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#### BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Mark E. Chandler
(Property Identification Number 05-022-002-02)
) PCB 16) (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 E. Chandler RR1 Box 187 H Oquawka, Illinois 61469

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

Christine M. Zeivel Assistant Counsel

Division of Legal Counsel

DATED: September 16, 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

Mark E. Chandler	)
(Property Identification Number 05-022-002-02)	) PCB 16-
	) (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:

Christine M. Zeivel Assistant Counsel

Division of Legal Counsel

DATED: September 16, 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 : 09/16/2015 - \*\*\* PCB 2016-051 \*\*\*

#### BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Mark E. Chandler	)
(Property Identification Number 05-022-002-02)	) PCB 16-
50 Pediatria (1997 - 19	) (Tax Certification)
	<b>Y</b>

### 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 ("Board"), 35 Ill. Adm. Code 125.204.

- On December 31, 2014, the Illinois EPA received a request from Mark E.
   Chandler LLC (log number TC-21-14, 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:

  Mark E. Chandler LLC
  1848 E. 2650 N
  Little York, IL 61469

The proposed water pollution control facilities in this request are located at Section 22, T12N, R4W of the 4th P.M. in Henderson County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (approximately 281 ft. x 71 ft. x 8 ft. deep), slotted floors over the pit, and four (4) concrete pump outs (approximately 6 ft. x. 6 ft. x 8 ft.) that collect swine waste.

These livestock waste management facilities are used to collect, transport, and/or store livestock waste prior to cropland application, and is further described in Exhibit A.

Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2014), and Section 125.200(a) of the Board's regulations, 35 Ill. Adm. Code 125.200(a), define "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.

- In order to receive preferential tax treatment as pursuant to 35 ILCS 200/11-5
   (2014), pollution control facilities must be certified as such by the Board, 35
   ILCS 200/11-20 (2014) and 35 Ill. Adm. Code 125.200(a).
- 5. Upon receipt of a tax certification application, the Illinois EPA must file a recommendation on the application with the Board, 35 Ill Adm. Code 125.205(a).
- Based on the information in the application and the purpose of the facility, 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:

Christine M. Zeivel Assistant Counsel

Division of Legal Counsel

Dated: September 16, 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) 782-3397

PAT QUINN, GOVERNOR

JOHN J. KIM, INTERIM DIRECTOR

## Memorandum

To:

Charles Gunnarson, Division of Legal Counsel

From:

Al Keller, Manager, Permit Section

Date:

August 12, 2015

Re:

Mark E. Chandler RRI Box 187 H Oquawka, IL 61469

Recommendation of Tax Certification

Log # TC-21-14

Property ID # 05-022-002-02

The Bureau of Water received a request on December 30, 2014 from Mark E. Chandler LLC for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 II. Adm. Code 125.204. We offer the following recommendation.

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

Mark E. Chandler LLC 1848 E. 2650 N Little York, IL 61453

Section 22, T12N, R4W of the 4th PM in Henderson County

The facility consists of one concrete manure pit (281.33 ft. x 71.17 ft. x 8 ft. deep), slotted floors over the pit, and four (4) concrete pump outs (6 ft. x 6 ft. x 8 ft.) that collect swine waste. 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\LogTC-21-14.docx

cc:

Tax Cert File

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## Watershed Unit Tax Certification Review Sheet

Project Name: Mark E. Chandler LLC	Location: Little York		
Reviewer: Jenny Larsen	Date: 01/21/2015		
Log number: TC-21-14	Type: Agchem X Livestock		
Applicant: Mark E. Chandler RR1 Box 187 H Oquawka, IL 61469	Contact: Mark E. Chandler Phone: (309)337-0896		
Facility: 1848 E 2650 N Little York, IL 61453	Property ID: 05-022-022-02 County: Henderson		
Legal Description:	Signature: Mark E. Chandler		
S: 22 T: 12N R: 4W PM: 4 <sup>th</sup>	Title: Owner		
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:			
	33 ft. x 71.17 ft. x 8 ft.) with slotted floors and		
Physical Description of Pollution Control Devices:  This facility consists of one concrete manure pit (281. four pump outs (6 ft. x 6 ft. x 8 ft.) to collect swine was	33 ft. x 71.17 ft. x 8 ft.) with slotted floors and aste. The manure is pumped out of the pits and amed that there are slotted floors over the accility next to this facility that is owned by		
Physical Description of Pollution Control Devices:  This facility consists of one concrete manure pit (281. four pump outs (6 ft. x 6 ft. x 8 ft.) to collect swine was applied to the fields as crop fertilizer.  08/11/2015 – Spoke with Mark E. Chandler. He confirmanure pit. He also confirmed that there is a swine for the second confirmed that the second co	33 ft. x 71.17 ft. x 8 ft.) with slotted floors and aste. The manure is pumped out of the pits and med that there are slotted floors over the acility next to this facility that is owned by		
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1021 North Grand Avenue East • P.O. Box 19276 • Springfield • Illinois • 62794-9276

### Application for Certification (Property Tax Treatment) Pollu

tion Control Facility	NCY USE ONLY	PA PMIT SE-
FOR AGE	NCY USE ONLY	TION
File Number:	Date Rec'd:	
Certification Number:	Date:	

This form is to be used for any application for certification of property tax treatment for a pollution control facility for air or water from the Illinois EPA. Separate applications must be completed for each control facility claimed. Do not mix types (air and water). Where both air and water operations are related, file two applications.

If attachments are needed, record them consecutively on an index sheet.

