BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Larry Wernsing)	
(Property Identification Number)	PCB 15-
06-11-300-008))	(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

Larry Wernsing 9212 N. 22nd Avenue Raymond, Illinois 62560

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

Roberto M. Durango Assistant Counsel

Division of Legal Counsel

DATED: July 14, 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

Larry Wernsing)	
(Property Identification Number)	PCB 15-
06-11-300-008))	(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

Roberto M. Durango

Assistant Counsel
Division of Legal Counsel

DATED: July 14, 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:	07/14/2015 - *	* * PCB 2016-009 * * *

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

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06-11-300-008))	(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 July 8, 2014, the Illinois EPA received a request from Larry Wernsing (log number TC-10-14, 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 facility's address is:

 Larry Wernsing
 10627 N 22nd Avenue
 Raymond, Illinois 62560

The proposed water pollution control facilities in this request are located at Section 26, T10N, R4W of the 3rd P.M. in Montgomery County, at the above street address and consist of the following:

Livestock waste handling facilities consisting of a concretemanure-pit (approximately 51 ft. x 160 ft. x 8 ft. deep), slotted floors over the pit, and four concrete pump-out ports (approximately 4ft. x 8ft. 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.

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

Ву:

Roberto M. Durango Assistant Counsel

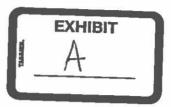
Division of Legal Counsel

Dated: July 14, 2015 Illinois Environmental Protection Agency 1021 North Grand Ave. E. P.O. Box 19276 Springfield, Illinois 62794-9276 (217) 782-5544

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: Larry Wernsing

9212 N. 22nd Ave. Raymond, IL 62560

Recommendation of Tax Certification

Log # TC-10-14

Property ID # 06-11-300-008

The Bureau of Water received a request on July 8, 2014 from Larry Wernsing 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:

Larry Wernsing 10267 N 22nd Avc. Raymond, IL 62560

Section 26, T10N, R4W of the 3rd PM in Montgomery County

Livestock waste handling facilities consist of a concrete manure pit (approximately 51 ft. x 160 ft. x 8 ft.), slotted floors over the pit, and four (4) concrete pump outs (approximately 4 ft. x 8 f

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 climinating, 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\LogTC-10-14.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., Champalgn, 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, Peoria, 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

Watershed Unit Tax Certification Review Sheet

Project Name: Larry Wernsing		Location: Raymond, IL		
Reviewer: Jenny Larsen		Date: July 11, 2014		
Log number: TC-10-14		Type: Agchem X Livestock		
Applicant: Larry Wernsing 9212 N 22 nd Ave. Raymond, IL 62560		Contact: Larry Wernsing Phone: (217)229-3638		
Facility: 10267 N 22 nd Ave. Raymond, IL 62560	旗	Property ID: 06-11-300-008 County: Montgomery		
Legal Description: S: 16 T: 10N R: 4W PM: 3rd		Signature: Larry Wernsing		
Date Control Devices installed: 10/01/2013		Title: Owner		
į.		Provided Fair cash Value: \$250,000		
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 Device	es:			
The facility consists of a concrete manure pit (51 ft. wide x 160 ft. long x 8 ft. deep) with slotted floors and four concrete pump outs (4 ft. x 8 ft. x 8 ft.) The primary purpose for the pit is containment and holding for hog manure. The manure pit is pumped empty and injected into the fields annually.				
Within one quarter of a mile of the facility there is a drainage ditch that provides surface and tile drainage. The primary purpose for the manure pit is to store swine waste thereby eliminating waste discharge into surface water.				
Spoke with Larry Wernsing on 3/26/2015. He confirmed that he is only trying to certify the pit, pump outs, and slotted floors as pollution control facilities. He also confirmed the construction materials of the pit and pumps outs is concrete.				
Recommended Action: Permit the above mentioned structures.				

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

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.	Date Received Certification No.	Da	ale	
Sec. A	Company Name Larry Wernsing			
	Person Authorized to Receive Certification	Person to Contact for Addit	onal Details	
	Larry Wernsing	same		
	Street Address , /	Street Address		
	9212 N 22nd Ave			
Ā	Municipality, State & Zip Code	Municipality, State & Zip Co	ode	
S	Raymond, 21. 62560 Telephone Number	Telephone Number		
APPLICANT	217-229-3638	, diophiono i tambai		
	Location of Facility	Municipality T	ownship	
	1 - 1/ - 1/1	R	Laymond	
	Street Address		look Mumber	
			W	
	Property Identification Number	Parcel Number		
		06-11-300-6	908	
Sec. B	Nature of Operations Conducted at the Above Location	111		
	swine wear / finish bu	ilding		
		7		
9,0				
D ONS	Water Pollution Control Construction Permit No.	Date Issued		
RAT				
MANUFACTURING	NPDES PERMIT No.	Date Issued	Expiration Date	
≥ 2	Air Pollution Control Construction Permit No.	Date Issued	, (6)	
			07-	
	Air Pollution Control Operating Permit No.	Date Issued	18. CM	
Sec. C	Describe Unit Process			
9				
SS				
MANUFACTURING PROCESS	Materials Used in Process	dai lace		
A R	Materials Used in Process Concrete, Steel, lumber	, Stain 1835		
₹		1 ~ T//	Nest Das	
ļ	built to LMFA stand	avois a III.	DY11. 1791.	
	facili	ty 1.d. # L1	- 1350160001	
Sec. D	Describe Pollution Abatement Control Facility	011	21 / 2	
성장	building is SI wide x 1	60 long has	& deep	
MTR PTR	HE 1 1 4 111 6 14000 0 (4 0)			
S S S	built to LMFA standards @ III. Dept. 17gr. Facility i.d. # LF 1350160001 Sec. D Describe Pollution Abatement Control Facility Building 15 51 wide x 160 long has 8 deep pit under bldg 64,000 cuft. hog manure containment & holding pit for seasonal DECEIVE			
ξ.Υ Σ.Ε.Α.	4 1 1 1 1 1 1 1	it for en	50,00	
를	containment a holding	p11 101 360		
A K	spreading in field	5	RECLIVEL	

