

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

Dan Reed – Illinois City )  
(Property Identification Number ) PCB 09-  
18-015-05-10) (Tax Certification)  
)  
)

**NOTICE**

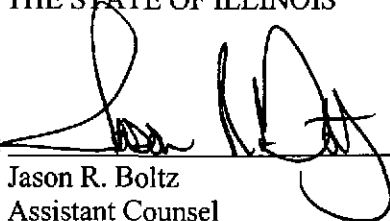
Clerk  
Illinois Pollution Control Board  
James R. Thompson Center  
100 West Randolph Street, Suite. 11-500  
Chicago IL 60601

Dan Reed  
29315 162<sup>nd</sup> Ave. W.  
Illinois City, IL 61259

Steve Santarelli  
Illinois Department of Revenue  
101 West Jefferson  
Post Office Box 19033  
Springfield IL 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:   
Jason R. Boltz  
Assistant Counsel  
Division of Legal Counsel

DATED: April 15, 2009

Illinois Environmental Protection Agency  
1021 North Grand Avenue East  
Post Office Box 19276  
Springfield IL 62794-9276  
(217) 782-5544

**THIS FILING IS SUBMITTED ON RECYCLED PAPER**

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

**Dan Reed - Illinois City  
(Property Identification Number  
18-015-05-10)**

)  
) PCB 09-  
) (Tax Certification)  
)  
)

**APPEARANCE**

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

ENVIRONMENTAL PROTECTION AGENCY  
OF THE STATE OF ILLINOIS

By: 

Jason R. Boltz  
Assistant Counsel  
Division of Legal Counsel

DATED: April 15, 2009

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<b>(Property Identification Number</b>	) PCB 09-
<b>18-015-05-10)</b>	) (Tax Certification)
	)
	)

**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:

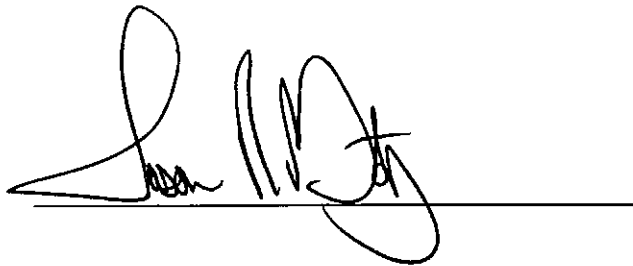
Steve Santarelli  
Illinois Department of Revenue  
101 West Jefferson  
Post Office Box 19033  
Springfield, IL 62794

Dan Reed  
29315 162<sup>nd</sup> Ave. W.  
Illinois City, IL 61259

and mailing it from Springfield, Illinois, on April 15, 2009, with sufficient postage affixed for first class mail.

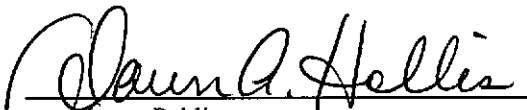
And electronically, on April 15, 2009 to:

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



SUBSCRIBED AND SWORN TO BEFORE ME

This 15<sup>th</sup> day of April, 2009

  
Notary Public



**THIS FILING IS SUBMITTED ON RECYCLED PAPER**

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

**Dan Reed – Illinois City** )  
**(Property Identification Number** ) **PCB 09-**  
**18-015-05-10)** ) **(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 August 5, 2008, the Illinois EPA received a request from Dan Reed (log number TC-20-08, 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 facility address is:  
Dan Reed  
29315 162<sup>nd</sup> Ave. W.  
Illinois City, IL 61259

The proposed water pollution control facilities in this request are located at Section 20, T16N, R5W of the 4<sup>th</sup> P.M. in Rock Island County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (approximately 391 ft. x 50 ft. x 8 ft. deep) with 10 concrete pump out pits (each approximately 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 plastic 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.

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: 

Jason R. Boltz  
Assistant Counsel  
Division of Legal Counsel

Dated: April 15, 2009  
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) 782-2829  
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, P.E., Manager, Permit Section

Date: April 6, 2009

Re: Dan Reed - Illinois City  
Recommendation of Tax Certification  
Log # TC-20-08  
Property Identification # 18-015-05-10

Exhibit  
A

The Bureau of Water received a request on August 5, 2008 from Dan Reed 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:

Dan Reed  
29315 162<sup>nd</sup> Ave. W  
Illinois City, IL 61259

Section 20, T16N, R5W of the 4<sup>th</sup> P.M. in Rock Island County

Livestock waste management facilities consisting of one concrete manure pit (approximately 391 ft. x 50 ft. x 8 ft. deep) with 10 concrete pump out pits (each approximately 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 plastic 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.

