#### BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Scott H. Huelsing	)
(Property Indentification Number	) PCB 11-
12-12-011-008)	) (Tax Certification)
	)

NOTICE

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

Scott H. Huelsing 16204 E. 1635<sup>th</sup> Street Effingham, Illinois 62401

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 THE 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

Vera Herst

Assistant Counsel

Division of Legal Counsel

DATED: April 28, 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

Bohnerts Jerseys-East Moline	)
(Property Indentification Number	) PCB 11-
092-710-0001)	) (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

y:<u>Vaa N.</u> Vera Herst

Assistant Counsel

Division of Legal Counsel

DATED: April 28, 2011 Illinois Environmental Protection Agency 1021 North Grand Avenue East Post Office Box 19276 Springfield, Illinois 62794-9276 (217)782-5544

Electronic Filing - Received, Clerk's Office,	April 28,	2011
* * * * * PCB 2011-077 * * * * *		

#### BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Scott H. Huelsing	)
(Property Indentification Number	) PCB 11-
12-12-011-008)	) (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 February 1, 2010, the Illinois EPA received a request from Scott H. Huelsing (log number TC-03-10, 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: Scott H. Huelsing 16204 E. 1625<sup>th</sup> Street Effingham, Illinois 62401
- 3. The proposed water pollution control facilities in this request are located at SW ¼ of Section 11, T8N, R6E of the 3rd PM in Effingham County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (approximately 41 ft. x 120 ft. x 8 ft. deep) and a slotted concrete portion of the floor over the manure pit. Livestock waste management facilities consisting of two concrete manure pits (each approximately 51 ft. x 193 ft. x 8 ft. deep) with six concrete pump out pits (each approximately 6 ft. x 6 ft. x 8 ft. deep) and a slotted concrete portion of the floor over the manure pits. Livestock waste management facility consisting of one concrete composter manure pit (approximately 23 ft. x 60 ft. x 5.5 ft. deep) with a roof.

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: April 28, 2011

Illinois Environmental Protection Agency

1021 North Grand Ave. East.

P.O. Box 19276

Springfield, Illinois 62794-9276

217/782-5544



### Electronic Filing - Received, Clerk's Office, April 28, 2011 ILLINOIS TROPROMPRENTAL\* 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:

April 14, 2011

Re:

Scott H. Huelsing - Effingham

Recommendation of Tax Certification

Log # TC-03-10

Property Identification # 12-12-011-008

The Bureau of Water received a request on February 1, 2010 from Scott H. Huelsing 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:

Scott H. Huelsing 1620 E. 1625<sup>th</sup> Ave. Effingham, IL 62401

SW ¼ of Section 11, T8N, R6E of the 3<sup>rd</sup> P.M. in Effingham County

Livestock waste management facility consisting of one concrete manure pit (approximately 41 ft. x 120 ft. x 8 ft. deep) and a slotted concrete portion of the floor over the manure pit. Livestock waste management facilities consisting of two concrete manure pits (two approximately 51 ft. x 193 ft. x 8 ft. deep) with six concrete pump out pits each (each approximately 6 ft. x 6 ft. x 8 ft. deep) and a slotted concrete portion of the floor over the manure pit. Livestock waste management facility consisting of one concrete composter manure pit (approximately 23 ft. x 60 ft x 5.5 ft deep) with a roof.

These livestock waste management facilities are 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-03-10

# 

Project Name: Reviewer: Log No.:	Scott H. Huelsing KAR TC-03-10	Location: Date: Type:	Effingham 2-11-10  Agchem
Applicant:	Scott H. Huelsing 16204 F. 1635Th Ave Effingham, IL. 62401 217-857-6231	Contact: Phone:	Scott Huelsing 217-857-6234
Facility:	same as applicant	Property ID:	12-12-011-008
Legal Description:	SW4 Section II, T8N, RGE	County:	Effing ham
Date Control Devices Installed:	pit1-1993, pit2-2004, pit3-2007, competer;	Provided 909Fair Cash 909 Value:	1976,000.00
Signature:	by Scott H. Hoelsing	Title:	Owner
Wastes:	☐ Livestock waste is applied to cropland. ☐ Agrichemical rinsate and spillage is recycled through the ☐ Other:	facility and/or la	and applied.
	n of Pollution Control Devices:		
One concré	tepit 1 = 41 St x 120 ST x 8 St, concret	e slats, wi	Th 6 - winch puc pumpouts
ONE CANCE	te pit 2 2 51 ft x 193 ft x 8ft, concre (each = 6 ft x 6ft x 8ft deep) ete pit 3 2 51 ft x 193 ft x 8ft, concre (each = 6 ft x 6 ft x 8 ft deep)	te slats, wit	in 4 concrete pumpouts
one compo	ster (concrete) ≈ 23 ft y GOFT x 5,5	St with	reofover Top
7thous			
Other:			

