#### BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

RECEIVED CLERK'S OFFICE

Kollmann Hog Farms (Property Indentification Number 08-03-029-013)

) PCB 08- 63 ) (Tax Certification) APR 0 8 2008

STATE OF ILLINOIS
Pollution Control Board

NOTICE

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 C. Alan Kellmann 1312 E. 1000<sup>th</sup> Avenue Altamont, Illinois 62411

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

Vera Herst

Assistant Counsel

Division of Legal Counsel

DATED: April 3, 2008

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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Kollmann Hog Farms (Property Indentification Number 08-03-029-013)

) PCB 08- 13 ) (Tax Certification) APR 0 8 2008
STATE OF ILLINOIS
Pollution Control Board

#### APPEARANCE

The undersigned, as one of its attorneys, hereby enters an <u>APPEARANCE</u> on behalf of Respondent, Illinois Environmental Protection Agency.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

Vera Herst

Assistant Counsel

Division of Legal Counsel

DATED: April 3, 2008 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 CLERK'S OFFICE

APR 0 8 2008

Kollmann Hog Farms (Property Indentification Number 08-03-029-013)

) PCB 08-(Tax Certification)

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 December 29, 2008, the Illinois EPA received a request from C. Alan Kellmann (log number TC-07-07, 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: Kollmann Hog Farms 1212 E. 13000th Avenue Altamont, Illinois 62411
- 3. The proposed water pollution control facilities in this request are located at SW 1/4 of Section 3, T8N, R4E of the 3rd PM in Effingham County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete pit (41 ft. x 193 ft. x 9 ft. deep) and the portion of the concrete slotted flooring over the manure pit 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.

- Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2006), 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

By: \_

Vera Herst

Assistant Counsel

Division of Legal Counsel

Dated: April 3, 2008 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

From: Alan Keller, Manager, Permit Section

Date: MAR 1 2 2008

Re: Kollmann Hog Farms

Recommendation of Tax Certification

Log # TC-07-07

Property Identification # 08-03-029-013

Environmental Protection,
Agency

RECEIVED
Division of Legal Counsel

The Bureau of Water received a request on December 29, 2006 from Kollmann Hog Farms 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:

Kollmann Hog Farms 1212 E. 1300th Ave. Altamont, IL 62411

SW 1/4 of Section 3, T8N, R4E of the 3rd PM in Effingham County

Livestock waste management facilities consisting of one concrete pit (41 ft. x 193 ft. x 9 ft. deep) and the portion of the concrete slotted flooring over the manure pit 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 James Allison at 217/782-3362.

SAK:DLH:JRA:

cc: Tax Cert File

### Vatersned Unit Tax Camification Review Sheet

otect ) ame:	Kollmann Hoa Farms	Location:	<u>Altamont</u>
vieweri	AgA	⊃ate:	8 F = 608
ą No		Type:	= Agenem
	TC-07-07		<b>XLivestock</b>
oncour.	r Al- Verlynnia	Contact:	<b>«</b> .
	13 12 F 1000th Aug	Phone:	(618) 483-3339
,	C. Alan Kollman 1312 E. 1000 to Ave Alternant, IL 62411	rnone.	To (8) 492 - 723
niny"		Property (D.	08-03-029-013
	1212 E. 1300 D Ave		
	Altanent, IL 62411		
zai Description:	swt Sec 3 TEN R4E.F 3 Pr	7 County:	Eff ing hom
•			
		Provided Fair Cash	
te Control (vices installed)	6/1/96	⊬air Cush ∀alue:	# 163,000
gnature:	C. Alan Kollmenn	Title:	Cu-Ou.nar
	Livestock waste is applied to crapiand.		
	1/x 193 x9 w/ conc stats		
<u> </u>	THE RESERVE STATES	,	
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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 USE				
File No.	Date Received Certific	cation No.		Date	
Sec. A	Company Name				
	Kollmann Hog Farms				
	Person Authorized to Receive Certification		son to Contact for A	dditional Details	
	C. Alan Koliman		lan Kollman		
	Street Address		Street Address		
	1312 E, 1000th Ave.		1312 E, 1000th Ave.		
Ä.	Municipality, State & Zip Code Altamont, IL 62411		Municipality, State & Zip Code Altamont, IL 62411		
APPLICANT	Telephone Number		phone Number		
PP.	(618) 483-3339		3) 483-3339		
	Location of Facility		nicipality	Township	
	Quarter Section Township Rang	е			
	SW 8N 4E	Altam		8N	
	Street Address	Cou	•	Book Number	
	1212 E, 1300th Ave. Property Identification Number		gham cel Number		
	Property identification Number		03-029-013		
Sec. B	Nature of Operations Conducted at the Above Local		75-029-015		
Gec. D	·				
	Control and Storage of Swine Manure				
g S					
UR ONS	Water Pollution Control Construction Permit No.	Date	sissued		
ACT					
MANUFACTURING OPERATIONS	NPDES PERMIT No.	Date	sissued	Expiration Date	
M A A					
	Air Pollution Control Construction Permit No.	Date	sIssued		
	Air Dally Man Control Constant Bours's Ale	Dete	lanuad		
	Air Pollution Control Operating Permit No.	Date	e Issued		
Sec. C	Describe Unit Process			_	
000.0	Describe office (describe				
NG NG					
SS					
UFACTURING PROCESS	Materials Used in Process				
ļ Ž.					
MANU					
Sec. D	Describe Pollution Abatement Control Facility				
3ec. D	·				
ZS SS	Manure Pit 1 Manure pit receives waste direc				
POLLUTION CONTROL FACILITY DESCRIPTION	Concrete manure pit measuring 41 ft X 193 ft X 9 ft deep with concrete slats covering the entire top				
1000			-		
OF Y					
H					
7. P				RECEIVED	

