BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Dennis Biddle – Seaton (Property Indentification Number 14-14-22-300-005)

) PCB 09- **12**) (Tax Certification) SEP 0 5 2008 STATE OF ILLINOIS Pollution Control Board

CLERK'S OFFICE

NOTICE

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

Marsha Biddle 1216 Highway 17 Joy, Illinois 61260

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 <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

By:

Chad M. Kruse Assistant Counsel Division of Legal Counsel

DATED: September 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

Dennis Biddle – Seaton (Property Indentification Number 14-14-22-300-005)

) PCB 09-

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

By:

Chad M. Kruse Assistant Counsel Division of Legal Counsel

DATED: September 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

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COUNTY OF SANGAMON

RECEIVED CLERK'S OFFICE SEP 0 5 2008 STATE OF ILLINOIS Pollution Control Board

PROOF OF SERVICE

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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

Steve Santarelli Illinois Department of Revenue 101 West Jefferson Post Office Box 19033 Springfield, Illinois 62794 Marsha Biddle 1216 Highway 17 Joy, Illinois 61260

and mailing it from Springfield, Illinois, on August 20, 2008, with sufficient postage

affixed for first class mail.

Jara Gilmore

SUBSCRIBED AND SWORN TO BEFORE ME

This 3rd day of September, 2008

Buchne

Notary Public

$\langle \cdot \rangle$,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
\$	OFFICIAL SEAL I
â.	BRENDA BOEHNER
Ż.	NOTARY PUBLIC, STATE OF ILLINOIS \$
ź	MY COMMISSION EXPIRES 11-3-2009 \$

THIS FILING IS SUBMITTED ON RECYCLED PAPER

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD Dennis Biddle – Seaton (Property Indentification Number 14-14-22-300-005) (Property Indentification Number) PCB 09-) (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.

1. On December 23, 2006, the Illinois EPA received a request from Dennis Biddle

(log number TC-27-06, 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:

Marsha Biddle 1216 Highway 17 Joy, Illinois 61260

3. The proposed water pollution control facilities in this request are located at

Section 27, T13N, R4W of the 4th 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 50 ft. x 8 ft. deep) with 12 concrete pump out pits (each 6 ft. x 5 ft. x 8 ft. deep) and the slotted concrete portion of the floor over the manure pit. The manure pit is surrounded by approximately 885 feet of 4-inch diameter plastic perimeter foundation drainage tubing. The foundation tubing also includes 1 inspection port (8 ft. deep 4-inch diameter PVC pipe).

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."

- 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**

1 By: un 0

Chad M. Kruse Assistant Counsel Division of Legal Counsel

Dated: September 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

MIL

To: Connie Tonsor, Division of Legal Counsel

RECEIVED Division of Legal Counsel

From: Al Keller, P.E., Manager, Permit Section

Date: AUG 2 8 2008

Re: Dennis Biddle – Seaton Recommendation of Tax Certification Log # TC-27-06 Property Identification # 14-14-22-300-005 AUG 2 7 2008

Environmental Protection Agency

The Bureau of Water received a request on December 23, 2006 from Dennis Biddle 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:

Dennis Biddle 1216 Highway 17 Joy, IL 61260

Section 27, T13N, R4W of the 4th P.M. in Mercer County

Livestock waste management facilities consisting of one concrete manure pit (391 ft. x 50 ft. x 8 ft. deep) with 12 concrete pump out pits (each 6 ft. x 5 ft. x 8 ft. deep) and the slotted concrete portion of the floor over the manure pit. The manure pit is surrounded by approximately 885 feet of 4-inch diameter plastic perimeter foundation drainage tubing. The foundation tubing also includes 1 inspection port (8 ft. deep 4-inch diameter PVC pipe).

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-27-06.doc

cc: Tax Cert File

ROCKFORD – 4302 North Main Street, Rockford, IL 61103 – (815) 987-7760 • DES PLAINES – 9511 W. Harrison St., Des Plaines, IL 60016 – (847) 294-4000 ELGIN – 595 South State, Elgin, IL 60123 – (847) 608-3131 • PEORIA – 5415 N. University St., Peoria, IL 61614 – (309) 693-5463 BUREAU OF LAND - PEORIA – 7620 N. University St., Peoria, IL 61614 – (309) 693-5462 • CHAMPAIGN – 2125 South First Street, Champaign, IL 61820 – (217) 278-5800 SPRINGFIELD – 4500 S. Sixth Street Rd., Springfield, IL 62706 – (217) 786-6892 • COLLINSVILLE – 2009 Mall Street, Collinsville, IL 62234 – (618) 346-5120 MARION – 2309 W. Main St., Suite 116, Marion, IL 62959 – (618) 993-7200

