

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Lazy B Farms  
(Property Identification Number  
03-000-395-00)

)  
) PCB 08- 82  
) (Tax Certification)  
)

RECEIVED  
CLERK'S OFFICE  
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

Samuel Buctianan  
RR 1 Box 129A,  
Lawrenceville, Illinois 62439

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**

**RECEIVED**  
CLERK'S OFFICE

APR 28 2008

STATE OF ILLINOIS  
Pollution Control Board

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

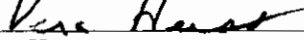
**Lazy B Farms**  
**(Property Identification Number**  
**03-000-395-00)**

)  
) **PCB 08-82**  
) **(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 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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APR 28 2008

STATE OF ILLINOIS  
Pollution Control Board

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

Lazy B Farms  
(Property Identification Number  
03-000-395-00)

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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 May 30, 2007, the Illinois EPA received a request from Lazy B Farms (log number TC-11-07, 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: Lazy B Farms  
RR 1 Box 81A  
Lawrenceville, Illinois 62439

3. The proposed water pollution control facilities in this request are located at Section 13, T3N, R13W of the 2nd PM in Lawrence County, at the above street address and consist of the following:

Livestock waste management facilities consisting of two concrete pits (each 47.6 ft. x 300 ft. x 8 ft. deep) with eight concrete pump out pits (each 6 ft. x 6 ft. x 8 ft. deep) and the portion of the concrete slotted flooring over the manure pits in each of the two swine buildings.

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.

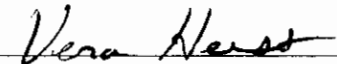
4. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2006), defines “pollution control facilities” as:

“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  
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: Alan Keller, Manager, Permit Section *AK*

Date: MAR 31 2007

Re: Lazy B Farms  
 Recommendation of Tax Certification  
 Log # TC-11-07  
 Property Identification # 03-000-395-00

**RECEIVED**  
 Division of Legal Counsel

**Environmental Protection  
 Agency**

The Bureau of Water received a request on May 30, 2007 from Lazy B 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:

Lazy B Farms  
 RR 1 Box 81A  
 Lawrenceville, IL 62439

Section 13, T3N, R13W of the 2nd PM in Lawrence County

Livestock waste management facilities consisting of two concrete pits (each 47.6 ft. x 300 ft. x 8 ft. deep) with eight concrete pump out pits (each 6 ft. x 6 ft. x 8 ft. deep) and the portion of the concrete slotted flooring over the manure pits in each of the two swine buildings. 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

Watershed Unit Fair Certification Review Sheet

Project Name  
Reviewer  
Date

Lazy B Farms  
JPH  
TC-11-07

Location: Lawrenceville  
Date: 11 Feb 08  
Type:  Agchem  
 Livestock

Applicant:

Samuel Buchanan  
RR 1 Box 81A  
Lawrenceville, GA 62439

Contact: Same  
Phone: (618) 943-4529

Facility:

No mailing Address  
RPI  
Summer

Property ID: 03-000-395-00

Legal Description:

Sec 13 T 3N R 13W of 224PM

County: Lawrence

Date Control  
Devices Installed:

9/5/05

Provided  
Fair Cash  
Value: \$600,000

Signature:

Samuel Buchanan

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:

2 bldgs - (2) 47.6' x 300' x 8' /ea w/ (8) 6' x 6' x 8' pumped pits /ea w/conc. slab

Other:

called 11 Feb 08 for facility address  
Returned call 21 March 08 from Beau Buchanan - No mailing address for farm - See below  
(618) 928-0014



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 information under Illinois Revised Stat 1979, Chapter 120, Section 502a-9. Discal of this information is voluntary. Non failure to comply could prevent your applic from being processed or could result in d of your application for certification. Fore has been approved by the Permit Abng Center.

FOR AGENCY USE.

File No. Date Received Certification No. Date

APPLICANT	Sec. A	Company Name	Lazy B Farm	
	Person Authorized to Receive Certification	Samuel Buchanan		Person to Contact for Additional Details:
	Street Address:	RR1 Box 81A		Street Address:
	Municipality, State & Zip Code:	Lawrenceville, IL 62439		Municipality, State & Zip Code:
	Telephone Number:	(618) 943-4094		Telephone Number:
	Location of facility:	S13 T3N R13W		Municipality:
	Street Address:			Township:
	Property Identification Number:	03-000-395-00		County:
				Parcel Number:
				Book Number:

