

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Brush College Finishers)
(Property Identification Number) PCB 012-
LF1490540000) (Tax Certification
)

NOTICE

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

Matt Bradshaw
27701 US Hwy 54
Griggsville, Illinois 62340

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: November 23, 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

Brush College Finishers)
(Property Identification Number) PCB 012-
LF1490540000) (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: November 23, 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

Brush College Finishers)
(Property Identification Number) PCB 012-
LF1490540000) (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 August 18, 2010, the Illinois EPA received a request from Matt Bradshaw (log number TC-08-10, 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: Brush College Finishers
44940 293rd Avenue
Griggsville, Illinois 62340

3. The proposed water pollution control facilities in this request are located at Section 25, T4S, R3W of the 4th PM in Pike County, at the above street address and consist of the following:

Livestock Waste Management Facilities consisting of two concrete manure pits (approximately 6 ft x 6 ft x 8 ft deep) and the portion of concrete slotted 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, 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 for the primary purpose of: (a) eliminating, preventing, or reducing air or water pollution

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...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: November 23, 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

Memorandum

To: Connie Tonsor, Division of Legal Counsel

From: Al Keller, Manager, Permit Section 

Date: November 4, 2011

Re: Brush College Finishers INC. - Griggsville
Recommendation of Tax Certification
Log # TC-08-2010
Property Identification # LF1490540000

The Bureau of Water received a request on May 19, 2010 from Brush College Finishers 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:

Brush College Finishers INC.
44940 293rd ave
Griggsville, IL 62340

Section 25, Township 4S, Range 3W of the 4th PM in Pike County.

Livestock waste management facilities consisting of two concrete manure pits approximately (105 ft. x 300 ft. x 8 ft. deep) with 24 concrete pump out pits approximately (6 ft. x 6 ft. x 8 ft. deep) and the portion of concrete slotted 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-08-2010_Tax Cert Recommendation_19May10.docx

cc: Tax Cert File

*****PCB 2012-06 2*****
Watershed Unit Tax Certification Review Sheet

Project Name: Brush College Finishers INC.

Location: Griggsville

Reviewer: JTB

Date: September 21, 2011

Log number: TC-08-2010

Type: Agchem

Livestock

Applicant: Brush College Finishers
27701 U.S. Highway 54
Griggsville, IL 62340

Contact: _

Phone: _(217) 248-3239

Facility: Brush College Finishers INC.
44940 293rd ave
Griggsville, IL 62340

Property ID: LF1490540000

County: Pike

Legal Description:

S: Section 25 Twp: 4S R: 3W PM: 4th

Signature: Matt Bradshaw

Title: President Choose an item.

Date Control Devices installed: 7/1/2009

Provided Fair cash Value: \$ 892,700

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 two concrete manure pits approximately (105 ft. x 300 ft. x 8 ft. deep) with 24 concrete pump out pits approximately (6 ft. x 6 ft. x 8 ft. deep) and the portion of concrete slotted flooring over the manure pits in building #1.

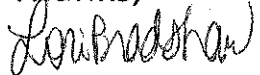
These livestock waste management facilities are used to collect, transport and/or store livestock wastes prior to cropland application.

Matt Bradshaw
Brush College Finishers
27701 US Hwy 54
Griggville, IL 62340

September 13, 2011

In regards to Log# TC-08-2010
Here is the information you were needing.

1. The property ID number is LF1490540000
2. There are 12 pump outs on each building for a total of 24.
They are 6'x6' each.

Thanks,

Lori Bradshaw, Secretary
217-285-9843

RECEIVED
SEP 15 2011

ILLINOIS ENVIRONMENTAL
PROTECTION AGENCY
BOW/WPC/PERMIT SECTION

RECEIVED
SEP 14 2011
Watershed Management Section
BUREAU OF WATER



Electronic Filing - Received, Clerk's Office, 11/23/2011
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

217/782-3362

SEP - 6 2011

Matt Bradshaw
Brush College Finishers
27701 U.S. Highway 54
Griggsville, IL 62340

Re: Brush College Finishers (Pike County)
Brush College Finishers INC.
Log # TC-08-2010

Dear Mr. Bradshaw:

We received your application on May 19, 2010 requesting Tax Certification by the Agency concerning the Brush College Finishers INC. facility near Griggsville. The documents, as submitted, have been reviewed by the Facility Evaluation Unit staff, and based on that review, the following items are required before we can issue a Tax Certification recommendation.

