

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Von Holten Farms-Lyndon)
(Property Identification Number) PCB 10-
15-01-300-001)) (Tax Certification)
)
)

NOTICE

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

Mark Von Holton
 19170 Rush Road
 Lyndon, Illinois 61261

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: December 30, 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

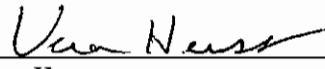
**Von Holten Farms-Lyndon
(Property Identification Number
15-01-300-001)**

)
) PCB 10-
) (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: December 30, 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

Von Holten Farms-Lyndon)
(Property Identification Number) PCB 10-
15-01-300-001) (Tax Certification)
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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, 2008, the Illinois EPA received a request from Von Holten Farms (log number TC-26-08, 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: Von Holten Farms
19170 Rush Road
Lyndon, Illinois 61261

3. The proposed water pollution control facilities in this request are located at Section 1, T20 North, R5 East of the 4th PM in Whiteside County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one manure pit (120 ft. x 300 ft. x 8 ft.) and the concrete slab floor over the manure pit and 12 pump out pits (6 ft. x 6 ft. x 8 ft.) in building #1.

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:

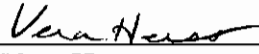
“any system, method, construction, device or appliance appurtenant thereto or any portion of any building or equipment, that is designed, constructed, installed or operated for the primary purpose of: (a) eliminating, preventing, or reducing air or water pollution ...or (b) treating, pretreating, modifying 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: December 30, 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

PAT QUINN, GOVERNOR

DOUGLAS P. SCOTT, DIRECTOR

Memorandum

To: Connie Tonsor, Division of Legal Counsel

From: Al Keller, Manager, Permit Section *AK*

Date: December 14, 2009

Re: Von Holten Farms - Lyndon
Recommendation of Tax Certification
Log # TC-26-08
Property Identification # 15-01-300-001

RECEIVED
Division of Legal Counsel
DEC 16 2009
Environmental Protection Agency

The Bureau of Water received a request on December 11, 2008 from Von Holten 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:

Von Holten Farms
19170 Rush Rd
Lyndon, IL 61261

Section 1, T20 North, R5 East of the 4th East PM in Whiteside County.

Livestock waste management facilities consisting of one manure pit (120 ft. x 300 ft. x 8 ft.) and the concrete slat floor over the manure pit and 12 pump out pits (6 ft. x 6 ft. x 8 ft.) in building #1.

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 Darren Gove at 217/782-0610.

SAK:DRG:TC-26-08_Tax Certification_11Dec08.docx

cc: Tax Cert File

Watershed Unit Tax Certification Review Sheet

Project Name: VonHolten Farms

Location: Lyndon

Reviewer: DRG

Date: June 5, 2009

Log number: TC-26-08

Type: Agchem

Livestock

Applicant: VonHolten Farms

Contact: MARK VONHOLTEN

19170 Rush Rd

Lyndon, IL 61261

Phone: 815 718-0050

Facility: VonHolten Farms

Property ID: 15-01-300-001

19170 Rush Rd

Lyndon, IL 61261

County: Whiteside

Legal Description:

Signature: Mark VonHolten

S: Twp: 20 North R: 5 East PM: 4th East

Title: owner

Date Control Devices installed: 9/2008

Provided Fair cash Value: \$ 595,000

- 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:

Building #1 (120' x 300' x 8') flooring: Slats concrete
 pumpouts: 12 need size 6' x 6' x 8'

Need Section Location: 1

Called applicant June 5th, 2009
 for: Dimensions & Section No.