## Electronic Filing - Received, Clerk's Office, April 28, 2013-10

## 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.

	FOR AGENCY USE					
File No.	Date Received C	ertification No.	[	Date		
Sec. A	Company Name					
	Scott H. Huelsing					
	Person Authorized to Receive Certification	Person	to Contact for Add	itional Details		
F-	Scott Huelsing	Scott H	uelsing			
	Street Address		Address			
	16204 E. 1635th Ave		E. 1635th Ave			
	Municipality, State & Zip Code		oality, State & Zip Code			
CA	Effingham, II 62401		am, Il 62401			
APPLICANT	Telephone Number		phone Number			
₹	(217) 857-6231		57-6231			
	Location of Facility Quarter Section Township R	Munici; ange	pality	Township		
	SW 8N 6E	Effingha	<b>n</b>	ONI		
	Street Address	County		8N Book Number		
	16204 E. 1635th Ave	Effingh	1	BOOK NAMEDES		
	Property Identification Number	Parcel	Number			
			011-008			
Sec. B	Nature of Operations Conducted at the Above L					
	Control and Charana of Cuity AA	•	,	·		
	Control and Storage of Swine Manure					
				+ <del>-</del>		
S						
15 O	Water Pollution Control Construction Permit No.	Date iss	ued			
RAT						
MANUFACTURING OPERATIONS	NPDES PERMIT No.	Date Iss	ued	Expiration Date		
AŽ ,						
	Air Pollution Control Construction Permit No.	Date Iss	ued			
	Air Dellution Control Control					
	Air Pollution Control Operating Permit No.	Date Iss	ued			
Sec. C	Describe Unit Process					
	T DOGGE OF THE PROCESS					
Ű						
URI		•				
MANUFACTURING PROCESS	Materials Used in Process					
PRC						
MAß						
Sec. D	Describe Pollution Abatement Control Facility					
5 <del>5</del> 5	Manure Pit 1, 2, & 3 Manure pit receives w	aste directly via gra	vity from the swin	e as it is excreted		
E E	Concrete manure pit 1 measuring 41 ft x 120	ft x 8 ft deep with co	increte slats cove	ering the entire ton		
\$00 800 800 800 800 800 800 800 800 800	Concrete manure pit 2 measuring 51 ft x 193	Iff x 8 ft deen with c	norete elate cove	aring the entire top.		
Š Ü	Concrete manure pit 3 measuring 51 ft x 193	Iff x 8 ft deen with o	norete slate cove	oring the entire top.		
55	Composter 23 ft x 60 ft x 5.5 ft deep with	a cover roof	JIN DE SIALS COVE	anny me emme top.		
POLLUTION CONTROL FACILITY DESCRIPTION	To the south of the state of th	4 00VG1 10U1.				

