 3600 head pits</i>			
	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		
MANUFACTURING PROCESS	Sec. C			
	Describe Unit Process <i>N/A</i>			
Materials Used in Process <i>N/A</i>				
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> RECEIVED APR 18 2005 </div> <p>Watershed Management Section BUREAU OF WATER</p>				
POLLUTION CONTROL FACILITY DESCRIPTION	Sec. D			
Describe Pollution Abatement Control Facility <i>See attached drawing</i>				

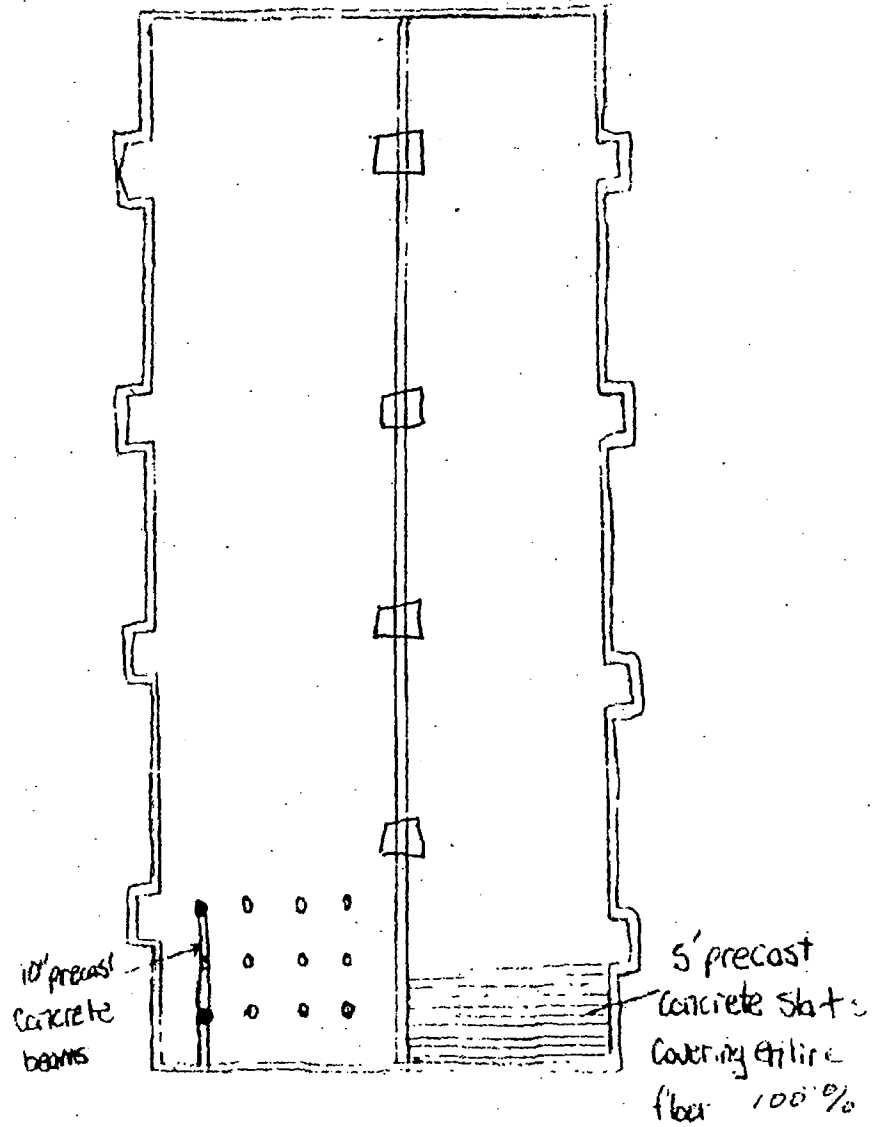
Sec. E	(1) Nature of Contaminants or Pollutants			
	Material Retained, Captured or Recovered			
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE	
	Swine Manure	Swine Manure	The animal waste is from 7500 lbs of wean-finish hogs injected into the ground at the rate of my nutrient management plan.	
	(2) Point(s) of Waste Water Discharge			
	Plans and Specifications Attached			
		Yes	No	
	(3)	Are contaminants (or residues) collected by the control facility?	Yes <input checked="" type="checkbox"/>	No
	(4)	Date installation completed <u>9-03</u>	status of installation on date of application <u>Complete</u>	
	(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>600,000</u>	
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>35,000</u>		
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ <u>270,000</u>		
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ <u>40,000</u>		
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% <u>56</u>		
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.			
	Signature	<u>Da Yang</u>	Title <u>Owner</u>	
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: Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Attention: Thomas McSwiggin Permit Section Division of Water Pollution Control	Attention: Donald E. Sifton Permit Section Division of Air Pollution Control

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Flow Diagram of Waste Handling

