BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Christensen Swine-Sheffield (Property Indentification Number 07-26-400-001)

)) PCB 015-) (Tax Certification) Water)

NOTICE

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

Christensen Swine c/o Terry Feldmann P.O. Box 11 Sheffield, IL 61361

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 <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

By: 205

Vera Herst Assistant Counsel Division of Legal Counsel

DATED: July 15, 2014

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

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Christensen Swine-Sheffield (Property Indentification Number 07-26-400-001))) PCB 015-) (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 Heast

Vera Herst Assistant Counsel Division of Legal Counsel

DATED: July 15, 2014 Illinois Environmental Protection Agency 1021 North Grand Avenue East Post Office Box 19276 Springfield, Illinois 62794-9276 (217)782-5544

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Christensen Swine-Sheffield (Property Indentification Number 07-26-400-001)

)) PCB 015-) (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.

 On December 17, 2013, the Illinois EPA received a request from Christensen Swine (log number TC-25-13, 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:	Christensen Swine
		4752 1950 Ave.
		Sheffield, IL 61361

3. The proposed water pollution control facilities in this request are located at Section 26, 4, T17N,

R6E of 4th PM in Bureau County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (approximately 277 ft. x 71.16 ft. x 10 ft. deep) with 6 concrete manure pump out pits (approximately 6 ft. x 6 ft. x 11 ft. each) and the portion of concrete slotted flooring over the manure pit; one concrete manure pit (approximately 96 ft. x 50 ft. x 8 ft. deep) with 10 PVC tubes for manure pump out and the portion of concrete slotted flooring over the manure pit.

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 (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.

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 15, 2014 Illinois Environmental Protection Agency 1021 North Grand Ave. E. P.O. Box 19276 Springfield, Illinois 62794-9276 217/782-5544

STATE OF ILLINOIS)
COUNTY OF SANGAMON)

PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on July 15, 2014, I served true and correct copies of an <u>APPEARANCE AND THE RECOMMENDATION</u>, 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] Terry Feldmann Christensen Swine P.O. Box 11 Sheffield, IL 61361

[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)



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 Guunarson, Division of Legal Counsel

From:

Al Keller, Manager, Permit Section ala lalle la Jelle une

Date: June 26, 2014

Re: Christensen Swine - Sheffield Recommendation of Tax Certification Log # TC-25-13 Property Identification # 07-26-400-001

The Bureau of Water received a request on December 17, 2013 from Christensen Swine 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:

Christensen Swine 4752 1950 N. Avenue Sheffield, IL 61361

Section 26, Township 17N, Range 6E of the 4th PM in Bureau County.

Livestock waste management facilities consisting of one concrete manure pit (approximately 277 ft. x 71.16 ft. x 10 ft. deep) with 6 concrete manure pump out pits (approximately 6 ft. x 6 ft. x 11 ft. each) and the portion of concrete slotted flooring over the manure pit; one concrete manure pit (approximately 96 ft. x 50 ft. x 8 ft. deep) with 10 PVC tubes for manure pump out and the portion of concrete slotted flooring over the manure pit.

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-25-13.docx

Tax Cert File cc:

Watershed Unit Tax Certification Review Sheet

Project Name: Reviewer: Log No.:	Christensen Swine Thaldeus Faught TC-25-13	Location: Date: Type:	Sheffiold Agchem XLivestock
Applicant:	Christensen Sulne po Box II shaffield IL 61361 815-966-3481	Contact: Phone:	Terry Feldmann (Maury-Stal 309 693 7615
Facility:	Christenson Swine 4752 1950 N. Ave. Sheffield IL 6136	Property (D:	07-26-400-001
Legal Description:	Section 26, TITN, RGE of the 4th PM	County:	Bureau
Date Control Devices Installed:	6/25/12 N. Poter Christensen	Provided Fair Cash Value:	\$ 616,400
Signature:	N. Poter Christensen	Title:	OMRT
Wastes:	Livestock waste is applied to cropland. Agrichemical rinsate and spillage is recycled through the f Other:	facility and/or	land applied.
Physical Descriptio	on of Pollution Control Devices:		
one concrete	Manure pit (277 Ft × 718+21n. ×10ft de To concrete gumport pits (each 6Ft × 66+		ets slats and
• DAR CONTRACT	Manure pit (96 Ft x So Ft x 8 Ft deep) - 10 PUC pumpout tubes	Concrete	slats and
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 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				
File No.		ation No.		Date
Sec. A	Company Name Christensen Swine Person Authorized to Receive Certification		Traderi	A. r .
	Person Authorized to Receive Certification		Terry L. Feldmann, PE Person to Contact for Additional Details	
	N. Peter Christensen			
	Street Address PO Box I			3116 N Drues LN
	PO BOX 1		Peosen ZL Municipality, State & Zip	
IN	Municipality, State & Zip Code			
APPLICANT	Shelfield, JL 61361 Telephone Number		199-693-2615 Telephone Number	
App	815 866 3481			
	Location of Facility		Municipality	Township
	Quarter Section 26 Township Range		Lith	
	Stroot Addroce		レイナト County	Book Number
	4752 1950 N Ave Sheffield, IL	B	Vreau Parcel Number	
	Property Identification Number	and an and some of the second	Parcel Number	
Sec. B	07-26-400-001			
Sec. B	Nature of Operations Conducted at the Above Locat	ION		
	Swine decility			
	/			•
U N N				
TUR	Water Pollution Control Construction Permit No.		Date Issued	•
ERAC	NPDES PERMIT No.		Date Issued	Expiration Date
MANUFACTURING OPERATIONS	TA DEOFERANT NO.		Date issued	CAPITATION Date
2	Air Pollution Control Construction Permit No.		Date Issued	
	Air Pollution Control Operating Permit No.		Date Issued	
Sec. C	Describe Unit Process	1		
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ROC	Materials Used in Process			
MANUFACTURING PROCESS	D/A			DEC 1 7 2013
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			BON	WPC/PFPA
Sec. D	Describe Pollution Abatement Control Facility			IEPA IWPC/PERMITSECTION
	Describe Fondion Abatement Control Facility			
NOL	attached			
ENGR	MACHEO			
DESC				
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POLLUTION CONTROL FACILITY DESCRIPTION				
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Contaminant or Pollutant DESCRIPTION DISPOSAL (manufice manufice stable application stable application manufice stable application arrow file (2) Point(s) of Waste Water Discharge arrow file arrow file (2) Point(s) of Waste Water Discharge plans and Specifications Attached Yes (2) (3) Are contaminants (or residues) collected by the control facility? Yes (2) (4) Date installation completed (2/2/2)	Material Relained Capitiled of Recovered						
9. PERCENTAGE CONTROL PACILITY BEARS TO WHOLE FACILITY VALUE: 76 76 Sec. F The following information is submitted in accordance with the Illinois Property Tax Code, as amended, and knowledge, is true and correct. The facilities claimed herein are "pollution control facilities" as defined in So Illinois Property Tax Code. Signature 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), water operations are related, file two applications. If attachments are needed, record them consecutively on an index st Sec. A Information refers to applicant as listed in the tax records and the person to be contacted for further details o facilities. Define facility location by street address or legal description. A plat map location is required for facilities. Define facility location by street address or legal description. A plat map location is required for facilities. Control facility location by street address or legal description. A plat map location is required for facilities. Define facility location by street address or legal description. A plat map location is required for facilities. Define facility location by street address or legal description. A plat map location is required for facilities. Define facility location by street address or legal description. A plat map location is required for facilities. Define facility location by street address or legal description. A plat map location is required for facility as used. Sec. C Refers to manufacturing processes or materials on which pollution control facility is used.							
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Iffinois EPA Al Keller Donald E. Sutton P.O. Box 19276 Permit Section Permit Section Springfield, IL 62794-9276 Division of Water Pollution Control Division of Air Pollution Control	by sale or reuse of the collected substances. State the cost of reclamation and related expense. Jate which the pollution control facility was first placed in service and operated. If not, explain, nation is essential to the certification and assessment actions. This accounting data must be comple we prior to certification by this Agency. gnature must be a corporate authorized signature.						