Sec. E	(1) Na	ture of Contaminants or Polluta				
	(1) Na	ture or Contaminants or Polluta	nts			
S			Material Ret	ained Cant	ured or Reco	vered
ANT		minant or Pollutant	DESCRIPTION	aniou, oup.	DISPOSAL C	RUSE
<u>Z</u>	Swine	manure	Captured			ow agronomic
. X	ļ			rates		
<u> </u>						
듬				<u> </u>		
FA	(2) Po	int(s) of Waste Water Discharge		1		· · · · · · · · · · · · · · · · · · ·
150 150 150 150 150 150 150 150 150 150	none					
NO	Plans and Specification				Yes ⊠	No 🗆
2	(3)	Are contaminants (or residues)	collected by the control facility?		Yes 🗵	No 🗆
5	(4)	Date installation completed	status of installation of	n date of a		
OLL! ATA	(5)	<ul> <li>FAIR CASH VALUE IF CONST</li> </ul>	DERED REAL PROPERTY:		\$ 976,000.	20
POLLUTION CONTROL FACILITY – ACCOUNTING DATA CONTAMINANTS		<ul> <li>NET SALVAGE VALUE IF COI</li> </ul>	NSIDERED REAL PROPERTY:		\$	JU
É			AL INCOME OF CONTROL FACILITY:		\$	
nos			NCOME OF CONTROL FACILITY:			
Ä.	<b></b>				\$	
Sec. F	<u> </u>	S. FERGENTAGE CONTROL FA	CILITY BEARS TO WHOLE FACILITY	VALUE:	<sup>%</sup> 41.6	
36C. F	knowled	owing information is submitted in a	ccordance with the Illinois Property Tax	Code, as ar		the best of my
R	Illinois I	Property Tax Code.	es claimed herein are "pollution contro	l facilities" as	defined in Sec	ction 11-10 of the
· IAT	1	0110/0/ 1	<i>^</i>			
SIGNATURE	M	W Nhulling	Quener			
	Signati	ure	Title			
Sec. G		INSTRUC	TIONS FOR COMPILING AND FILING AP	PLICATION		
	General					
	water op	The state of the two application	leted for each control facility claimed. Do r is, if attachments are needed, record them	consecutively	on an indeviche	n.f
	Sec. A	Information refers to applicant as list	ed in the tay records and the nements has			
			street address or legal description. A plat me e property identification number is required		equired for facili	ties located
	Sec. B		all permits issued by local pollution control a			
	Sec. C				MSD Constructi	on Permit)
		Refers to manufacturing processes of	or materials on which pollution control facilit	/ is used.		
j	Sec. D	Narrative description of the pollution	control facility, indicating that its primary pu	rpose is to elim	ninate, prevent o	r reduce pollution.
		flow diagram describing the pollution control facility, landed a listing describing permit. A narrative description and a process				
		fair cash value for real property. Include an <u>average</u> analysis of the influent and effluent of the control facility stating the				
र्हे	Sec. E	List air contaminants, or water polluti	on substances released as effluents to the			
INSTRUCTIONS		Sec. E List air contaminants, or water pollution substances released as effluents to the manufacturing processes. List also the final library (1) Defended in the manufacturing processes.				
Sinc		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,				
ISTR		and the second of the second o				
≥		Item (3) - If the collected contaminants are disposed of other than as weeter and the disposed of other than as weeter as well as the disposed of other than as weeter as well as the disposed of other than a second of the disposed of other than a second of the disposed of the disposed of other than a second of the disposed of the dis				
		The control of the co				
		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				
ļ		activate project review prior to certific	cation by this Agency.	s. This accoun	iting data must i	be completed to
	Sec. F	Self-explanatory. Signature must be	a corporate authorized signature.			
ľ		Submit to:	Attention:	A444*		
				Attention;		
ļ		Illinois EPA P.O. Box 19276	Al Keller Permit Section	Donald E. Sur		9
ĺ		Springfield, IL 62794-9276	Permit Section Division of Water Pollution Control	Permit Section Division of Air	1 Pollution Contro	

#### Scott Huelsing Pollution Control Facilities

#### Section D Information

All manure pits receive waste directly via gravity from the swine as it is excreted

#### Manure Pit 1

Concrete manure pit measuring 41 ft x 120 ft x 8 ft deep with concrete slats covering the entire top.

#### Manure Pit 2

Concrete manure pit measuring 51 ft x 193 ft x 8 ft deep with concrete slats covering the entire top.