1. The Property Id. Number
2. The size and number of pump out pits on the buildings

Should you have any questions or comments regarding the content of this letter, please contact James Blessman at 217/782-3362. Please include the above referenced log number (TC-08-2010) on all correspondence.

Sincerely,

James Blessman

Environmental Protection Engineer , Facility Evaluation Unit
Bureau of Water

DLH:JTB:TC-08-2010_Tax cert Review letter_19May10.docx

***** PCB 2012-06 2*****

APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)

POLLUTION CONTROL FACILITY

AIR

WATER

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

P. O. Box 19276, Springfield, IL 62794-9276

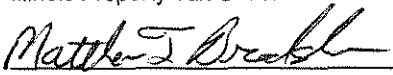
This Agency is authorized to request this information under Illinois Revised Statutes, 1979, Chapter, 120, Section 502a-5. Disclosure of this information is voluntary. However, failure to comply could prevent your application from being processed or could result in denial of your application for certification.

FOR AGENCY USE

File No.	Date Received	Certification No.	Date		
Sec. A APPLICANT	Company Name Brush College Finishers, Inc.			Person to Contact for Additional Details Matt Bradshaw	
	Person Authorized to Receive Certification Matt Bradshaw		Person to Contact for Additional Details Matt Bradshaw		
	Street Address 27701 US Hwy 54		Street Address 27701 US Hwy 54		
	Municipality, State & Zip Code Griggsville, IL 62340		Municipality, State & Zip Code Griggsville, IL 62340		
	Telephone Number (217) 285-9543		Telephone Number (217) 248-3239		
	Location of Facility Quarter Section NE SE 25 NW SW 30		Township 4 south	Range 3 west 2 west	
	Street Address 44940 293rd Ave		County PIKE	Township 4 Book Number	
	Property Identification Number		Parcel Number 43-031-12A and 42-022-11A		
	Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location			
		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				
	Materials Used in Process				
Sec. D POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility				
	Please see attached sheets.				

RECEIVED
MAY 19 2010

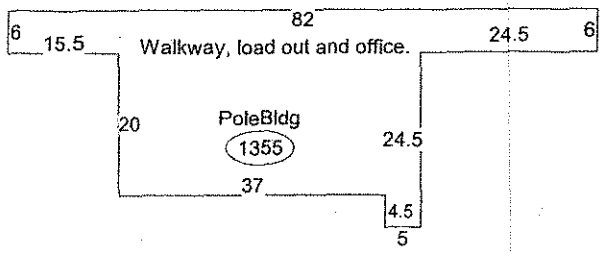
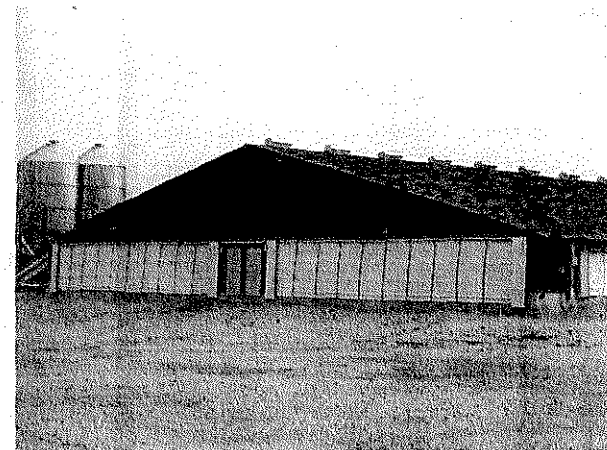
ILLINOIS ENVIRONMENTAL
PROTECTION AGENCY
BOW/WPC/PERMIT SECTION

Sec. E	(1) Nature of Contaminants or Pollutants								
	CONTAMINANTS	Material Retained, Captured or Recovered							
		Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE					
		Swine manure		Spread as fertilizer					
	(2) Point(s) of Waste Water Discharge								
	Plans and Specifications Attached Yes <input 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 <u>07/01/09</u> status of installation on date of application <u>Completed.</u>							
ACCOUNTING DATA	(5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:		\$ 892,700.00						
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:		\$ 0.00						
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:		\$ 0.00						
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:		\$ 0.00						
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:		% 40						
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	 _____ Signature		_____ President 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.									
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.								
<table style="width:100%; border: none;"> <tr> <td style="width: 33%;">Submit to:</td> <td style="width: 33%;">Attention:</td> <td style="width: 33%;">Attention:</td> </tr> <tr> <td>Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276</td> <td>Al Keller Permit Section Division of Water Pollution Control</td> <td>Donald E. Sutton Permit Section Division of Air Pollution Control</td> </tr> </table>				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
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							

