BEFORE THE ILLINOIS PO	DLLUTION CONTROL BOARD
Louis Fowler-Macomb (Property Indentification Numbers 01-000-208-00 and 01-000-198-00)) PCB 11-) (Tax Certification)) NOTICE
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	Louis Fowler 1600 Bellingham Road Macomb, Illinois 61455
	ENVIRONMENTAL PROTECTION AGENCY
	OF THE STATE OF ILLINOIS By: Vera Herst Assistant Counsel Division of Legal Counsel
DATED: December 17, 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

BEFORE THE ILLINO	IS POLLUTION CONTROL BOARD
Louis Fowler-Macomb (Property Indentification Numbers 01-000-208-00 and 01-000-198-00)) PCB 11-) (Tax Certification))
A P	PEARANCE
The undersigned, as one of its attorneys, here Illinois Environmental Protection Agency.	eby enters an APPEARANCE on behalf of Respondent,
	ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
DATED: December 17, 2010 Illinois Environmental Protection Agency 1021 North Grand Avenue East Post Office Box 19276 Springfield, Illinois 62794-9276 (217)782-5544	By: Vera Herst Assistant Counsel Division of Legal Counsel

THIS FILING IS SUBMITTED ON RECYCLED PAPER

Electronic Filing - Received,	Clerk's Office,	December	17,	2010
* * * * PCB 2011-031 * * * *				

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Louis Fowler-Macomb)
(Property Indentification Numbers) PCB 11-
01-000-208-00 and 01-000-198-00)) (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 November 30, 2009, the Illinois EPA received a request from Louis Fowler (log number TC-28-09, Exhibit A) for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 III. Adm. Code 125.204.

2. The applicant's address is:

Louis Fowler
2580 E. 1025th Street
Macomb, Illinois 61445

3. The proposed water pollution control facilities in this request are located at Sections 22 and 23, T4N, R3 of the 4th P.M. in McDonough County, at the above street address and consist of the following:

PID# 01-000-208-00: Livestock waste management facilities consisting of one concrete manure pit (approximately 281 ft. x 71 ft. x 8 ft. deep) with four concrete pump out pits (each approximately 6 ft. x 6 ft. x 8 ft. deep), and the slotted concrete portion of the floor over the manure pit. The manure pit is surrounded by approximately 712 feet of 4-inch diameter PVC perimeter foundation drainage tubing.

PID# 01-000-198-00: Livestock waste management facilities consisting of one concrete manure pit (approximately 281 ft. x 71 ft. x 8 ft. deep) with four concrete pump out pits (each approximately 6 ft. x 6 ft. x 8 ft. deep), and the slotted concrete portion of the floor over the manure pit. The manure pit is surrounded by approximately 712 feet of 4-inch diameter PVC perimeter foundation drainage tubing.

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.

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."

- 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

Vera Herst

Assistant Counsel

Division of Legal Counsel

Dated: December 17, 2010

Illinois Environmental Protection Agency

1021 North Grand Ave. E.

P.O. Box 19276

Springfield, Illinois 62794-9276

217/782-5544



Re:

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: November 30, 2010

Louis Fowler - Macomb

Recommendation of Tax Certification

Log # TC-28-09

Property Identification # 01-000-208-00 and 01-000-198-00

RECEIVED

Division of Legal Counsel

DEC 0 1 20w

Environmental Protection Agency

The Bureau of Water received a request on November 30, 2009 from Louis Fowler 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:

Louis Fowler 2580 E. 1025th St. Macomb, IL 61455

Sections 22 and 23, T4N, R3W of the 4th P.M. in McDonough County

PID# 01-000-208-00: Livestock waste management facilities consisting of one concrete manure pit (approximately 281 ft. x 71 ft. x 8 ft. deep) with four concrete pump out pits (each approximately 6 ft. x 6 ft. x 8 ft. deep), and the slotted concrete portion of the floor over the manure pit. The manure pit is surrounded by approximately 712 feet of 4-inch diameter PVC perimeter foundation drainage tubing.

