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STATE OF ILLINOIS
Pollution Control Board

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Bill, Pat, and Brad Walk-Sigel
(Property Identification Number
2127-02-00-300-004)

)
) **PCB 06- 161**
) **(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

Patrick Walk
RR 41 Box 134
Sigel, Illinois 62462

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: May 2, 2006

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

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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: May 2, 2006
Illinois Environmental Protection Agency
1021 North Grand Avenue East
Post Office Box 19276
Springfield, Illinois 62794-9276
(217)782-5544

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STATE OF ILLINOIS
Pollution Control Board

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

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) (Tax Certification)
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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 27, 2005, the Illinois EPA received a request from Bill, Pat, and Brad Walk-Sigel (log number TC-15-05, 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: Bill, Pat, and Brad Walk
RR 1, Box 133A
Sigel, Illinois 62462
3. The proposed water pollution control facilities in this request are located at Section 2, T9N, R6E of the 3rd P.M. in Shelby County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (244 ft. x 40 ft. by 8 ft. deep) with 16 10" PVC pump out ports and the slotted concrete portion of the floor over the manure pit; one concrete manure pit (124 ft. x 40 ft. x 8 ft. deep) with 12 10" PVC pump out ports and the concrete portion of the floor over the manure pit; one concrete manure pit (144 ft. x 10 ft. x 8 ft. deep) with 8 10" PVC pump out ports and the concrete portion of the floor over the manure pit; one concrete manure pit (128 ft. x 10 ft. x 5 ft. deep) with 6 10" PVC pump out ports and the concrete portion of the floor over the manure pit; one concrete manure pit (120 ft. x 32 ft. x 8 ft. deep) with 11 10" PVC pump out ports and the concrete portion of the floor over the manure pit; one concrete

and the concrete portion of the floor over the manure pit; one concrete manure pit (130 ft. x 14 ft. x 8 ft. deep) with 8 10" PVC pump out ports and the slotted wire portion of the floor over the manure pit; one concrete manure collection pit (96 ft. x 24 ft. x 8 ft. deep) with 4 10" PVC pump out ports; and one concrete manure pit (356 ft. x 51 ft. x 8 ft. deep) with 24 10" PVC pump out ports and the concrete portion of the floor over the manure pit.

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: May 2, 2006

Illinois Environmental Protection Agency
1021 North Grand Ave. East
P.O. 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 **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

Patrick Walk
RR 41 Box 134
Sigel, Illinois 62462

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

and mailing it from Springfield, Illinois, on May 2, 2006, with sufficient postage affixed for first class mail.

Nancy J D D amport

SUBSCRIBED AND SWORN TO BEFORE ME
This 2nd day of May, 2006

Cynthia L. Wolfe

Notary Public



Watershed Unit Tax Certification Review Sheet

Project Name: Bill Walk Location: Sigel
 Reviewer: Thaddeus Smith Date: 2/21/06
 Log No.: TC-15-05 Type: Agchem
 Livestock

Applicant: Patrick Walk Contact: Patrick Walk
RR #1 Box 134 Phone: 217-324-2406
Sigel, IL 62452

Facility: RR #1 Box 133A Property ID: 2127-02-00-300-004
Sigel, IL 62452

Legal Description: Section 2, T9N, R6E of 31PM County: Shelby

Date Control Devices Installed: 1966-2005 (see application for all dates) Provided Fair Cash Value: \$1051,500

Signature: Signed by Patrick Walk 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 (40ft x 24ft x 8 ft. deep) with concrete slats with 16 pumpout parts
- one concrete manure pit (40ft x 24ft x 9 ft deep) with concrete slats with 12 parts
- one concrete manure pit (10ft x 14ft x 9 ft deep) with concrete slats w/ 8 parts
- one concrete manure pit (10ft x 12ft x 9 ft deep) with concrete slats w/ 6 parts
- one concrete manure pit (32ft x 12ft x 9 ft. deep) with concrete slats w/ 11 parts
- one concrete manure pit (14ft x 13ft x 9 ft deep) with wire flooring w/ 9 parts
- one concrete manure pit (9ft x 24ft x 3ft deep) with concrete cover w/ 4 parts
- one concrete manure pit (51ft x 25ft x 8ft deep) with concrete slats w/ 24 parts

Other:

2/23/06 - spoke with Patrick Walk - Patrick said that the facility is located in Section 2.
Pat said pit NUR is a covered pit that receives manure through a PVC drain from
a building directly adjacent to the pit. All pumpouts are 10" PVC parts.
L9-12 = 16 parts ; WB-9 = 12 parts ; S1-2 = 8 parts ; OBB = 6 parts ; BRO = 11 parts ; FARE = 5 parts ;
NUR = 4 parts ; B1-6 = 24 parts