IMPROVEMENT DATA

PHYSICAL CHARACTERISTICS

- 01 Hog Finisher
- 02 Hog Finisher



SPECIAL FEATURES

Description	Value
01 :H	0
SF	0
02 :H	0
SF	0
03 :AGOFF	5550
C	949
DOOROH	2200
ELESERV	1897

SUMMARY OF IMPROVEMENTS

Description	Value	ID	Use	Sty Hgt	Const Type	Grade	Year Const	Eff Year	Cond	Base Rate	Feat-ures	Adj Rate	Size or Area	Computed Value	Phys Depr	Obsol Depr	Market Adj	% Comp	Value
01 :H	0	01	HOG	10.00	1	C	2008	2008		AV	14.17	Y	105x300	446350	15	0	100	25	94850
SF	0	02	HOG	10.00	1	C	2008	2008		AV	14.17	Y	105x300	446350	15	0	100	25	94850
02 :H	0	03	POLEBLDG	8.00		C	2008	2008		AV	6.76	Y	6x 16	19760	5	0	100	25	4690
SF	0																		
03 :AGOFF	5550																		
C	949																		
DOOROH	2200																		
ELESERV	1897																		

Data Collector/Date

Appraiser/Date

Neighborhood

Supplemental Cards

Neigh 1103 AV

TOTAL IMPROVEMENT VALUE

194390

Attached Sheet in Support of Application for Certification of Pollution Control Facility
For Brush College Finishers, Inc.

Page 1 Section D of the form

Brush College Finishers, Inc. is a swine farm with 2 separate buildings. Each of these buildings has manure storage capacity in below ground level concrete pits. Also integrated into the design is specially designed flooring material that separates the animals from the manure holding area, yet allows the manure to pass through the floor into the holding area. The flooring in both building is made of concrete slats reinforced steel. Building 1 & 2 have deep concrete (8') pits below them that will retain approx 12 months worth of manure produced by the animals at the farm. Manure is retained by these structures to prevent it from leaving the farm and reaching surrounding water sources. The nearest bodies of water are a small pond approximately 600 feet from the nearest building. Multiple times each year the manure is pumped out of the pits and injected into surrounding farmland at agronomical appropriate rates. To facilitate removing the manure from each of the deep pits each building has multiple concrete pump outs. These pump outs are poured concrete walls that allow for portable pumps to be lowered into the pits from the outside of the building itself. Collection efficiency of this design of pollution control facility is 100%.

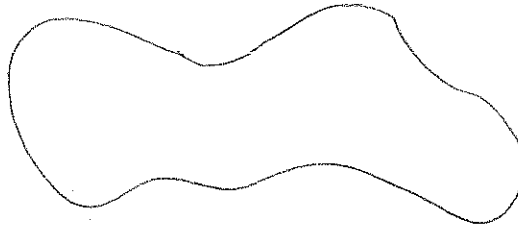
On the accompanying diagram the buildings are identified as Bldgs 1 & 2 with approx. dimension listed at the top of each.

Second Attached Sheet in Support of Application for Certificate of Pollution Control Facility for Brush College Finishers, Inc.
Page 1 Section D of the form



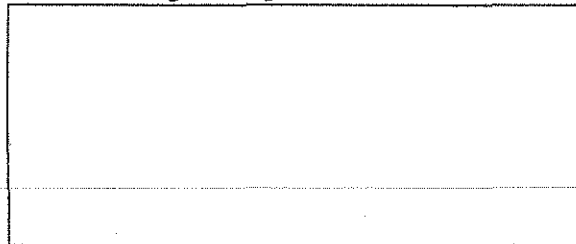
BRUSH COLLEGE FINISHERS BUILDING LAYOUT

POND (Water source for buildings)



600 Feet (from pond to nearest building)

Building 1 Deep Pit: 105' x 300'



Building 2 Deep Pit: 105' x 300'



STATE OF ILLINOIS

COUNTY OF SANGAMON

)
)
)
)
)

PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on November 23, 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]

Matt Bradshaw
27701 US Hwy 54
Griggsville, Illinois 62340

[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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