#### Manure Pit 3

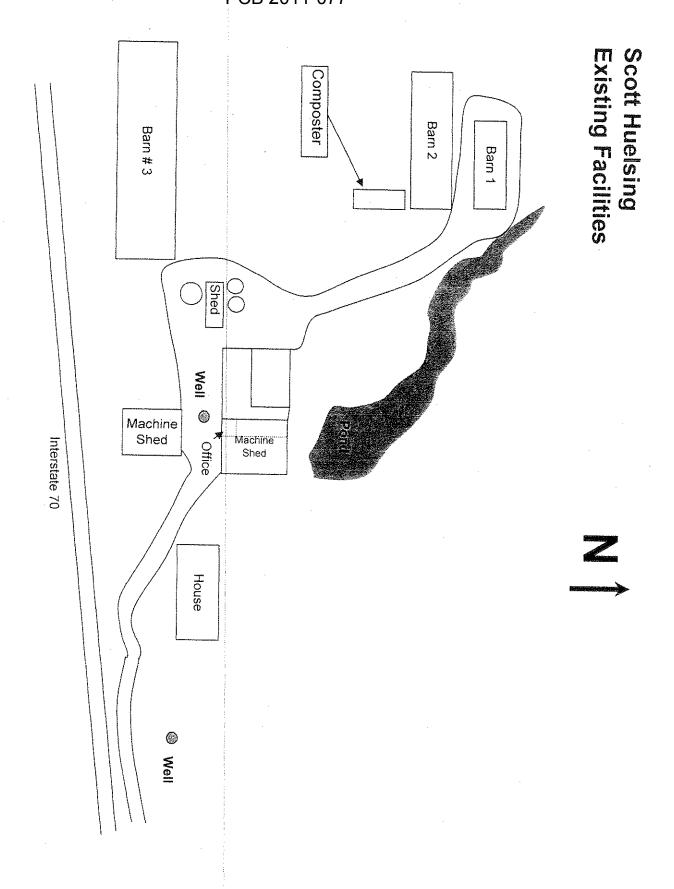
Concrete manure pit measuring 51 ft x 193 ft x 8 ft deep with concrete slats covering the entire top.

#### Composter

23 ft x 60 ft x 5.5 ft deep composter with a roof cover.

#### Section E-4 Information

	Date Put into Service
Manure Pit 1	1993
Manure Pit 2	2004
Manure Pit 3	2007
Composter	2009





Bureau of Water P.O. Box 19276 Springfield, IL 62794-93 August 2000

W CIBICAB.

# Tax Certification Program for Livestock Waste Management Facilities

Watershed Management Section
S BUREAU OF WATER

As an incentive for livestock producers to construct waste storage structures and other structures which prevent water pollution the Agency administers a tax certification program, which reduces the property tax value for many pollution control improvements. In order to recognize this tax reduction, the producer must have the improvement certified by the Illinois Environmental Protection Agency (Illinois EPA) as a pollution control facility.

Various facilities have been determined to meet the definition of a pollution control facility for livestock waste management. The following are examples of pollution control facilities for livestock waste management.

- 1. Manure pits under confined animal feed structures.
- 2. Slatted floors over manure pits.
- 3. Floors (not in feeding areas) specifically designed to collect and transport livestock wastes to liquid waste storage facilities.
- 4. Liquid livestock waste storage facilities including, but not limited to: tanks, lagoons, and holding ponds.
- 5. Dry manure stacking structures.
- 6. Feedlot runoff sediment capture basins.
- 7. Vegetative filter systems including, but not necessarily limited to those components designed, constructed and operated pursuant to Title 35 Illinois Administrative Code, Subtitle E, Chapter 11, Part 570 titled Design and Maintenance Criteria Regarding Runoff Field Application Systems adopted August 3, 1982.
- 8. Structures or other devices used specifically to divert uncontaminated runoff and roof drainage away from animal feeding facilities so as to minimize the production of feedlot runoff.
- 9. Roof structures specifically intended to prevent precipitation from entering livestock waste storage facilities provided that such a roof shall meet the requirement that animal feeding operations are not and also could not be normally conducted below said roof.
- 10. Building or structure walls specifically intended to support those roof structures described in item #9 above.
- 11. Tanks or other similar structures, such as methane digesters, that are specifically designed, constructed and operated for the only purpose of reducing odors from livestock wastes provided that such facilities shall meet the requirement that methane or products other than processed animal manures are not produced or collected for utilization in any purpose other than the normal operation of the facility.
- 12. Specific appurtenances to those facilities listed above such as pumps, pump pits, manure scrapers, ramps, manure stackers, or other devices provided that such appurtenances are designed, constructed and operated for the primary purpose of the normal operation of the pollution control facility.
- 13. Other facilities that meet the definition of a pollution control facility.

Once Illinois EPA has certified that the improvements made by the producer qualify as a pollution control facility, the Agency submits a copy of the certification to the producer and the Illinois Department of Revenue (IDOR). The IDOR assumes authority from the county tax assessment office to assess the value of the certified facilities based upon remaining useful lifetime and the salvage value (usually property taxes are based upon fair cash value). This reduces the assessed value of the certified facilities and, therefore, the property tax.

