

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

Hagenbuch Family Farms )  
(Property Identification Number ) PCB 015-  
12-12-305-000 ) (Tax Certification  
Water)

**NOTICE**

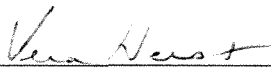
John Therriault, Clerk  
Illinois Pollution Control Board  
James R. Thompson Center  
100 West Randolph Street, Suite. 11-500  
Chicago, Illinois 60601

John Hagenbuch  
Hagenbuch Family Farms  
3440 E. 11<sup>th</sup> Road  
Utica, Illinois 61373

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  
Assistant Counsel  
Division of Legal Counsel

DATED: April 28, 2015

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**

Hagenbuch Family Farms )  
(Property Identification Number ) PCB 015-  
12-12-305-000 ) (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: April 28, 2015  
Illinois Environmental Protection Agency  
1021 North Grand Avenue East  
Post Office Box 19276  
Springfield, Illinois 62794-9276  
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**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

Hagenbuch Family Farms )  
(Property Identification Number ) PCB 015-  
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 ) 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 December 3, 2012, the Illinois EPA received a request from Hagenbuch Family Farms (log number TC-25-12, 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: Hagenbuch Family Farms  
3440 E. 11<sup>th</sup> Road  
Utica, IL 61373

3. The proposed water pollution control facilities in this request are located at Section 12, T34N, R2E of 3<sup>rd</sup> PM in LaSalle County, at the above street address and consist of the following:

Livestock waste management facilities consisting of two concrete manure pits (each approximately 200 ft. x 100 ft. x 8 ft. deep) with 4 concrete manure pump out pits (approximately 5 ft. x 5 ft. x 8 ft. each) and the portion of concrete slotted flooring over the manure pits.

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:

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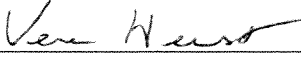
“any system, method, construction, device or appliance appurtenant thereto or any portion of any building or equipment, that is designed, constructed, installed or operated for the primary purpose of: (a) eliminating, preventing, or reducing air or water pollution ...or (b) treating, pretreating, modifying 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  
Assistant Counsel  
Division of Legal Counsel

Dated: April 28, 2015  
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

BRUCE RAUNER, GOVERNOR

LISA BONNETT, DIRECTOR

# Memorandum

To: Charles Gunnarson, Division of Legal Counsel  
From: Al Keller, Manager, Permit Section   
Date: April 16, 2015  
Re: Hagenbuch Family Farms – Utica (3440 E. 11<sup>th</sup> Rd.)  
Recommendation of Tax Certification  
Log # TC-25-12  
Property Identification # 12-12-305-000

The Bureau of Water received a request on December 3, 2012 from John Hagenbuch 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:

Hagenbuch Family Farms  
3440 E. 11<sup>th</sup> Road  
Utica, IL 61373

Section 12, Township 34N, Range 2E of the 3<sup>rd</sup> PM in LaSalle County.

Livestock waste management facilities consisting of two concrete manure pits (each approximately 200 ft. x 100 ft. x 8 ft. deep) each with 4 concrete manure pump out pits (approximately 5 ft. x 5 ft. x 8 ft. each) and the portion of concrete slotted flooring over the manure pits.

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 Faight at 217/782-0610.

SAK:TJF:TC-25-12.docx

cc: Tax Cert File

Watershed Unit Tax Certification Review Sheet

Project Name: Hagenbuch Family Farms  
Reviewer: Thaddeus Fought  
Log No.: TC-25-12

Location: Utca  
Date: 3/5/14  
Type:  Agchem  
 Livestock

Applicant: Hagenbuch Family Farms  
3440 E. 11th St.  
Utca, IL 61373

Contact: John Hagenbuch  
Phone: 815-712-9399

Facility: same as applicant

Property ID: 12-12-305-000

Legal Description: Section 12, T34N, R2E of 3rd P.M.

County: LaSalle

Date Control Devices Installed: 11/1/11

Provided Fair Cash Value: \$400,000

Signature: John Hagenbuch

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:  
2 concrete manure pits (each 200 ft. x 100 ft. x 8 ft. deep) each w/ 4 concrete manure pumpout pits (each 5 ft x 5 ft x 3 ft deep.)

Other:  
3/5/14 left message for Mr. Hagenbuch  
3/30/15 - spoke w/ Mr. Hagenbuch. John said there are 2 identical manure pits at this site. Each is concrete w/ concrete slats. Both pits are 200 ft. x 100 ft. x 8 ft deep w/ 4 concrete pumpout pits that are 5 ft x 5 ft. x 3 ft. deep.  
John said the pits are located in Section 12, T34N, R2E of 3rd P.M.

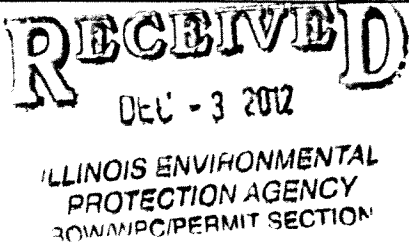
15-25-12

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

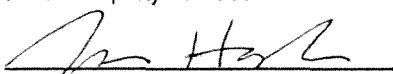
ILLINOIS ENVIRONMENTAL PROTECTION AGENCY  
 P. O. Box 19276, Springfield, IL 62794-9276

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>Hagenbuch Family Farms</i>		<i>10/21/12</i>
	Person Authorized to Receive Certification <i>John Hagenbuch</i>		Person to Contact for Additional Details <i>same</i>
	Street Address <i>3440 E. 1<sup>st</sup> Rd</i>		Street Address
	Municipality, State & Zip Code <i>Utica, IL 61373</i>		Municipality, State & Zip Code
	Telephone Number <i>815-712-9399</i>		Telephone Number
	Location of Facility Quarter Section Township Range <i>E 1<sup>st</sup> Rd SW 1/4 SEC 12-34-2</i>		Municipality Township <i>Walther</i>
	Street Address <i>3440 E. 1<sup>st</sup> Rd, Utica</i>		County Book Number <i>La Salle</i>
	Property Identification Number <i>E 1<sup>st</sup> Rd SW 1/4 SEC 12-34-2</i>		Parcel Number <i>12-12-305-000</i>
Sec. B  MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location <i>Hog Finishing Baril</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		
	<div style="text-align: right;">  </div>		



Sec. E	(1) Nature of Contaminants or Pollutants			
	CONTAMINANTS	Material Retained, Captured or Recovered		
		Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
		Swine manure	stored in 8' pit	injected onto cropland
		(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>11/01/11</u> status of installation on date of application <u>complete + in use</u>			
ACCOUNTING DATA	(5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$	400,000	
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$	400,000	
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$	0	
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$	0	
	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			
	Title <u>OWNER</u>			
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	

STATE OF ILLINOIS

COUNTY OF SANGAMON

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**PROOF OF SERVICE**

I, the undersigned attorney at law, hereby certify that on April 28, 2015, I served true and correct copies of an **APPEARANCE AND THE RECOMMENDATION**, upon the persons and by the methods as follows:

**[1<sup>st</sup> 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]**

John Hagenbuch  
Hagenbuch Family Farms  
3440 E. 11<sup>th</sup> Road  
Utica, Illinois 61373

**[Electronic Filing]**

John Therriault, 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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