

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Jeff and Mitzi Sharer-Little Your)
(Property Identification Number) PCB 012-
05-016-007-01) (Tax Certification)
)

NOTICE

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

Jeff and Mitzi Sharer
RR2 Box 95
Little York, Illinois 61453

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: August 24, 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

Jeff and Mitzi Sharer-Little Your)
(Property Identification Number) PCB 012-
05-016-007-01) (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: August 24, 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

Jeff and Mitzi Sharer-Little Your)
(Property Identification Number) PCB 012-
05-016-007-01) (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 April 27, 2010, the Illinois EPA received a request from Jeff and Mitzi Sharer (log number TC-04-10, 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: Jeff and Mitzi Sharer
1750E
Little York, Illinois 61453

3. The proposed water pollution control facilities in this request are located at SE 1/4 Section 16, T12N, S4W of the 4th PM in Bad Bluff Township in Henderson County, at the above street address and consist of the following:

Livestock waste management facilities consisting of a concrete a manure pit (approximately 71 ft. x 281 ft. x 8 ft.) and the slotted floors that overlay the concrete manure.

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:

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“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: August 24, 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: August 15, 2011

Re: Jeff and Mitzi Sharer - Little York
Recommendation of Tax Certification
Log # TC-04-10
Property Identification # 05-016-007-01

RECEIVED
Division of Legal Counsel

AUG 17 2011

Environmental Protection
Agency

The Bureau of Water received a request on April 27, 2010 from Jeff and Mitzi Sharer 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:

Jeff and Mitzi Sharer
1750E
Little York, Illinois 61453

SE 1/4 Section 16, T12N, S4W of the 4 P.M. in Bald Bluff Township in Henderson County

Livestock waste management facilities consisting of a concrete manure pit that is approximately 71ft. x 281ft. x 8ft. and the slotted floors that overlay the concrete manure pits.

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 Jamie Cowles at 217/782-3362.

SAK:JMC:TC-04-10

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

***** PCB 2012-031 *****
Watershed Unit Tax Certification Review Sheet

Project Name: Jeff and Mitzi Sharer

Location: Little York (Bald Bluff Township)

Reviewer: JMC

Date: August 15, 2011

Log number: TC-04-10

Type: Agchem

Livestock

Applicant: Jeff & Mitzi Sharer

Contact: Mitzi Sharer

RR2 Box 95

Little York, IL 61453

Phone: _(309) 586-4141

Facility:

1750E

Little York, IL 61453

Property ID: Tract 05-016-007-01

County: Henderson

Legal Description:

S: 16 Twp: 12N R: 4W PM: 4th

Signature: Jeff & Mitzi Sharer

Title: Owner

Date Control Devices installed: 11/10

Provided Fair cash Value: \$231,000

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 facility consisting of a concrete manure pit approximately (71 ft. x 281ft. x 8ft deep).

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

Original application did not have full dimensions of pit a call will be made to applicant.

No response to calls/messages so a letter was sent 7/6/11 to request information. Received phone call 8/9/11 from Mitzi Sharer with the correct information about the size of the pit.

NPDES Permit Number: ILR10L320

[4/27/2010: Received]-[4/27/10 Logged in]

***** PCB 2012-031 *****

APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)
POLLUTION CONTROL FACILITY

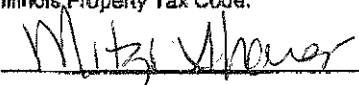
AIR WATER

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
P. O. Box 18278, Springfield, IL 62794-8278

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 Jeff + Mitzi Sharer		Person to Contact for Additional Details Mitzi Sharer
	Street Address RR2 Box 95		Street Address
	Municipality, State & Zip Code Little York IL 61453		Municipality, State & Zip Code SAME
	Telephone Number 309-586-4141		Telephone Number 309-341-6347
	Location of Facility Quarter Section Township Range 16-SE 12-North 4-West		Municipality Township Henderson Bald Bluff
	Street Address 1750 E Little York, IL		County Book Number Henderson
	Property Identification Number 05-016-007-01 →		Parcel Number
Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location wean-finish swine facility		
	Water Pollution Control Construction Permit No.	Date issued	
	NPDES PERMIT No. 1LR16L320	Date issued 4-17-09	Expiration Date 7-31-2013
	Air Pollution Control Construction Permit No.	Date issued	
	Air Pollution Control Operating Permit No.	Date issued	
Sec. C MANUFACTURING PROCESS	Describe Unit Process wean-finish swine facility		
	Materials Used in Process natural break down of nutrients		
Sec. D POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility concrete deep holding pit dimensions 71' x 281'		

RECEIVED
APR 27 2010
Illinois Environmental Protection Agency
BUREAU OF AIR
STATE OF ILLINOIS

Sec. E CONTAMINANTS POLLUTION CONTROL FACILITY - ACCOUNTING DATA	(1) Nature of Contaminants or Pollutants			
			Material Retained, Captured or Recovered	
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE	
	Livestock swine manure retained		land applied as fertilizer	
	(2) Point(s) of Waste Water Discharge			
	NONE			
			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 <u>Nov 2008</u> status of installation on date of application _____			
(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>231,000</u>		
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>0</u>		
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ <u>0</u>		
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ <u>0</u>		
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% <u>42%</u>		
Sec. F SIGNATURE	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	<u>owner</u> Title		
Sec. G INSTRUCTIONS	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 pollution control facility. Include a listing of each major piece of equipment included in the claimed fair cash value for real property. Include an average 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 expenses. 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 Pollution Control

STATE OF ILLINOIS

COUNTY OF SANGAMON

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PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on August 24, 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]

Jeff and Mitzi Sharer
RR2 Box 95
Little York, Illinois 61453

[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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