PID# 01-000-198-00: Livestock waste management facilities consisting of one concrete manure pit (approximately 281 ft. x 71 ft. x 8 ft. deep) with four concrete pump out pits (each approximately 6 ft. x 6 ft. x 8 ft. deep), and the slotted concrete portion of the floor over the manure pit. The manure pit is surrounded by approximately 712 feet of 4-inch diameter PVC perimeter foundation drainage tubing.

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-28-09,docx

Rockford • 4302 N. Main St., Rockford, IL 61103 • (815) 987-7760

Elgis

595 S. State, Elgin, IL 60123

(847) 608-3131

cc: Tax Cert File

Des Plaines • 9511 W. Harrison St., Des Plaines, fL 60016 • (847) 294-4000
Peoria • 5415 N. University St., Peoria, IL 61614 • (309) 693-5463
Champaign • 2125 S. First St., Champaign, fL 61820 • (217) 278-5800
Marion • 2309 W. Main St., Suite 116, Marion, IL 62959 • (618) 993-7200

Electronic Filing - Received, Clerk's Office, December 17, 2010 * * * * PCB 2011-031 * * * * * Watershed Unit Tax Certification Review Sheet

Project Name: Reviewer: Log No.:	Louis Fowler Tradeus Faret TETEOR J. T 28-09	Location: Date: Type:	Maconb 12/17/09 Agchem Livestock
Applicant:	Louis Fowler 1600 Bellingham Rt. Macons Il 61455	Contact: Phone:	Lauls Fauler 309-313-3624
Facility:	2580 £. 1028" &+. Macamb, th 61455	Property ID:	01-000-208-00
Legal Description:	Sections 22+23, THU R3W of 4th PM	County:	McDonough
Date Control Devices Installed:	6/9/08	Provided Fair Cash Value:	\$1,100,000
Signature:	by Lovis Fouler	Title:	Ome
Physical Description Two concrete each	□ Livestock waste is applied to cropland. □ Agrichemical rinsate and spillage is recycled through the f □ Other: □ of Pollution Control Devices: Manure pits (and = 181 ft × 71 ft × 8 ft	dan w/+	one controle
on pla	on each property to		
Other: 12/16/0 Low The		medic tyl	in dichines directly

Electronic Filing - Received, Clerk's Office, December 17, 2010

* * * * PCB 2011-031 * * * *

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 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 Certification No. Date Person Authorized to Receive Certification Person authorized to Receive Certification Person authorized to Receive Certification Person of Contact for Additional Details Cours Foundations Street Address Street Address Person to Contact for Additional Details Street Address Street Address Person to Contact for Additional Details Street Address Person authorized to Receive Certification Person to Contact for Additional Details Street Address Person Authorized to Receive Certification Municipality, State & Zip Code Municipality, State &		FOR AGENCY USE		
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Location of Facility Quarter Section NET 22 1 M/N 23 H/V 3 H	PLK	Telephone Number	l elephone Number	
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Sec. E	(1) Natu	ure of Contaminants or Pollutants			
	<u></u>		Material Reta	ned, Captured or	Recovered
Y – CONTAMINANTS	Contam	inant or Pollutant	DESCRIPTION		SAL OR USE
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POLLUTION CONTROL FACILITY ACCOUNTING DATA C				1 felli	11241 SOURCE
FAC	(2) Poir	it(s) of Waste Water Discharge			
ROL	······································			-	
I N			Plans and Specifications	Attached Yes [] No □
5		re contaminants (or residues) co		Yes	
Ε	(4) D	ate installation completed	್ರಿ- <i>೦೪</i> _status of installation or	date of applicati	ion <u>Complete</u>
OLLU	(5) a.			\$	1/00000
NGP	b.	NET SALVAGE VALUE IF CONS	IDERED REAL PROPERTY:	\$	6
ITNO	c.	PRODUCTIVE GROSS ANNUAL	INCOME OF CONTROL FACILITY:	\$ /	200.000
000	d.			\$	0
	e.		LITY BEARS TO WHOLE FACILITY		75 %
SIGNATURE 9	knowled	ge, is true and correct. The facilities roperty Tax Code.	ordance with the Illinois Property Tax claimed herein are "pollution control" Owner	Code, as amended acilities" as defined	i, and to the best of my d in Section 11-10 of the
-	Signatu	re	Tîtle		
Sec. G		INSTRUCTI	ONS FOR COMPILING AND FILING APP	LICATION	
	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	facilities. Define facility location by stre	in the tax records and the person to be or set address or legal description. A plat ma property identification number is required.		
•	Sec. B	Self-explanatory. Submit copies of all	permits issued by local pollution control ag	encies. (e.g. MSD Co	onstruction Permit)
·	Sec. C	Refers to manufacturing processes or	materials on which pollution control facility	is used.	
INSTRUCTIONS	Sec. D	State the type of control facility. State flow diagram describing the pollution of	ontrol facility, indicating that its primary pur permit number, date, and agency issuing ontrol facility. Include a listing of each maj de an <u>average</u> analysis of the influent and	permit. A narrative de or piece of equipment	escription and a process t included in the claimed
	Sec. E	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:	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 Polluti	on Control



