

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

RECEIVED
CLERK'S OFFICE

Creasey Family Farms-Macomb
(Property Identification Number
17-000-266-00)

)
) PCB 08- 81
) (Tax Certification)
)

APR 28 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

Robb Creasey
7500 E. 1450th Street
Macomb, Illinois 61455

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: April 23, 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

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STATE OF ILLINOIS
Pollution Control Board

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: April 23, 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

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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 10, 2007, the Illinois EPA received a request from Robb Creasey (log number TC-27-07, 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: Creasey Family Farms
7988 E. 1450th
Macomb, Illinois 61455

3. The proposed water pollution control facilities in this request are located at NW ¼ of Section 28, T5N, R2W of the 4th P.M. in McDonough County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (281 ft. x 71.5 ft. x 8 ft. deep) with four concrete pump out pits (each 6 ft. x 6 ft. x 10 ft. deep) and 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.

4. 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.”
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: April 23, 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: Al Keller, Manager, Permit Section *AK*

Date: ~~11/13/2008~~ 11/13/2008

Re: Creasey Family Farms – Macomb
 Recommendation of Tax Certification
 Log # TC-27-07
 Property Identification # 17-000-266-00

RECEIVED
 Division of Legal Counsel
 Environmental Protection
 Agency

The Bureau of Water received a request on December 10, 2007 from Robb Creasey 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:

Creasey Family Farms
 7988 E. 1450th Street
 Macomb, IL 61455

NW ¼ of Section 28, T5N, R2W of the 4th P.M. in McDonough County

Livestock waste management facilities consisting of one concrete manure pit (281 ft. x 71.5 ft. x 8 ft. deep) with four concrete pump out pits (each 6 ft. x 6 ft. x 10 ft. deep) and 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.

SAK:TJF:TC-27-07.doc

cc: Tax Cert File

Watershed Unit Tax Certification Review Sheet

Project Name: Creasey Family Farms
Reviewer: Lucretia Foy
Log No.: TC-27-07

Location: Macomb
Date: 8/15/07
Type: Agchem
 Livestock

Applicant: Robb Creasey
7999 F. Highway 3
Macomb, IL 61455

Contact: Robb Creasey
Phone: 309-254-3223

Facility: Creasey Family Farms
7999 F. Highway 3
Macomb, IL 61455

Property ID: 17-000-266-00

Legal Description: Section 29, T5N, R7W of 4th PM

County: McDonough

Date Control Devices Installed: 7/22/07

Provided Fair Cash Value: \$349,500

Signature: Robb Creasey

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 (24' x 7.5' x 9' deep) w/ concrete floor & w/ 4 concrete pump out pits (6' x 6' x 9' deep)

Other: _____

Faught, Thaddeus

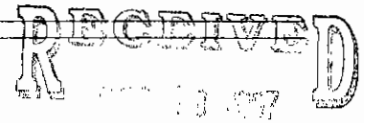
From: Allison, James
Sent: Monday, February 04, 2008 10:05 AM
To: Faught, Thaddeus
Subject: TC-27-07

From: Creasey, Robb [mailto:RCREASE@1stfarmcredit.com]
Sent: Monday, February 04, 2008 9:54 AM
To: Allison, James
Subject: attachment to Tax Certification Program

This is in reference to TC-27-07 Tax Certification Program for Livestock Waste Facilities submitted by Robb Creasey. I am not asking for the building to be included in the tax abatement. I did not include the dimensions of the pump out pits that are attached to the pit. They are 6'x6' and are 10' tall and there are four of them.

Robert P. Creasey
1st Farm Credit Services
Vice President
Office 309-833-2302
Fax 309-833-4686
Cell 309-255-7799

This communication is intended for the exclusive use of the addressee(s). It may contain information that is privileged, confidential and/or protected from disclosure, and that may be subject to the Electronic Communications Privacy Act of 1986, as amended. If you are not the intended recipient, any review, dissemination, distribution or copying of the communication is strictly prohibited. Please notify me immediately by telephone and/or reply e-mail and destroy this message and attachments.



