

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Currier Farms)
(Property Identification Number) PCB 10-
19-36-100-002) (Tax Certification)
)

NOTICE

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

Alva Clark Currier, Jr.
5120 650 N. Avenue
Neponset, Illinois 61345-9707

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: October 15, 2009

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

Currier Farms)
(Property Identification Number) PCB 10-
19-36-100-002)) (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*
 Vera Herst
 Assistant Counsel
 Division of Legal Counsel

DATED: October 15, 2009
 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

Currier Farms)
(Property Identification Number) PCB 10-
19-36-100-002)) (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 February 19, 2008, the Illinois EPA received a request from Currier Farms (log number TC-19-08, 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 address is: Currier Farms
5100 650N. Avenue
Neponset, Illinois 61345-9707

3. The proposed water pollution control facilities in this request are located at Section 1/2 of the W 1/2 of the SW 1/4 of Section 36, T15N, R6E of the 4th P.M. in Bureau County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure storage tank (160 ft.in diameter x 12 ft.), a concrete manure transfer alley (10 ft. x 27 ft. x 0.67 ft.), a concrete manure transfer alley (8.5 ft. x 28 ft. by 0.67 ft.), a concrete manure pad (30 ft. x 40 ft. x 0.67 ft.), a concrete curb at the northwest gate, (3 ft. x 19 ft. x 0.5 ft.), a concrete curb at the east gate (2 ft. x 18 ft. x 0.5 ft.), and a concrete curb at the southeast gate (2 ft. x 20 ft. x 0.42 ft.).

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 (2008), 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: October 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: Alan Keller, Manager, Permit Section

Date: July 14, 2009

Re: Currier Farms
Recommendation of Tax Certification
Log # TC-19-08
Property Identification # 19-36-100-002

RECEIVED
Division of Legal Counsel

JUL 15 2009

Environmental Protection Agency

The Bureau of Water received a request on February 19, 2008 from Currier 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:

Currier Farms
5100 650 N. Avenue
Neponset, IL 61345-9707

S 1/2 of the W 1/2 of the SW 1/4 of Section 36, T15N, R6E of the 4th P.M.

Livestock waste management facilities consisting of one concrete manure storage tank (160 ft in diameter x 12 ft.), a concrete manure transfer alley (10 ft. x 27 ft. x 0.67 ft.), a concrete manure transfer alley (8.5 ft. x 28 ft. x 0.67 ft.), a concrete manure pad (30 ft. x 40 ft. x 0.67 ft.), a concrete curb at the northwest gate (3 ft. x 19 ft. 0.5 ft.), a concrete curb at the east gate (2 ft. x 18 ft. x 0.5 ft.), and a concrete curb at the southeast gate (2 ft. x 20 ft. 0.42 ft.). 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 217/782-0610.

SAK:DLH:JRA:

cc: Tax Cert File

Watershed Land Use Certification Review Sheet

Project Name: Currier Farms
Reviewer: JRA
Log No.: TC-19-08

Location: Neponset
Date: 22 Apr 09
Type: Agchem
 Livestock

Applicant: Alva Clark Currier Jr.
5100 650 N Ave.
Neponset, IL 61345-4707

Contact: same
Phone: (309) 361-2142 cell
(309) 594-2220 Home

Facility: same

Property ID: 19-36-100-002

Legal Description: S/2 W/4 SW/4 Sec 36 T15N R6E 24th PM County:

Bureau

Date Control Devices installed: 2/20/07
Signature: Edna B. Currier
Alva Clark Currier Jr

Provided Fair Cash Value: \$300,000
Title: Owner of land
Owner of feed lot

Wastes: Livestock waste is applied to cropland.
 Agrochemical rinsate and spillage is recycled through the facility and/or land applied.
 Other:

Physical Description of Pollution Control Devices:

- 160' φ x 12' conc slurry store
- 10' x 27' x 8" conc scraper alley
- 2.5' x 25' x 8" conc scraper alley
- 20' x 40' x 8" conc manure pad
- 3' x 19' x 0.5' conc manure curb @ NW gate
- 2' x 18' x 0.5' conc manure curb @ E gate
- 2' x 20' x 5" conc manure curb @ SE gate

Other:



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

DOUGLAS P. SCOTT, DIRECTOR

217/782-0610

April 24, 2009

Alva Clark Currier, Jr.
5120 650 N. Avenue
Neponset, IL 61345-9707

Re: Illinois Property Tax: Currier Farms (Bureau County)
Livestock Waste Containment Facilities
Log # TC-19-08

Dear Mr. Currier:

We received your application for Illinois Property Tax Certification and supporting documents concerning TC-19-08 on February 19, 2008. The documents, as submitted, have been reviewed by the Watershed Management Section staff, and based on that review, the following items are offered for your consideration and appropriate action.