Rod R. Blagojevich, Governor Thomas E. Jennings, Acting Director

Bureau of Environmental Programs

State Fairgrounds • P.O. Box 19281 • Springfield, IL 62794-9281 • 217/785-2427 (voice/TDD) • Fax 217/524-4882 Pesticide Misuse Hotline 1-800-641-3934 (voice/TDD)

LIVESTOCK WASTE PROGRAM FINAL NOTICE OF CONSTRUCTION PLAN COMPLETION

Non-Lagoon Livestock Waste Handling Facility

Registrant:

Brent Fowler 2300 Bellingham Road Macomb, IL 61455 Facility Location:

Industry
Facility ID#:
LF1090100000

Date Issued: June 5, 2008

The Department has received a certification notice from the owner or operator relative to the completion of construction of a non-lagoon livestock waste handling structure at the aforementioned facility. The certification indicates that the waste handling structure has been constructed or modified in accordance with the requirements of the Livestock Management Facilities Act (Act) (510 ILCS 77/1 et seq.) and rules and that the information provided during the registration process is correct.

On May 7, 2008, Department representatives conducted a final inspection at the facility pursuant to the Livestock Management Facilities Act (510 ILCS 77/13 (g)). No deviations from the construction plan were noted during the inspection. Inspections of the facility were also conducted prior to and during the construction phase of the project.

Pursuant to the Section 13 of the Livestock Management Facilities Act, the construction plan and certification requirements of the Act have been met. The owner or operator of the livestock waste handling facility may proceed to place the structure into service.

If you have any questions or if the Department may be of service to you, please feel free to contact us at 217/785-2427.

Sincerely,

ILLINOIS DEPARTMENT OF AGRICULTURE

Warren D. Goetsch, P.E.

Bureau Chief, Environmental Programs

Brad A. Beaver

Manager, Livestock Waste Program

Wed a Sewel

cc: file

Bruce Yurdin, IEPA

LF109010cpfinal



Rod R. Blagojevich, Governor Thomas E. Jennings, Acting Director

Bureau of Environmental Programs

State Fairgrounds • P.O. Box 19281 • Springfield, IL 62794-9281 • 217/785-2427 (voice/TDD) • Fax 217/524-4882 Pesticide Misuse Hotline 1-800-641-3934 (voice/TDD)

LIVESTOCK WASTE PROGRAM FINAL NOTICE OF CONSTRUCTION PLAN COMPLETION

Non-Lagoon Livestock Waste Handling Facility

Registrant:

Louis Fowler 1600 Bellingham Road Macomb, IL 61455 Facility Location:

Industry
Facility ID#:
LF1090110000

Date Issued: June 5, 2008

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Sincerely,

ILLINOIS DEPARTMENT OF AGRICULTURE

Warren D. Goetsch, P.E.