***** PCB 2010 047 *****
 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.

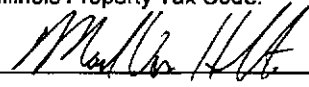
FOR AGENCY USE

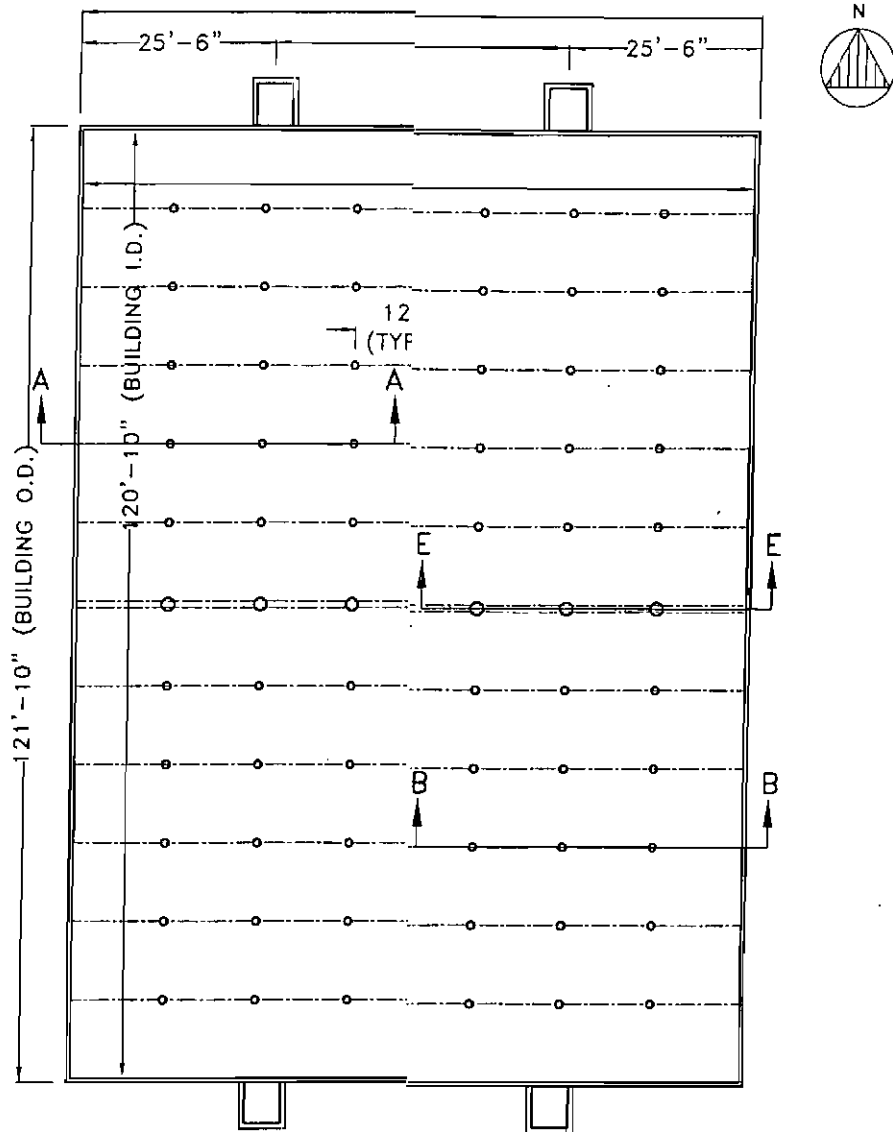
File No.	Date Received	Certification No.	Date	
Sec. A APPLICANT	Company Name <i>Von Holten Farms</i>		<i>Mark Von Holten</i>	
	Person Authorized to Receive Certification <i>Mark Von Holten</i>		Person to Contact for Additional Details	
	Street Address <i>19170 Rush Rd</i>		Street Address <i>19170 Rush Rd</i>	
	Municipality, State & Zip Code <i>Lyndon IL 61261</i>		Municipality, State & Zip Code <i>Lyndon IL 61261</i>	
	Telephone Number <i>815-718-0050</i>		Telephone Number	
	Location of Facility Quarter Section Township Range <i>SW 20-N 5-East</i>		Municipality Township <i>Whiteside</i>	
	Street Address <i>19170 Rush Rd</i>		County	
	Property Identification Number <i>15-01-300-001</i>		Parcel Number	
	Nature of Operations Conducted at the Above Location <i>Swine Production Facility</i>		ILLINOIS ENVIRONMENTAL PROTECTION AGENCY BOW/WPC/PERMIT SECTION	
	MANUFACTURING OPERATIONS	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		
Describe Unit Process				
MANUFACTURING PROCESS	Materials Used in Process			
	Describe Pollution Abatement Control Facility <i>120' x 300' Deep Pit under Slats 8' Deep For Manure Storage. Manure is then Applied to Surrounding Cropland at Agronomic Rates.</i>			
POLLUTION CONTROL FACILITY DESCRIPTION				

