Electronic Filing - Received, Clerk's Office: 06/18/2015 - \* \* \* PCB 2015-208 \* \* \*

### BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

C & W Farms – Ursa
(Property Indentification Number
09-0-0103-002-00)
) (Tax Certification)
)

NOTICE

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

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

Scott Wray C & W Farms 894 N. 2000<sup>th</sup> Ave. Ursa, Illinois 62376

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

Assistant Counsel

Division of Legal Counsel

DATED: June 18, 2015

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

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#### BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

C & W Farms - Ursa )
(Property Indentification Number ) PCB 1509-0-0103-002-00) ) (Tax Certification)

#### 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

Joey Logan-Pugh

Assistant Counsel

Division of Legal Counsel

DATED: June 18, 2015

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

C & W Farms – Ursa	)
(Property Indentification Number	) PCB 15-
09-0-0103-002-00)	) (Tax Certification)
	)
	)

### RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

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 March 27, 2014, the Illinois EPA received a request from C & W Farms (log number TC-08-14, 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: C & W Farms 894 N. 2000<sup>th</sup> Ave. Ursa, IL 62376

The proposed water pollution control facilities in this request are located at Section 29, T1N, R8W of the 4th P.M. in Adams County, at the above street address and consist of the following:

Livestock waste management facilities consisting of two (2) concrete manure pits (approximately 71 ft. x 276 ft. x 8 ft. and 121 ft. x 313 ft. x 8 ft.) with slotted floors over the 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 (2014), 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 III. 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: Joey Logan-Pugh **Assistant Counsel** 

Division of Legal Counsel

Dated: June 18, 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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1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGHELD, 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:

June 15, 2015

Re:

Scott Wray C&W Farms Ursa, Illinois

Recommendation of Tax Certification

Log # TC-08-14

Property ID #09-0-0103-002-00

The Bureau of Water received a request on March 27, 2014 from C&W Farms 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:

C&W Farms 894 N. 2000<sup>th</sup> Avenue Ursa, IL 62376

Section 29, T1N, R8W of the 4th PM in Adams County

Livestock waste handling facilities consist of two (2) concrete manure pits (approximately 71 ft. x 276 ft. x 8 ft. and 121 ft. x 313 ft. x 8 ft.) and the slotted floors over the pits. These livestock waste handling 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 Jenny Larsen at 217/782-0610.

SAK:JML:Tax Certs\AgChem\LogTC-08-14.docx

cc:

Tax Cert File

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## Watershed Unit Tax Certification Review Sheet

Project Name: C&W Farms	Location: Ursa, IL		
Reviewer: Jenny Larsen	Date: June 26, 2014 Type: Agchem		
Log number: TC-08-14	X Livestock		
Applicant: Scott Wray 319 W. Maple Avenue	Contact: Scott Wray		
Ursa, IL 62376	Phone: (217)964-2937		
Facility: C&W Farms 894 N. 2000 <sup>th</sup> Avenue	Property ID: 09-0-0103-002-00		
Ursa, IL 62376	County: Adams		
Legal Description: S: 29 T: 1N R: 8W PM: 4th	Signature: Scott Wray		
Date Control Devices installed: unknown	Title: Owner		
Date Control Devices installed, unknown	Provided Fair cash Value: \$723,892		
Wastes: X 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:			
The facility will collect swine waste under two barns that have slated floors with concrete containment pits measuring 71 ft. x 276 ft. x 8 ft. and 121 ft. x 313 ft. x 8 ft. Manure will be pumped out with a 6 inch mobile pump once or twice annually with a custom applicator to nearby fields for fertilizer.			
The primary purpose for this structure is to store swine waste thereby eliminating waste runoff to nearby wells or surface water.			
Recommended Action: Permit the above mentioned	I structure.		
drg/taxcert review sheet			

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

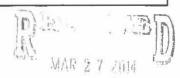
## ILLINOIS ENVIRONMENTAL PROTECTION AGENCY P. O. Box 19276, Springfield, IL 62794-9276

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.

