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### BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Bacon Hill Farms, Inc.-Avon
(Property Indentification Number
06-05-200-002)
) (Tax Certification
) Water)

### NOTICE

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

Steve Santarelli Illinois Department of Revenue 101 West Jefferson Post Office Box 19033 Springfield, Illinois 62794 Randal Leigh 5087 E. IL 9 Hwy Avon, Illinois 61415

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.

ILLINOIS ENVIRONMENTAL PROTECTION `AGENCY

Bv:

Vera Herst

Assistant Counsel

Division of Legal Counsel

DATED: February 11, 2013

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

Bacon Hill Farms, IncAvon	)
(Property Indentification Number	) PCB 013-
06-05-200-002)	) (Tax Certification
	) Water)
•	)

### 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

By: Vera Nerst

Vera Herst

Assistant Counsel

Division of Legal Counsel

DATED: February 11, 2013 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

Bacon Hill Farms, IncAvon	)
(Property Indentification Number	) PCB 013-
06-05-200-002)	) (Tax Certification
	) Water)
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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.

- On April 25, 2012, the Illinois EPA received a request from Bacon Hill Farms, Inc. (log number TC-12-12, 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:

  Bacon Hill Farms, Inc.
  5087 E. IL 9 Hwy
  Avon, Illinois 61415
- 3. The proposed water pollution control facilities in this request are located at Section 26, T7N, R1E of the 4th PM in Fulton County, at the above street address and consist of the following:
  Livestock waste management facility consisting of a reinforced concrete manure pit (198' x 51' x 8') overlain by a concrete slatted floor, and four reinforced concrete pumpouts.

These pollution control facilities have the primary purpose of collecting, transporting, and storing livestock waste prior to cropland application, and are further described in Exhibit A.

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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 ...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

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requested tax certification.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By:

Vera Herst

Assistant Counsel

Division of Legal Counsel

Dated: February 11, 2013 Illinois Environmental Protection Agency 1021 North Grand Ave. E. P.O. Box 19276 Springfield, Illinois 62794-9276 217/782-5544 Electronic Filing - Recived, Clerk's Office: 02/11/2013 - \* \* \* PCB 2013-044 \* \* \*



### **ILLINOIS ENVIRONMENTAL PROTECTION AGENCY**

1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 • (217) 782-3397 PAT QUINN, GOVERNOR JOHN J. KIM, INTERIM DIRECTOR

## Memorandum

To:

Connie Tonsor, Division of Legal Counsel

From: Al Keller, Manager, Permit Section

Date:

January 30. 2013

Re:

Bacon Hill Farm, Inc. - Avon, IL Recommendation of Tax Certification

Log # TC-12-12

Property Identification # 06-05-26-200-002

The Bureau of Water received a request on April 25th, 2012 from Randall Leigh for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 ll. Adm. Code 125.204. We offer the following recommendation.

The water pollution control facilities in this request include the following:

Bacon Hill Farm, Inc. 5087 E. IL 9 Hwy Avon, IL 61415

Section 26, T7N, R1E of the 4<sup>th</sup> P.M. in Fulton County.

Livestock waste management facility consists of a reinforced concrete manure pit (198' x 51' x 8') overlain by a concrete slatted floor, and four reinforced concrete pumpouts. Livestock waste is collected, transported, and stored by these facilities prior to application on cropland.

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 Yacine Anane at 217/782-0610.

SAK:YA:TC12 12TaxMemo

cc:

Tax Cert File

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ENVIRONMENTAL PROTECTION AGENCY

1. 532-0357

Subject TC	-12-1	2	and the second s		05	4-002
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Floor	Leigh s, wal	stated Is, pumpo	that and	the	slatted	flours
are	911	made	of rein	forced	concrete.	

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### Watershed Unit Tax Certification Review Sheet

Project Name: Bacon Hill Farm Inc.	Location: Avon, IL
Reviewer: Vacine Anane	Date:
Log number: T 2 - 12 - 12	Type: Agchem Livestock
Applicant: Randal Leigh	Contact: Randal Leigh
•	Phone: (309) 221 - 2073
Facility: Bacon Hill Farm Inc.	Property ID: 06-05-26-200-007
5087 F. IL 9 Hay Avon, IL 61415	County: Fulton
Legal Description:	Signature: Provided
S: SE 26 , 7N , IE	Title: Randal Leigh Vice President
Date Control Devices installed:  Nay 2011	Provided Fair cash Value:
Wastes:   Livestock waste is applied to cropland.   Agrichemical rinsate and spillage is reconstructed.   Other:    Physical Description of Pollution Control Devices:    Concrete pit located beneficiely is 198 × 51' and are used to empty	ath slatted floor
are used to empty	the pits.
	5

