BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Weber Beef)
(Property Indentification Number) PCB 01504-08-300-010)) (Tax Certification) Water)

NOTICE

Clerk

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

David Weber 28359 East 1870 St. Geneseo, IL 61254

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: .

Vera Herst

Assistant Counsel

Division of Legal Counsel

DATED: July 30, 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

Weber Beef
(Property Indentification Number
) PCB 01504-08-300-010)
) (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

Vera Herst

Assistant Counsel

Division of Legal Counsel

DATED: July 30, 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

Weber Beef)
(Property Indentification Number) PCB 015-
04-08-300-010)) (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 April 8, 2013, the Illinois EPA received a request from David Weber (log number TC-11-13, 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: 19102 IL Highway 92 Newton, IL 62448
- 3. The proposed water pollution control facilities in this request are located at Section 17, T18N,
 R4E of 4th PM in Henry County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one 74 ft. x 81 ft. x 10 ft. deep concrete manure pit, with concrete slotted floors over the 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

Assistant Counsel

Division of Legal Counsel

Dated: July 30, 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, P.E., Manager, Permit Section

Date: July 28, 2014

Re: Weber Boef - Loraine

Recommendation of Tax Certification

Log # TC-11-13

Property Identification # 04-08-300-010

The Bureau of Water received a request on April 08, 2013 from Weber Beef for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 II. Adm. Code 125.204. We offer the following recommendation.

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

Weber Beef 28359 East 1870 Street Geneseo, Illinois 61254

Section 17, Township 18 North, Range 4 East of the 4th P.M – Henry County – Loraine Township

Livestock waste management facilities consist of a 74' x 81' x 10' deep concrete manure pit with concrete slotted floors over the pit.

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

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-11-13

cc: Tax Cert File

Watershed Unit Tax Certification Review Sheet

Project Name: Weber Beef Reviewer: JMC Log number: TC-11-13 Applicant: David Weber 28359 East 1870 Street Geneseo, Illinois 61254 Facility: 19102 IL Highway 92	Location: Henry County – Loraine Township Date: April 8, 2013 Type: Agchem Livestock Contact: Dave Weber Phone: 309-314-8800			
Geneseo, IL Legal Description: S: 17 Twp: 18N R: 4E 4th PM:	Property ID: 04-08-300-010 Signature: Dave Weber Title: Owner			
Date Control Devices installed: 1997 Provided Fair cash Value: \$70,000 Wastes: Livestock waste is applied to cropland. Agrichemical rinsate and spillage is recycled through the facility and/or land applied. Other:				
A 74ft x 81ft x 10 ft concrete manure pit with concrete slates covering it. The structures and collection systems are used to collect and dispose of animal waste properly and are considered pollution control systems.				
[4/8/2013: Received]-[4/8/13 Logged in]				

jmc/taxcert review sheet

RECEIVED-80W

APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT) APR - 3 2013 POLLUTION CONTROL FACILITY AIR - WATER -

Infrastructure Financial
Assistance Section 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			
Control of the Contro				
File No.	Date Received Certification No.	D	ate	
Sec. A	Company Name Wiber Beet		4-2-13	
APPLICANT	Person Authorized to Receive Certification	Person to Contact for Addit	ional Details	
	Street Address 18359 E 1870 St	Street Address		
	Municipality, State & Zip Code 6/254	Municipality, State & Zip Code		
	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Telephone Number 304 - 3/4 - 8 Municipality	3800	
	Location of Facility Quarter Section Township Lorain e E870.71 of WI Street Address 19/02 TL HWY 92, Genebeo, Property Identification Number 04-08-300-010	Municipality T	ownship	
	Street Address	County 1 E	SW Sec8+NijSec17	
	Property Identification Number	L Henny Parcel Number		
		<i>'</i>		
Sec. B	Nature of Operations Conducted at the Above Location			
70	Beaf Cattle Feedlot			
CTURIN	Water Pollution Control Construction Permit No.	Date Issued		
MANUFACTURING OPERATIONS	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	Describe Unit Process	<u> </u>		
URING	<u> </u>			
MANUFACTURING PROCESS	Materials Used in Process			
MAN	X			
	Concrete Pit: Doth 19	A, Width 74ft	., Length 81 ft	
Sec. D	Describe Pollution Abatement Control Facility	0.1 0.1	rets all Cattle	
POLLUTION CONTROL FACILITY DESCRIPTION	CIHI Floor Manure Pit Collects cell Care			
POLLL	Pens Pit/ runs south of waste water t	from going into Holds	Huy Ditch. 400,000 fal.	

Sec. E	(1) Na	ture of Contaminants or Pollutants	S				
	` '						
15	Conto	minant or Pollutant		Material Reta DESCRIPTION	ined, Captured or Recovered DISPOSAL OR USE		
Z A	Beet			louid Manure	Land	// // /	
ZAM!	*****			The state of the s			
1 ON							
7					ļ		
ACII	(2) Bo	int(s) of Waste Water Discharge		A Cook Dik	+0.	Spreaden.	
Q.	(2) PO	mi(s) of waste water Discharge	Pumpea	e troin Pit	+0 .	JONGGAEN.	
AT N			Р	lans and Specifications	Attached	Yes □	No 🗆
00 7	(3)	Are contaminants (or residues) co		he control facility?		Yes ☑	No 🗆
<u> </u>	(4)	Date installation completed	9.7	status of installation o	n date of a	pplication <u>Con</u>	plete.
ILLU TA	(5)	a. FAIR CASH VALUE IF CONSIDE	ERED REAL	PROPERTY:		\$ 70 00	20
o Po	Contaminant or Pollutant DESCRIPTION DISPOSAL OR USE Author Land Capalical						
2							
ñ					<i>ā</i>)		
ACC		e. PERCENTAGE CONTROL FAC			VALUE:		
Sec. F						100	na haet of my
3ec. r	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						
JRE	Illinois	Property Tax Code.					
SIGNATURE	1)	ue wehr	@	ner			
SIGN			500		_		
	Signat		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 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	Sec. B Self-explanatory. Submit copies of all permits issued by local pollution control agencies. (e.g. MSD Construction Permit)					
	Sec. C	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.						
INSTRUCTIONS	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	a corporate au	thorized signature.			
		Submit to:	Attention:		Attention:		
		Illinois EPA	Al Keller		Donald E. Si		
		P.O. Box 19276 Springfield, IL 62794-9276	Permit Section Division of W	on /ater Pollution Control	Permit Section Division of A	on ir Pollution Control	

Electronic Filing - Received, Clerk's Office: (07/30/2014 - * * * PCB 2015-017 * * *
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STATE OF ILLINOIS)
)
COUNTY OF SANGAMON)

PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on July 30, 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] David Weber 28359 East 1870 St. Geneseo, IL 61254

[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)