IL 532-0222 APC 151 (Rev. 8/00) Tax Certification for Pollution Control Facilities Page 1 of 2 8/00

DEC 2 9 2006

Sec. E	(1) N	atur	e of Contaminants or Pollutan	ts					
(A				Material Re	tained, Capt	ured or Recove	ered		
žŽ (	Contaminant or Pollutant		ant or Pollutant	DESCRIPTION		DISPOSAL OR USE			
N N	Swine	е Ма	nure	Captured		lied at or below			
TA.					agronomi	c rates			
Y - CONTAMINANTS									
ET.									
POLLUTION CONTROL FACILITY ACCOUNTING DATA C	(2) Point(s) of Waste Water Discharge								
ROL	None								
INO	15.			Plans and Specificatio	ns Attached	Yes 🗆	No 🗆		
S Z	(3)			collected by the control facility?		Yes 🗵	No 🗆		
9 <u>1</u> 5	(4)	Da	te installation completed 06/0	status of installation	on date of a				
OLL!	(5)	a.	FAIR CASH VALUE IF CONSID	ERED REAL PROPERTY:		\$ 163,000.00	)		
5 0		b.	NET SALVAGE VALUE IF CON	ISIDERED REAL PROPERTY:		\$			
MIIN		c.	PRODUCTIVE GROSS ANNUA	AL INCOME OF CONTROL FACILITY	Y:	\$			
CON		d.	PRODUCTIVE NET ANNUAL I	NCOME OF CONTROL FACILITY:	_	\$	_		
AC		e.	PERCENTAGE CONTROL FAC	CILITY BEARS TO WHOLE FACILIT	Y VALUE:	<sup>%</sup> 41.6			
Sec. F	The fo	ollow	ing information is submitted in ac	cordance with the Illinois Property T	ax Code, as a	mended, and to t	he best of my		
knowledge, is true and correct. The facilities claimed herein are "pollution control facilities" as defined in Section 11-							on 11-10 of the		
URE			perty Tax Code.						
SIGNATURE	$\mathcal{C}$	0	Pa Kollmann	Co-owner					
SIGI									
Sec. G	Sign	ature		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								
	Sec.		outside of municipal boundaries. Th	e property identification number is require	ed.				
	Sec.	_	Self-explanatory. Submit copies of all permits issued by local pollution control agencies. (e.g. MSD Construction Permit)						
			• • • • • • • • • • • • • • • • • • • •	or materials on which pollution control fac		<del></del>			
	Sec.	D	Narrative description of the pollution State the type of control facility. Sta	control facility, indicating that its primary te permit number, date, and agency issui	purpose is to elling permit. A na	iminate, prevent or irrative description	reduce pollution. 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						
			tair cash value for real property. Inc collection efficiency.	lude an <u>average</u> analysis of the influent a	and emiliant of th	e control facility sta	ating the		
δ	Sec.	E	List air contaminants, or water pollut	ion substances released as effluents to t	ne manufacturin	g processes. List	also the final		
INSTRUCTIONS			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.						
ار الارت	l	1	Item (2) - Refers to water pollution b	out can apply to water-carried wastes from	n air pollution co	ontrol facilities. Sul			
STR				scharge to receiving stream, and (b) Sew	ers and process	piping to and from	the control		
Z			facility. Item (3) – If the collected contamina	nts are disposed of other than as wastes	, state the dispo	sition of the materi	als, and the value		
			in dollars reclaimed by sale or reuse	of the collected substances. State the c	ost of reclamation	on and related expe	ense.		
			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 certif				· .		
	Sec.	F	Self-explanatory. Signature must be a corporate authorized signature.						
			Submit to:	Attention:	Attention:				
			Illinois EPA	Al Keller	Donald E.	Sutton			
	1		P.O. Box 19276 Springfield, IL 62794-9276	Permit Section Division of Water Pollution Control	Permit Sec	tion Air Pollution Contro	al		
		(	JUNIO 1510. 16 02/34*32/0	Division of trace Foliation Control	D14131011 01	run i Onation Conta			

STATE OF ILLINOIS	)
COUNTY OF SANGAMON	)

#### **PROOF OF SERVICE**

I, the undersigned, on oath state that I have served the attached <u>APPEARANCE AND THE</u>

<u>RECOMMENDATION</u>, upon the person to whom it is directed, by placing a copy in an envelope addressed to:

Clerk Illinois Pollution Control Board James R. Thompson Center 100 West Randolph Street, Suite. 11-500 Chicago, Illinois 60601 Dr. Charles Schelkopf 2435 Bethany Road Sycamore, Illinois 60178

Brunk Booker

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

and mailing it from Springfield, Illinois, on April 3, 2008, with sufficient postage affixed for first class mail.

SUBSCRIBED AND SWORN TO BEFORE ME

This 3rd day of April, 2008

CYNTHA NOTARY PULLIC NY COMMISSION

THIS FILING IS SUBMITTED ON RECYCLED PAPER