

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

George Mattern)
(Property Identification Number) PCB 011-
04-23-242-000) (Tax Certification

NOTICE

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

George Mattern
9516 N 100th Avenue
Magnolia, Illinois 61336

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.

ILLINOIS ENVIRONMENTAL PROTECTION
AGENCY

By: Vera Herst
Vera Herst
Assistant Counsel
Division of Legal Counsel

DATED: June 20, 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

George Mattern)
(Property Identification Number) PCB 011-
04-23-242-000) (Tax Certification)
)
)

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: June 20, 2011
Illinois Environmental Protection Agency
1021 North Grand Avenue East
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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 August 18, 2010, the Illinois EPA received a request from George Mattern (log number TC-11-10, 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: George Mattern
9516 N 100th Avenue
Magnolia, Illinois 61336

3. The proposed water pollution control facilities in this request are located at SE 1/4 SW 1/4 Section 25, 31N, R2W of the 3rd PM in Putnam County, at the above street address and consist of the following:

Livestock Waste Management Facilities consisting of a concrete manure pit 8 ft. deep by 70 ft. wide by 287 ft. long overlain by a concrete slotted floor 70 ft. by 287 ft. and six manure pumpouts 5 ft. by 6 ft. and 8 ft. deep.

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 (2010), 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

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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.”

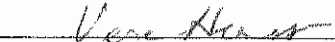
5. Pollution control facilities are entitled to preferential tax treatment, 35 ILCS 200/11-5.

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: June 20, 2011
Illinois Environmental Protection Agency
1021 North Grand Ave. E.
P.O. Box 19276
Springfield, Illinois 62794-9276
217/782-5544

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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: May 26, 2011

Re: George Mattern - Magnolia
Recommendation of Tax Certification
Log # TC-11-10
Property Identification # 04-23-242-000

The Bureau of Water received a request on August 18, 2010 from George Mattern 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:

George Mattern
9516 N 100th Ave
Magnolia, IL 61336

SE1/4 SW1/4 Section 25, 31N, R2W of the 3PM in Putnam County

Livestock Waste Management Facilities consisting of a concrete manure pit 8 ft. deep by 70 ft. wide by 287 ft. long overlain by a concrete slotted floor 70 ft. by 287 ft. and six manure pumpouts 5 ft. by 6 ft. and 8 ft. deep. These facilities 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 Raj Ojha at 217/782-3362.

SAK:RKO:TC-11-10

cc: Tax Cert File

Project Name: George Mattson
Reviewer: Raj Gha
Log No.: TC-11-10

Location: Magnolia
Date: 04/14/11 (Review Date)
Type: Agchem
 Livestock

Applicant: George Mattson
9516 N 100th Ave
Magnolia, IL 61336

Contact: George Mattson
Phone: 815-866-3583

Facility: Same as Applicant

Property ID: 04-23-242-0000

Legal Description: SE 1/4 SW 1/4 Section 25 T31N R24W of the
3PM

County: Pulaski

Date Control Devices Installed: _____

Provided Fair Cash Value: \$ 507,000

Signature: by Owner on the Application

Title: Owner

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: one concrete manure pit 8' deep by 287' x 70'
enclosed by a concrete slatted floor (70' x 287'). This facility provides
for collection, storage and transport prior to the application on land.

Other: _____

APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)
POLLUTION CONTROL FACILITY

AIR WATER

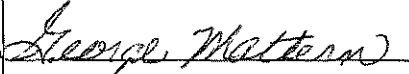
ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
P. O. Box 19276, Springfield, IL 62794-9276

This Agency is authorized to request this information under Illinois Revised 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.

