

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Austin Greuel Farms, Inc.-East Moline)
(Property Identification Number) PCB 11-
09-000-363-10)) (Tax Certification)
)
)

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

Austin Greuel
 446 38th Ave.
 East Moline, Illinois 61244

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: January 10, 2011

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

Austin Greuel Farms, Inc.-East Moline)
(Property Identification Number) PCB 11-
09-000-363-10) (Tax Certification)
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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: January 10, 2011
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

Austin Greuel Farms, Inc.-East Moline)
(Property Identification Number) PCB 11-
09-000-363-10) (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 November 17, 2009, the Illinois EPA received a request from Austin Greuel Farms, Inc. (log number TC-17-09, 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:

Austin Greuel Farms
1457 East 1300th Street
Industry, Illinois 61440
3. The proposed water pollution control facilities in this request are located at Section 29, T4N, R2W of the 4th P.M. in McDonough County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (approximately 71 ft. x 281 ft. x 10 ft. deep), and the portion of concrete slat floor over the manure pit 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
Vera Herst
Assistant Counsel
Division of Legal Counsel

Dated: January 10, 2011
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: January 6, 2010

Re: Austin Greuel Farms - East Moline
Recommendation of Tax Certification
Log # TC-17-09
Property Identification # 09-000-363-10

RECEIVED
Division of Legal Counsel

JAN 07 2010

Environmental Protection
Agency

The Bureau of Water received a request on November 17, 2009 from Austin Greuel 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:

Austin Greuel Farms
1457 East 1300th street
Industry, IL 61440

Section 29, Township 4N, Range 2W of the 4th PM in McDonough County.

Livestock waste management facilities consisting of one concrete manure pits approximately (71 ft. x 281 ft. x 10 ft.) and the portion of concrete slat flooring over the manure pits 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 James Blessman at 217/782-3362.

SAK:JTB:TC-17-09_Tax Cert Recommendation_17Nov09.docx

cc: Tax Cert File

Watershed Unit Tax Certification Review Sheet

Project Name: Austin Greuel Farms

Location: East Moline

Reviewer: JTB

Date: December 28, 2010

Log number: TC-17-09

Type: Agchem
 Livestock

Applicant: Austin Greuel Farms
446 38th Ave
East Moline, IL 61244

Contact: _

Phone: _(309) 254-3741

Facility: Austin Greuel Farms
1457 East 1300th street
Industry, IL 61440

Property ID: 09-000-363-10

County: McDonough

Legal Description:
S: Section 29 Twp: 4N R: 2W PM: 4th

Signature: Austin Greuel

Title: Owner/Operator

Date Control Devices installed: date.

Provided Fair cash Value: \$550,000

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:

Livestock waste management facilities consisting of one concrete manure pits approximately (71 ft. x 281 ft. x 10 ft.) and the portion of concrete slat flooring over the manure pits in building #1.

These livestock waste management facilities are used to collect, transport and/or store livestock wastes prior to cropland application.

Clarified township and range via nationalatlas.gov



Identify Results



Point Clicked

Longitude: 90° 34' 22" West

Latitude: 40° 21' 31" North

Elevation: 500 to 999 feet

County Name: McDonough

State: Illinois

Date of Admission: December 3, 1818

Order of Admission: 21

Printable Maps

Country: United States

Printable Maps

Public Land Survey System

Survey Name: Fourth Principal

Feature Type: Public Survey

Township/Range: Township 4 North Range 2 West



Watershed Unit Tax Certification Review Sheet

Project Name: Austin Greuel Farms

Location: East Moline

Reviewer: JTB

Date: December 20, 2010

Log number: TC-17-09

Type: Agchem

Livestock

Applicant: Austin Greuel Farms

Contact: Levi Greuel

446 38th Ave

East Moline, IL 61244

Phone: (309) 333-3741

Facility: Austin Geuel Farms

Property ID: 09-000-363-10

1457 East 1300th street

East Moline, IL 61244

County: McDonough

Legal Description:

Signature: Austin Greuel

S: Sec 29 Twp: 4 R: 2 PM: 4th

Title: Owner

Date Control Devices installed: 9/1/2008

Provided Fair cash Value: \$550,000

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:

Livestock waste management facilities consisting of one concrete manure pit approximately (71 ft. x 281 ft. x 10 ft. deep) and the portion of concrete slat flooring over the manure pits in building #1.

These livestock waste management facilities are used to collect, transport and/or store livestock wastes prior to cropland application.

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.

APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)
 POLLUTION CONTROL FACILITY
 AIR WATER

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

Watershed Management Section

FOR AGENCY USE			
File No.	Date Received	Certification No.	Date
APPLICANT	Sec. A Company Name <i>Austin Greuel Farms</i>		
	Person Authorized to Receive Certification <i>Austin Greuel</i>		Person to Contact for Additional Details <i>Levi Greuel</i>
	Street Address <i>446 38th Ave</i>		Street Address <i>755 E 1950th St</i>
	Municipality, State & Zip Code <i>East Moline, IL 61244</i>		Municipality, State & Zip Code <i>Industry, IL 61440</i>
	Telephone Number <i>(217) 649-9198</i>		Telephone Number <i>(309) 333-3741</i>
	Location of Facility Quarter Section <i>S29</i> Township <i>T4</i> Range <i>R2</i>		Municipality <i>Industry</i> Township <i>Industry (T4)</i>
	Street Address <i>1457 East 1300th Street</i>		County <i>McDonough</i> Book Number
	Property Identification Number <i># 09-000-363-10</i>		Parcel Number <i>190339</i>
MANUFACTURING OPERATIONS	Sec. B Nature of Operations Conducted at the Above Location <i>2480 head wean-to-finish hog barn, 71'2" X 281'</i> <i>Concrete pit under concrete slats holding swine manure</i>		
	Water Pollution Control Construction Permit No. <i>N/A</i>		Date Issued <i>N/A</i>
	NPDES PERMIT No. <i>N/A</i>		Date Issued <i>N/A</i> Expiration Date <i>N/A</i>
	Air Pollution Control Construction Permit No. <i>N/A</i>		Date Issued <i>N/A</i>
	Air Pollution Control Operating Permit No. <i>N/A</i>		Date Issued <i>N/A</i>
MANUFACTURING PROCESS	Sec. C Describe Unit Process <i>N/A</i>		
	Materials Used in Process <i>N/A</i>		
POLLUTION CONTROL FACILITY DESCRIPTION	Sec. D Describe Pollution Abatement Control Facility <i>See attached diagram.</i> <i>Liquid swine manure is deposited through concrete slats in floor, collected & held in concrete pit, and pumped / injected on nearby cropland via dragline hose system up to twice per year.</i>		

POLLUTION CONTROL FACILITY - CONTAMINANTS	Sec. E (1) Nature of Contaminants or Pollutants <i>Swine Manure</i>			
			Material Retained, Captured or Recovered	
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE	
	<i>Swine manure</i>	<i>liquid swine manure</i>	<i>directly injected on cropland</i>	
	(2) Point(s) of Waste Water Discharge <i>Liquid swine manure is directly injected on cropland using dragline system</i>			
	Plans and Specifications Attached		Yes <input type="checkbox"/> No <input checked="" 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 <i>9/1/08</i> status of installation on date of application <i>11/1/09</i>		
	ACCOUNTING DATA	(5) a.	FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ <i>550,000</i>
		b.	NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ <i>0</i>
c.		PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ <i>100,000</i>	
d.		PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ <i>0</i>	
e.		PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% <i>70</i>	
SIGNATURE	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.			
	<i>[Signature]</i>	<i>Owner</i>		
INSTRUCTIONS	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: Al Keller Permit Section Division of Water Pollution Control	Attention: Donald E. Sutton Permit Section Division of Air Pollution Control

