

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

RECEIVED
CLERK'S OFFICE

AUG 11 2005

STATE OF ILLINOIS
Pollution Control Board

Evergreen Lane Farm, Inc.--Freeport
(Property Identification Number
12-02-28-100-004)

08

)
)
)
) PCB 06- 24
) (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

Tom Scheider
4778 W. Empire Rd.
Freeport, Illinois 61032

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: August 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

RECEIVED
CLERK'S OFFICE

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STATE OF ILLINOIS
Pollution Control Board

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Evergreen Lane Farm, Inc.--Freeport
(Property Identification Number
12-02-28-100-004)

08

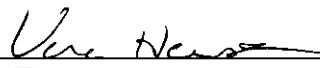
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) PCB 06-24
) (Tax Certification)
)

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
Assistant Counsel
Division of Legal Counsel

DATED: August 8, 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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BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

AUG 11 2005

Evergreen Lane Farm, Inc.—Freeport)
(Property Identification Number) PCB 06- 24
12-02-28-100-004) (Tax Certification)
08)

STATE OF ILLINOIS
Pollution Control Board

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 January 4, 2005, the Illinois EPA received a request from Evergreen Lane Farm, Inc. (log number TC-02-05, 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: Evergreen Fram, Inc.
6497 N. Damascus Rd.
Freeport, Illinois 61032
3. The proposed water pollution control facilities in this request are located at Section 28, T28N, R7E of the 4th P.M., in Stephenson County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (40 ft. x 383 ft. x 8 ft. deep) with the concrete slotted portion of the floor over the manure pit, and three concrete manure pump out pits (each 4 ft. x 4 ft. x 8 ft deep) 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
Assistant Counsel
Division of Legal Counsel

Dated: August 8, 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

Tom Scheider
4778 W. Empire Rd.
Freeport, Illinois 61032

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

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

Nancy Lampert

SUBSCRIBED AND SWORN TO BEFORE ME
this 8th day of August, 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 J. Yurkin, Manager, Watershed Management Section
Date: JUN 1 2005
Re: Evergreen Lane Farm, Inc. – Freeport
Recommendation of Tax Certification
Log # TC-02-05
Property Identification # 12-02-28-100-004

The Bureau of Water received a request on January 4, 2005 from Evergreen Lane Farm, Inc. 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:

Evergreen Lane Farm, Inc.
6497 N. Damascus Rd.
Freeport, IL 61032

Section 28, T28N, R7E of the 4th P.M. in Stephenson County

Livestock waste management facilities consisting of one concrete manure pit (40 ft. x 383 ft. x 8 ft. deep) with the slotted concrete portion of the floor over the manure pit and three concrete pump out manure pits (each 4 ft. x 4 ft. x 8 ft deep) located in one swine building.

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-02-05.doc

cc: Tax Cert File

Watershed Unit Tax Certification Review Sheet

Project Name:	<u>Evergreen Lane Farm, Inc.</u>	Location:	<u>Freeport</u>
Reviewer:	<u>Thaddeus Fought</u>	Date:	<u>2/29/05</u>
Log No.:	<u>TC-02-05</u>	Type:	<input type="checkbox"/> Agchem <input checked="" type="checkbox"/> Livestock
Applicant:	<u>Tom Scheider</u> <u>4779 W. Empire Rd.</u> <u>Freeport, IL 61032</u>	Contact:	<u>Tom Scheider</u>
		Phone:	<u>815-968-2449</u>
Facility:	<u>Evergreen Lane Farm, Inc.</u> <u>6497 N. Damasus Rd.</u> <u>Freeport, IL 61032</u>	Property ID:	<u>12-08-28-100-004</u>
Legal Description:	<u>Section 28, T28N, R7E, of 4th PM</u>	County:	<u>Stephenson</u>
Date Control Devices Installed:	<u>10/1996</u>	Provided Fair Cash Value:	<u>\$227,442</u>
Signature:	<u>signed by Tom Scheider</u>	Title:	<u>President</u>
Wastes:	<input checked="" type="checkbox"/> Livestock waste is applied to cropland. <input type="checkbox"/> Agrichemical rinsate and spillage is recycled through the facility and/or land applied. <input type="checkbox"/> Other: _____		

Physical Description of Pollution Control Devices:

One concrete manure pit (393 ft x 40 ft x 8 ft deep) with concrete lined floors
and 3 concrete pumpout pits (each 4 ft x 4 ft x 9 ft deep).

Other:

1/20/05 - spoke with Tom Scheider
Tom said there were 3 manure pits (4 ft x 4 ft x 9 ft).

and 1 concrete pit (393 ft x 40 ft x 8 ft deep)



STATE OF ILLINOIS ENVIRONMENTAL PROTECTION AGENCY 2200 CHURCHILL ROAD, SPRINGFIELD, ILLINOIS 62706

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 provide could prevent your application from being processed. If you are denied of your application, you may appeal. This form has been approved by the Pollution Control Center.

FOR AGENCY USE

File No.

Date Received

Certification No.

JAN 14 1985

Company Name

Evergreen Lane Farm, Inc.

ILLINOIS ENVIRONMENTAL
PROTECTION AGENCY

Person Authorized to Receive Certification

Person to Contact for Additional Information

Tom Scheider

Tom Scheider

Street Address:

Street Address:

4778 W. Empire Rd.

4778 W. Empire Rd.

Municipality, State & Zip Code:

Municipality, State & Zip Code:

Freeport, IL 61032

Freeport, IL 61032

Telephone Number:

Telephone Number:

815-868-2449

815-868-2449

Location of Facility:

Municipality:

Township:

In middle of section 28

Freeport

Waddams

Street Address:

County:

Book Number:

6497 N. Damascus Rd.

Stephenson

Property Identification Number:

Parcel Number:

12-08-28-100-004

Nature of Operations Conducted at the above location:

Agricultural Production, specifically hog production from birth to marketing of hogs for commercial slaughter.