1. Please provide the Township number to complete the legal description of the property.
2. Please provide the depth of the slurrystore.
3. Please provide the dimensions and construction materials of the manure alleys labeled A and B. Please provide a cross sectional diagram of these areas.
4. Please provide the dimensions and construction materials of the manure stack pad. Please provide a cross sectional diagram of this area and verify that animals are restricted from this area.
5. Please be advised that the mountable curbs at the gates may be eligible for tax certification. Please provide the dimensions and construction materials of these curbs if you would like them considered.
6. Should any revisions to the tax certification request affect the fair cash value of the request, please revise said value.

Should you have any questions or comments regarding the content of this letter, please contact me at the above telephone number and address.

Sincerely,

James Allison
Facility Evaluation Unit
Watershed Management Section
Bureau of Water

***** PCB 2010-025 *****



ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 - (217) 782-2829
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DOUGLAS P. SCOTT, DIRECTOR

217/782-0610

April 24, 2009

Alva Clark Currier, Jr.
5120 650 N. Avenue
Neponset, IL 61345-9707

Re: Illinois Property Tax: Currier Farms (Bureau County)
Livestock Waste Containment Facilities
Log # TC-19-08

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5. Please be advised that the mountable curbs at the gates may be eligible for tax certification. Please provide the dimensions and construction materials of these curbs if you would like them considered.
6. Should any revisions to the tax certification request affect the fair cash value of the request, please revise said value.

Should you have any questions or comments regarding the content of this letter, please contact me at the above telephone number and address.

Sincerely,

James Allison
Facility Evaluation Unit
Watershed Management Section
Bureau of Water

APPLICATION FOR CERTIFICATION (2016-026) TREATMENT

POLLUTION CONTROL FACILITY

AIR WATER

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

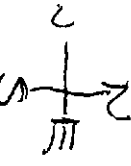
This Agency is authorized to request this information under Illinois Revised Statutes, 1979, Chapter, 120, Section 502a-5. Disclosure of this information is voluntary. However, failure to comply could prevent your application from being processed or could result in denial of your application for certification.

FOR AGENCY USE

File No.	Date Received	Certification No.	Date
Sec. A APPLICANT	Company Name Alva Clark Currier JR		←
	Person Authorized to Receive Certification Alva C Currier JR		Person to Contact for Additional Details
	Street Address 5120-650 W AVE		Street Address
	Municipality, State & Zip Code Neponset, IL 61345-9707		Municipality, State & Zip Code
	Telephone Number 309-361-2142 ← cell		Telephone Number
	Location of Facility Quarter Section Township Range 36-W 1/2 SW Neponset 6		Municipality Township
	Street Address 5120-650 W AVE		County Book Number Bureau
	Property Identification Number 1936-100-002		Parcel Number
	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	Expiration Date
Air Pollution Control Construction Permit No.		Date Issued	
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 all water & manure from feedlot is pushed into storage tank. All roof water is guttered away from Feed Floors. Sketch on other paper.		