Watershed Unit Tax Certification Review Sheet

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Project Name: Reviewer: Log No.:	Dennis Bildle Thaddan Faight TC-27-06	Location: Date: Type:	<u>Agchem</u>
Applicant:	Marsh Biddle 1216 Mithum 17 Joy, 26 61260	Contact: Phone:	Marsh Bledy 309-582-3350
Facility:	231 130th St. centon IK	Property ID:	14-14-22-300-005
Legal Description:	Section 27, TI3N, EYW of the Yth PM	County:	Mercer
Date Control Devices Installed:	January 2006 Signed by Dennis Bidding	Provided Fair Cash Value:	7 224,700
Signature:	Stored by Dennis Bladin	Title:	SWIE
	 ∠ Livestock waste is applied to cropland. □ Agrichemical rinsate and spillage is recycled through the f □ Other: 	acility and/or la	and applied.
•	of Pollution Control Devices:		
	contribe prinquits (pack 584 × 1684 × 9	H dage	craft slatts and
+ 085 fee 	+ Uninch diemnier file. Preisricher founda 1 inspection pro- (9 foot daug) 50	tion drain	
			· · · · · · · · · · · · · · · · · · ·
· · · · · · · · · · · · · · · · · · ·			
······································			
Other: 7 28 08	spoke of Marcia Biddle.		·
Marci She Hart	a said the dispection port is Bfor said the port is part of the foundation is as gas field of Uninch dimeter	ton drain	Mide of Usul diameter PVC. Tube system

APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT) POLLUTION CONTROL FACILITY AIR D WATER D

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY P. O. Box 19276, Springfield, IL 62794-9276

FOR AGENCY USE

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.

File No.	Date Received Certific	ation No.	Date			
Sec. A	Company Name Biddle Dennis K+Mo	Riddle Darm	it of M			
	Person Authorized to Receive Certification) MAYSHAL BIDDLE Street Address JAILE HWY 17 Municipality, State & Zib Code	Person to Contact fo Mars Street Address ID-I (c) / Municipality, State &	rAdditional Details ha biddle twy 17			
APPLICANT	TOY, IL 61260 Telephone Number 209 Stir 41529	Telephone Number	$\frac{1}{2}$ $\frac{1}{2}$ $\frac{1}{60}$			
I I I	Location of Facility Quarter Section Township Range	10	Township Abington			
	Street Address 231 /3044 54 Seator Property Identification Number	County n Mercer Parcel Number	Book Number			
Sec. B	$\frac{14 - 14 - 22 - 300 - 005}{\text{Nature of Operations Conducted at the Above Location}}$					
	Swine Production					
ACTUI	Water Pollution Control Construction Permit No.	n Control Construction Permit No. Date Issued				
MANUFACTURING OPERATIONS	NPDES PERMIT No.	Date Issued	Expiration Date			
X	Air Pollution Control Construction Permit No. Date Issued					
	Air Pollution Control Operating Permit No. Date Issued					
Sec. C	Describe Unit Process					
ANUFACTURING PROCESS	Materials Used in Process	R	BCENVED			
MAN		Pf	VOIS ENVIRONMENTAL ROTECTION AGENCY V/WPC/PERMIT SECTION			
Sec. D	Describe Pollution Abatement Control Facility					
POLLUTION CONTROL FACILITY DESCRIPTION	see atterched					
IL 532-0222 APC 151 (Rev. 8/00) Tax Certification for Pollution Control Facilities Page 1 of 2 8/00 DEC 2 3 2006						

Watershed Management Section

Sec. E	ec. E (1) Nature of Contaminants or Pollutants									
		Material Retained, Captured or Recovered								
ANTS	Conta	minant or Pollutant	DESCRIPTION	DISPOSAL OR USE						
MINA	54	tine manure	Swine Manure							
۲ – CONTAMINANTS										
- XT CO										
VCILIT										
JL FA	(2) Point(s) of Waste Water Discharge									
JTRC										
CON	(3)	Plans and Specifications Attached Yes No) Are contaminants (or residues) collected by the control facility? Yes No								
NOL										
POLLUTION CONTROL FACILITY ACCOUNTING DATA	}									
0 DA		b. NET SALVAGE VALUE IF CONS	\$224,700,00							
TIN	<u> </u> -		L INCOME OF CONTROL FACILITY:							
inoc			COME OF CONTROL FACILITY:	\$						
ACC			ILITY BEARS TO WHOLE FACILITY	and the second se						
Sec. F	II									
	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	li.	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1								
SIGN	_X	Kennis Sidden Duen								
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 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.								
INSTRUCTIONS	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 <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. 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.								
F		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						

<u>50'x 391'</u> & Ft. At concrete SlattedConcreta grassueg, tation around shed + next to Feill+ Road Flooring Outor Liquid Manur Aft - KIOpumpouts concrete 5×6-9'deep Tractor + leadout pump Tracton J.R.8320 4800 gallon Hou & poutably Tank used to have 1 to Feild Inspection Port For Tite surround Bardding well Card

Description of pollation control components I wean to Finish Shell 50'x 391'x 8' deeppit Concrete slatted floor over 100% of the 50' x 391 x 8 pit. Grade around building preventing Freshivatento nua into pit. Manure Storage is adequate to stone 14 months of Manuna production from this facility safely protecting the well and nearby croppland from manune catogo on contamination. an inspection protoposides months of the and sollness pitarea. Manane is loaded by a Houte manure pump powered by 140Hp Tractor + loadelonto à 4800 gallon Hauk Tank with sub surface application units powered by 200 Hp. Tractor and is applied at any monomic rate to near Sy cropland.