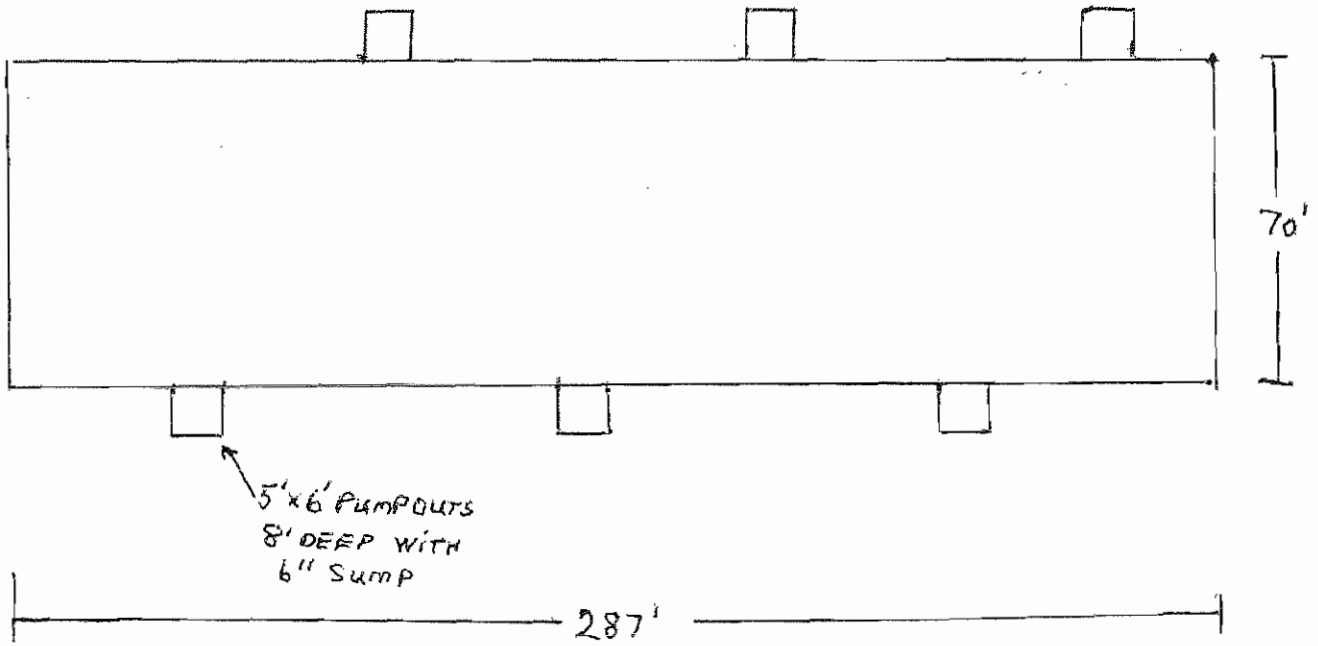
FOR AGENCY USE

File No.	Date Received	Certification No.	Date
Sec. A APPLICANT	Company Name		
	Person Authorized to Receive Certification GEORGE MATTERN		Person to Contact for Additional Details
	Street Address 9516 N 100TH AVE		Street Address
	Municipality, State & Zip Code MAGNOLIA IL 61336		Municipality, State & Zip Code
	Telephone Number 309-364-3584		Telephone Number MOBILE 815-866-3583
	Location of Facility Quarter Section Township Range SE 1/4 SW 1/4 25 31N R2W		Municipality Township MAGNOLIA MAGNOLIA
	Street Address 9516 N 100TH AVE		County Book Number PUTNAM
	Property Identification Number 04-23-242-000		Parcel Number
	Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location HOG CONFINEMENT	
Water Pollution Control Construction Permit No.		Date Issued	
NPDES PERMIT No. ILR10L476		Date Issued 8-11-08	Expiration Date 7-31-13
Air Pollution Control Construction Permit No.		Date Issued	
Air Pollution Control Operating Permit No.		Date Issued	
Sec. C MANUFACTURING PROCESS	Describe Unit Process		
	Materials Used in Process		
Sec. D POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility LIVESTOCK WASTE MANAGEMENT FACILITIES CONSISTING OF A CONCRETE MANURE PIT 8' DEEP BY 70' WIDE BY 287' LONG OVERLAIN BY A CONCRETE SLATTED FLOOR 70' BY 287'. THESE FACILITIES COLLECT, TRANSPORT, AND STORE LIVESTOCK WASTE PRIOR TO APPLICATION TO CROPLAND.		

