BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Wayne and Susan Bergbower-Newton (Property Identification Number 90-08-16-300-900)

)) PCB 07-) (Tax Certification)

RECEIVED CLERK'S OFFICE

APR 0 4 2007

STATE OF ILLINOIS

Pollution Control Board

NOTICE

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

Wayne and Susan Bergbower 13433 N. 1425th St. Newton, Illinois 62448

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 Assistant Counsel Division of Legal Counsel

DATED: April 2, 2007

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



APR 0 4 2007

STATE OF ILLINOIS Pollution Control Board

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Wayne and Susan Bergbower-Newton (Property Identification Number 90-08-16-300-900) 609

)) PCB 07- **DD**) (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: April 2, 2007 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 APR 0 4 2007

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Wayne and Susan Bergbower-Newton (Property Identification Number 90-08-16-300-9907 AO

)) PCB 07- **) OO**)(Tax Certification)

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.

- On January 11, 2006, the Illinois EPA received a request from Wayne and Susan Bergbower-Newton (log number TC-03-06, 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:

Wayne and Susan Bergbower 13433 N. 1425th St. Newton, Illinois 62448

3. The proposed water pollution control facilities in this request are located at SW ¹/₄ of Section 16, T7N, R10E of the 3rd P.M. in Jasper County, at the above street address, and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (192 ft. x 50 ft. x 6 ft. deep) with the slotted 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.

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."

- 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

Vera Heist By:

Vera Herst Assistant Counsel Division of Legal Counsel

Dated: April 2, 2007

Illinois Environmental Protection Agency 1021 North Grand Ave. E. P.O. Box 19276 Springfield, Illinois 62794-9276 217/782-5544



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 DOUGLAS P. SCOTT, DIRECTOR

Memorandum

To: Connie Tonsor, Division of Legal Counsel

RECEIVED Division of Legal Counsel

Fronk Bruce J. Yurdin, Manager, Watershed Management Section

Date: MAR 1 2 2007

MAR 1 2 2007

Re: Wayne and Susan Bergbower – Newton Recommendation of Tax Certification Log # TC-03-06 Property Identification # 90-08-16-300-009 Environmental Protection Agency

The Bureau of Water received a request on January 11, 2006 from Wayne and Susan Bergbower 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:

Wayne and Susan Bergbower 13433 N. 1425th St. Newton, IL 62448

SW ¼ of Section 16, T7N, R10E of the 3rd P.M. in Jasper County

Livestock waste management facilities consisting of one concrete manure pit (192 ft. x 50 ft. x 6 ft. deep) with the slotted 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.

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-03-06.doc

cc: Tax Cert File

Watershed Unit Tax Certification Review Sheet

Project Name: Reviewer:	Hayne & Sizie Recolment	Location:	Nearth
	Thadden fails	Date:	2/25/157
.og No.:	TC-03-04	Туре: -	□ Agchem ⋈ Livestock
Applicant:	Wayne & Sween Bergeword 12433 N. 1495+ St.	Contact:	Wayle Berghower
	Now the Dist Control 5	Phone:	12:3-71:3-37:59
		-	
acility:	Some as replicant	Property ID:	90-09-10-00-00
		-	
egal Description:	Service 15 TON, RIDE of MUSIC PM	- _ County:	Lier
- ·		- Provided	
Date Control Devices Installed:	12/2005	F air Cash Value:	\$220,000
Signature:	Sugar & Japan Then Conclusion	_ Title:	Our St. S.
Physical Descriptic	n of Pollution Control Devices:		
•	in of Fondation Control Devices.		
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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 could result in denial of your application for certification.

