

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Brandon Hofman Finishing Barn	)
(Property Identification Number	) PCB 11-
15-15-03-400-005)	) (Tax Certification)
	)
	)

NOTICE

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

Brandon Hofman  
 2016 30<sup>th</sup> Ave  
 Aledo, Illinois 61231

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 21, 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 ILLINOIS POLLUTION CONTROL BOARD

Brandon Hofman Finishing Barn	)
(Property Identification Number	) PCB 11-
15-15-03-400-005)	) (Tax Certification)
	)
	)

APPEARANCE

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: December 21, 2010  
 Illinois Environmental Protection Agency  
 1021 North Grand Avenue East  
 Post Office Box 19276  
 Springfield, Illinois 62794-9276  
 (217)782-5544

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Brandon Hofman Finishing Barn )  
(Property Identification Number ) PCB 11-  
15-15-03-400-005) (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 December 1, 2008, the Illinois EPA received a request from Brandon Hofman Finishing Barn (log number TC-25-08, 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: Brandon Hofman Finishing Barn  
1975 55<sup>th</sup> Street  
Aledo, Illinois 61231

3. The proposed water pollution control facilities in this request are located at Section 3, T13N, R3W of the 4th West P.M. in Mercer County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (391 ft. x 52 ft. x 8 ft. deep), the portion of concrete slat floor over the manure pit and 10 pump out pits (each 6 ft. x 6 ft. x 8 ft. deep), in Building #1; and approximately 500 ft of 4-inch diameter drain tile installed around the base of the pit for drainage of ground water.

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  
Vera Herst  
Assistant Counsel  
Division of Legal Counsel

Dated: December 21, 2010  
Illinois Environmental Protection Agency  
1021 North Grand Ave. E.  
P.O. Box 19276  
Springfield, Illinois 62794-9276  
217/782-5544



\*\*\* PCB 2011.032 \*\*\*  
**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

**RECEIVED**  
Division of Legal Counsel

NOV 22 2010

Environmental Protection  
Agency

To: Connie Tonsor, Division of Legal Counsel

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

Date: November 19, 2010

Re: Brandon Hofmann Finishing Barn - Aledo  
Recommendation of Tax Certification  
Log # TC-25-08  
Property Identification # LF1310270000

The Bureau of Water received a request on December 1, 2008 from Brandon Hofman Finishing Barn 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:

Brandon Hofmann Finishing Barn  
1975 55th Avenue  
Aledo, IL 61231

Section 3, T13N, R3W of the 4th West PM in Mercer County.

Livestock waste management facilities consisting of one manure pit (391 ft. x 52 ft. x 8 ft.), the portion of concrete slat floor over the manure pit and 10 pump out pits (6 ft. x 6 ft. x 8 ft. each) in building #1; approximately 500 ft. of 4 inch diameter drain tile installed around the base of the pit for drainage of groundwater.

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-25-08\_Tax Certification\_01Dec08.docx

cc: Tax Cert File

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

Elgin • 595 S. State, Elgin, IL 60123 • (847) 608-3131

Bureau of Land - Peoria • 7620 N. University St., Peoria, IL 61614 • (309) 693-5462

Collinsville • 2009 Mall Street, Collinsville, IL 62234 • (618) 346-5120

Des Plaines • 9511 W. Harrison St., Des Plaines, IL 60016 • (847) 294-4000

Peoria • 5415 N. University St., Peoria, IL 61614 • (309) 693-5463

Champaign • 2125 S. First St., Champaign, IL 61820 • (217) 278-5800

Marion • 2309 W. Main St., Suite 116, Marion, IL 62959 • (618) 993-7200

Project Name: Brandon Hofmann Finishing Barn  
Reviewer: DRG

Location: Aledo

Date: June 5, 2009

Type:  Agchem  
 Livestock

Log number: TC-25-08

Applicant: Brandon Hofman Finishing Barn  
2016 30th Avenue  
Aledo, IL 61231

Contact: Jill Hofman

Phone: 309 299-4500 ✓  
4400

Facility: Brandon Hofmann Finishing Barn  
1975 55th Avenue  
Aledo, IL 61231

Property ID: LF1310270000

County: Mercer

Legal Description:  
S: 3 Twp: 13 North R: 3 West PM: 4th West

Signature: Brandon Hofman

Title: Owner

Date Control Devices installed: Sept 23, 2008

Provided Fair cash Value: \$ 350,000

- 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:

Bldg #1 (391' x 52' x 8'), Concrete Slatted floor, 10 pumpouts - need size 6' x 6' x 8' ✓

#1 has drain tile laid around bottom of Pit for (4x/year) monitoring (not drainage) - need diameter pipe? 4 inch  
need length of pipe? 500 ft.

Called B. Hoffman 6/5/09, he said he'll call back

Sent review letter 8/27/09

B. Hoffman called office on 9/29/09 and gave Michelle Dankoski the information requested she relayed info via email to me see email print out

Gove, Darren

\* \* \* \* \* PCB 2011-032 \* \* \* \* \*

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**From:** Dankoski, Michelle  
**Sent:** Tuesday, September 29, 2009 3:30 PM  
**To:** Gove, Darren  
**Subject:** Brandon Hoffman called for you...

He said that you had sent him a letter awhile back asking for some numbers.

He wanted to let you know that it was 500 ft. of 4-in. tile.

If you have any questions, he can be reached at 309-299-4400.