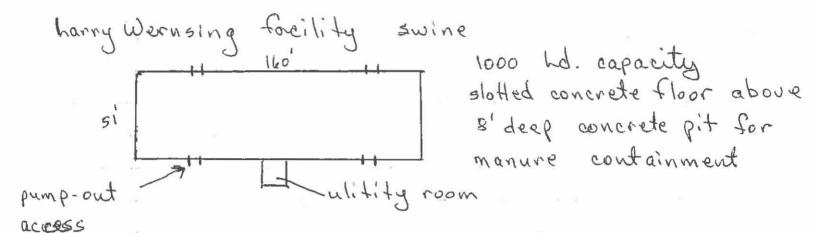
IL 532-0222

APC 151 (Rev. 8/00)

Tax Certification for Pollution Control Facilities
Page 1 of 2

JUL - 8 - 2014

Sec. E	(1) Natu	re of Contaminants or Pollutants				
			Material Reta	Material Retained, Captured or Recovered		
NTS I	Contam	nant or Pollutant	DESCRIPTION	DISPOSAL OR USE		
N N	sw;			spread + injected into		
FAM	,	112 1 4 112 112 112 11	doep Cit	form fields for		
NO				fectilizer		
È						
POLLUTION CONTROL FACILITY – CONTAMINANTS	(2) Poin	t(s) of Waste Water Discharge				
NTR			Plans and Specifications	Attached Yes \ No \		
8	(3) Are contaminants (or residues) collected by the control facility? Yes 🗷 No 🗆					
Š.		ate installation completed 10-1		n date of application look done		
TA	(5) a.			\$ 250,000		
0 0 0	b.	NET SALVAGE VALUE IF CONSI	DERED REAL PROPERTY:	\$ unsure		
N T	c.	PRODUCTIVE GROSS ANNUAL	INCOME OF CONTROL FACILITY:	\$ 320,000		
noo	d.	PRODUCTIVE NET ANNUAL INC	OME OF CONTROL FACILITY:	\$ 35,000		
A	e.	PERCENTAGE CONTROL FACIL	ITY BEARS TO WHOLE FACILITY			
Sec. F	F The following information is submitted in accordance with the Illinois Property Tax Code, as amended, and to the best of knowledge, is true and correct. The facilities claimed herein are "pollution control facilities" as defined in Section 11-10 of					
SIGNATURE	Constitution Newscare	roperty Tax Code.				
NA	LAND	ry Wernsing	ewner			
Š		7 -/		-		
Sec. G	Signatu	nature Title				
	INSTRUCTIONS FOR COMPILING AND FILING APPLICATION					
		Separate applications must be complete erations are related, file two applications.		not mix types (water and air). Where both air and 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.				
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 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	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	Al Keller	Donald E. Sutton		
		P.O. Box 19276 Springfield, IL 62794-9276	Permit Section Division of Water Pollution Control	Permit Section Division of Air Pollution Control		



facility built to L.M.F.A. spec. by Frank & West Engineering and III. Dept. Agr. inspections 100% poured concrete with steel reinformement

this manure holding pit is pumped empty and injected to fields annually. I own the P.TO. 6" pump - hoses - fittings - and slurry wagon to do this. When full, pit will hold 365,000 gal for field fertilizer. This is normally done in the fall of the year after harvest.

facility was built by Longhorn Confinement from Pitts field, Il. gut into aperation 10-1-13. It was inspected 3 times during construction shoses by III. Dept. Agr.

Homp-out access ports are provided on the 2 sides of the manure git. This allows hoses + suction devices to enter the pit for transfer to wagon for field injection

- the field around the facility has drainage tile installed. Within 14 mile of bldg is a drainage ditch that provides surface a tile drainage. The deep pit protects any discharge into these structures

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STATE OF ILLINOIS)
COUNTY OF SANGAMON)

PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on July 14, 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]

9212 N. 22nd Avenue

Raymond, Illinois 62560

Larry Wernsing

[1st Class U.S. Mail]

nent of Revenue

Steve Santarelli Illinois Department of Revenue 101 West Jefferson P.O. Box 19033 Springfield, Illinois 62794

[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