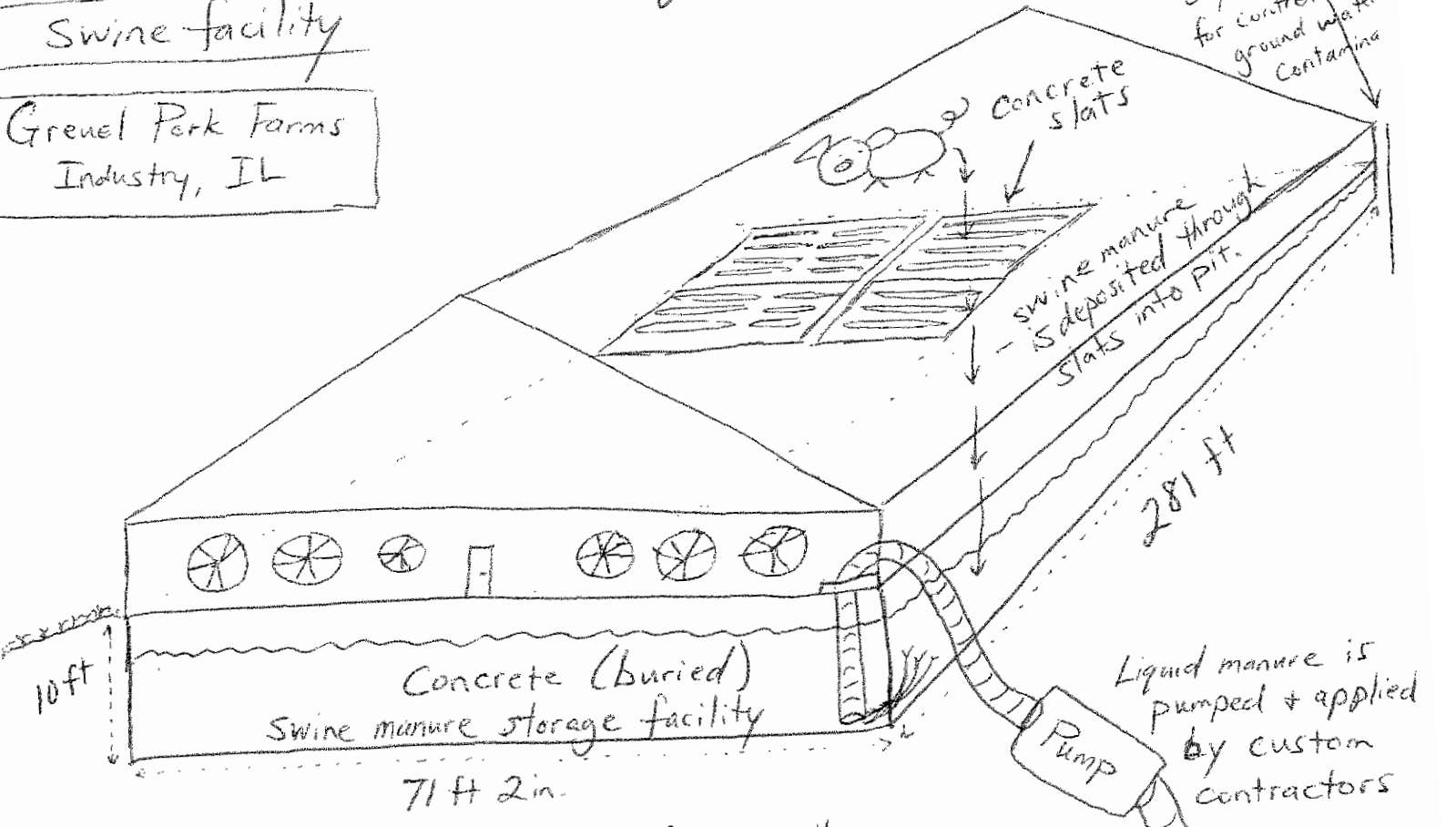
***** PCB 2011-037 *****

2480-head finishing Building

Swine Facility

Green Park Farms
Industry, IL

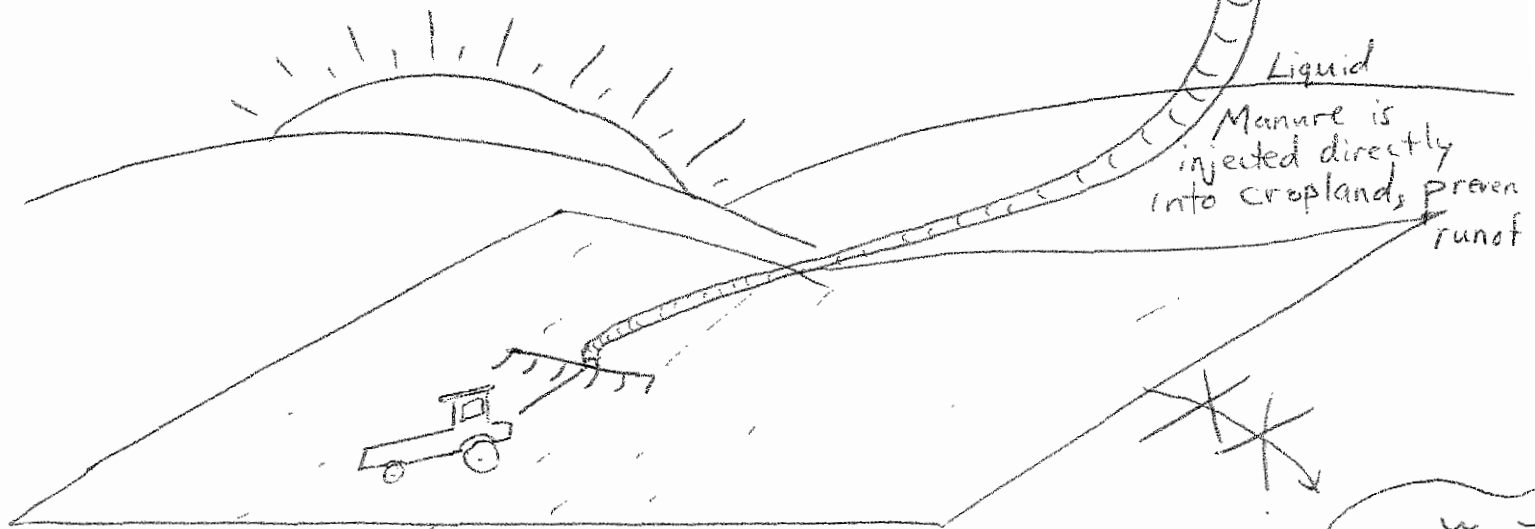
Parameter drain
on/off, allows
for control of
ground water
containing



Pit holds approximately 900,000 gallons
- is pumped out 1-2 times per year

Liquid manure is pumped + applied by custom contractors

Liquid Manure is injected directly into croplands, prevent runoff



Direct injection of liquid manure prevents runoff and stream contamination

Stream

STATE OF ILLINOIS

COUNTY OF SANGAMON

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)
)

PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on January 10, 2011, 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]

Austin Greuel
446 38th Ave.
East Moline, Illinois 61244

[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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