Thanks,

*Michelle*





Electronic Filing - Received, Clerk's Office, December 21, 2010  
**\*ILLINOIS ENVIRONMENTAL PROTECTION AGENCY\***

1021 North Grand Avenue East, P.O. Box 19276, Springfield, Illinois 62794-9276 • (217) 782-2829  
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PAT QUINN, GOVERNOR

DOUGLAS P. SCOTT, DIRECTOR

217/782-0610

**AUG 27 2009**

Brandon Hofman Finishing Barn  
Brandon Hofman  
2016 30th Avenue  
Aledo, IL 61231

Re: Illinois Property Tax Certification  
Livestock Waste Management Facilities  
Facility ID LF1310270000  
IEPA Log No. TC-25-08

Dear Mr. Hofmann:

The application for Illinois Property Tax Certification and supporting documents concerning Brandon Hofmann Finishing Barn, received on December 1, 2008 have been reviewed and the following is offered for your consideration and appropriate action.

I spoke with you on June 5, 2009 and requested that you provide the type, length and diameter of the tile pipe laid around the waste containment pit's perimeter for sampling purposes.

Please submit your response to the Illinois Environmental Protection Agency at the address below to my attention by September 26, 2009 so that we may complete the review of the subject application. Please include the above log number (TC-25-08) on all correspondence.

Illinois EPA  
BOW/Permit Section/ Facility Evaluation Unit  
P.O. Box 19276  
Springfield, IL 62794-9276

If you have any questions or comments concerning the above items, please contact me at 217/782-0610.

Very truly yours,

x

Darren Gove  
Environmental Protection Engineer  
Facility Evaluation Unit  
Permit Section  
Bureau of Water

DRG:TC-25-08\_Tax cert Review letter\_01Dec08.docx

cc: DRG

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.

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

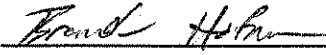
FOR AGENCY USE

File No.	Date Received	Certification No.	Date
Sec. A  APPLICANT	Company Name Brandon Hofmann Finishing Basin		Jill Hofmann
	Person Authorized to Receive Certification <del>Brandon Hofmann</del> Brandon Hofmann		Person to Contact for Additional Details 2016 30th Ave
	Street Address <del>Brandon Hofmann</del> 2016 30th Ave		Street Address Aledo, IL 61231
	Municipality, State & Zip Code Aledo, IL 61231		Municipality, State & Zip Code (309) 299-4500
	Telephone Number (309) 299-4400		Telephone Number
	Location of Facility Quarter Section Township Range		Municipality Township
	Section 3 Township 13N Range 3W		Aledo
	Street Address 1975 55th Ave		County Book Number Mercer
	Property Identification Number LF1310270000 15-15-03-400-005		Parcel Number
	Sec. B  MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location  factory Hog finisher	
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  <b>RECEIVED</b> DEC 01 2008		
	Materials Used in Process  ILLINOIS ENVIRONMENTAL PROTECTION AGENCY BOW/WPC/PERMIT SECTION		
Sec. D  POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility  on seperate page		

**RECEIVED**  
DEC 01 2008

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY  
 BOW/WPC/PERMIT SECTION

\*\*\*\*\* PCB 2011-032 \*\*\*\*\*

Sec. E	(1) Nature of Contaminants or Pollutants		
POLLUTION CONTROL FACILITY - CONTAMINANTS			Material Retained, Captured or Recovered
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	Swine manure	liquid manure	To be applied on crop land for fertilizer
(2) Point(s) of Waste Water Discharge (10) pump-outs located around outside of building			
		Plans and Specifications Attached	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
(3)	Are contaminants (or residues) collected by the control facility? Value 10,000		Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
(4)	Date installation completed Sep 23, 2008 status of installation on date of application Sep 23 2008		
ACCOUNTING DATA	(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ 350,000
		b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ 20,000
		c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ 91,200
		d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ 12,000
		e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% 50%
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	 <span style="margin-left: 200px;">owner</span>		
	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.	
		Submit to:	Attention:
		Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	AI Keller Permit Section Division of Water Pollution Control
			Donald E. Sutton Permit Section Division of Air Pollution Control

The building <sup>is</sup>

The manure pit is located underneath the confined animal feed structure

Slatted floor over manure pit

The manure will be removed by a vacuum tank and then injected into the surrounding crop ground to be used for fertilizer

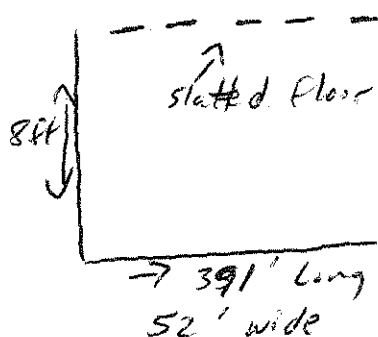
There is a perimeter tile laid around the building at the bottom of the manure pit. A sample is taken 4 times a year to ensure no leakage of the structure

The nearest stream is 2457'

There is no sub surface drainage tile within 100'

The enclosed pit underneath the livestock structure prohibits any livestock waste from entering nearby waters

Illinois Department of Agriculture Facility ID#: LF 131027000.



Hofmann Finisher  
1975 55th Ave  
Aledo, IL 61231

STATE OF ILLINOIS

COUNTY OF SANGAMON

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)

**PROOF OF SERVICE**

I, the undersigned attorney at law, hereby certify that on December 21, 2010, I served true and correct copies of an **APPEARANCE AND THE RECOMMENDATION**, upon the persons and by the methods as follows:

[1<sup>st</sup> Class U.S. Mail]

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

[1<sup>st</sup> Class U.S. Mail]

Brandon Hofman  
2016 30<sup>th</sup> Ave  
Aledo, Illinois 61231

[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)

**THIS FILING IS SUBMITTED ON RECYCLED PAPER**