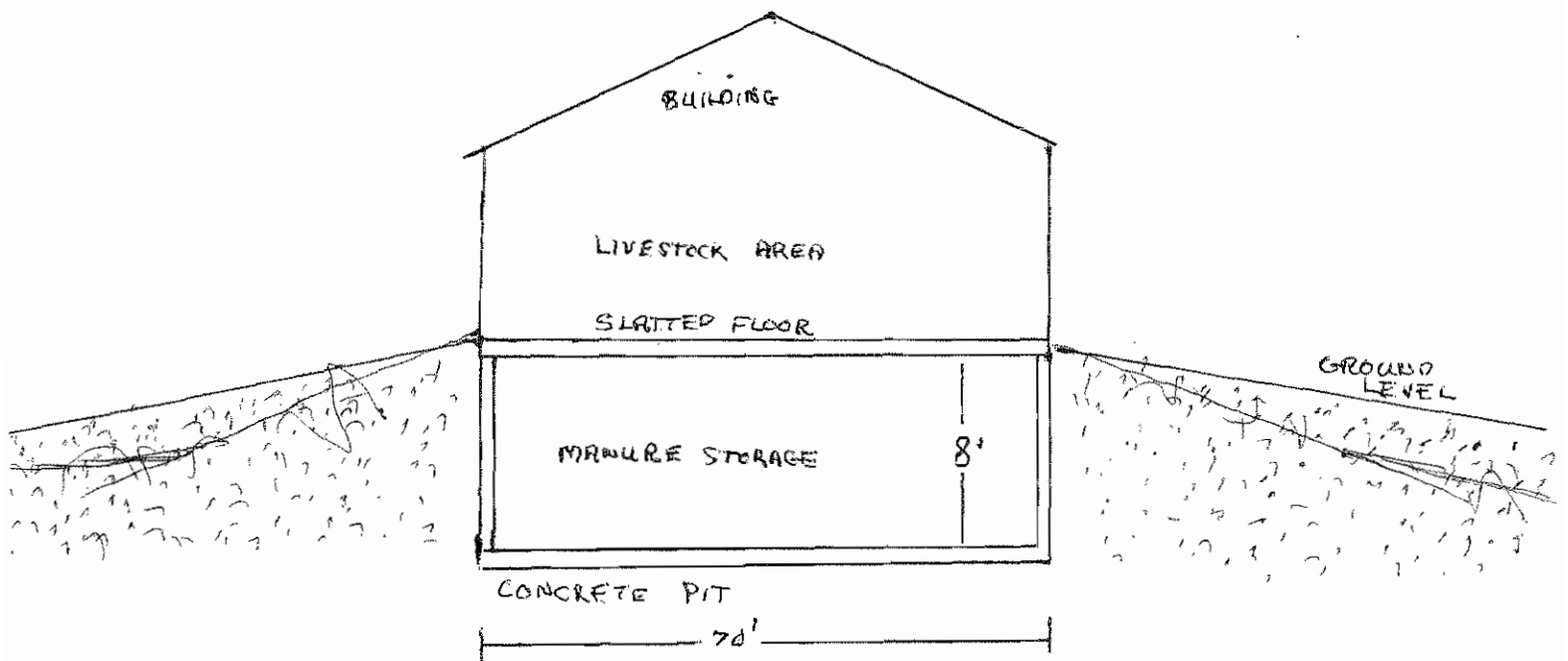
RECEIVED
AUG 18 2010
ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
BOW/WPC/PERMIT SECTION

Sec. E	(1) Nature of Contaminants or Pollutants		
CONTAMINANTS			Material Retained, Captured or Recovered
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	SWINE MANURE		CROPLAND FERTILIZER
	(2) Point(s) of Waste Water Discharge <u>NONE</u>		
ACCOUNTING DATA	Plans and Specifications Attached		Yes <input checked="" type="checkbox"/> No <input 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 _____ status of installation on date of application _____	
	(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ 507,000
		b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ 200,000
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ 108,000	
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ 50,000	
	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	<div style="display: flex; justify-content: space-between;"> <div style="text-align: center;">  Signature </div> <div style="text-align: center;"> <u>OWNER</u> Title </div> </div>		
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
			Attention: Donald E. Sutton Permit Section Division of Air Pollution Control

VIEW FROM TOP



VIEW FROM END



August 17, 2010

Mr. Al Keller
Illinois EPA
Permit Section
Division of Water Pollution Control
P.O. Box #19276
Springfield, IL 62794-9276

Dear Mr. Keller,

This facility has the capacity to hold 2480 head of finishing hogs. The hogs are confined on the slatted floor area and manure flows thru the slats to the pit below where it is stored. The manure will then be used as crop fertilizer being applied as permitted by weather in the spring and fall. This facility prevents waste from entering Poole Creek and, eventually, the Illinois River.

Sincerely,



George Mattern

GEM/mcm

STATE OF ILLINOIS

COUNTY OF SANGAMON

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PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on June 20, 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]

George Mattern
9516 N 100th Avenue
Magnolia, Illinois 61336

[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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