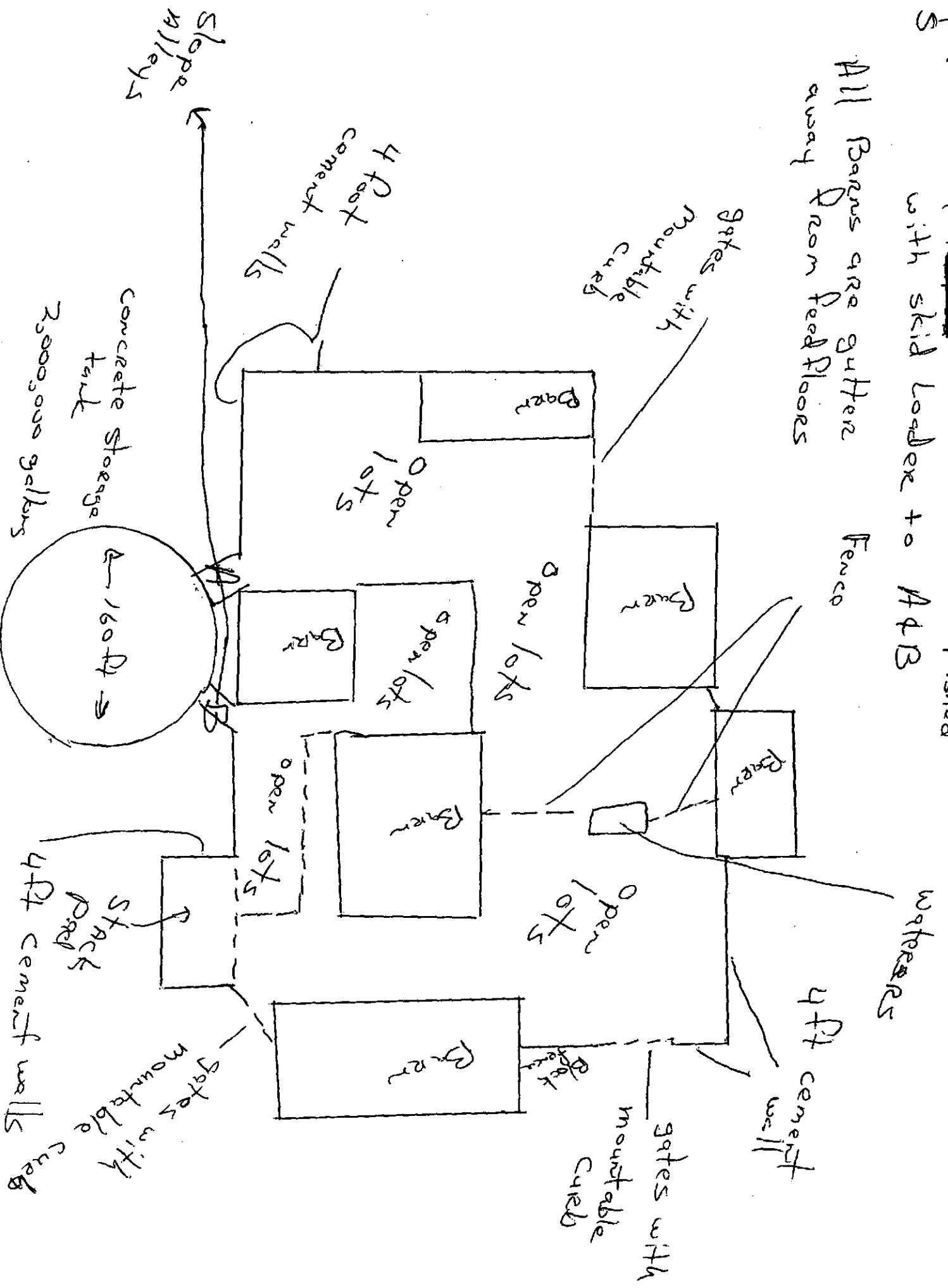
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FEB 19 2008

Sec. E	(1) Nature of Contaminants or Pollutants		
CONTAMINANTS		Material Retained, Captured or Recovered	
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	Manure & Rain water on feed floors	Liquid Manure Slope Manure	Fertilizer on crops
	(2) Point(s) of Waste Water Discharge		
	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 <u>2-20-07</u> status of installation on date of application _____		
ACCOUNTING DATA	(5) a.	FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ 300,000
	b.	NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ 100,000
	c.	PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ 70,000
	d.	PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ 40,000
	e.	PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% 80
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	<u>Edna B. Currier</u>	<u>Owner of Land</u>	
	<u>Alva Clark Currier Jr</u>	<u>Owner of Feedlot</u>	
	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.		
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. 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. <u>Alva E Currier</u>	
	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



All Runoff from Floor is pushed
away from Feed Floors
with skid loader to A4B

All Barns are gutter
away from Feed Floors



waterways

waterways

4 ft cement wall

gates with mountable curbs

gates with mountable curbs

Open lots

Open lots

Open lots

Open lots

Open lots

Barn

Barn

Barn

Barn

Barn

Barn

Slope alleys

4 ft cement walls

gates with mountable curbs

concrete storage tank

2,000,000 gallons

160 ft

Stack Pad

4 ft cement walls

gates with mountable curbs

STATE OF ILLINOIS)
)
COUNTY OF SANGAMON)
)
)

PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on October 15, 2009, I served true and correct copies of an **APPEARANCE AND THE RECOMMENDATION**, upon the persons and by the methods as follows:

[1st Class U.S. Mail]
Steve Santarelli
Illinois Department of Revenue
101 West Jefferson
Post Office Box 19033
Springfield, Illinois 62794

[1st Class U.S. Mail]
Alva Clark Currier, Jr.
5120 650 N. Avenue
Neponset, Illinois 61345-9707

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

/s/ Vera Herst
Assistant Counsel
Division of Legal Counsel
1021 North Grand Avenue East
P.O. Box 19276-
Springfield, Illinois 62794-9276
217.782.5544
217.782.9143 (TDD)

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