RECEIVED
 DEC 11 2008

RECEIVED
 DEC 11 2008

***** PCB 2010-047 *****

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>liquid</i>	<i>Fertilizer</i>	
POLLUTION CONTROL FACILITY - CONTAMINANTS	(2) Point(s) of Waste Water Discharge			
			Plans and Specifications Attached	
			Yes <input checked="" type="checkbox"/> No	
	(3) Are contaminants (or residues) collected by the control facility?		Yes <input checked="" type="checkbox"/> No	
	(4) Date installation completed <u>9/2008</u> status of installation on date of application <u>Complete</u>			
	(5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:		\$ <u>595000</u>	
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:		\$ <u>2500</u>	
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:		\$ <u>170000</u>	
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:		\$ <u>30000</u>	
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:		% <u>60</u>	
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>owner</u> 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: Thomas McSwiggin Permit Section Division of Water Pollution Control	Attention: Donald E. Sutton Permit Section Division of Air Pollution Control



- 1.) ANY REVISIONS TO THESE DRAWINGS MUST BE BY THE PROJECT ENGINEER OF THE COMPANY THE TITLE BLOCK.
- 2.) CONCRETE CONSTRUCTION SHALL MEET WITH A SERVICE-36, CONCRETE MANURE STORAGES UI OTHERWISE.
- 3.) NO CONCRETE SHALL BE PLACED ON ON ICE, FOUNDATION MATERIAL. THE CONTRACTOR SHAI FOR ALL CONCRETE DAMAGED BY LOW TEMPEF REMOVE AND REPLACE ANY CONCRETE SO DAI EXPENSE.
- 4.) THE METHOD AND MANNER OF PLACING CONCI SUCH AS TO AVOID SEGREGATION OR SEPARAT AGGREGATES OR THE DISPLACEMENT OF THE F
- 5.) THE FOOTINGS ARE TO BE CONSTRUCTED WITH 3,000 PSI CONCRETE.



Frank & West
Environmental Engineers, Inc.