MANUFACTURING OPERATIONS	Sec. B	Nature of Operations Conducted at the above location:	Swine manure from two buildings housing 3600 of wean -> finish hogs each	
	(1) Water Pollution Control Construction Permit No.			Date Issued
	(2) NPDES Permit No.			Date Issued Expiration Date
	(3) Air Pollution Control Construction Permit No.			Date Issued
	(4) Air Pollution Control Operating Permit No.			Date Issued

MANUFACTURING PROCESS	Sec. C	(1) Describe Unit Process:	<p><b>RECEIVED</b> MAY 30 2007 ILLINOIS ENVIRONMENTAL PROTECTION AGENCY BOW/WPC/PERMIT SECTION</p>	
	(2) Materials Used in Process:			

CONTROL DESCRIPTION	Sec. D	(1) Describe pollution abatement control facility:	<p>See Attached Drawings</p>	
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(1) Nature of Contaminants or Pollutants:

CONTAMINANTS

Contaminant or Pollutant	Material Retained, Captured or Recovered	
	DESCRIPTION	DISPOSAL OR USE
Swine Manure	waste from 7200 head of wean-finish hogs.	waste is injected into 700 acres of cropland adjacent to livestock facilities.

(2) Point(s) of Waste Water Discharge:

POLLUTION CONTROL

(3) Are contaminants (or residues) collected by the control facility?-----	Plans and Specifications Attached-----	Yes	No
(4) Date installation completed <u>9-5-2005</u> status of installation on date of application <u>Complete</u>		Yes	No
(5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:		\$	<u>600,000</u>
b. FAIR CASH VALUE IF CONSIDERED PERSONAL PROPERTY:		\$	
c. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:		\$	<u>35,000</u>
d. NET SALVAGE VALUE IF CONSIDERED PERSONAL PROPERTY:		\$	
e. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:		\$	<u>270,000</u>
f. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:		\$	<u>60,000</u>
g. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:			<u>1.55</u>

ACCOUNTING DATA

SEC. 7 NATURE

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 [Signature] TITLE Owner

INSTRUCTIONS FOR COMPILING AND FILING APPLICATION

SEC. 6

**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.

INSTRUCTIONS

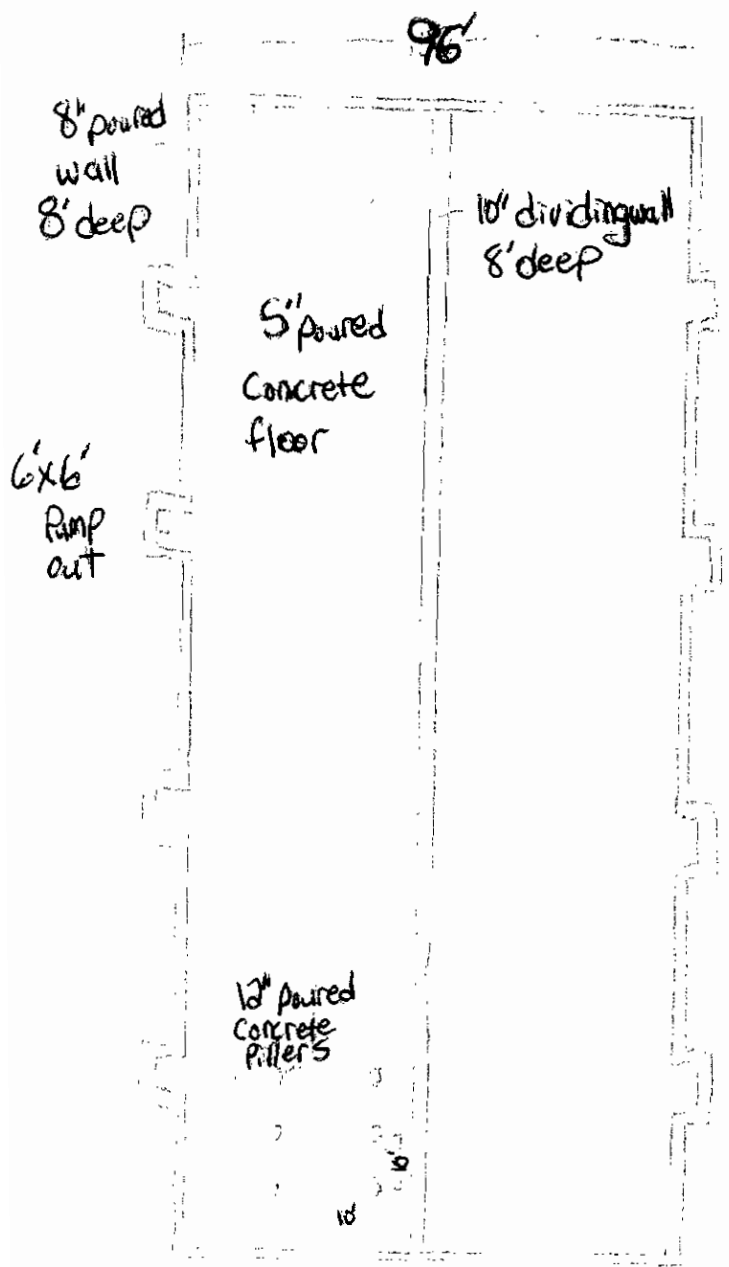
- Sec. A Information refers to applicant as listed in the tax records and the person to be contacted for further details or for inspection of facilities. Location of facilities by street and local tax identification system, property identification no., book no., or legal description.
- Sec. B Self-explanatory. 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: Environmental Protection Agency 2200 Churchhill Road Springfield, Illinois 62706