drg/taxcert review sheet

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

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

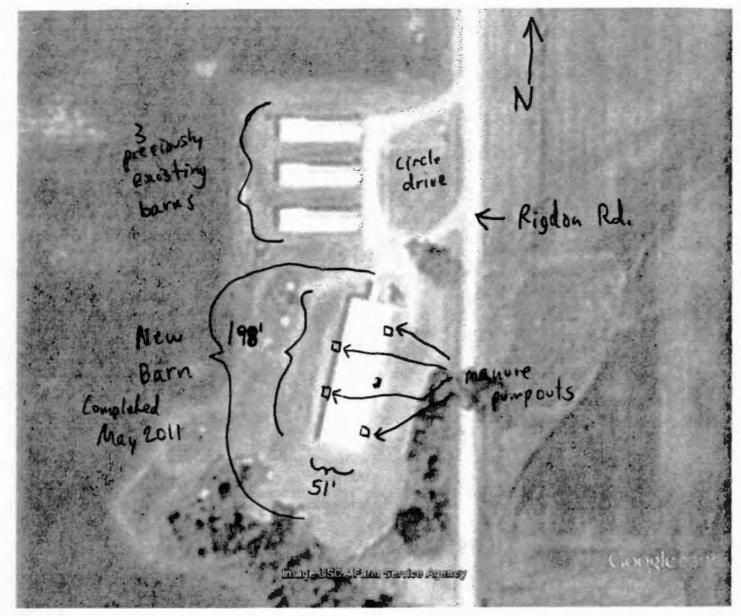
This Agency is authorized to request this information under Illinois Revised Statues, 1979, Chapter, 120, Section 502a-5. Disclosure of this information is voluntary. However, failure to comply could prevent your application from being processed or could result in denial of your application for certification.

	FOR AGENCY USE	AND THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER.	APR 25 2012				
Cita Ala			ILLINOIS ENVIRUNMEN				
File No.	Date Received Certification No.		THU I COMON BEENT				
Sec. A	Company Name  BOCON H.II Furm, Inc.  Person Authorized to Receive Certification		BOWWPC/PERMIT SECTION				
	Person Authorized to Receive Certification	Person to Contact for A	dditional Details				
	Randall Leigh	Same					
Constitution of the Consti	Street Address	Street Address					
_	S087 E. TL 9 Hwy Municipality, State & Zip Code	Municipality, State & Zi	n Code				
LNA:	Avon IL 61415 Telephone Number	,,					
APPLICANT		Telephone Number					
Ą	309 221-2073	Municipality	Township				
	Location of Facility Quarter Section Township Range	Municipality					
	SE Mot Sec. 26 7N IE	Smithfield	Le				
	Street Address 25500 N. Rigdon Rd.	County	Book Number				
	Property Identification Number	Fulton Parcel Number					
Sec. B	Nature of Operations Conducted at the Above Location						
	Agricultural Hog Production						
	for finishing market hogs to be slaughtered						
g S	(a) (missing	,					
ONS	Water Pollution Control Construction Permit No.	Date Issued					
RATI	N/A						
MANUFACTURING	NPDES PERMIT No. N/A	Date Issued	Expiration Date				
×	Air Pollution Control Construction Permit No.	Date Issued					
	N/ A		'				
	Air Pollution Control Operating Permit No.	Date Issued					
Sec. C	Describe Unit Process						
360. 0	10,100 sq.ft. hog finisher wi	th sate co.	verine				
	to the state of	1 1,4,	7				
MANUFACTURING PROCESS	a pit under the entire A	acility					
SESS	Materials Used in Process						
UFA	structure is a word framed building on a concrete foundation						
MAN	and manure pit. Concrete gany slats cover the pit for a floor, Exterior is sheet metal. Interior walls are ppp viry 1 covered						
	Exterior is sheet metal. Interio	r walls are s	PD Visil Coured				
	plywood	,	7				
Sec. D	Describe Pollution Abatement Control Facility	A					
	Concrete pit is located under the	entite facilit	<b>5</b> .				
TROI PTIO	It is 8 ft deep w/ steel renforced walls, floor, p. llars, beans,						
SC R	the state of the	ait create el	1:11 Sha				
TON DE	Concrete stats over the top of the	THE CO	outday thor.				
POLLUTION CONTROL FACILITY DESCRIPTION	there are four man in prop		ch side tand W.)				
FAC	ter Removing and pumping oc	the manurer					