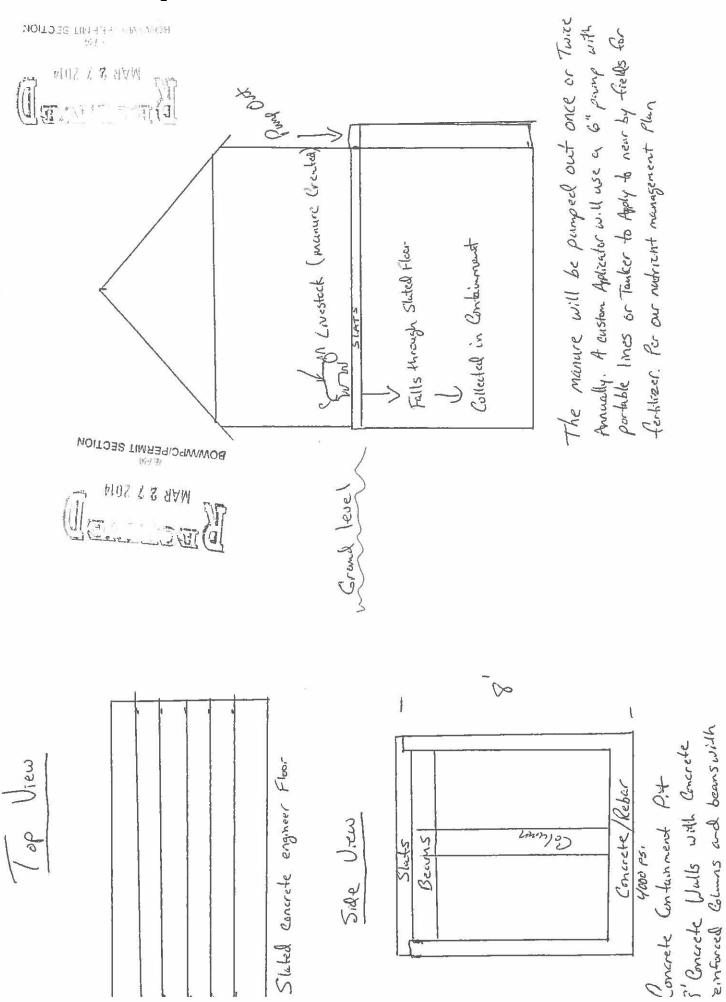
	FOR AGENCY USE		арупсаков по сентивноп.
File No.		rtification No.	Date
Sec. A	Company Name C&W Farms		
	Person Authorized to Receive Certification	Person to Co	ntact for Additional Details
	Scott Wray	Scott Wray	New York Additional Details
	Street Address	Street Addres	
	319 W. Maple Ave	319 W. Map	10. 41. 70.
Į,	Municipality, State & Zip Code Ursa, IL 62376	Municipality, Ursa, IL 623	State & Zip Code
APPLICANT	Telephone Number	Telephone N	
АРР	(217) 964-2937	(217) 964-29	
	Location of Facility	Municipality	Township
		ange	dat
	NE 29 1N 8W Street Address	County	1N Book Number
	894 N. 2000th Ave	Adams	Door Halling.
	Property Identification Number	Parcel Numb	er
		09-0-0103-0	02-00
Sec. B	Nature of Operations Conducted at the Above Lo	cation	
	Swine finishing facility that brings in pigs at	2 pounds and raises the	n to 280 pounds. The swine produce
	waste that will be collected under the barns	slatted floor, the waste wi	Il be pumped on crop land for
g g	fertilizer.		
URIS	Water Pollution Control Construction Permit No.	Date Issued	
ACT	Transaction (CO) — Continue Continue (Continue Continue C		
MANUFACTURING	NPDES PERMIT No.	Date Issued	Expiration Date
MA	Air Pollution Control Construction Permit No.	Date Issued	
	All Foliation Control Construction Fermit No.	Date issued	
	Air Pollution Control Operating Permit No.	Date Issued	
Sec. C	Describe Unit Process		
ñ			
N N			DENCHER LAND
	4		
CTU	Materials Used in Process		
IUFACTU	Materials Used in Process		11/1
MANUFACTURING PROCESS	Materials Used in Process		
MANUFACTU	Materials Used in Process		MAR 27 2014 W