(1) Water Pollution Control Construction Permit No.

Date Issued

N/A

(2) NPDES Permit No.

Date Issued

Expiration Date

N/A

(3) Air Pollution Control Construction Permit No.

Date Issued

N/A

(4) Air Pollution Control Operating Permit No.

Date Issued

N/A

(1) Describe Unit Process:

40' X 392' hog finishing building - 15680 sq. ft.
15,320 sq. ft. of manure pit - 383' X 40'

(2) Materials Used in Process:

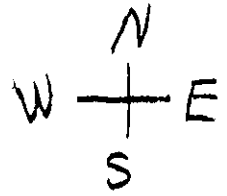
Structure is a wood frame building over a concrete pit and concrete slotted floor. The exterior of the building is steel siding and curtains.

(1) Describe pollution abatement control facility:

Pit has concrete sides and floor. It is 8 ft. deep. Concrete slats are on top of pit. All concrete is steel reinforced. Pump out holes on sides.

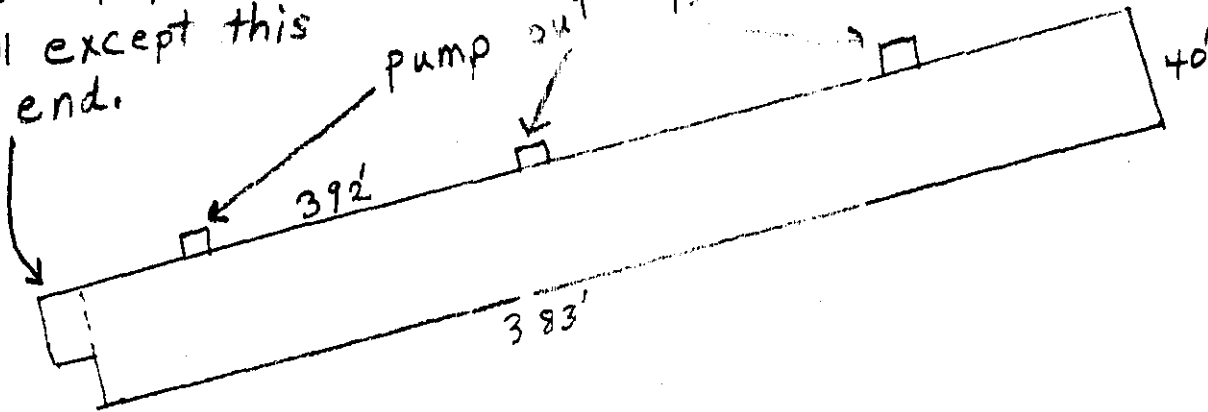
CONTAMINANTS	(1) Nature of Contaminants or Pollutants:		
	Contaminant or Pollutant	Material Retained, Captured or Recovered DESCRIPTION	DISPOSAL OR USE
	air contaminants	Hog manure (liquid + solids)	Livestock waste
	runoff pollutants		is pumped from pit + injected into soil.
ACCOUNTING DATA	(2) Point(s) of Waste Water Discharge: 3 pump out locations on north side of bldg.		
	(3) Are contaminants (or residues) collected by the control facility? Plans and Specifications Attached: Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>		
	(4) Date installation completed 10/1996 status of installation on date of application Completed <input checked="" type="checkbox"/> In use <input type="checkbox"/>		
	(5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY: \$ 227,442		
	b. FAIR CASH VALUE IF CONSIDERED PERSONAL PROPERTY: \$ N/A		
	c. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY: \$ 0		
	d. NET SALVAGE VALUE IF CONSIDERED PERSONAL PROPERTY: \$ N/A		
	e. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY: \$ 0		
	f. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY: \$ 0		
	g. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE: 58.6		
SIGNATURE	The following information is submitted in accordance with the "Revenue Act of 1939", as amended, and to the best of my knowledge, is true and correct. The facilities claimed herein, are "pollution control facilities" as defined in the Revenue Act of 1939, 120 Par. 502a.		
	SIGNATURE <u>Tom Scheider</u> TITLE <u>President, Evergreen Lane Farm, Inc.</u>		
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. Location of facilities by street and local tax identification system, property identification no., book no., or legal description.	
	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 or personal 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.	
	NOTE:	Submit to:	Attention:
		Environmental Protection Agency 2200 Churchill Road Springfield, Illinois 62706	Thomas McSwiggin Industrial Tax Certification Unit Division of Water Pollution Control
			Attention:
			Otto J. Klein, Jr., Manager Tax Certification Section Division of Air Pollution Control

Finishing Building -



8' deep pit under
all except this
end.

pump out locations



Farmstead

old hog shed

Finish bldg.

old

Feed
Mill
Bldg

Nursery

Nursery

corn
crib (bin)

House

garage

grain bins,
dryer + leg

old
grainery

Finishing Bldg.

Damascus Road

lane



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 J. Yurdin, Manager, Watershed Management Section

Date:

Re: Evergreen Lane Farm, Inc. – Freeport
Recommendation of Tax Certification
Log # TC-02-05
Property Identification # 12-02-28-100-004

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BJY:TJF:TC-02-05.doc

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