**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 Bill, Pat and Brad Walk		
	Person Authorized to Receive Certification Patrick Walk		Person to Contact for Additional Details Patrick Walk
	Street Address RR #1 Box 134		Street Address RR #1 Box 134
	Municipality, State & Zip Code Sigel, IL 62462		Municipality, State & Zip Code Sigel, IL 62462
	Telephone Number (217) 844-2446		Telephone Number (217) 844-2446
	Location of Facility	Municipality	Township
	Quarter Section SW	Township 9N	Range 6E
	Street Address RR #1 Box 133A	County Shelby	Book Number
	Property Identification Number	Parcel Number 2127-02-00-300-004	
MANUFACTURING OPERATIONS	Sec. B Nature of Operations Conducted at the Above Location Control and Storage of Swine Manure		
	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		
	Materials Used in Process		
POLLUTION CONTROL FACILITY DESCRIPTION	Sec. D Describe Pollution Abatement Control Facility		
	See Attached		

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DEC 27 2005

**ILLINOIS ENVIRONMENTAL
PROTECTION AGENCY
BOW/WPC/PERMIT SECTION**

Sec. E	(1) Nature of Contaminants or Pollutants			
	CONTAMINANTS	Material Retained, Captured or Recovered		
		Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
		Swine Manure	Captured	Land applied at or below agronomic rates
		(2) Point(s) of Waste Water Discharge		
		None		
		Plans and Specifications Attached	Yes	No
	(3) Are contaminants (or residues) collected by the control facility?	<input checked="" type="radio"/> Yes	<input type="radio"/> No	
	(4) Date installation completed <u>see attached</u> status of installation on date of application <u>operational</u>			
ACCOUNTING DATA	(5) a.	FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ 1,051,500.00	
	b.	NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ 0.00	
	c.	PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ 0.00	
	d.	PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ 0.00	
	e.	PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% 38.57	
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.		
		<i>Garrett Walk</i>	<i>Owner</i>	
		Signature	Title	
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 <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

Bill, Pat and Brad Walk Pollution Control Facilities

Section D Information

All manure pits receive waste directly via gravity from the swine as it is excreted.

Manure Pit L9-12

16

Concrete manure pit measuring 40 ft X 244 ft X 8 ft deep with concrete slats covering the entire top

Manure Pit W8-9

12

Concrete manure pit measuring 40 ft X 124 ft X 8 ft deep with concrete slats covering the entire top

Manure Pit S1-2

3

Concrete manure pit measuring 10 ft X 144 ft X 8 ft deep with concrete slats covering the entire top

Manure Pit OB3

6

Concrete manure pit measuring 10 ft X 128 ft X 5 ft deep with concrete slats covering the entire top

Manure Pit BRD

11

Concrete manure pit measuring 32 ft X 120 ft X 8 ft deep with concrete slats covering the entire top

Manure Pit FAR

8

Concrete manure pit measuring 14 ft X 130 ft X 8 ft deep with woven wire hog flooring covering the entire top

Manure Pit NUR

4

Concrete manure pit measuring 96 ft X 24 ft X 8 ft deep with solid concrete covering the entire top

Manure Pit B1-6

24

Concrete manure pit measuring 51 ft X 356 ft X 8 ft deep with concrete slats covering the entire top

Section E-4 Information

	<i>Date Put into Service</i>
Manure Pit L9-12	1998
Manure Pit W8-9	1993
Manure Pit S1-2	1978
Manure Pit OB3	1966
Manure Pit BRD	1976
Manure Pit FAR	1984
Manure Pit NUR	1998
Manure Pit B1-6	2005

Section 5-a Information

	Fair Cash Value
Manure Pit L9-12	\$210,000
Manure Pit W8-9	\$90,000
Manure Pit S1-2	\$60,000
Manure Pit OB3	\$45,000
Manure Pit BRD	\$28,000
Manure Pit FAR	\$45,500
Manure Pit NUR	\$204,000
Manure Pit B1-6	\$369,000

Total \$1,051,500

Section 5-e Information

	Percentage Control Facility Bears to Whole Facility Value
Manure Pit L9-12	41.6%
Manure Pit W8-9	41.6%
Manure Pit S1-2	20.5%
Manure Pit OB3	20.5%
Manure Pit BRD	41.6%
Manure Pit FAR	20.5%
Manure Pit NUR	41.6%
Manure Pit B1-6	41.6%

Weighted Average	38.57%
-------------------------	---------------

Bill, Pat and Brad Walk
Facility Map