SAK:TJF:TC-20-08.doc

cc: Tax Cert File

Watershed Unit Tax Certification Review Sheet

Project Name: Don Reed  
Reviewer: Thaddeus Faust  
Log No.: TC-20-08

Location: Illinois City  
Date: 2/26/09  
Type:  Agchem  
 Livestock

Applicant: Don Reed  
29315 162<sup>nd</sup> Ave. W.  
Illinois City, IL 61259

Contact: Don Reed  
Phone: 309 537 3563  
cell 309 791 7813

Facility: same as applicat

Property ID: 18-015-05-10

Legal Description: Section 20, T14N, R24W of 4th PM

County: Rock Island

Date Control Devices Installed: 1/2008

Provided Fair Cash Value: \$ 239,000

Signature: Signed by Don Reed

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 (39ft x 50ft x 4ft deep, w/ concrete slats and  
10 concrete perimeter fence (6ft x 5ft x 4ft deep)  
~ 885 feet of 4 inch diameter plastic perimeter foundation drainage w/  
one inspection port (2 ft. deep 4 inch diameter plastic pipe)

Other: 3/27/09 spoke w/ Don Reed  
Don said manure pit concrete slats are 4 inch diameter (1200)  
and are 6 ft deep. Perimeter fence is 1 inspection port 4 inch dia 4 inch diameter  
plastic pipe



TC-20-08

**RECEIVED**  
AUG - 5 2008

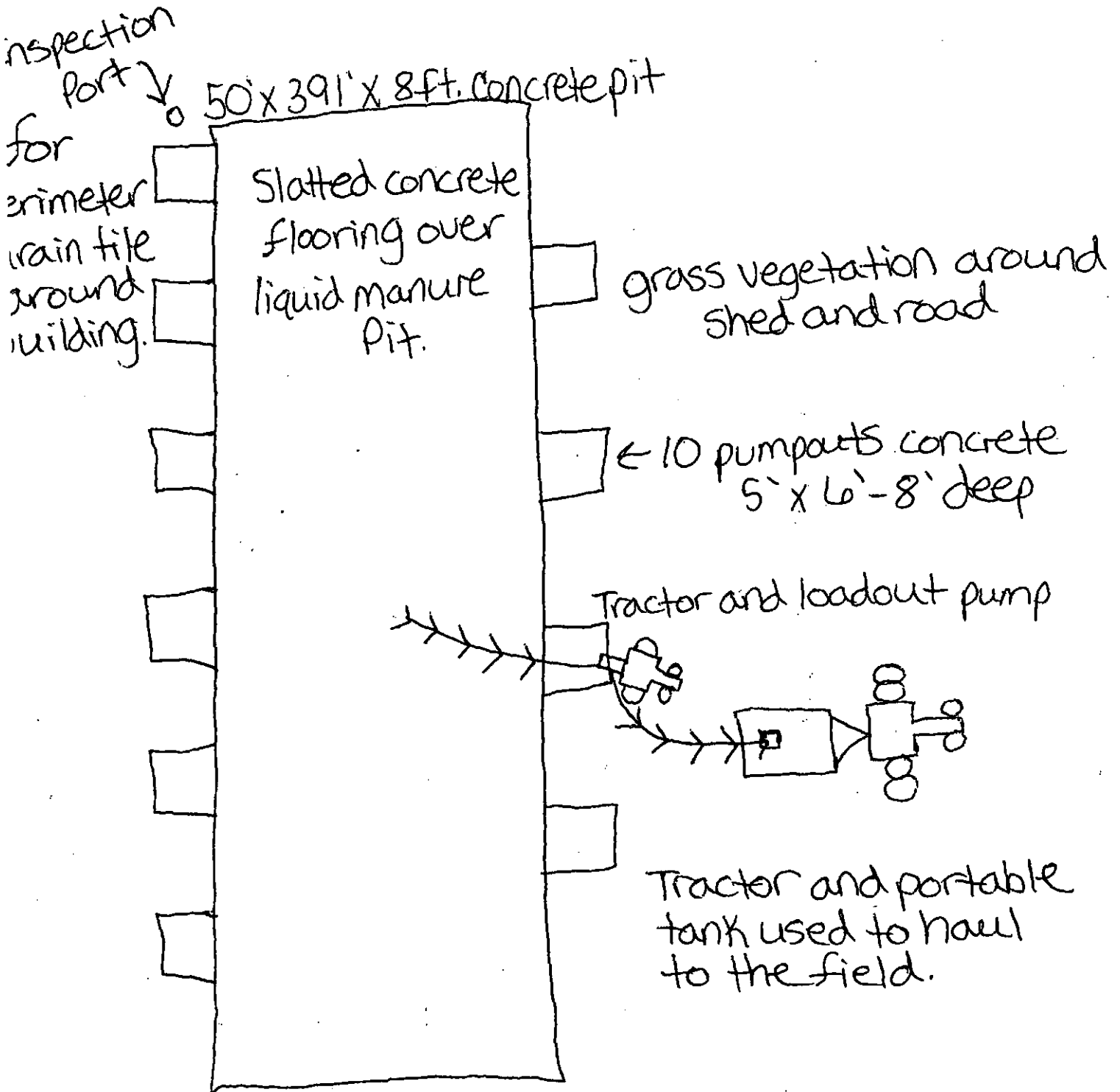
APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)  
POLLUTION CONTROL FACILITY  
AIR  WATER