Sec. E	(1) Nat	ture of Contaminan	ts or Pollutants							
	-				Mate	erial Retai	ned, Capti	red or l	Recove	red
92	Contan	minant or Pollutant			DESCRIPT			ISPOS		
Ž.	Joine	4 - 3 A			1100		and the second s	Commission of the Control of the Con		sourced
AM.		runoff poli	utants		Hay Manure		fore	Le oit		niected
Z.	TOUTON POR GIOGIA				fliguids a		Into f	h 50	-	9
ک کے		ere ett i det til stillen kalent i det og kan mad til de til skære å enligt gade ett til til til						her 10		win the
J.								Serin	and	or fall
F.	(2) Poi	nt(s) of Waste Wat	er Discharge	Hour	ports along	E. an	W. 51	e of	60	Iding
RO I										
INC					Plans and Spec		Attached	Yes.		No 🗆
ŏ		Are contaminants (			the control fac	ility?		Yes 🔽		No 🗆
<u> </u>	(4)	Date installation col	mpleted 5	/2011	_status of insta	allation on	date of a	plicatio	n Com	leted th vi
TA TA	(5) a	. FAIR CASH VAL	UE IF CONSIDE	RED REA	L PROPERTY:	······································		\$ 15	0,000	`
POLLUTION CONTROL FACILITY ACCOUNTING DATA CONTAMINANTS	-	. NET SALVAGE \	ALUE IF CONS	IDERED F	REAL PROPERTY	<b>Y</b> :		\$	0	<u> </u>
ž.		PRODUCTIVE G	ROSS ANNUAL	INCOME	OF CONTROL F	ACILITY:		\$	0	***************************************
700	d	I. PRODUCTIVE N	ET ANNUAL INC	COME OF	CONTROL FACI	LITY:		\$	0	
- AC	e	PERCENTAGE	CONTROL FACI	LITY BEA	RS TO WHOLE F	ACILITY V	ALUE:	% 6	0	paragangga ang mga ng apina apina apina apina ang apina ang apina ang apina ang apina ang apina ang apina ang a
SIGNATURE SIGNATURE	knowled	owing information is side, is true and correctly Tax Code.		vice						
	Signatu	ure		Title						
Sec. G	Substitution of the substi		INSTRUCTI	ONS FOR	COMPILING AND F	FILING APP	LICATION			
	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. Su	ıbmit copies of all į	permits issu	ed by local pollution	n control ag	encies. (e.g.	MSD Con	struction	Permit)
	Sec. C	Refers to manufactur						arininkanti viyainina midilinta	Name of the Party	
INSTRUCTIONS	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	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								
LSN		facility. Item (3) – If the collection	a) Point(s) of disch	arge to rec	eiving stream, and ed of other than as	(b) Sewers a wastes, stat	e the disposi	tion of the	material	s, and the value
LSNI		facility.	a) Point(s) of disch cted contaminants by sale or reuse of late which the poll- nation is essential	are disposithe collect ution control to the certif	eiving stream, and ed of other than as ed substances. Sta of facility was first pl ication and assessi	(b) Sewers a wastes, stat te the cost of aced in serv	e the disposi f reclamation ice and open	tion of the and relat	material ed exper ot, explai	is, and the value nse. n.
LSNI	Sec. F	facility. Item (3) – If the coller in dollars reclaimed to Item (4) – State the coller Item (5) – This inform	a) Point(s) of disch cted contaminants by sale or reuse of late which the poll- nation is essential w prior to certificat	are dispose the collecte ution control to the certification by this	eiving stream, and ed of other than as ed substances. Sta of facility was first pl ication and assessi Agency.	(b) Sewers a wastes, stat te the cost of aced in serv ment actions	e the disposi f reclamation ice and open	tion of the and relat	material ed exper ot, explai	is, and the value nse. n.
LSNI	Sec. F	facility. Item (3) – If the coller in dollars reclaimed to Item (4) – State the collem (5) – This inform activate project revie	a) Point(s) of disch cted contaminants by sale or reuse of late which the poll- nation is essential w prior to certificat gnature must be a	are dispose the collecte ution control to the certification by this	eiving stream, and ed of other than as ed substances. Sta of facility was first pl ication and assessi Agency.	(b) Sewers a wastes, stat te the cost of aced in serv ment actions	e the disposi f reclamation ice and open	tion of the and relat	material ed exper ot, explai	is, and the value nse. n.
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LSNI	Sec. F	facility. Item (3) – If the coller in dollars reclaimed to Item (4) – State the Item (5) – This inform activate project revie  Self-explanatory. Significant Submit to:	a) Point(s) of disch cted contaminants by sale or reuse of late which the poll- nation is essential w prior to certificat gnature must be a	are dispose the collection to the certification by this corporate a Attention:  Al Keller Permit Sec	eiving stream, and ed of other than as ed substances. Sta of facility was first pl fication and assessi Agency. authorized signature	(b) Sewers a wastes, stat te the cost of aced in serv ment actions	e the disposi f reclamation ice and open . This accou	tion of the and relat ated. If no nting data	material ed exper ot, explai must be	is, and the value nse. n.

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Google earth

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RECUIVER

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80'N/WPC/FERMS SECTION

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STATE OF ILLINOIS	)
COUNTY OF SANGAMON	)

### **PROOF OF SERVICE**

I, the undersigned attorney at law, hereby certify that on February 11, 2013, 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 [1<sup>st</sup> Class U.S. Mail] Randal Leigh 5087 E. IL 9 Hwy Avon, Illinois 61415

### [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