BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

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Mark Erdman (Property Identification Number 10-06-100-004)

PCB 15-(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

Mark Erdman 29758 N 2850 East Road Chenoa, Illinois 61726

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 OF THE ILLINOIS</u> <u>ENVIRONMENTAL PROTECTION AGENCY</u>, a copy of which is herewith served upon you.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: Roberto M. Durango

Assistant Counsel Division of Legal Counsel

DATED: July 2, 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

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

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Mark Erdman (Property Identification Number 10-06-100-004)

PCB 15-(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

By: NOM NO Roberto M. Durango

Assistant Counsel Division of Legal Counsel

DATED: July 2, 2015

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PCB 15-(Tax Certification)

<u>RECOMMENDATION OF THE ILLINOIS</u> 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.

1. On October 17, 2014, the Illinois EPA received a request from Mark Erdman (log

number TC-13-14, Exhibit A) for an Illinois EPA recommendation regarding the

tax certification of water pollution control facilities pursuant to 35 III. Adm. Code

125.204.

2. The facility's address is: Mark Erdman 30231 E 2600 North

30231 E 2600 North Road Lexington, Illinois 61753

The proposed water pollution control facilities in this request are located at Section 6, T25N, R3E of the 3rd P.M. in McLean, at the above street address and consist of the following:

Livestock waste handling facilities consisting of one concrete manure pit (approximately 81 ft. x 225 ft. x 8.5 ft. deep), concrete slotted floors over the pit, and eight concrete pump-out ports (approximately 5ft. x 6ft. x 8 ft. each).

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.

- 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

Roberto M. Durango Assistant Counsel Division of Legal Counsel

Dated: July 2, 2015 Illinois Environmental Protection Agency 1021 North Grand Ave. E. P.O. Box 19276 Springfield, Illinois 62794-9276 (217) 782-5544



From:

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

Al Keller, Manager, Permit Section

Date: June 15, 2015

Re: Mark Erdman 29758 N 2850 East Rd. Chenoa, IL 61726 Recommendation of Tax Certification Log # TC-13-14 Property ID # 10-06-100-004

The Bureau of Water received a request on October 17, 2014 from Mark Erdman 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:

Mark Erdman 30231 E 2600 North Rd. Lexington, IL 61753

Section 6, T25N, R3E of the 3rd PM in McLean County

Livestock waste handling facilities consist of one (1) concrete manure pit (approximately 81 ft. x 225 ft. x 8.5 ft.), concrete slotted floors over the pit, and eight (8) concrete pump out ports (approximately 5 ft. x 6 ft. x 8 ft. each). These livestock waste handling 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\AgChem\LogTC-13-14.docx

cc: Tax Cert File 4302 N. Main St., Rockford, IL 61103 (815)987-7760 595 S. State, Elgin, IL 60123 (847)608-3131 2125 S. First St., Champaign, IL 61820 (217)278-5800 2009 Mall St., Collinsville, IL 62234 (618)346-5120

9511 Harrison St., Des Plaines, IL 60016 (847)294-4000 5407 N. University St., Arbor 113, Peorla, IL 61614 (309)693-5462 2309 W. Main St., Suite 116, Marion, IL 62959 (618)993-7200 100 W. Randolph, Suite 11-300, Chicago, IL 60601 (312)814-6026

Electronic Filing - Received, Clerk's Office : 07/02/2015 - * * * PCB 2016-002 * * * Watershed Unit Tax Certification Review Sheet

Project Name: Mark Erdman	Location: Lexington, IL	
Reviewer: Jenny Larsen	Date: November 20, 2014 Type: Agchem	
Log number: TC-13-14	X Livestock	
Applicant: Mark Erdman 29758 N 2850 East Rd.	Contact: Mark Erdman	
Chenoa, IL 61726	Phone: (309)825-9695	
Facility: 30231 E 2600 North Rd.	Property ID: 10-06-100-004	
Lexington, IL 61753	County: McLean	
Legal Description: S: 6 T: 25N R: 3E PM: 3 rd	Signature: Mark Erdman	
	Title: Owner	
Date Control Devices installed: unknown	Provided Fair cash Value: \$ 789,720	

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:

This facility consists of a concrete manure pit (81 ft. x 225 ft. x 8.5 ft.) with slotted floors to collect swine waste and eight concrete pump out ports (5 ft. x 6 ft. x 8 ft.).

Spoke with Mark Erdman on 3/25/2015 and he added that the manure pit and slotted floors were concrete as well as the pump out ports. He also gave the dimensions of the pump out ports.

The primary purpose for these structures is to contain swine manure thereby preventing contaminated water runoff.

Recommended Action: Permit the above mentioned structures.

APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT) POLLUTION CONTROL FACILITY WATER 3

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APC 151 (Rev. 8/00)

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

FOR AGENCY USE

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

File No.	Date Received	Certification No.	D	ate
Sec A	Company Name			
	MARK Erdman Person Authorized to Receive Certification		Person to Contact for Addit	ional Details
	MARK Erdman Street Address		MARK Er	Sman
	Street Address	<u>.</u>	Street Address	
	29758 N D.ESO E.R.ID Municipality, State & Zip Code		Municipality Chata 9 7 a C	ada
ANT	Chan a The CIDDC		Municipality, State & Zip C	
APPLICANT	Chenor IL GITZG Telephone Number		Telephone Number	
APP	309-825-9695		309-895 Municipality	- 1695
	Location of Facility	Papaa		
	Quarter Section Township	Range	L	awn Dale
	Circuit Addresse		County E	Book Number
	Property Identification Number	'RD	LetingTon Parcel Number	
	Property Identification Number	10		/1
		10	-06-100-00	24
Sec. B	Nature of Operations Conducted at the Above			
	Swine MAN	NURE		1
	*			
UN CO				
ONS	Water Pollution Control Construction Permit I	No.	Date Issued	
ACT				
MANUFACTURING	NPDES PERMIT No.		Date Issued	Expiration Date
MA	Air Pollution Control Construction Permit No.		Date Issued	
	Air Poliation Control Construction Permit No.		Date Issueu	
	Air Pollution Control Operating Permit No.		Date Issued	
Sec. C	Describe Unit Process	•		
			F	
ŋ			1	
NIR 02			J	- Ser Main
CTU	Materials Used in Process			
MANUFACTURING				OCT 17 2014
MAN				1
			BC	WWPC/PERMIT SECTION
				SECTION
Sec. D	Describe Pollution Abatement Control Facility			
Jec. D			PUMPOUT FOR	TS AllSCAler
SOL	The second secon	TTT FIL	PUMPOUT	S PORTS
RIPT				
N CC	[[]] 말 같 같 ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ?		T. DDAG LI	ne GR havled
POLLUTION CONTROL FACILITY DESCRIPTION		1 1 1 1		City information
CILL		(;;)()	FN TRUCKS	
PC			All SLatted	SLACRE
			5041.00	
11.532-022	4	tion for Pollution Co	introl Facilities CUL-er	
APC 151 (Rev 8/00)	Page 1 of 2		

8 00

Electronic Filing - Received, Clerk's Office: 07/02/2015 - *** PCB 2016-002 *** All MANURE IS INJETED TO CROPFIELD And APPLIED According TO NUTREINT MANAgement PLAN. All MANURE collected And STORED IN IN MANURE PIT UNDER SLATIED FLOORS PIT IS 81'4225 + 8.5'

Sec E	(1) Nature of Contaminants or Pollutants						
		Material Retained, Captured or Recovered				covered	
NTS	Contam	inant or Pollutant		DESCRIPTION	DISPOSAL		
POLLUTION CONTROL FACILITY - CONTAMINANTS COUNTING DATA		SWINE	NOADRA	MANURE	FERTILIZE	for CROPS	
INO		200119	MANURE	MANUNE	TERNEIZC	10. 01012	
. FAC	(2) Point(s) of Waste Water Discharge						
TROL							
CON	(3) A	re contaminants (or	residues) collected	by the control facility?	s Attached Yes 🗆 Yes 🗹		
NOI		ate installation com		status of installation of			
ATA	(5) a		ALUE IF CONSIDERED REAL PROPERTY TAX APP \$ 789.720				
G DA	b	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY S					
NIIN	с	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY: \$					
con	d	PRODUCTIVE NE	T ANNUAL INCOME	OF CONTROL FACILITY	\$		
AC	e	PERCENTAGE CO	ONTROL FACILITY BI	EARS TO WHOLE FACILITY	VALUE: %		
Sec. F	Sec. F The following information is submitted in accordance with the Illinois Property Tax Code, as amended, and to the knowledge, is true and correct. The facilities claimed herein are "pollution control facilities" as defined in Section						
JRE		roperty Tax Code					
SIGNATURE	S	$\gamma \rightarrow \zeta q$	0				
SIG				owner			
Sec. G	Signatu	ire	Title	R COMPILING AND FILING AF			
000.0	Casaral	Concepto applications				··· Mitaca bath air and	
	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	Sec. A Information refers to applicant as listed in the tax records and the person to be contacted for further details or tor 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.					
INSTRUCTIONS	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 $p_{-} = 200$ s 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	Attenti	on:	Attention:		
		Illinois EPA P.O. Box 19276 Springfield, IL 62794		er Section n of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution	Control	
	-	A					

Tax Certification for Pollution Control Facilities Page 2 of 2 8 00

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STATE OF ILLINOIS)
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COUNTY OF SANGAMON)
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PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on July 2, 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 P.O. Box 19033 Springfield, Illinois 62794 [1st Class U.S. Mail]

Mark Erdman 29758 N 2850 East Road Chenoa, Illinois 61726

[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/ Roberto M. Durango 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