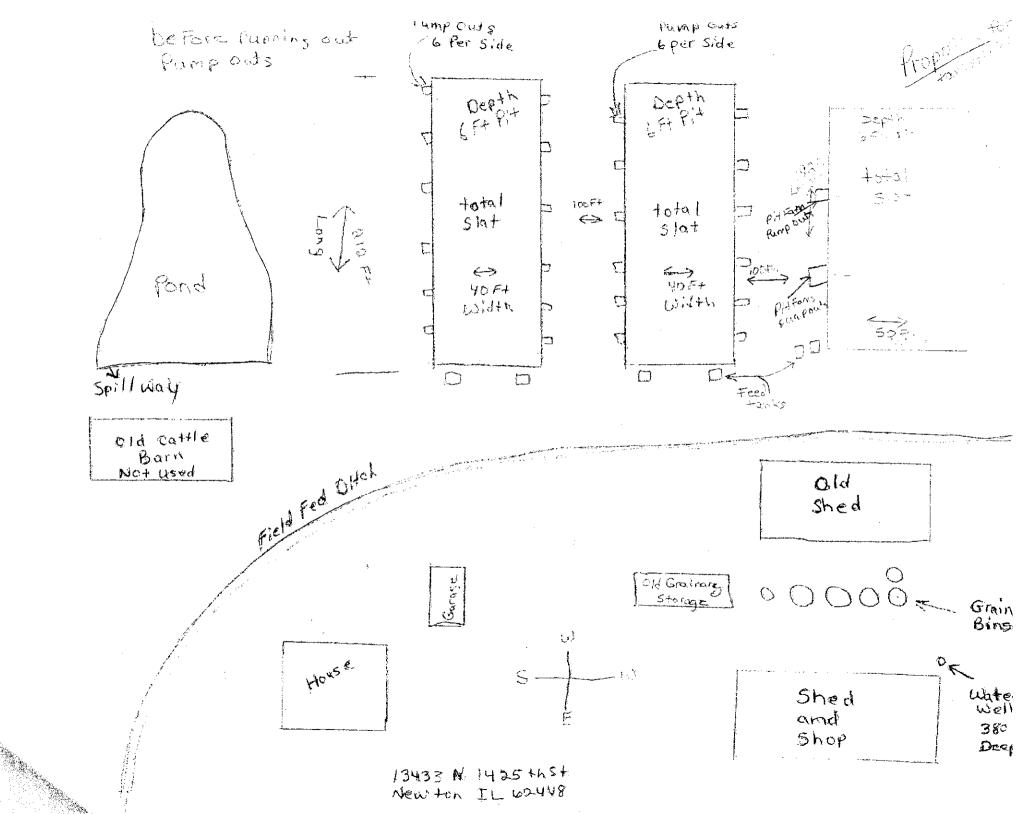
	FOR AGENCY U	ŠE			
File No.	Date Received	Certification No.	an a	Date	
Sec. A	Company Name Wayne + Susan Bergb	CAUP C			
	Person Authorized to Receive Certification		Person to Contact for Ad	ditional Details	
	Wayne Bergbeucer		Wayne Bembouver		
			Street Address		
1	13433 N. 14254.	13433 N. 14254 St.		Same	
4	NEWton, IL 62448		Municipality, State & Zip Code		
APPLICANT	Newton, IL 62448		S 677-c		
ЪГ (Telephone Number		Telephone Number		
AF	618-783-8759		Municipality	Township	
	Location of Facility Quarter Section Township	Range	w l	Wade Book Number Bis 186 - p. 311	
	Quarter Section Township SW/0167	10	Newton	Waae	
	Street Address 13433 N. 14254	4	County	Book Number	
	13433 N. 1925	<u> 15t.</u>	JUSPEr	Bo 186- p. 311	
	Property Identification Number	, ~,	Parcel Number	11 Soull toppin	
	90-08-16-300-009		loacres NWASM	IN SECTO TAKIC	
Sec. B	Nature of Operations Conducted at the Ab	Ove Locadon			
	1 silenia				
	Hog Waste	~			
ç	ر				
A NG	Water Pollution Control Construction Perm	nit No.	Date issued		
ATIC	LF0790257000 (Fac)	Ity ID#)	Julya		
MANUFACTURING OPERATIONS	NPDES PERMIT No.	-	Date Issued	Expiration Date	
AA O			Date Issued		
	Air Poliution Control Construction Permit	NO.	Date issued		
	Air Pollution Control Operating Permit No.		Date Issued		
	All Politiki Control Operating Permit No.				
Sec. C	Describe Unit Process				
_	0.18				
B N	N/H				
*ACTURING					
S CE	Materials Used in Process				
MANUF PR(
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Sec. D	Describe Pollution Abatement Control Fa The hog waste is calle	cility _	CONDERSO 1-64	Nts. T+ is	
.7	The hog waste is colle	cted in the	Concrete with		
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then applied to creptand, which is handled by TCW custom Pumping, Inc. hauters, Moni					
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a u				- DECEIV	
D 433 03		fication for Pollution C	ontrol Facilities		
11. 532-02		peanon for rounnon G Page 1 of 2	Arter KIR 2 BALARASILA	JAN 1 1 2006	
APC D1	(Rev. 8/00)	8/00			