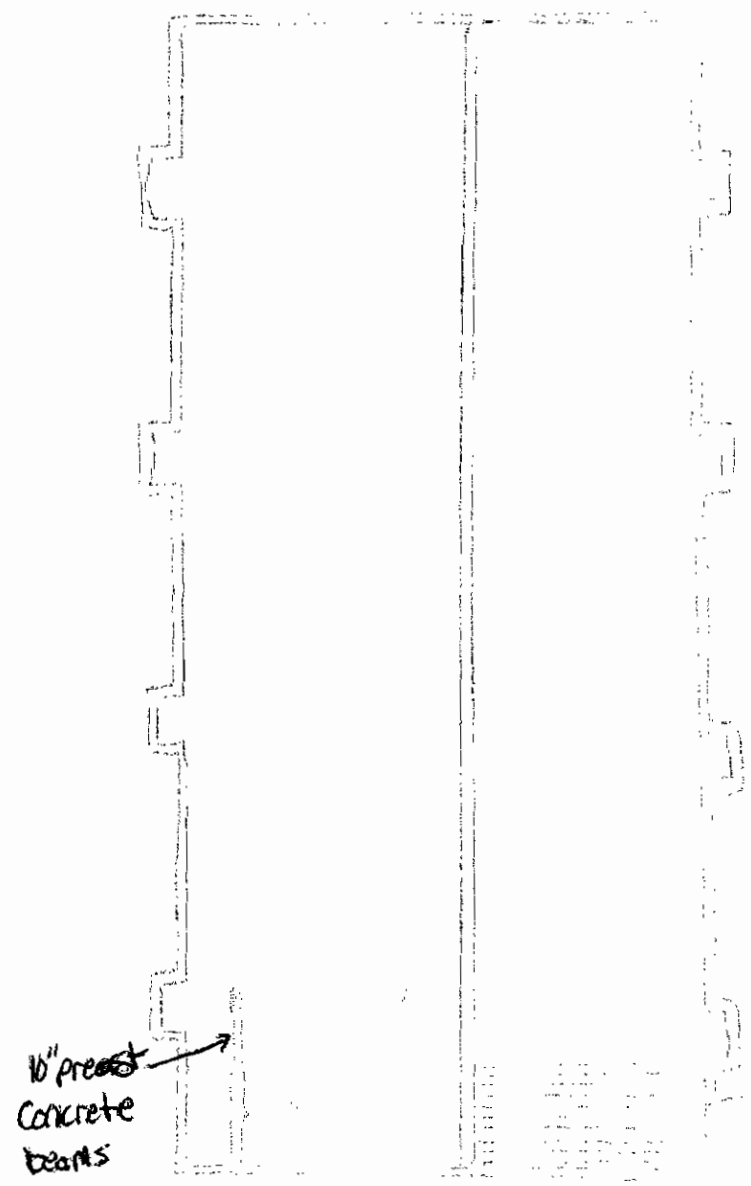
Attention: Thomas McSwiggan Industrial Tax Certification Unit Division of Water Pollution Control

Attention: Otto J. Klein, Jr., Manager Tax Certification Section Division of Air Pollution Control

Both buildings are the same



300'



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:

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

Samuel Buctianan  
RR 1 Box 129A,  
Lawrenceville, Illinois 62439

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.

*Kimberly Taylor*  
\_\_\_\_\_

SUBSCRIBED AND SWORN TO BEFORE ME

This 23<sup>rd</sup> day of April, 2008

*Cynthia L. Wolfe*  
\_\_\_\_\_  
Notary Public



**THIS FILING IS SUBMITTED ON RECYCLED PAPER**