Bureau Chief, Environmental Programs

Brad A. Beaver

Manager, Livestock Waste Program

rd a. Sparce

cc: file

Bruce Yurdin, IEPA

LF109011cpfinal

Electronic Filing - Received, Clerk's Office, December 17, 2010

ILLINOIS DEPARTMENT OF AGRICULTURE • LIVESTOCK WASTE PROGRAM

State Fairgrounds, P.O. Box 19281, Springfield, IL 62794-9281 217/785-2427 (voice/TDD), 217/524-4882 (fax)

NOTICE OF INSPECTION

Facility Name: Brest Fowler Inspector: Rebecca J. Harvess	Facility ID: LE 109 110 11000
Type of Inspection: During // Final	
Construction Status: This 7/3' v & Lie has become a content we we The works from struct or Sampling POIT is explored Su	Weeded and the floor prowing is in fragress. The garine with set to sure of the beind
Comments:	
×	

IMPORTANT NOTICE: This state agency is requesting disclosure of information that is necessary to accomplish the statutory purpose as outlined under the Livestock Management Facilities Act (510 ILCS 77/1 et seq.). Failure to provide this information shall prevent this form from heing processed. This form has been approved by the State Forms Management Center.

IL 406-1626 (3/01)

Electronic Filing - Received, Clerk's Office, December 17, 2010

ILLINOIS DEPARTMENT OF A GRICULTURE • LIVESTOCK WASTE PROGRAM

State Fairgrounds, P.O. Box 19281, Springfield, IL 62794-9281 217/785-2427 (voice/TDD), 217/524-4882 (fax)

NOTICE OF INSPECTION

Date: <u>5 7 0 8</u>	
Facility Name: 12115 Fowler	Facility ID: 16 1010010000
Inspector: Rebecca J. Harness	
Type of Inspection: During / Final	
Construction Status: 4/1-5 7/ 27/2	81 xx pit of listing builting
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TO WASTERS TETUNING THE CONTRACTOR	The work is a filter the solder
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Owner/Operator:	

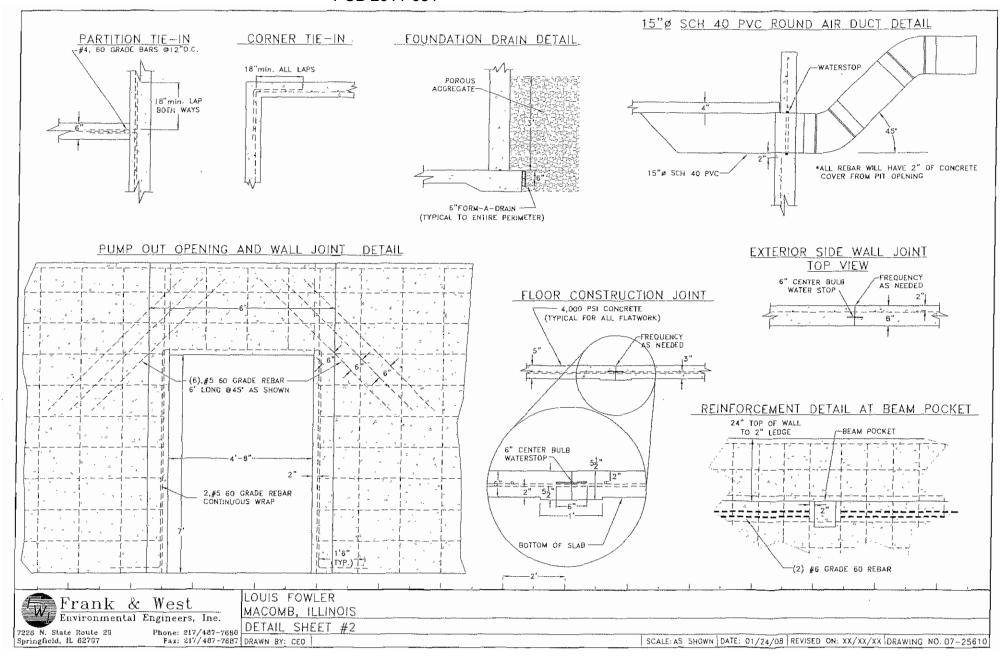
IMPORTANT NOTICE: This state agency is requesting disclosure of information that is necessary to accomplish the statutory purpose as outlined under the Livestock Management Facilities Act (510 ILCS 77/1 et seq.). Failure to provide this information shall prevent this form from heing processed. This form has been approved by the State Forms Management Center.