Tax Certification Program for Livestock Waste Management Facilities

Watershed Management Section
BUREAU OF WATER

As an incentive for livestock producers to construct waste storage structures and other structures which prevent water pollution the Agency administers a tax certification program, which reduces the property tax value for many pollution control improvements. In order to recognize this tax reduction, the producer must have the improvement certified by the Illinois Environmental Protection Agency (Illinois EPA) as a pollution control facility.

Various facilities have been determined to meet the definition of a pollution control facility for livestock waste management. The following are examples of pollution control facilities for livestock waste management.

1. Manure pits under confined animal feed structures.
2. Slatted floors over manure pits.
3. Floors (not in feeding areas) specifically designed to collect and transport livestock wastes to liquid waste storage facilities.
4. Liquid livestock waste storage facilities including, but not limited to: tanks, lagoons, and holding ponds
5. Dry manure stacking structures.
6. Feedlot runoff sediment capture basins.
7. Vegetative filter systems including, but not necessarily limited to those components designed, constructed and operated pursuant to Title 35 Illinois Administrative Code, Subtitle E, Chapter 11, Part 570 titled Design and Maintenance Criteria Regarding Runoff Field Application Systems adopted August 3, 1982.
8. Structures or other devices used specifically to divert uncontaminated runoff and roof drainage away from animal feeding facilities so as to minimize the production of feedlot runoff.
9. Roof structures specifically intended to prevent precipitation from entering livestock waste storage facilities provided that such a roof shall meet the requirement that animal feeding operations are not and also could not be normally conducted below said roof.
10. Building or structure walls specifically intended to support those roof structures described in item #9 above.
11. Tanks or other similar structures, such as methane digesters, that are specifically designed, constructed and operated for the only purpose of reducing odors from livestock wastes provided that such facilities shall meet the requirement that methane or products other than processed animal manures are not produced or collected for utilization in any purpose other than the normal operation of the facility.
12. Specific appurtenances to those facilities listed above such as pumps, pump pits, manure scrapers, ramps, manure stackers, or other devices provided that such appurtenances are designed, constructed and operated for the primary purpose of the normal operation of the pollution control facility.
13. Other facilities that meet the definition of a pollution control facility.

Once Illinois EPA has certified that the improvements made by the producer qualify as a pollution control facility, the Agency submits a copy of the certification to the producer and the Illinois Department of Revenue (IDOR). The IDOR assumes authority from the county tax assessment office to assess the value of the certified facilities based upon remaining useful lifetime and the salvage value (usually property taxes are based upon fair cash value). This reduces the assessed value of the certified facilities and, therefore, the property tax.

The date upon which the Illinois EPA received an application form from a producer determines the first assessment year that the IDOR assumes assessment jurisdiction from the county.

Pollution control facilities certified by the Illinois EPA will be assessed by the IDOR as of January 1 of the year after Illinois EPA's receipt of the tax certification application. For instance, if an application is received by the Illinois EPA on January 1, 1999, or December 31, 1999, both would come under the IDOR's assessment jurisdiction as of January 1, 2000.

The producer will receive the benefit of the reduced assessment for the first year the IDOR assumes jurisdiction, but it will not be reflected in the producers tax bill until the following year. All tax bills in Illinois are actually issued the year following the assessment date. For example, a tax bill will not be issued until approximately May 2001 for all property assessed as of January 1, 2000.

INSTRUCTIONS

Although the tax certification application form was originally designed for industrial use, the Agency uses it for all pollution control facilities. The following instructions indicate how to complete the application form when tax certification is being sought for livestock waste management facilities.

Section A - Applicant:

Be sure to provide the property tax identification number for the parcel of land where pollution control facilities are located. Also indicate the location of the pollution control facilities by quarter section, township, range and county. This information is available on county plat maps.

Section B – Manufacturing Operations:

Indicate what type of livestock waste the pollution control facilities control. Most livestock facilities in Illinois do not have or need any permits from the Illinois EPA and, therefore, the permits space can usually be left blank.

Section C – Manufacturing Process:

This section does not need to be completed on applications for livestock waste management facilities.

Section D – Pollution Control Facility:

The following information must be provided. Use additional paper when necessary.

Neatly sketch a diagram showing the flow of livestock waste from the animals through the pollution control facilities to final disposal on cropland. Include the locations of components such as pumps, pipes, gutter scrapers, manure pits, tanks, slotted floors, holding ponds for runoff, lagoons, methane digesters, settling basins, vegetative filters, etc.

