

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Dan Reed)
(Property Identification Number) PCB 015-
20-20-100-005)) (Tax Certification
) Water)

NOTICE

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

Dan Reed
 29315 162nd Ave.
 Illinois City, Illinois 61259

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: July 3, 2014

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

Dan Reed)
(Property Identification Number) PCB 015-
20-20-100-005) (Tax Certification
) Water)

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: July 3, 2014
Illinois Environmental Protection Agency
1021 North Grand Avenue East
Post Office Box 19276
Springfield, Illinois 62794-9276
(217)782-5544

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Dan Reed)
(Property Identification Number) PCB 015-
20-20-100-005)) (Tax Certification
) Water)

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 8, 2013, the Illinois EPA received a request from Dan Reed (log number TC-12-13, 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:	Dan Reed
	15125 305 th St.
	Illinois City, Illinois 61259

3. The proposed water pollution control facilities in this request are located at NW ¼ Section 20, T16N, R5W of 4th PM in Rock Island County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (approximately 391 ft. x 50 ft. x 8 ft. deep) with ten concrete manure pump out pits (each approximately 5 ft. x 6 ft. x 8 ft. deep), and the slotted concrete portion of the floor over the manure pit. The manure pit is surrounded by approximately 1000 feet of 4-inch diameter PVC perimeter foundation drainage tubing.

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.

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4. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2012), 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.

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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: July 3, 2014
Illinois Environmental Protection Agency
1021 North Grand Ave. E.
P.O. Box 19276
Springfield, Illinois 62794-9276
217/782-5544



ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 • (217) 782-2829

PAT QUINN, GOVERNOR

LISA BONNETT, DIRECTOR

Memorandum

To: Charles Gunnarson, Division of Legal Counsel

From: Al Keller, Manager, Permit Section *Al Keller*

Date: June 26, 2014

Re: Dan Reed - Illinois City
Recommendation of Tax Certification
Log # TC-12-13
Property Identification # 20-20-100-005

The Bureau of Water received a request on April 8, 2013 from Dan Reed 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:

Dan Reed
15125 305th Street W.
Illinois City, IL 61259

NW¼ Section 20, Township 16N, Range 5W of the 4th PM in Rock Island County.

Livestock waste management facilities consisting of one concrete manure pit (approximately 391 ft. x 50 ft. x 8 ft. deep) with ten concrete manure pump out pits (each approximately 5 ft. x 6 ft. x 8 ft. deep), and the slotted concrete portion of the floor over the manure pit. The manure pit is surrounded by approximately 1000 feet of 4-inch diameter PVC perimeter foundation drainage tubing.

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 Thaddeus Faught at 217/782-0610.

SAK:TJF:TC-12-13.docx

cc: Tax Cert File

Watershed Unit Tax Certification Review Sheet

Project Name: Dan Reed Location: Illinois City
Reviewer: Thaddeus Fought Date: 3/5/14
Log No.: TC-12-17 Type: Agchem
 Livestock

Applicant: Dan Reed Contact: Dan Reed
29315 162nd Ave. W Phone: 309-791-7813
Illinois City 61259

Facility: 15125 305th St. W Property ID: 20-20-100-005
Illinois City 61259

Legal Description: 1/4 Sect 20, T16N, R5W of 4th P.M County: Rock Island

Date Control Devices Installed: 1/2013 Provided Fair Cash Value: \$240,000

Signature: Dan Reed 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 (391 ft x 50 ft x 8 ft deep) w/ concrete slats and 10 concrete panels (each 5 ft x 6 ft x 9 ft deep)
- approximately 1000 ft. of 4 inch diameter PVC drain tile

Other: 3/5/14 Spoke w/ Dan Reed - Dan said the structure was installed 1/2013. It is located in heavy woods. The drain tile and respective panels consist of 1000 ft. of 4 inch diameter PVC pipe.

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

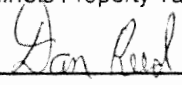
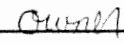
ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
 P. O. Box 19276, Springfield, IL 62794-9276