The date upon which the Illinois EPA received an application form from a producer determines the first assessment year that the IDOR assumes assessment jurisdiction from the county.

Pollution control facilities certified by the Illinois EPA will be assessed by the IDOR as of January 1 of the year after Illinois EPA's receipt of the tax certification application. For instance, if an application is received by the Illinois EPA on January 1, 1999, or December 31, 1999, both would come under the IDOR's assessment jurisdiction as of January 1, 2000.

The producer will receive the benefit of the reduced assessment for the first year the IDOR assumes jurisdiction, but it will not be reflected in the producers tax bill until the following year. All tax bills in Illinois are actually issued the year following the assessment date. For example, a tax bill will not be issued until approximately May 2001 for all property assessed as of January 1, 2000.

#### INSTRUCTIONS

Although the tax certification application form was originally designed for industrial use, the Agency uses it for all pollution control facilities. The following instructions indicate how to complete the application form when tax certification is being sought for livestock waste management facilities.

#### Section A - Applicant:

Be sure to provide the property tax identification number for the parcel of land where pollution control facilities are located. Also indicate the location of the pollution control facilities by quarter section, township, range and county. This information is available on county plat maps.

#### Section B - Manufacturing Operations:

Indicate what type of livestock waste the pollution control facilities control. Most livestock facilities in Illinois do not have or need any permits from the Illinois EPA and, therefore, the permits space can usually be left blank.

#### Section C - Manufacturing Process:

This section does not need to be completed on applications for livestock waste management facilities.

#### Section D - Pollution Control Facility:

The following information must be provided. Use additional paper when necessary.

Neatly sketch a diagram showing the flow of livestock waste from the animals through the pollution control facilities to final disposal on cropland. Include the locations of components such as pumps, pipes, gutter scrapers, manure pits, tanks, slotted floors, holding ponds for runoff, lagoons, methane digesters, settling basins, vegetative filters, etc.

Briefly describe the major pollution control components on the flow diagram including dimensions (length, width, depth, diameter), construction materials (steel, concrete block, etc.), and size (i.e., 10 H-P centrifugal pump).

Identify local streams, lakes, groundwater, or other waters that the pollution control facilities protect from contamination by livestock wastes. Briefly explain how the pollution control facilities prevent livestock wastes from entering these waters.

### Section E - Pollution Control Facility Contaminants and Accounting Data:

Generally identify the pollutants being controlled (i.e., beef feedlot runoff, swine manure, silage leachate, etc.) and points of discharge if there are any. Items 3, 4 and 5 must be completed. Be sure to sign in Section F.

Completed forms may be sent to:

Illinois EPA BOW/Watershed Management Section/Facility Evaluation Unit P.O. Box 19276 Springfield, Illinois 62794-9276 TO: Keilh Runge

From: Scott & Dulary

Keith if you have any other questions Call me on my mobil 217-8216232

Thanks Swift & Hulen

#### Scott Huelsing Pollution Control Facilities

#### Section D Information

All manure pits receive waste directly via gravity from the swine as it is excreted

#### Manure Pit 1

Concrete manure pit measuring 41 ft x 120 ft x 8 ft deep with concrete slats covering the entire top. 6-10 in pumpsula

#### Manure Pit 2

Concrete manure pit measuring 51 ft x 193 ft x 8 ft deep with concrete slats covering the entire top.

4-6/x6' pump out

#### Manure Pit 3

Concrete manure pit measuring 51 ft x 193 ft x 8 ft deep with concrete slats covering the entire top. 4-6'x6' pump-outs

#### Composter

23 ft x 60 ft x 5.5 ft deep composter with a roof cover.

all concrete walks of floors

#### Section E-4 Information

Date Put into Service

Manure Pit 11993Manure Pit 22004Manure Pit 32007Composter2009

all Building in Sletion 11

STATE OF ILLINOIS	)
COUNTY OF SANGAMON	)

#### PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on April 22, 2011, I served true and correct copies of an <u>APPEARANCE AND THE RECOMMENDATION</u>, 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 [1<sup>st</sup> Class U.S. Mail] Scott H. Huelsing 16204 E. 1635<sup>th</sup> Street Effingham, Illinois 62401

[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