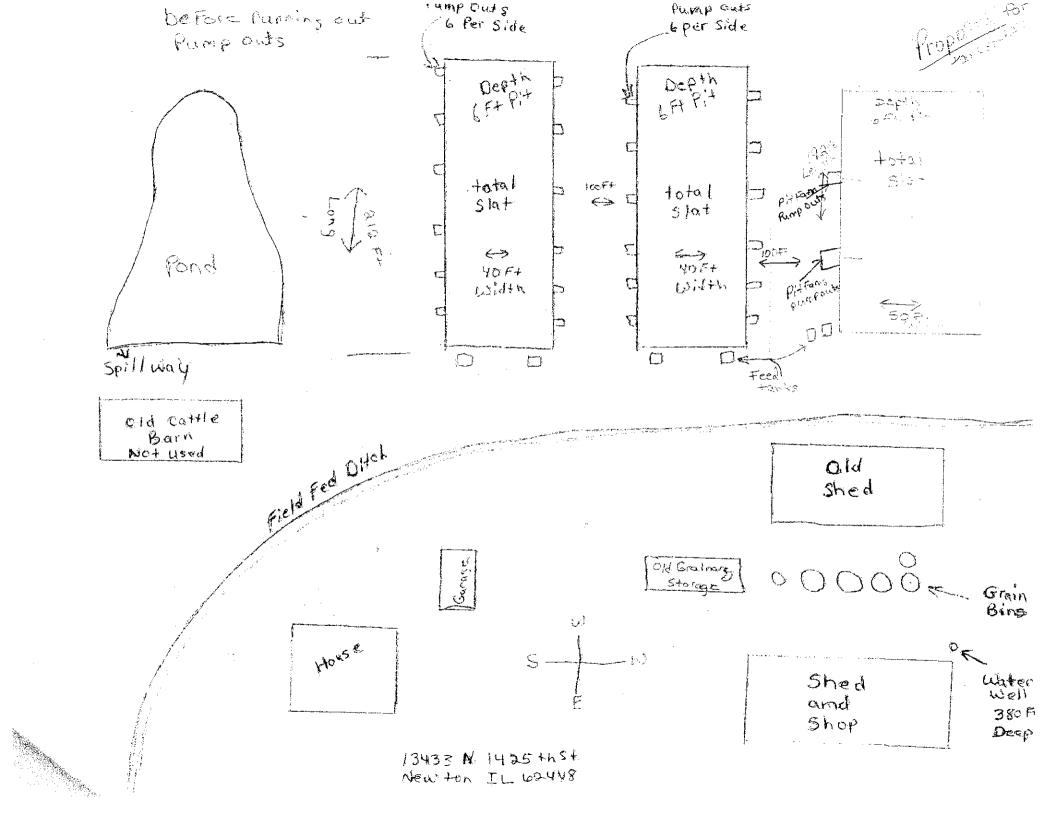
Watershed Management Section BUREAU OF WATER