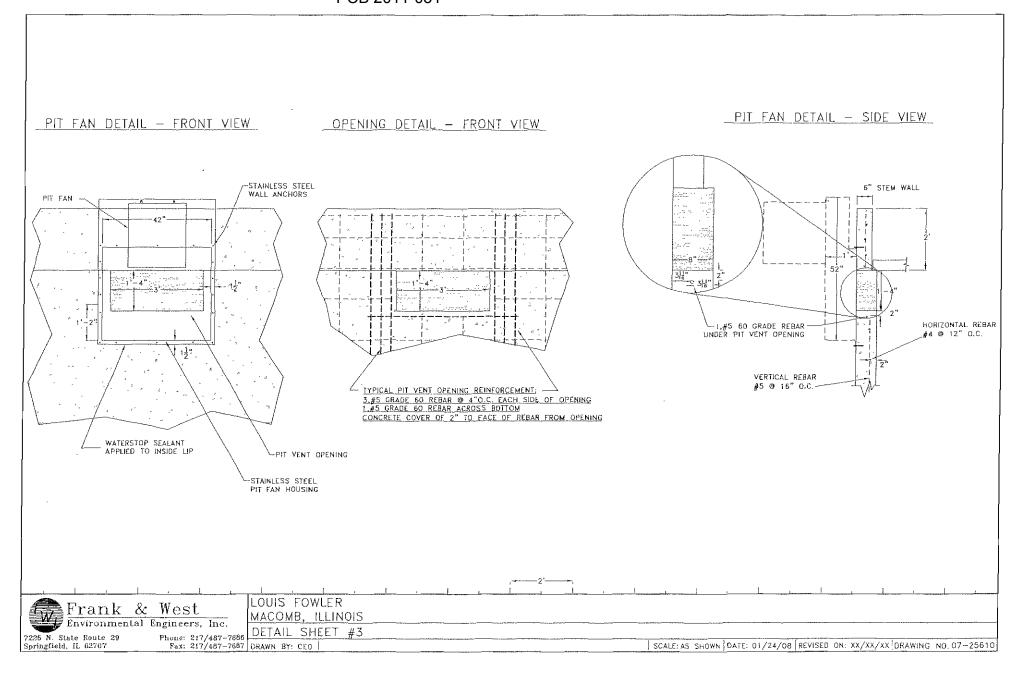
IL 406-1626 (3/01)

