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### BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Hagenbuch Family Farms (Property Indentification Number ) PCB 015-07-35-103-000) ) (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

Steve Santarelli Illinois Department of Revenue 101 West Jefferson Post Office Box 19033 Springfield, Illinois 62794

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

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**

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 Indentification Number	) PCB 015-
07-35-103-000)	) (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: 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 Indentification Number	) PCB 015-
07-35-103-000)	) (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 3, 2012, the Illinois EPA received a request from Hagenbuch Family Farms (log number TC-24-12, 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 3675 E. 10<sup>th</sup> Road Utica, Illinois 61373
- 3. The proposed water pollution control facilities in this request are located at Section 35, T35N,
  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:

"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

Vora Har

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 (3675 10<sup>th</sup> Rd.)

Recommendation of Tax Certification

Log # TC-24-12

Property Identification # 07-35-103-000

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 ll. Adm. Code 125.204. We offer the following recommendation.

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

Hagenbuch Family Farms 3675 E. 10<sup>th</sup> Road Utica, IL 61373

Section 35, Township 35N, 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 Faught at 217/782-0610.

SAK:TJF:TC-24-12.docx

cc:

Tax Cert File

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Watershed Unit Tax Certification Review Sheet

Project Name:	Hogenbuch Family Farms	Location:	Utica
Reviewer: Log No.:	Thatdown Fright TC-24-12		3/5/14 □ Agchem R Livestock
Applicant:	Hughbuch Family Farms 3446 C. 11th AJ. VHCA, EL 191373	Contact: Phone:	John Hayabuch 815-712-9319
Facility:	3675 E. loth R1. Utles, TC 101373	Property ID:	07-35-103-000
Legal Description:	Section 35, T35N, RZE of 5th lin	County:	Lasalle
Date Control Devices Installed:	6/1/12	Provided Fair Cash Value:	\$400,000
Signature:	John Hagenbuch	Title:	owrer
Physical Description	on of Pollution Control Devices:  Manage 9.45 Peach 20094 10094 x 894 Liep  Pits all have concurre 31945	oach Jul Uconcrete in	arme primport files (rach SANSERNSS
3 30 15 - 52 thu	t megsage for Mr. Hagan book	thore cr. 2	Lidentical resurre gits at

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#### APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT) POLLUTION CONTROL FACILITY 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.	0.4.2		Data	
	Date Received	Certification No.		Date
S ec. APPLICANT	Person Authorized to Receive Certification  Ohn Halenbuch  Street Address	Farms	Person to Contact for Ad Sumul Street Address	10/21/12 Iditional Details
	Municipality, State & Zip Gode		Municipality, State & Zip	Code
	Telephone Number \$15 - 712 - 9399 Location of Facility		Telephone Number  Municipality	Township
	Quarter Section Township  W 1/2 N 83,34A NW 1/4  Street Address	Range	County	Ophir Book Number
	Property Identification Number W12 N 83,34A NW1		Parcel Number 07-35-10	3-000
Sec. B	Nature of Operations Conducted at the Above	Location		
ING S	Hog Finishing	Barn		
ACTUR	Water Pollution Control Construction Permit N	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			
TURING				
MANUFACTURING PROCESS	Materials Used in Process			
Se <b>c</b> . D	Describe Pollution Abatement Control Facility			रहशकी के.
CONTROL	,		RECEL DEC - 3	بر ل (
POLLUTION CONTROL FACILITY DESCRIPTION			ILLINOIS ENVIR PROTECTION ROW/WPC/PERM	AGENLY

Sec. E	(1) Na	(1) Nature of Contaminants or Pollutants				
	<b> </b>		Material Ret	ained, Captured or Recovered		
27.	Conta	minant or Pollutant	DESCRIPTION	DISPOSAL OR USE ,		
M N		rune Munie	Stored in 81 pit	injuted onto corplant		
(- CONTAMINANTS						
POLLUTION CONTROL FACILITY DATA CO						
JC FA	(2) Po	int(s) of Waste Water Discharge				
NTRC ON TRC			Plans and Specification	s Attached   Yes   No		
3	(3)	Are contaminants (or residues) co		Yes No .		
Ę	(4)	Date installation completed	1 12 status of installation of	on date of application <u>Complets/in</u> —L		
3 ₹ 4 ¥	(5)	a. FAIR CASH VALUE IF CONSID	ERED REAL PROPERTY:	\$ 400,000		
7 3 2 2		b. NET SALVAGE VALUE IF CON	SIDERED REAL PROPERTY:	\$ 400.000		
É		. PRODUCTIVE GROSS ANNUA	L INCOME OF CONTROL FACILITY:	\$		
POLLI ACCOUNTING DATA		d. PRODUCTIVE NET ANNUAL IN	COME OF CONTROL FACILITY:	\$		
Ş		e. PERCENTAGE CONTROL FAC	ILITY BEARS TO WHOLE FACILITY	VALUE: % 40		
SIGNATURE SIGNATURE	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.					
SIS	Signature Title					
ec. G	Orginac		TONS FOR COMPILING AND FILING AP	PPLICATION		
INSTRUCTIONS	General: Separate applications must be completed for each control facility claimed. Do not mix types (water and air). Where both air a 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. 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 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 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 process by the pollution control facility. Item (2) — Refers to pollutants and contaminants removed from the process by the pollution control facility. Item (2) — Refers to pollutants and contaminants removed from the process by the pollution 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. Stat			consecutively on an index sheet.  contacted for further details or for inspection of nap location is required for facilities located it.  agencies. (e.g. MSD Construction Permit)  by is used.  urpose is to eliminate, prevent or reduce pollution. It is permit. A narrative description and a process agor piece of equipment included in the claimed it deffluent of the control facility stating the imanufacturing processes. List also the final the pollution control facility. Submit drawings, is and process piping to and from the control tate the disposition of the materials, and the value of the reclamation and related expense.		
	Sec. F	activate project review prior to certification by this Agency.  Sec. F Self-explanatory. Signature must be a corporate authorized signature.				
		Submit to:	Attention:	Attention:		
estectivisment plansfer		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		

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STATE OF ILLINOIS	)
COUNTY OF SANGAMON	) )

### **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:

[1st Class U.S. Mail]

Steve Santarelli Illinois Department of Revenue 101 West Jefferson Post Office Box 19033 Springfield, Illinois 62794

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)