Electronic Filing - Received, Clerk's Office, April 7, 2010

\* \* \* \* PCB 2010-079 \* \* \* \* \*

### BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Ryan McClure )
(Property Indentification Number ) PCB 1002-013-003 01) ) (Tax Certification)

NOTICE

Clerk Illinois Pollution Control Board James R. Thompson Center 100 West Randolph Street, Suite. 11-500 Chicago, Illinois 60601 Ryan McClure 541 160<sup>th</sup> Ave. Kirkwood, Illinois 61447

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 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: Vera Herst

Assistant Counsel

Division of Legal Counsel

DATED: April 7, 2010

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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\* \* \* \* PCB 2010-079 \* \* \* \* \*

#### BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Ryan McClure	)
(Property Indentification Number	) PCB 10-
02-013-003 01)	) (Tax Certification)
	)

### 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: Uera Ne

Assistant Counsel

Division of Legal Counsel

DATED: April 7, 2010 Illinois Environmental Protection Agency 1021 North Grand Avenue East Post Office Box 19276 Springfield, Illinois 62794-9276 (217)782-5544

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* * * * PCB 2010-079 * * * *		

#### BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Ryan McClure	)
(Property Indentification Number	) PCB 10-
02-013-003 01)	) (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.

 On December 30, 2008, the Illinois EPA received a request from Ryan McClure (log number TC-42-08, 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:

Ryan McClure

R.R. # 1

Media, Illinois 61460

3. The proposed water pollution control facilities in this request are located at NE ¼ of Section 24, T6N, R6W of the 4<sup>th</sup> PM in Hancock County, at the above street address and consist of the following:

Livestock waste management facility consisting of one manure pit (approximately 391 ft. x 51. ft. x 8 ft. deep) with four concrete pump out pits (each approximately 4 ft. x 4 ft. x 8 ft. deep) and the slotted concrete portion of the floor over the manure pit.

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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

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requested tax certification.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

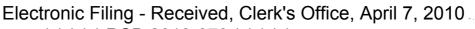
By:

Vera Herst

Assistant Counsel

Division of Legal Counsel

Dated: April 7, 2010 Illinois Environmental Protection Agency 1021 North Grand Ave. E. P.O. Box 19276 Springfield, Illinois 62794-9276 217/782-5544



### \*\*\*\*\* PCB 2010-079 \*\*\* \*\* 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, P.E., Manager, Permit Section

Date: March 19, 2010

Re: Ryan McClure

Recommendation of Tax Certification

Log # TC-42-08

Property Identification #02-013-003-01

The Bureau of Water received a request on December 30, 2008 from Ryan McClure for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 II. Adm. Code 125.204. We offer the following recommendation.

The water pollution control facilities in this request include the following:

Ryan McClure R.R. #1 Medià, IL 61460

The waste management facility consists of one concrete manure pit (approximately 391 ft. x 51 ft. x 8 ft. deep) with four concrete pump out pits (each approximately 4 ft. x 4 ft. x 8 ft. deep) and the slotted concrete portion of the floor over the manure pit.

This livestock waste management facility is used to collect, transport and/or store livestock waste 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 Keith Runge at 217/782-3362.