Pete Christensen Swine facility

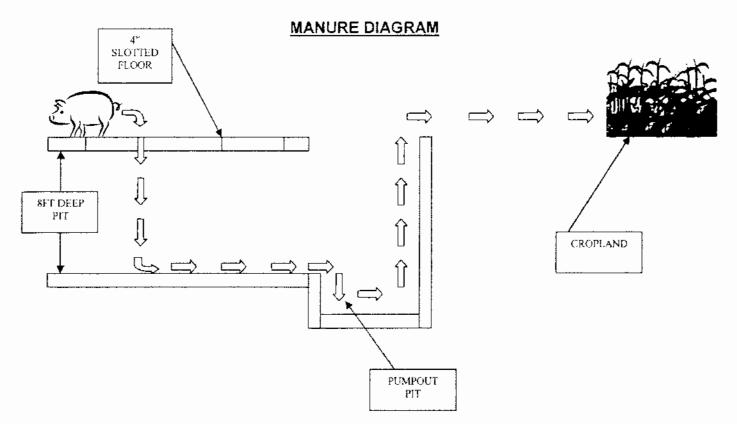
The facility consists of two barns: Building 1 - 277'x 71'-2" swine building with 10ft deep concrete storage pit and Building 2 - a 96'x 50' swine building with 8ft deep concrete storage pit. Precast concrete slotted floors enable excreta and wastewater to fall through and accumulate in the below floor pit. Building 1 has 6 pumpout pits (3 along each sidewall) that collect manure and allow manure transfer through a hose to be pumped for field application. Building 2 has 10 pumpout tubes that allow manure transfer through a hose to be pumped for field application.

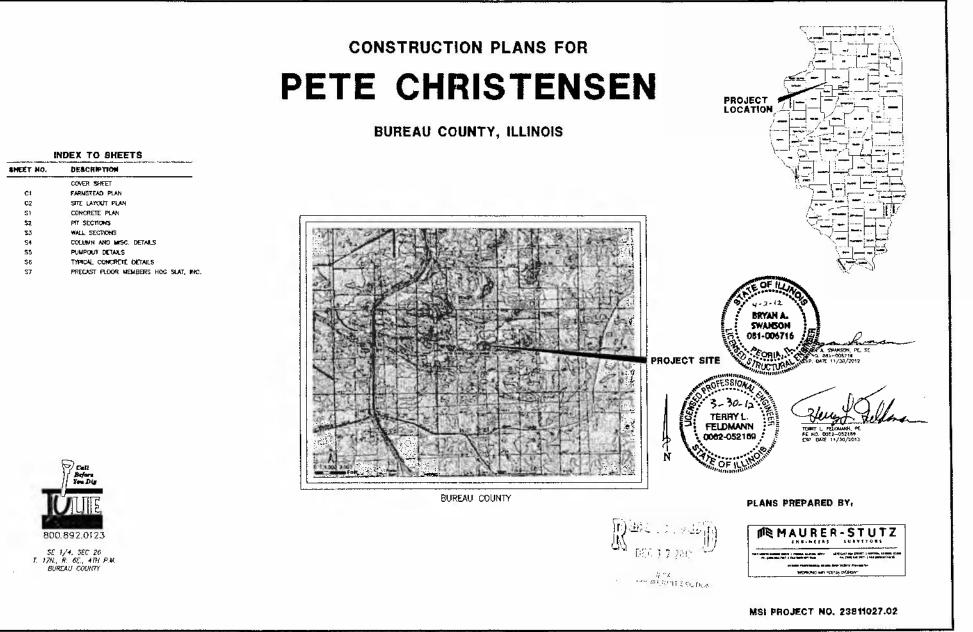
Building 1 has an animal capacity of 2400 head of wean-finish swine. Building 2 has an animal capacity of 500 head of grow-finish swine.

Building 1 has an 10ft deep pit that consists of a 4" thick slab and 8" thick pit walls. The walls have footings that are 9" thick and 2'-0" wide. Columns within the pit are 14" in diameter, 9'-2" tall and supported by 40"x40" square footings. The columns support 8"x10"x12ft long precast concrete floor beams. The floor beams support a 4" thick precast concrete slotted gang slat floor. Each pumpout pit is 6'0" x 6'-0" with 8" thick walls. Footings around the pumpout pit walls measure 1'-6" by 9 inches thick. The recessed sump area is 3'-10"x 5'-4" x 11" deep.

