

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Gary Walker)	
(Property Identification Number)	PCB 15-
15-22-100-001))	(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, Suite 11-500
Chicago, Illinois 60601

Gary Walker
1511 Knox Road, 900 North
Gilson, Illinois 61436

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

By: 
Roberto M. Durango
Assistant Counsel
Division of Legal Counsel

DATED: August 21, 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

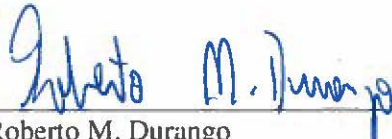
BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Gary Walker)	
(Property Identification Number)	PCB 15-
15-22-100-001))	(Tax Certification)
)	

A P P E A R A N C E

The undersigned, as one of its attorneys, hereby enters an APPEARANCE on behalf of Respondent, Illinois Environmental Protection Agency.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By:  _____
 Roberto M. Durango
 Assistant Counsel
 Division of Legal Counsel

DATED: August 21, 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

Gary Walker)	
(Property Identification Number)	PCB 15-
15-22-100-001))	(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.

1. On May 18, 2015, the Illinois EPA received a request from Gary Walker (log number TC-11-15, 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:

Gary Walker
1511 Knox Road, 900 North
Gilson, Illinois 61436

The proposed water pollution control facilities in this request are located at Section 22, T10N, R3E of the 4th P.M. in Knox County, at the above street address and consist of the following:

Livestock waste handling facilities consisting of one concrete-manure-pit (approximately 101 ft. x 49 ft. x 12 ft. deep) and a concrete slotted floor over the manure 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 (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 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

By: 
Roberto M. Durango
Assistant Counsel
Division of Legal Counsel

Dated: August 21, 2015
Illinois Environmental Protection Agency
1021 North Grand Ave. E.
P.O. Box 19276
Springfield, Illinois 62794-9276
(217) 782-5544

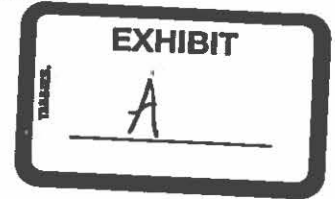


ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

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: July 5, 2015

Re: Gary Walker-Waste Storage Facility – Gilson
Recommendation of Tax Certification
Log # TC-11-15
Property Identification # 15-22-100-001

The Bureau of Water received a request on May 18, 2015 from Gary Walker for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204. We offer the following recommendation.

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

Waste Storage Facility
c/o Gary Walker
1511 Knox Rd. 900 N.
Gilson, IL 61436

Section 22, T10N, R3E of the 4th PM in Knox County.

The livestock waste handling facility consists of a 101 ft. x 49 ft. x 12 ft. concrete manure pit, and the concrete slotted floor over the manure pit. These facilities collect, transport and store livestock waste prior to cropland application.

The facility is 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 Wei Han at 217/782-0610.

SAK:WH:Tax Cert Recommendation.docx

cc: Tax Cert File

Watershed Unit Tax Certification Review Sheet

Project Name: Waste Storage Facility

Date: July 28, 2015

Reviewer: WH

Type: Agchem
 Livestock

Log number: TC-11-15

Applicant: Gary Walker
1511 Knox Rd. 900 N.
Gilson, IL 61436

Contact: Gary Walker
1511 Knox Rd. 900 N.
Gilson, IL 61436
Phone: 309-875-3450
309-221-7068 (c)

Facility: Waste Storage Facility
1511 Knox Rd. 900 N.
Gilson, IL 61436

Property ID: 1522100001

County: Knox

Legal Description:
Section 22 T10N R3E PM: 4th

Signature: Gary Walker

Date Control Devices installed: 12/7/2012

Title: Owner

Location: Gilson, IL

Provided Fair cash Value: \$198,500

Wastes: 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 livestock waste handling facility consists of a 101 ft. x 49 ft. x 12 ft. concrete manure pit, and the concrete slotted floor over the manure pit. These facilities collect, transport and store livestock waste prior to cropland application.