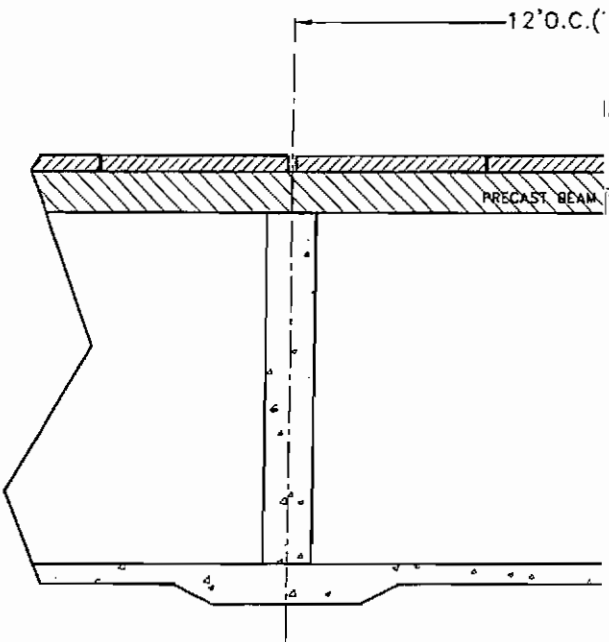
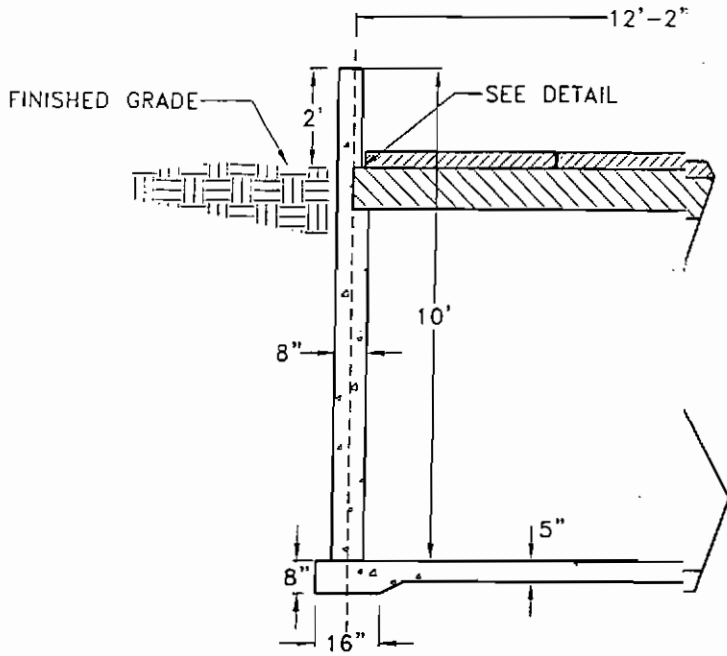
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Springfield, IL 62707

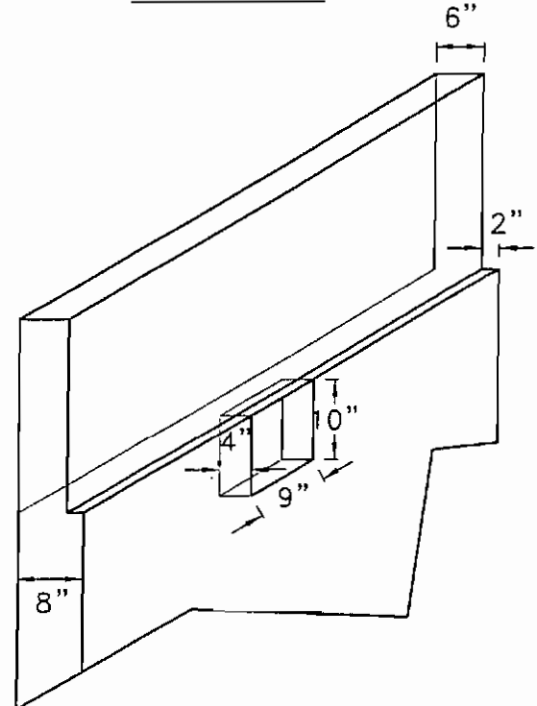
Phone: 217/487-7686
Fax: 217/487-7687




108 | REVISED ON: 3/18/08 | DRAWING NO.08-13102

***** PCB 2010-047 *****



TYPICAL BEAM POCKET DETAIL
NO SCALE



-  PRECAST SLATS
-  PRECAST BEAMS
-  CONCRETE POURED ON SITE



Frank & West
Environmental Engineers, Inc.

7226 N. State Route 29
Springfield, IL 62707

Phone: 217/487-7686
Fax: 217/487-7687

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08 | REVISED ON: 03/18/08 | DRAWING NO. 08-13103

STATE OF ILLINOIS

COUNTY OF SANGAMON

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)
)
)

PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on December 30, 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]

Mark Von Holton
19170 Rush Road
Lyndon, Illinois 61261

[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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