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BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

George E. Mattern
(Property Identification Number
04-23-242-000)
) (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

George E. Mattern 9516 N. 100th Avenue Magnolia, Illinois 61336

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

Vera Herst

Assistant Counsel

Division of Legal Counsel

DATED: June 26, 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

George E. Mattern
(Property Identification Number
04-23-242-000)
) (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: June 26, 2015 Illinois Environmental Protection Agency 1021 North Grand Avenue East Post Office Box 19276 Springfield, Illinois 62794-9276 (217)782-5544 Electronic Filing - Received, Clerk's Office: 06/26/2015 - * * * PCB 2015-214 * * *

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

George E. Mattern)
(Property Identification Number) PCB 015-
04-23-242-000)) (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 November 19, 2014, the Illinois EPA received a request from George E. Mattern (log number TC-15-14, 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: George E. Mattern 9516 N. 100th Avenue Magnolia, Illinois 61336
- 3. The proposed water pollution control facilities in this request are located at Section 25, T31N, R2W of 3rd PM in Putnam County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (approximately 282 ft. x 70 ft. x 8 ft. deep) and the slotted floor 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

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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

Vera Herst

Assistant Counsel

Division of Legal Counsel

Dated: June 26, 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:

June 15, 2015

Re:

George E. Mattern 9516 N. 100th Avenue Magnolia, IL 61336

Recommendation of Tax Certification

Log # TC-15-14

Property ID # 04-23-242-000

The Bureau of Water received a request on November 19, 2014 from George E. Mattern 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:

George E. Mattern 9516 N. 100th Avenue Magnolia, IL 61336

Section 25, T31N, R2W of the 3rd PM in Putnam County

The facility consists of one concrete manure pit (approximately 282 ft. x 70 ft. x 8 ft.) and slotted floors over the pit. These livestock waste management facilities are used to collect, transport, and/or store livestock waste 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\Livestock\TC-15-14.docx

cc:

Tax Cert File

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Project Name: George E. Mattern	Location: Magnolia			
Reviewer: Jenny Larsen	Date: 03/05/2015			
Log number: TC-15-14	Type: Agchem X Livestock			
Applicant: George E. Mattern 9516 N. 100 th Avenue Magnolia, IL 61336	Contact: George E. Mattern Phone: (815)866-3583			
Facility:	Property ID: 04-23-242-000			
9516 N. 100 th Avenue Magnolia, IL	County: Putnam			
Legal Description:	Signature: George E. Mattern			
S: 25 T: 31N R: 2W PM: 3 rd	Title: Owner			
Date Control Devices installed: 6/20/12	Provided Fair cash Value: 305,000			
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:				
On concrete manure pit (282 ft. x 70 ft. x 8 ft.) with slotted floors to collect swine waste. The manure is pumped out of the pits and applied to the fields as crop fertilizer.				
The primary purpose for these structures is to contain swine manure thereby preventing contaminated water runoff.				
Recommended Action: Permit the above mentioned structures.				

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Sec. E	(1) Nature of Contaminants or Pollutants						
_ }			Material Reta	ined, Captured or Recovered			
Ĕ	Conta	minant or Pollutant	DESCRIPTION	DISPOSAL OR USE			
Z .		FOG MANURE		FERTILIZEK ON CRUPLAND.			
AM							
18							
Ĕ,							
l g	-						
ř.	(2) Po	int(s) of Waste Water Discharge	- NONE -				
TRO	Plans and Specifications Attached Yes □ No 包						
S S	(3)	Are contaminants (or residues) co		Attached Yes ☐ No 전 No ☐			
š	(4)			n date of application FNISHEN			
5.4							
PAT	(5)			209,000			
25		b. NET SALVAGE VALUE IF CONS	IDERED REAL PROPERTY:	\$ 24,000			
Ę		 PRODUCTIVE GROSS ANNUAL 	INCOME OF CONTROL FACILITY:	\$ 0			
POLLUTION CONTROL FACILITY – ACCOUNTING DATA CONTAMINANTS		d. PRODUCTIVE NET ANNUAL INC	COME OF CONTROL FACILITY:	\$ 0			
Ą		e. PERCENTAGE CONTROL FACI	LITY BEARS TO WHOLE FACILITY	VALUE: % 49 570			
Sec. F	The fo	llowing information is submitted in acc	ordance with the Illinois Property Tax	Code, as amended, and to the best of my			
CLASSILVE	knowle	edge, is true and correct. The facilities	claimed herein are "pollution control	facilities" as defined in Section 11-10 of the			
꽃	Illinois	Property Tax Code.		İ			
MAT	4	071-44)				
SIGNATURE	24/	Leorge E Mattern	_ owners				
	Signature Title						
Sec. G		INSTRUCT	IONS FOR COMPILING AND FILING API	PLICATION			
	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 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						
	Sec. E	outside of municipal boundaries. The property identification number is required. Self-explanatory. Submit copies of all permits issued by local pollution control agencies. (e.g. MSD Construction Permit)					
1	Sec. 0	Refers to manufacturing processes or materials on which pollution control facility is used.					
	Sec. [
	Sec. E	State the type of control facility. State	permit number, date, and agency issuing	permit. A narrative description and a process			
				ajor 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.					
ω	Sec. E	List air contaminants, or water pollutio		manufacturing processes. List also the final			
Ö.		disposal of any contaminants removed	d from the manufacturing processes. Itaminants removed from the process by t	the nellection control famility.			
UC.				ine poliution control facilities. Submit drawings.			
INSTRUCTIONS		which clearly show (a) Point(s) of disc		s and process piping to and from the control			
ž		facility. Item (3) – If the collected contaminant	s are disposed of other than as wastes, st	tate the disposition of the materials, and the value			
		in dollars reclaimed by sale or reuse of	of the collected substances. State the cos	t of reclamation and related expense.			
			llution control facility was first placed in se				
	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						
		Submit to:	Attention:	Attention:			
		Illinois 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			

D) E3 C - 1 C V C B | D | NOV 1 9 2014

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STATE OF ILLINOIS)		
)		
COUNTY OF SANGAMON)		

PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on June 26, 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]

Steve Santarelli Illinois Department of Revenue 101 West Jefferson Post Office Box 19033 Springfield, Illinois 62794 [1st Class U.S. Mail]

George E. Mattern 9516 N. 100th Avenue Magnolia, Illinois 61336

[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)

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