06/19/2015 and 06/26/2015: The following information were missing from the application form and WH called Gary Walker for additional information:

Facility Name: Waste Storage Facility.

Depth of the Concrete Pit: 10 feet.

Section Number of the Township: 22

Property ID: 1522100001

Recommended Action: Issue tax certification.

TC-11-15

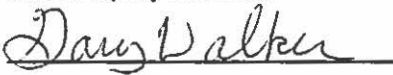
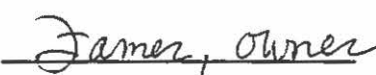
**APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)
POLLUTION CONTROL FACILITY
AIR WATER**

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

This Agency is authorized to request this information under Illinois Revised Statutes, 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.	Date		
APPLICANT	Sec. A Company Name				
	Person Authorized to Receive Certification Gary Walker		Person to Contact for Additional Details Same as to left		
	Street Address 1511 Knox Rd. 900 N.		Street Address		
	Municipality, State & Zip Code Gilson, IL 61436		Municipality, State & Zip Code		
	Telephone Number (309) 875-3450		Telephone Number		
	Location of Facility Quarter Section Township Range		Municipality	Township	
	NW 10-N 3-E		Gilson	10-N	
	Street Address 1511 Knox Rd. 900N.		County	Book Number	
	Knox				
	Property Identification Number		Parcel Number		
MANUFACTURING OPERATIONS	Sec. B Nature of Operations Conducted at the Above Location This structure is a beef finishing facility where cattle are housed on concrete slats with a below ground reinforced concrete waste containment utilized to store livestock manure.				
	Water Pollution Control Construction Permit No. N/A		Date Issued		
	NPDES PERMIT No. N/A		Date Issued	Expiration Date	
	Air Pollution Control Construction Permit No. N/A		Date Issued		
	Air Pollution Control Operating Permit No. N/A		Date Issued		
MANUFACTURING PROCESS	Sec. C Describe Unit Process				
	Materials Used in Process				
POLLUTION CONTROL FACILITY DESCRIPTION	Sec. D Describe Pollution Abatement Control Facility A concrete pit with dimensions of 101'11" x 49'4" is used to store livestock manure waste until the appropriate time to apply the manure to agricultural fields at agronomic rates.				

RECEIVED
MAY 18 2015
IEM1
DOWNWPC/PERMIT SECTION

POLLUTION CONTROL FACILITY - CONTAMINANTS ACCOUNTING DATA	Sec. E	(1) Nature of Contaminants or Pollutants		
			Material Retained, Captured or Recovered	
		Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
		Livestock Manure Waste	Stored in below ground concrete pit.	Land applied to agricultural fields at agronomic rates.
		(2) Point(s) of Waste Water Discharge		
			Plans and Specifications Attached	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
		(3)	Are contaminants (or residues) collected by the control facility?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
		(4)	Date installation completed <u>12/07/12</u> status of installation on date of application <u>16690</u>	
	(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>198,500</u>	
		b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>0 - salvage - manure HOLD IN</u>	
		c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ <u>0 - manure storage only</u>	
		d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ <u>0 - manure storage only</u>	
		e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% <u>85.2</u>	
SIGNATURE	Sec. F	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.		
		 Signature	 Title	
INSTRUCTIONS	Sec. G	INSTRUCTIONS FOR COMPILING AND FILING APPLICATION		
		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 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 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:	
		Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Al Keller Permit Section Division of Water Pollution Control	Attention: Donald E. Sutton Permit Section Division of Air Pollution Control

RECEIVED

MAY 13 2015

STATE OF ILLINOIS

COUNTY OF SANGAMON

)
)
)
)
)

PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on August 21, 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
P.O. Box 19033
Springfield, Illinois 62794

[1st Class U.S. Mail]

Gary Walker
1511 Knox Road, 900 North
Gilson, Illinois 61436

[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
1024 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