SAK:KAR:TC-42-08

cc: Tax Cert File

## Electronic Filing - Received, Clerk's Office, April 7, 2010

Project Name:	Byan McClure	Location:	Kirkwood
Reviewer: Log No.:	TC-42-08	Date:	2-24-16
20g 110	1 C - 1 & C -	Type:	□ Agchem  B Livestock
Applicant:	Ryan McClure	Contact:	Ryan McClure
	541 160 Th AUP	Phone:	Ryan McClure 309-255-6700
	Kirkwood, IL. 61447		
Facility:		En rym	
i domey.	R. R. I	Property IL	02-013-003-01
	Media, IL. 61460	•	
Legal Description:	Section 13, TAN, RYW	County:	Henderson
	7 JK P,M.	Provided	
Date Control		Fair Cash	#
Devices Installed:		Value:	4456,000
Signature:	Ryan McClore	Title:	Owner
Wastes:	<ul> <li>■ Livestock waste is applied to cropland.</li> </ul>		
	$\square$ Agrichemical rinsate and spillage is recycled through the	facility and/or	land applied.
	□ Other: ^		
Physical Descriptio	n of Pollution Control Devices:	197 x 8	tet deed that
6 6	oncrete manure pit (239/97x 5 oncrete pumpouts (2487 x 4 ft x	8 ST deep	e) and
	ocrete slatk.	<u> </u>	the state of the s
		:	
		····	
,		·	
Other:			
Spoke	with Kyan 2-24-10		
<u> </u>	p building has concrete state	1) concre	Te
Build	in is located at R.R.I Media IK		

## 

application for certification.

FOR AGENCY USE TC-42-08				
File No.	Date Received	Certification No.	D	ate
Sec. A	Company Name - Ryan	MEC/u	ne	•
	Person Authorized to Receive Certifica	ation	Person to Contact for Addit	ional Details
	Street Address 5		SAME Street Address	
	Street Address  Suppose 160 +  Municipality, State & Zip Code	LAVE.	·	20
ANT	KICKWOOD	IL 614	47	ode
4PPLICANT	Telenhone Number 3.09-255-6700	· ·	Telephone Number	
	Location of Facility Quarter Section Township		Municipality T	ownship
	Street Address	Range R 4		Media
		j-	County E	Book Number
	Properti dentification Number	-01	Parcel Number	
Sec. B	O2 - 0/3 -003 - Nature of Operations Conducted at the	Above Location		<i>i</i>
	contract wear	to Finish	hog con Finem	ents
			•	
JRING	Water Pollution Control Construction F	Permit No	Date Issued	
FACTI				
MANUFACTURING OPERATIONS	NPDES PERMIT No.		Date Issued	Expiration Date
-	Air Pollution Control Construction Per	mít No.	Date Issued	
	Air Pollution Control Operating Permit		Date Issued	
Sec. C	Describe Unit Process  Pigs poop + pee	-1 / +6	, , , , , , ,	: - to - 1
	pigs poop + pee	Inrough Inc	slales and	19 STORED
MANUFACTURING PROCESS	in pit Below			
ACTI	Materials Used in Process			
PR	Hog manure			
<u></u> ≤				
Sec. D	Describe Pollution Abatement Control	Facility - CF+ F	of with cemi	ent slates
Sec. D Describe Pollution Abatement Control Facility  Hog confinement, 8 Ft Pit with cement slates  on top of pit then abuilding on top of states  to house the pigs				of states
				-0 -, 2, 1-
QITU. QI YTI	to house the pigs			
POLL	1			
			5005	

IL 532-0222 APC 151 (Rev. 8/00) Tax Certification for Pollution Control Facilities Page 1 of 2 8/00