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.

Watershed Management **ILLINOIS ENVIRONMENTAL PROTECTION AGENCY**  
BUREAU OF WATER P. O. Box 19276, Springfield, IL 62794-9276

FOR AGENCY USE				
File No.	Date Received	Certification No.	Date	
APPLICANT	Sec. A Company Name <i>Dan Reed</i>			
	Person Authorized to Receive Certification <i>Dan Reed</i>		Person to Contact for Additional Details <i>Dan Reed</i>	
	Street Address <i>29315 162nd Ave W</i>		Street Address <i>29315 162nd Ave W</i>	
	Municipality, State & Zip Code <i>Illinois City Il. 61259</i>		Municipality, State & Zip Code <i>Illinois City Il. 61259</i>	
	Telephone Number <i>309-537-3563</i>		Telephone Number <i>309-537-3563</i>	
	Location of Facility Quarter Section Township Range <i>SE 20 16N 5W</i>		Municipality Township <i>Rock Island Perry Drury</i>	
	Street Address <i>29315 162nd Ave W</i>		County Book Number <i>Rock Island</i>	
	Property Identification Number <i>18-015-05-10</i>		Parcel Number <i>261-1</i>	
	MANUFACTURING OPERATIONS	Sec. B Nature of Operations Conducted at the Above Location <i>Swine Production</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			

Sec. E	(1) Nature of Contaminants or Pollutants			
			Material Retained, Captured or Recovered	
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE	
	<i>Swine Manure</i>	<i>Swine Manure</i>	<i>Fertilizer for Crop</i>	
POLLUTION CONTROL FACILITY - CONTAMINANTS  ACCOUNTING DATA	(2) Point(s) of Waste Water Discharge			
			Plans and Specifications Attached	
			Yes <input 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 <i>1-08</i> status of installation on date of application _____		
	(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ <i>239000</i>	
		b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ <i>0</i>	
		c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ <i>0</i>	
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ <i>0</i>		
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% <i>100</i>		
Sec. F	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	<i>Donalud</i>	<i>Gurner</i>	
	Signature	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 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 <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. 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: Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Attention: Al Keller Permit Section Division of Water Pollution Control	Attention: Donald E. Sutton Permit Section Division of Air Pollution Control



## Description of pollution control components

I want to finish shed 50' x 391' x 8' deep pit concrete slatted floor over 100% of the 50' x 391' x 8' pit. Grade around building preventing fresh water to run into pit. Manure storage is adequate to store 14 months of manure production from this facility safely protecting the well and nearby cropland from manure entry or contamination. An inspection port provides monitor of tile around soil near pit area. Manure is loaded into a portable tank pulled by a tractor and applied at an agronomic rate to nearby cropland.