MANUFACTU	Materials Used in Process		MAR 27 2014 W
			MAR 27 2014
Sec. D	Describe Pollution Abatement Control Facility		MAR 2 7 2014  BOWMPCIPERMIT SECTION
Sec. D	Describe Pollution Abatement Control Facility The facility will collect swine waste under the		MAR 2 7 2014  BOW/WPC/PERMIT SECTION  two barns 1. 71'X276'X8' concrete
Sec. D	Describe Pollution Abatement Control Facility The facility will collect swine waste under the containment 2, 121'X313'X8' concrete containment 2, 121'X313'X8'	inment will provide an en	MAR 2 7 2014  BOW/WPC/PERMIT SECTION  two barns 1. 71'X276'X8' concrete vironmentally safe storage for the
Sec. D	Describe Pollution Abatement Control Facility The facility will collect swine waste under the containment 2, 121'X313'X8' concrete containment waste until it will be used on crop land as fer	inment will provide an en tillizer. These containme	MAR 2 7 2014  BOW/WPC/PERMIT SECTION  two barns 1. 71'X276'X8' concrete vironmentally safe storage for the
Sec. D	Describe Pollution Abatement Control Facility The facility will collect swine waste under the containment 2, 121'X313'X8' concrete containment 2, 121'X313'X8'	inment will provide an en tillizer. These containme	MAR 2 7 2014  BOW/WPC/PERMIT SECTION  two barns 1. 71'X276'X8' concrete vironmentally safe storage for the
	Describe Pollution Abatement Control Facility The facility will collect swine waste under the containment 2, 121'X313'X8' concrete containment waste until it will be used on crop land as fer	inment will provide an en tillizer. These containme	MAR 2 7 2014  BOW/WPC/PERMIT SECTION  two barns 1. 71'X276'X8' concrete vironmentally safe storage for the