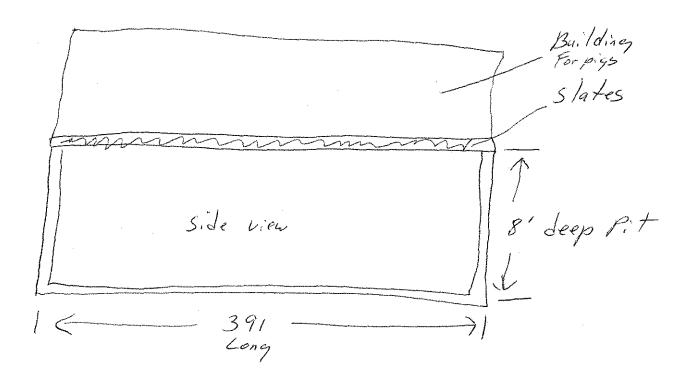


ILLINOIS ENVIRONMENTAL PROTECTION AGENCY BOW/WPC/PERMIT SECTION

## Electronic Filing - Received, Clerk's Office, April 7, 2010 \* \* \* \* \* PCB 2010-079 \* \* \* \* \*

Sec. E	(1) Na	ture of Contaminants or Pollutants			
	····		Material Retai	ned, Captured or Recovered	
POLLUTION CONTROL FACILITY ACCOUNTING DATA CONTAMINANTS		minant or Pollutant	DESCRIPTION	DISPOSAL OR USE	
₹ [		tog Manure		applied to Farm	
ATA				15,004, d, 05	
, Ö				Fort. lizer	
)LT					
FA(	(2) Po	int(s) of Waste Water Discharge			
. ROL					
S .			Plans and Specifications		
NO NO		Are contaminants (or residues) colle		Yes No 🗆	
TI &		Date installation completed	status of installation or		
20LL DAT,	(5)	a. FAIR CASH VALUE IF CONSIDER	<u></u>	\$ 450,000	
, N		b. NET SALVAGE VALUE IF CONSID		\$ <u>0</u>	
UNT		c. PRODUCTIVE GROSS ANNUAL IN	NCOME OF CONTROL FACILITY:	\$ 96 000	
000		d. PRODUCTIVE NET ANNUAL INCO	OME OF CONTROL FACILITY:	\$ 0	
Ā		e. PERCENTAGE CONTROL FACILI	TY BEARS TO WHOLE FACILITY V	/ALUE: % 50	
Sec. F				Code, as amended, and to the best of my	
щ	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.				
F)		• •			
SIGNATURE	Ky	m McClim	Owner	<u> </u>	
22	Signa		Title		
Sec. G			NS FOR COMPILING AND FILING APP	PLICATION	
	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			ontacted for further details or for inspection of ap location is required for facilities located	
		outside of municipal boundaries. The pr		ap location is required to: facilities located	
	Sec. E	Self-explanatory. Submit copies of all pe	ermits issued by local pollution control ag	gencies. (e.g. MSD Construction Permit)	
	Sec. C	Refers to manufacturing processes of the	aterials 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 co	ntrol facility. Include a listing of each ma	jor 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.			
Š	Sec. E			manufacturing processes. List also the final	
INSTRUCTIONS		disposal of any contaminants removed fitem (1) – Refers to pollutants and conta		he pollution control facility.	
RUC				ir pollution control facilities. Submit drawings, and process piping to and from the control	
NST		facility.			
		Item (3) – If the collected contaminants in dollars reclaimed by sale or reuse of		ate the disposition of the materials, and the value	
		Item (4) - State the date which the pollu	ition control facility was first placed in se	rvice and operated. If not, explain.	
		ltem (5) – This information is essential t activate project review prior to certificati		ns. This accounting data must be completed to	
	Sec. F	Self-explanatory. Signature must be a	corporate authorized signature.		
		Submit to:	Attention:	Attention:	
		Illinois EPA	Al Keller	Donald E. Sutton	
			Permit Section Division of Water Pollution Control	Permit Section	
	1	Springfield, IL 62794-9276	DIVISION OF WARRE CORRED COURS	Division of Air Pollution Control	

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Wide top view 391 Long

Floor - 4" thick with wire mesh

Walls - 8" thick with Rebar

Slates are heldup with pillars & Beams all cement

Manure is pumped out of Barn into honeywagons

and applied on farm land

There is a open water creek to mile From Barns

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* * * * PCB 201	0-079 * * * * *			

STATE OF ILLINOIS	)
COUNTY OF SANGAMON	)

### PROOF OF SERVICE

I, the undersigned, hereby certify that I have served the attached <u>APPEARANCE AND</u> <u>RECOMMENDATION</u>, 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, Illinois 62794 Ryan McClure 541 160<sup>th</sup> Ave. Kirkwood, Illinois 61447

and mailing it from Springfield, Illinois, on April 7, 2010, with sufficient postage affixed for first class mail; and electronically on April 7, 2010:

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

Vera Herst

THIS FILING IS SUBMITTED ON RECYCLED PAPER