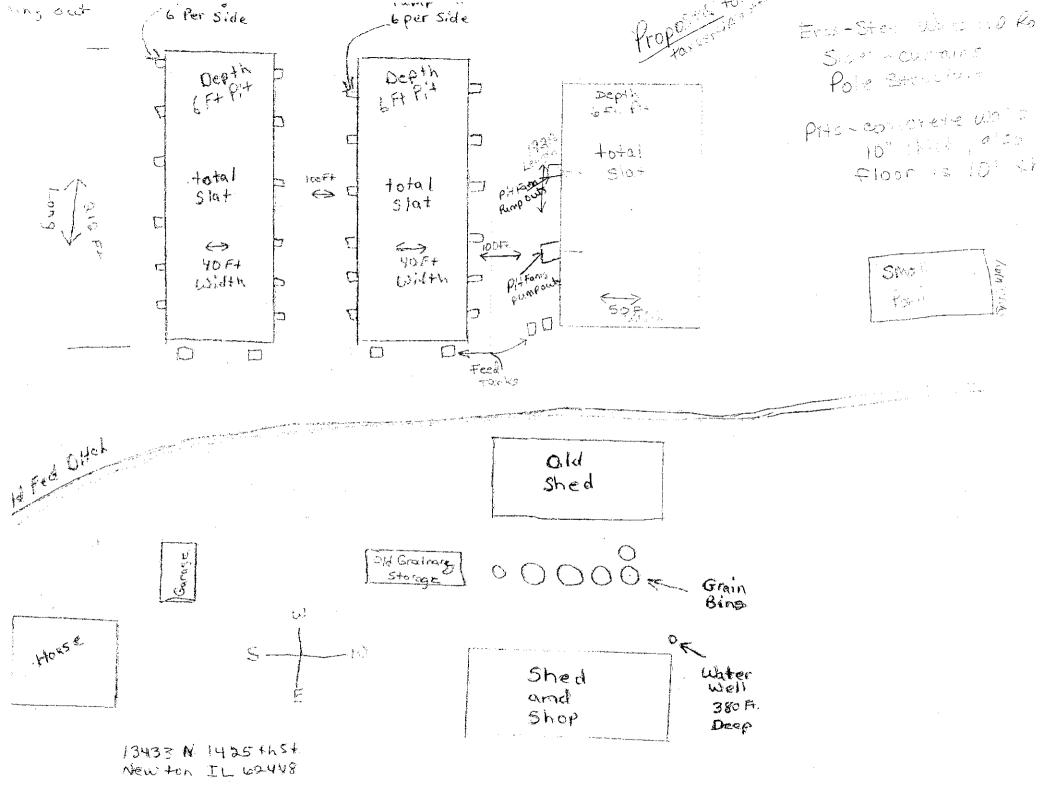
Sec. E	(1) Na	ture of Contaminants or Pollutants							
			Material Retained, C						
9 N	Conta	minant or Pollutant	DESCRIPTION	DISPOSAL OF	R USE				
CONTAMINANTS		Swine manure							
TAN									
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۲, ۲									
ACII	(2) D	int(a) of Mosto Motor Discharge							
. പ	(2) Point(s) of Waste Water Discharge								
utre		N/A	Plans and Specifications Attack	ed Yes	No				
ð l	(3)	Are contaminants (or residues) colle		Yes 📐	No				
ŏ	(4)	Date installation completed, 120 .		of application	n plete				
POLLUTION CONTROL FACILITY ACCOUNTING DATA		a. FAIR CASH VALUE IF CONSIDER		\$ 220.					
DAT	(5)			-					
Ű V		b. NET SALVAGE VALUE IF CONSID							
IINU		c. PRODUCTIVE GROSS ANNUAL I		\$ 45, 519. *					
õ		d. PRODUCTIVE NET ANNUAL INCO	ME OF CONTROL FACILITY:	\$ 14 40	12.21				
AC		e. PERCENTAGE CONTROL FACILI	TY BEARS TO WHOLE FACILITY VALUE	: % X.	5				
SIGNATURE	Illinois Labo	Property Tax Code. <u>ym furfairly</u> mire Jush Buybene	aimed herein are "pollution control facilitie 	<u></u>					
Sec. G		INSTRUCTIO	NS FOR COMPILING AND FILING APPLICATI	ON					
	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 facilities. Define facility location by stree outside of municipal boundaries. The pr	n the tax records and the person to be contacte t address or legal description. A plat map local operty identification number is required.) for further details or on is required for faci	for inspection of ities located				
	Sec.	3 Setf-explanatory. Submit copies of all p	Self-explanatory. Submit copies of all permits issued by local pollution control agencies. (e.g. MSD Construction Permit)						
	Sec.		Refers to manufacturing processes or materials on which pollution control facility is used.						
INSTRUCTIONS	Sec. I	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.	The second se							
	Sec.	Self-explanatory. Signature must be a corporate authorized signature.							
		Submit to:	Attention: Atten	ion:					
		P.O. Box 19276	Permit Section Permi	d E. Sullon I Section on of Air Pollution Cor	irol				

. . ·

> Tax Certification for Pollution Control Facilities Page 2 of 2 8/00







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

Steve Santarelli Illinois Department of Revenue 101 West Jefferson Post Office Box 19033 Springfield, Illinois 62794 Wayne and Susan Bergbower 13433 N. 1425th St. Newton, Illinois 62448

and mailing it from Springfield, Illinois, on April 2, 2007, with sufficient postage

affixed for first class mail.

Cynthia Sime

SUBSCRIBED AND SWORN TO BEFORE ME

This 2nd day of April, 2007

Boehr

Notary Publi



THIS FILING IS SUBMITTED ON RECYCLED PAPER