Briefly describe the major pollution control components on the flow diagram including dimensions (length, width, depth, diameter), construction materials (steel, concrete block, etc.), and size (i.e., 10 H-P centrifugal pump).

Identify local streams, lakes, groundwater, or other waters that the pollution control facilities protect from contamination by livestock wastes. Briefly explain how the pollution control facilities prevent livestock wastes from entering these waters.

Section E – Pollution Control Facility Contaminants and Accounting Data:

Generally identify the pollutants being controlled (i.e., beef feedlot runoff, swine manure, silage leachate, etc.) and points of discharge if there are any. Items 3, 4 and 5 must be completed. Be sure to sign in Section F.

Completed forms may be sent to:

Illinois EPA
BOW/Watershed Management Section/Facility Evaluation Unit
P.O. Box 19276
Springfield, Illinois 62794-9276

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>Creasey Family Farms</i>	
	Person Authorized to Receive Certification <i>Robb Creasey</i>	Person to Contact for Additional Details <i>Robb Creasey</i>
	Street Address <i>7500 E 1450th St</i>	Street Address <i>7500 E 1450th St</i>
	Municipality, State & Zip Code <i>Macomb IL 61455</i>	Municipality, State & Zip Code <i>Macomb IL 61455</i>
	Telephone Number <i>309-254-3223</i>	Telephone Number <i>309-254-3223</i>
	Location of Facility Quarter Section Township Range <i>NW 1/4 28 SN 2W</i>	Municipality Township <i>Macomb 25 Scotland</i>
	Street Address <i>7988 E 1450th St</i>	County Book Number <i>McDonough</i>
	Property Identification Number <i>17-000-266-00</i>	Parcel Number

MANUFACTURING OPERATIONS	Sec B Nature of Operations Conducted at the Above Location <i>want to finish hog confinement building with a confined manure pit that is located below the building.</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	

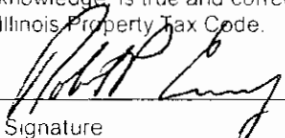
MANUFACTURING PROCESS	Sec C Describe Unit Process
	Materials Used in Process

POLLUTION CONTROL FACILITY DESCRIPTION	Sec D Describe Pollution Abatement Control Facility <i>See attachment</i>
--	--

RECEIVED
 BUREAU OF WATER

Sec E POLLUTION CONTROL FACILITY - CONTAMINANTS ACCOUNTING DATA	(1) Nature of Contaminants or Pollutants		
		Material Retained, Captured or Recovered	
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	Swine Manure	Manure	Apply To Tillable fields
	(2) Point(s) of Waste Water Discharge	there are four pump outs located on the building and they will be used as access points to pump out and apply the waste	
		Plans and Specifications Attached	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
	(3)	Are contaminants (or residues) collected by the control facility?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
	(4)	Date installation completed	status of installation on date of application
	7-22-07	completed	
(5)	a FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ 349,500	
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ 0	
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ 96,000	
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY	\$ 8400	
	e PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE	% 54	