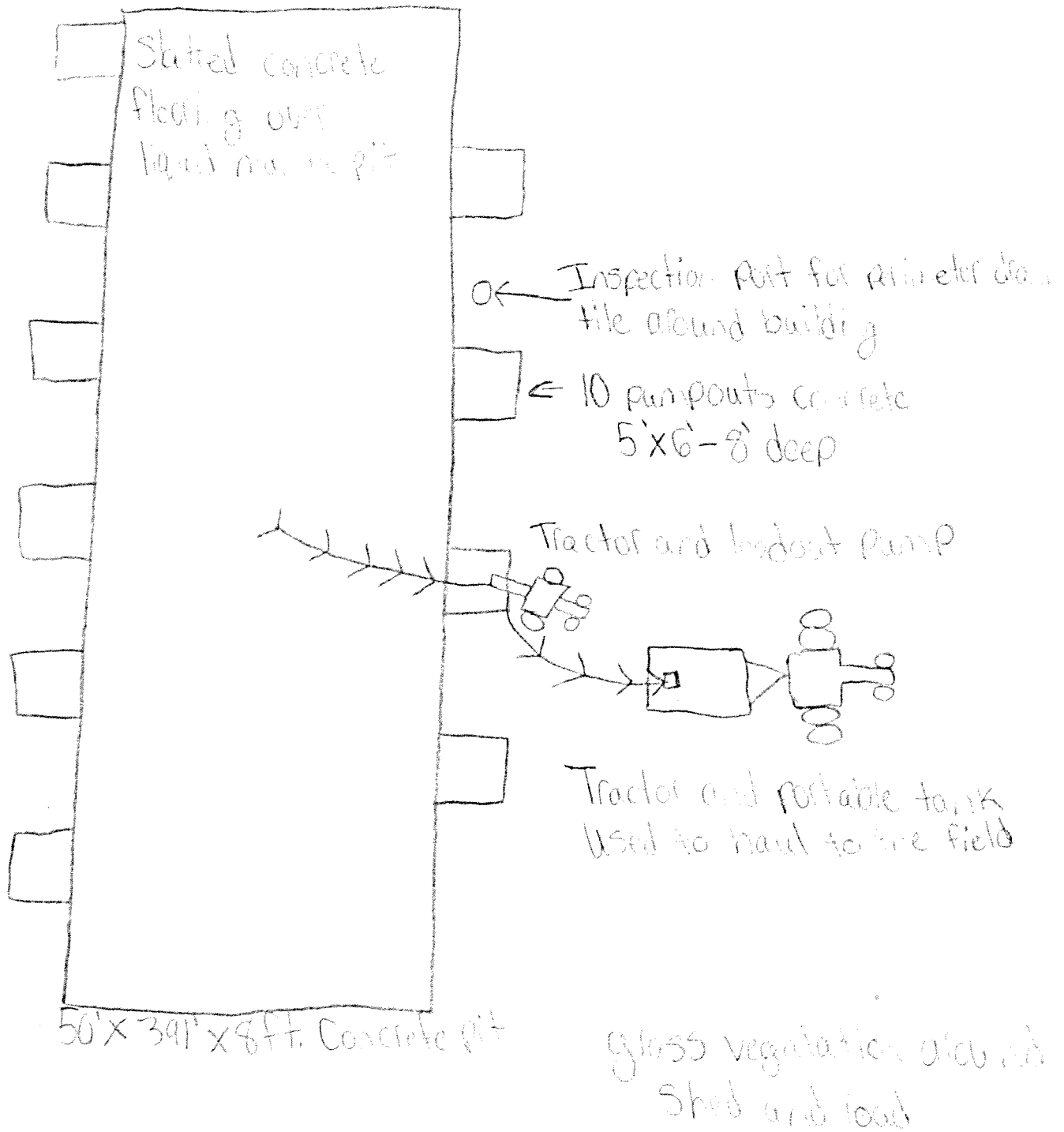
This Agency is authorized to request this information under Illinois Revised Statutes, 1979, Chapter, 120, Section 502a-5. Disclosure of this information is voluntary. However, failure to comply could prevent your application from being processed or could result in denial of your application for certification.

FOR AGENCY USE

File No.	Date Received	Certification No.	Date	
Sec. A APPLICANT	Company Name <i>Don Reed</i>			
	Person Authorized to Receive Certification <i>Don Reed</i>		Person to Contact for Additional Details <i>Don Reed</i>	
	Street Address <i>29315 162nd Ave W</i>		Street Address <i>29315 162nd Ave W</i>	
	Municipality, State & Zip Code <i>Illinois City IL 61259</i>		Municipality, State & Zip Code <i>Illinois City IL 61259</i>	
	Telephone Number <i>309-791-7813</i>		Telephone Number <i>309-791-7813</i>	
	Location of Facility Quarter Section Township Range <i>NW 20 16 N 5W</i>		Municipality Township <i>Rock Island Drury</i>	
	Street Address <i>15125 305th stw</i>		County Book Number <i>Rock Island</i>	
	Property Identification Number <i>2020100005</i>		Parcel Number <i>257-7</i>	
	Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location <i>Swine Production</i>		
		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			

RECEIVED
 APR 08 2013
 IEPA
 BOWWPC/PERMIT SECTION

Sec. E	(1) Nature of Contaminants or Pollutants		
CONTAMINANTS			Material Retained, Captured or Recovered
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	<i>Swine Manure</i>	<i>Swine Manure</i>	<i>Fertilizer for Crop</i>
ACCOUNTING DATA	(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 _____ status of installation on date of application _____	
	(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ <i>240000</i>
		b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ <i>0</i>
		c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ <i>0</i>
		d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ <i>0</i>
		e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% <i>100</i>
	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. <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div style="text-align: center;">  _____ Signature </div> <div style="text-align: center;">  _____ 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:	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



Description of pit for confined contaminants I want to finish. Size 50' X 39' X 8' deep pit concrete slatted floor over 10' of the 50' X 39' X 8' pit. Grade over a building pit with a fresh water to run into pit. Manure storage is adequate to the dimensions of the pit. No. of slats is sufficient. Safe protecting the well and no. of slats for no. of entry of contaminants. An inspection pit provides maintenance area for the pit area. Manure is loaded into a pit and applied by a tractor and applied at an agronomic rate to nearby crops, d.

STATE OF ILLINOIS
COUNTY OF SANGAMON

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PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on July 3, 2014, 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]

Dan Reed
29315 162nd Ave.
Illinois City, Illinois 61259

[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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