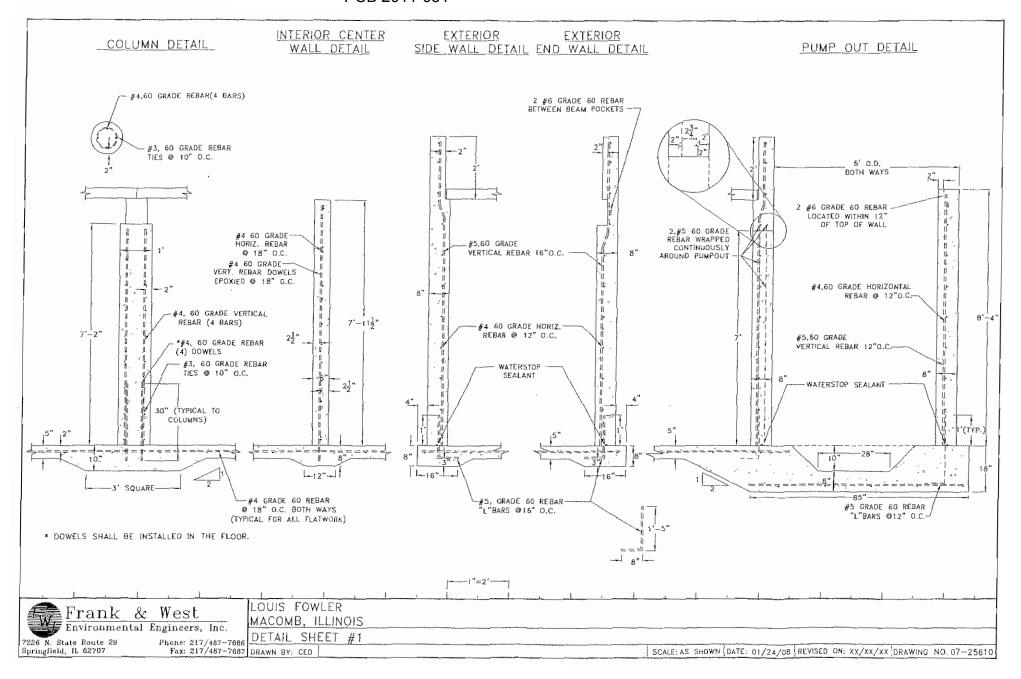
White - Office copy

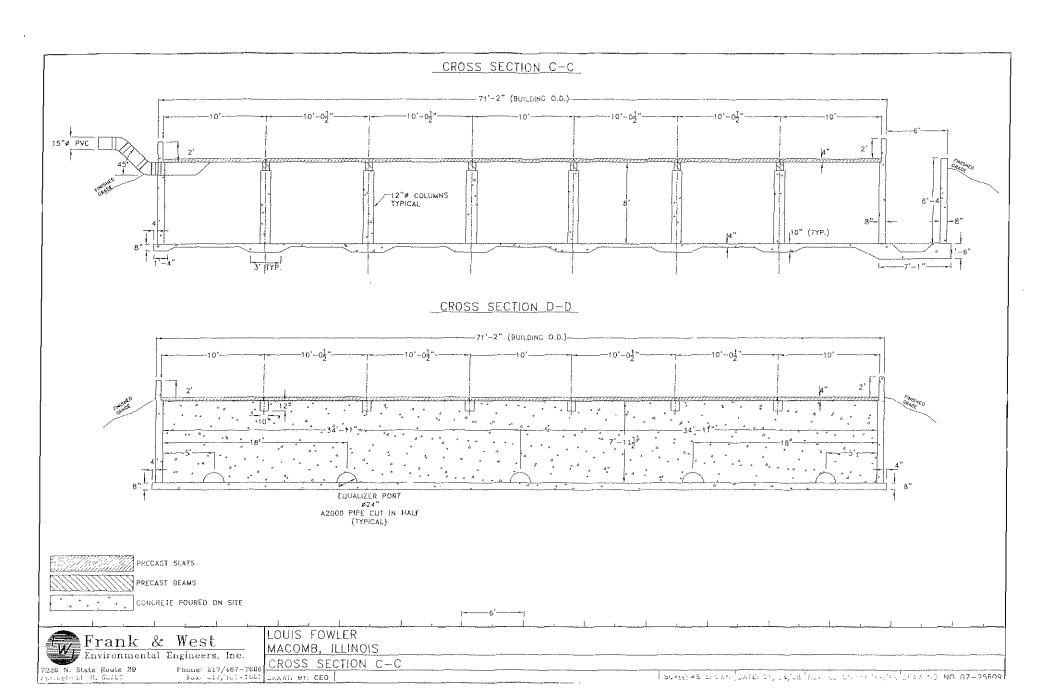
Yellow - Inspector copy

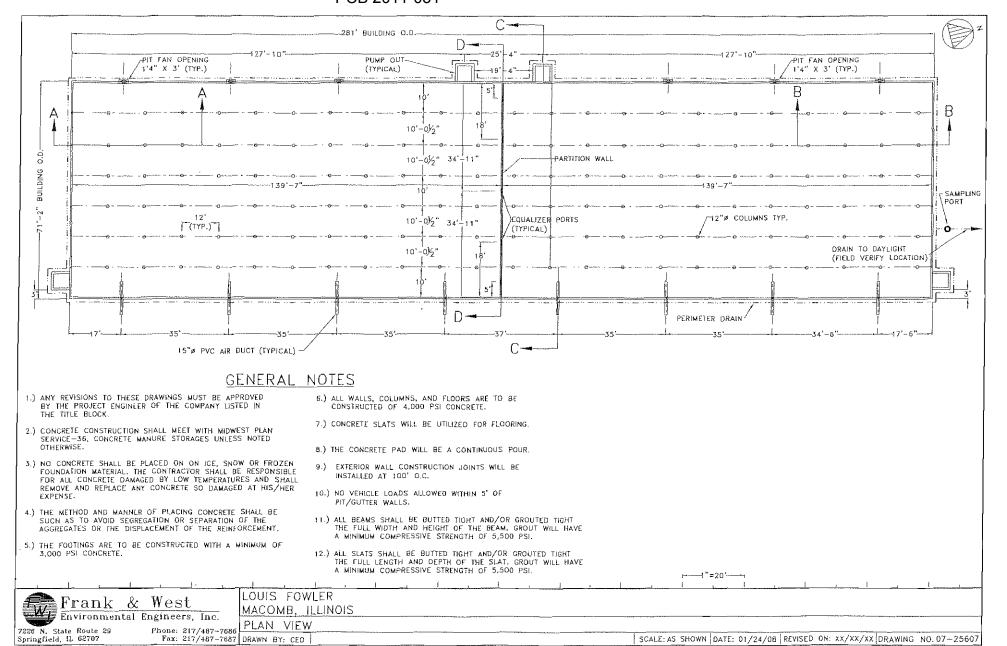
Pink - Facility copy

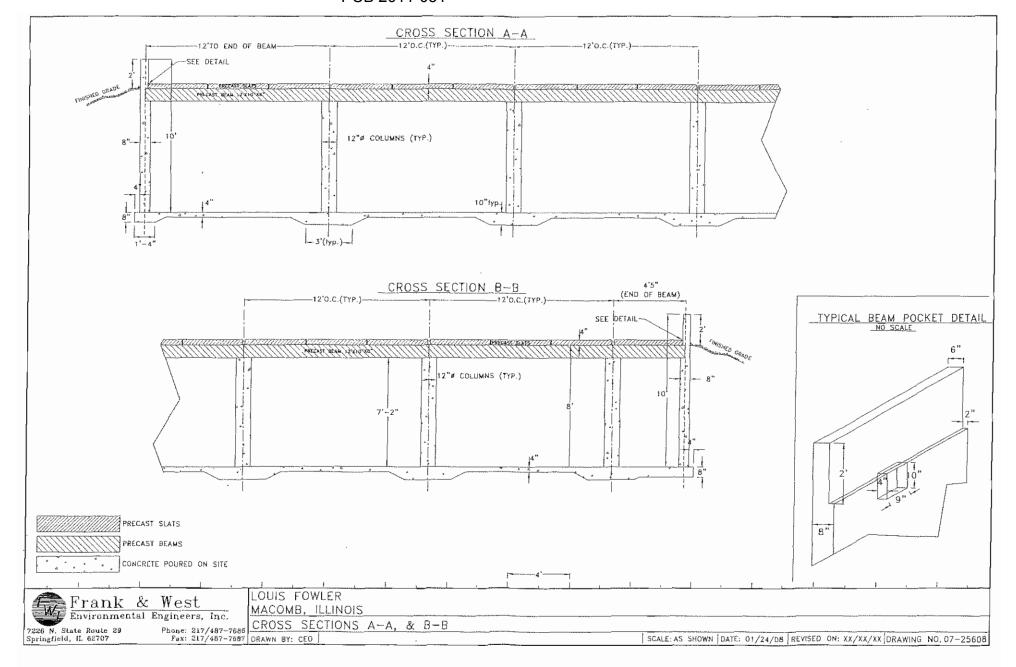












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* * * * PCB 2011-031 * * * *			

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STATE OF ILLINOIS)
)
COUNTY OF SANGAMON)
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PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on December 17, 2010, 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]

Louis Fowler 1600 Bellingham Road Macomb, Illinois 61455

[Electronic Filing]

Clerk
Illinois Poliution Control Board
James R. Thompson Center
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ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

/s/ Vera Herst
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217.782.9143 (TDD)

THIS FILING IS SUBMITTED ON RECYCLED PAPER