

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Keith Morby Finishing Barn-Aledo  
(Property Identification Number  
15-15-13-300-001)

)  
) PCB 08-  
) (Tax Certification)  
)

**RECEIVED**  
CLERK'S OFFICE  
MAY 02 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

Keith Morby  
1853 55<sup>th</sup> Ave.  
Aledo, Illinois 61231

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 25, 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

Keith Morby Finishing Barn-Aledo  
(Property Identification Number  
15-15-13-300-001)

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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 25, 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

Keith Morby Finishing Barn-Aledo  
(Property Identification Number  
15-15-13-300-001)

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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 11, 2007, the Illinois EPA received a request from Keith Morby (log number TC-28-07, 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: Keith Morby Finishing Barn  
2021 30<sup>th</sup> Ave.  
Aledo, Illinois 61231
3. The proposed water pollution control facilities in this request are located at SE ¼ of Section 14, T13N, R3W of the 4<sup>th</sup> P.M. in Mercer County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (391 ft. x 52 ft. x 8 ft. deep) with ten concrete pump out pits (each 6 ft. x 6 ft. x 8 ft. deep) and the slotted concrete portion of the floor over the manure pit. The manure pit is surrounded by approximately 500 feet of 4-inch diameter PVC perimeter foundation drainage tubing.

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 25, 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: MAR 28 2008

Re: Keith Morby Finishing Barn – Aledo  
 Recommendation of Tax Certification  
 Log # TC-28-07  
 Property Identification # 15-15-13-300-001

**RECEIVED**  
 Division of Legal Counsel  
 Environmental Protection  
 Agency

The Bureau of Water received a request on December 11, 2007 from Keith Morby 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:

Keith Morby Finishing Barn  
 2021 30<sup>th</sup> Ave.  
 Aledo, IL 61231

SE ¼ of Section 14, T13N, R3W of the 4<sup>th</sup> P.M. in Mercer County

Livestock waste management facilities consisting of one concrete manure pit (391 ft. x 52 ft. x 8 ft. deep) with ten concrete pump out pits (each 6 ft. x 6 ft. x 8 ft. deep) and the slotted concrete portion of the floor over the manure pit. The manure pit is surrounded by approximately 500 feet of 4-inch diameter PVC perimeter foundation drainage tubing.

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-28-07.doc

cc: Tax Cert File

Watershed Unit Tax Certification Review Sheet

Project Name: Keith Morby Farming LLC  
Reviewer: Matthew Knight  
Log No.: TC-29-07

Location: Aledo  
Date: 2/15/09  
Type:  Agchem  
 Livestock

Applicant: Keith Morby  
1957 SE Ave.  
Aledo, TN 61231

Contact: Keith Morby  
Phone: 301-222-4715

Facility: Keith Morby Farming Barn  
2021 30th Ave.  
Aledo, IL 61231

Property ID: 15-15-13-300-001

Legal Description: section 14, T13N, R31W of 4th

County: Mercer

Date Control Devices Installed: 2/1/2008

Provided Fair Cash Value: \$350,000

Signature: by Keith Morby

Title: owner/operator

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 (39' ft x 57' ft - 9' ft deep) w/ concrete steel-A floor  
w/ 10 concrete pumpout pits (each 6' x 6' x 9' ft deep)  
w/ approximately 500 ft of 4-inch diameter PVC drainage pipe around pit

Other: 2/15/09 spoke w/ Keith Morby  
Keith said the section is 14. The 10 pumpouts are each 6x6x9 ft deep.  
Everything is concrete. The perimeter drainage pipe is approximately 500 ft  
of 4 inch diameter PVC pipe.

10-28-01

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	
Sec. A  APPLICANT	Company Name <i>Keith Morby Finishing Barn</i>			
	Person Authorized to Receive Certification <i>Keith Morby</i>	Person to Contact for Additional Details <i>Keith Morby</i>		
	Street Address <i>1853 55<sup>th</sup> Ave Aledo IL 61231</i>		Street Address <i>1853 55<sup>th</sup> Ave Aledo IL 61231</i>	
	Municipality, State & Zip Code <i>309-299-4300</i>		Municipality, State & Zip Code <i>309-299-4300</i>	
	Telephone Number		Telephone Number	
	Location of Facility Quarter Section <i>SE</i>	Township <i>13 North</i>	Range <i>3-W</i>	Municipality <i>Aledo</i>
	Street Address <i>2021 30<sup>th</sup> Ave</i>		County <i>Mercer</i>	Township <del>Aledo</del> <i>Ohio Grove</i>
	Property Identification Number <i>15-15-13-300-001</i>		Book Number <i>356764</i>	Parcel Number <i>15-15-13-300-001</i>
Sec. B  MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location			
	Water Pollution Control Construction Permit No.		Date Issued	
	NPDES PERMIT No.		Date Issued	
	Air Pollution Control Construction Permit No.		Expiration Date	
	Air Pollution Control Operating Permit No.		Date Issued	
Sec. C  MANUFACTURING PROCESS	Describe Unit Process			
	Materials Used in Process			
Sec. D  POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility <i>The Building is 391' Long, 52' wide the manure pit is 8' deep          The manure pit is located underneath the confined animal's feed structure slatted floor over manure pit. The manure will be removed by a vacuum tank and then injected into the surrounding crop ground to be used for fertilizer.</i>			

**RECEIVED**  
 APR 11 2007



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
	<i>Swine manure</i>	<i>Liquid manure</i>	<i>To be applied on cropland for fertilizer</i>
	(2) Point(s) of Waste Water Discharge <i>(10) pump-outs located around the outside of Building</i>		
		Plans and Specifications Attached	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
	(3)	Are contaminants (or residues) collected by the control facility? Value <i>10,000</i>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
	(4)	Date installation completed <i>Feb 1 2008</i> status of installation on date of application <i>Feb 1 2008</i>	
(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$	<i>350 000</i>
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$	<i>20,000</i>
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$	<i>100,800</i>
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$	<i>12 000</i>
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	%	<i>50%</i>
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>Keith J. Maly</i>	<i>owner/operator</i>	
	Signature	Title	
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 <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	Al Keller Permit Section Division of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution Control

The building is 391' Long 52' wide 8' Deep pit

The manure pit is Located Underneath the Confined Animal Feed Structure

Stalled Floor over manure pit

The manure will be removed by a vacuum tank and then injected into the surrounding crop ground to be used for fertilizer

There is a perimeter tile laid around the building at the bottom of the manure pit. A sample is taken 4 times a year to ensure no leakage of the structure

The nearest stream to the building is 2180'  
No subsurface drainage tile within 100'

The enclosed pit underneath the livestock structure prohibits any livestock waste from entering nearby waters

Illinois Department Agriculture Facility ID LF1310250000

Premise ID # 00EYRW0 Finishing Barn 1 2120 30<sup>th</sup> Ave  
Aledo IL  
61231



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

Keith Morby  
1853 55<sup>th</sup> Ave.  
Aledo, Illinois 61231

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

and mailing it from Springfield, Illinois, on April 25, 2008, with sufficient postage affixed for first class mail.

*Jara Milmore*

SUBSCRIBED AND SWORN TO BEFORE ME  
This 25th day of April, 2008

*Cynthia L. Wolfe*  
Notary Public



**THIS FILING IS SUBMITTED ON RECYCLED PAPER**