P.T. + B. 10

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.	
	Signature	Title
		owner

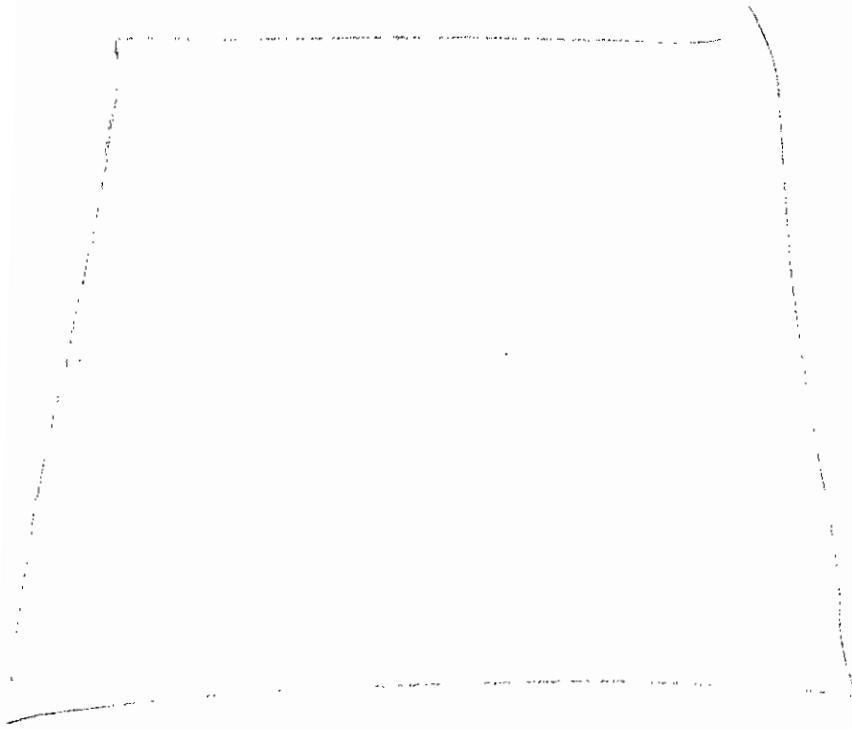
Sec G INSTRUCTIONS	INSTRUCTIONS FOR COMPILING AND FILING APPLICATION			
	General: Separate applications must be completed for each control facility claimed. Do not mix types (water and air). Where both air and water operations are related, file two applications. If attachments are needed, record them 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. 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:	Attention:	Attention:
		Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Al Keller Permit Section Division of Water Pollution Control	Donald E Sutton Permit Section Division of Air Pollution Control

Section D.

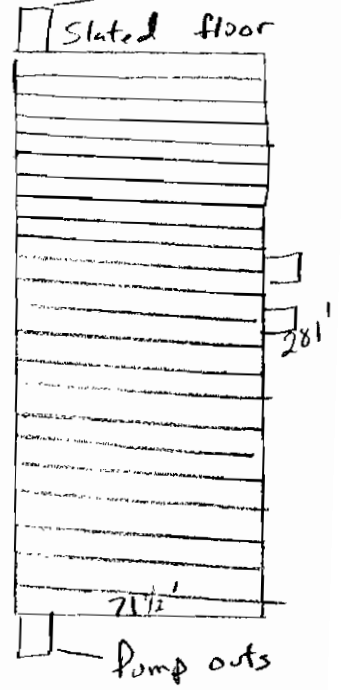
This facility is a confinement barn with an 8 foot pit below the building. The building has slatted floors that allow the waste to fall from the main floor where the pigs are located into the pit located below. There are no components for the pit as we will hire the manure to be pumped out and knifed into our farm ground. The people we will hire will bring in a portable pump that will be located outside the building and will pump the manure out of the pit and into a hose that will be attached to an applicator. The applicator is attached to a tractor moving across the farm ground and knifing the manure into the ground. There is a pond that is located $\frac{1}{4}$ to $\frac{1}{2}$ from the confinement building and having a contained pit there will be no way of for the waste to enter the pond.

The walls and floor of the pit is made of pour cement with rebar for additional support. The pit is 8 feet deep and the dimensions are 281' x 71.5'.

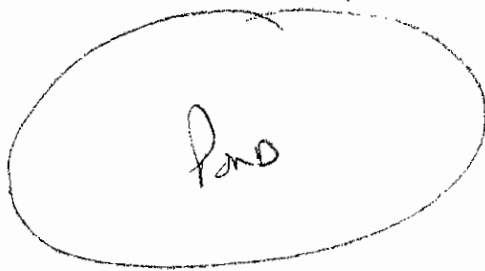
Crop ground



Top view



1/4 to 1/2 mile



Side view

cement pit walls	1
poored concrete w/ rebar for	8'
additional support	1
281'	

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:

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

Robb Creasey
7500 E. 1450th Street
Macomb, Illinois 61455

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

and mailing it from Springfield, Illinois, on April 23, 2008, with sufficient postage affixed for first class mail.

Suzberly Taylor

SUBSCRIBED AND SWORN TO BEFORE ME

This 23rd day of April, 2008

Cynthia L. Wolfe

Notary Public



THIS FILING IS SUBMITTED ON RECYCLED PAPER