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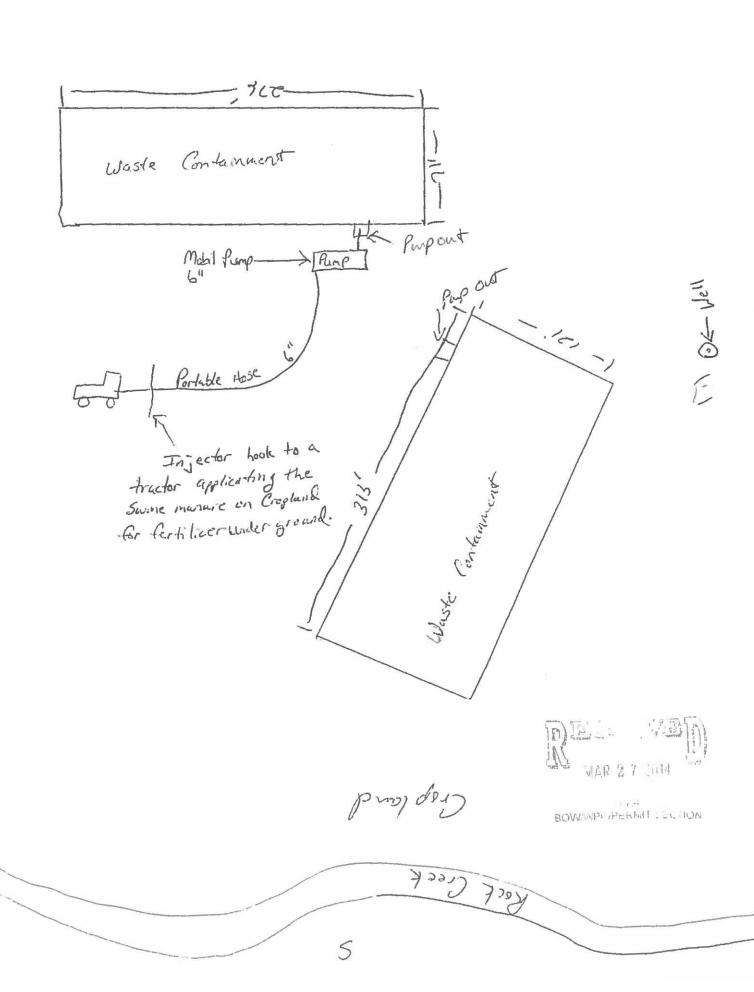
Sec. E		1) Nature of Contaminants or Pollutants Swine Manure				
	SWILLS IV	anui c	Material Retai	ned, Capti	red or Recover	ed
STN	Contami	nant or Pollutant	DESCRIPTION	nined, Captured or Recovered  DISPOSAL OR USE		
ANINA	Swine wa	aste	Manure	Cropland	Fertilizer	
POLLUTION CONTROL FACILITY – CONTAMINANTS COUNTING DATA						
28						
CILI						
L FA	(2) Point	t(s) of Waste Water Discharge				
TRO						
NO.	(3) Ar	e contaminants (or residues) collecte	Plans and Specifications	Attached	Yes □ Yes ⊠	No 🗆
NO		ate installation completed 11/01/13	status of installation or	n date of a		
E V	(5) a,			Tuate of a		710
POL	(3) b.	NET SALVAGE VALUE IF CONSIDER			\$ 723,892.00 \$ 0.00	
LING			AND THE PROPERTY OF THE PROPER			
5	C.	PRODUCTIVE GROSS ANNUAL INC			\$ 300,000.00	
JOCO	d.				\$ 25,000.00	
	e.			32 12-12-14 12 <u> </u>	% 37	
Sec. F		wing information is submitted in accordance is true and correct. The facilities claim				
끭	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.					on the loon the
ATU	1	01				
Illinois Property Tax Code.  owner						
	Signatu	re J	Title			
Sec. G		INSTRUCTIONS FOR COMPILING AND FILING APPLICATION			500000000000000000000000000000000000000	
	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.					
	Sec. A	Information refers to applicant as listed in the facilities. Define facility location by street an outside of municipal boundaries. The property	ddress or legal description. A plat m	ap location is	urther details or for required for facilitie	inspection of s located
	Sec. B	Self-explanatory. Submit copies of all perm			MSD Construction	Permit)
	Sec. C	Refers to manufacturing processes or mate	erials on which pollution control facility	y is used.		
INSTRUCTIONS	Sec. D	Narrative description of the pollution contro State the type of control facility. State perm flow diagram describing the <u>pollution control</u> fair cash value for real property. Include ar collection efficiency.	nit number, date, and agency issuing of facility. Include a listing of each ma	permit. A na ojor piece of e	rrative description a quipment included	and a process in the claimed
	Sec. E					
	Cor F	activate project review prior to certification	by this Agency.	ns. This acco	ounting data must b	e completed to
	Sec. F	Self-explanatory. Signature must be a con				1 1 1 1 1 1
		Submit to: Atte	ention:	Attention:		
		P.O. Box 19276 Per	Keller mit Section ision of Water Pollution Control	Donald E. S Permit Section of A		ı



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	)
STATE OF ILLINOIS	)
	)
COUNTY OF SANGAMON	)
	)

### **PROOF OF SERVICE**

I, the undersigned attorney at law, hereby certify that on June 18, 2015, 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]

[1st Class U.S. Mail]

Steve Santarelli Illinois Department of Revenue 101 West Jefferson P.O. Box 19033 Springfield, Illinois 62794 Scott Wray C & W Farms 894 N. 2000<sup>th</sup> Ave. Ursa, Illinois 62376

#### [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/ Joey Logan-Pugh 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)

THIS FILING IS SUBMITTED ON RECYCLED PAPER