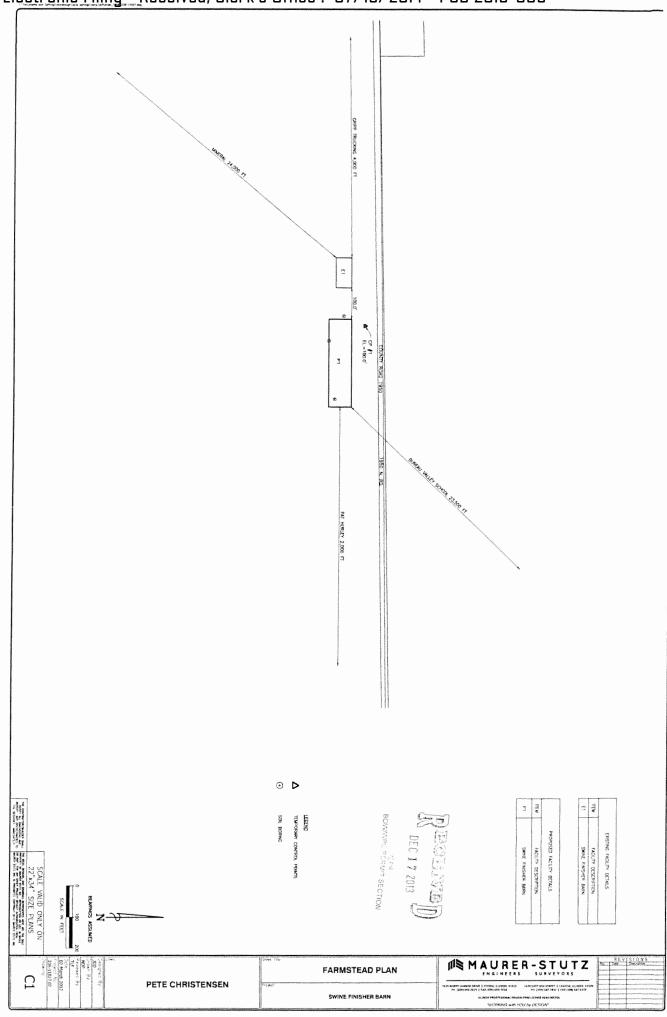
Building 2 has an 8ft deep pit that consists of a 4" thick slab and 8" thick pit walls. The walls have footings that are estimated to be 9" thick and 2'-0" wide. Columns within the pit are 12" in diameter, 7'-2" tall and supported by 40"x40" square footings. The columns support 8"x10"x12ft long precast concrete floor beams. The floor beams support a 4" thick precast concrete slotted gang slat floor. The pumpout tubes are PVC pipes thru the pit walls.

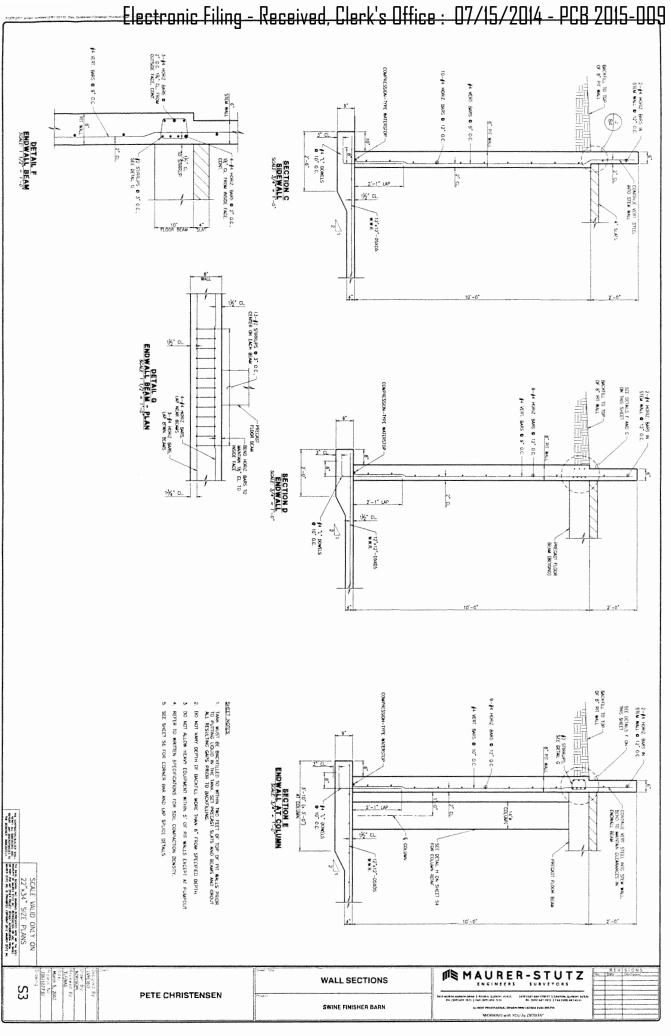
The facility protects ground and surface water by providing collection and storage of livestock waste for about 365 days. Subsequently, the waste may be applied agronomically to cropland under proper soil and weather conditions for safe use.











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