Facility Type (check one): Air Water

You may complete this form online, save a copy locally, print, sign and submit it to:

Illinois EPA Attention: Ray E. Pilapil, Permit Section Division of Air Pollution Control 1021 North Grand Avenue East, P.O. Box 19276 Springfield, IL 62794-9276 Applicant Information:

Attention: Al Keller, Permit Section **Division of Water Pollution Control** 1021 North Grand Avenue East, P.O. Box 19276 Springfield, IL 62794-9276

i. Applicant information.	
Company Name: Mork E. Charolles	246
Person Authorized to	Person to Contact
Receive Certification MARKE. CHANDLER	/// for Additional Details
Street Address: RRI Box 187 H	Street Address:
City: OQUALUKA State:	ZZ City: State:
Zip: 101469 Phone 30933	7-098/zip: Phone:
Email Address:	Email Address:
II. Facility Information:	
Facility Location: Quarter Section: 22 Township:	
Municipality:	Township: BALD BLUFF
Note: A plat map location is requested for facilities located of	outside of municipal boundaries.
Address: 18 48 E 2650 N	city: Little York
State: IZ Zip Code: 6 1453 County: Henders	500 Book Number: 582 page 134
Property Index Number: 05 -022 -002 -02	
Note: The Property Index Number is the numerical reference taxation purposes.	ce used to identify a parcel of real property for assessment and
Manufacturing Operations Information:	

( went presentler

APC 151 9/2014 being processed or could result in denial of your application.

Permit Information:		
WPC Construction Permit Number:	Date Issued:	
NPDES Permit Number:	Date Issued:	Exp. Date:
APC Construction Permit Number:	Date Issued:	
APC Operating Permit Number:	Date Issued:	Exp. Date:
Note: Submit copies of all relevant permits issued by	local pollution control agencies. (e.g. M	SD Construction Permit)

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Manufacturing Process Informa		
		s on which pollution control facility is used, including tility (or low sulfur dioxide emission coal fueled device).
Description of the Process:	Sociated with the pollution control rac	
		DEC 3 0 2014
Materials Used in the Description		BOWNY C/PERMIT
Materials Used in the Process:		BOWWPC/PERMIT SECTION
explanation of why its primary pur narrative description and a proces influent and effluent of the control	otion of the pollution control facility (or pose is to eliminate, prevent or reduce	#.c # #.
Diaglam with the Dimeston of Limenston of Gump-or	ed to Copplication  281'- 4"x 71" 2" X 8' Dod  14 (0x16' x 8' dough 4 word)	
Describe the Primary Purpose of	the Pollution Control Facility (or Low	Sulfur Dioxide Emission Coal Fueled Device):
Identify the statute or regulation ( control facility (or low sulfur dioxid		f any, requiring the installation of the subject pollution
- Bara [[:[전: [: [: [: [: [: [: [: [: [: [: [: [: [:		nts to the manufacturing processes. Also list the final ses.
	Material Ro	etained, Captured or Recovered
Contaminant or Pollutant	Description	Disposal or Use
Suine Monure	Swine Manual	Tend applical

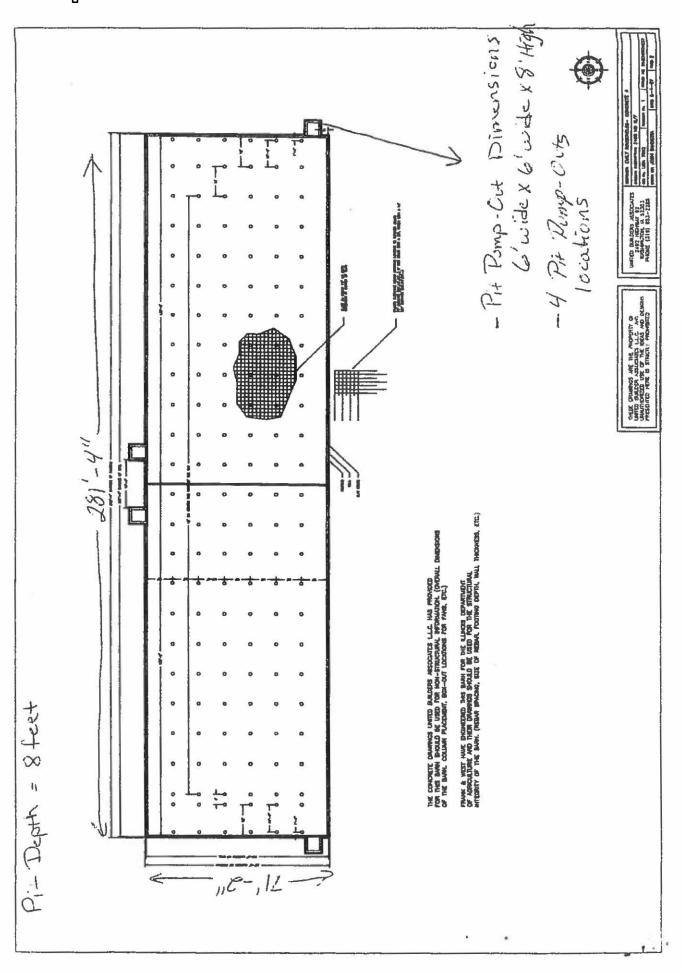
Note: Contaminant or pollutant means that which is removed from the process by the pollution control facility.

# Electronic Filing - Received, Clerk's Office: 09/16/2015 - \* \* \* PCB 2016-051 \* \* \* Point(s) of Waste Water Discharge: Identify the location of the discharge to the receiving stream. This will typically refer to a source of water pollution but can include water-carried wastes from air pollution control facilities. Plans and Specifications Attached Yes No Submit Drawings, which clearly show:

include water-carried wastes from air pollution control facilities.
Plans and Specifications Attached  Yes  No
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.
Are contaminants (or residues) collected by the control facility?
Note: If the collected contaminants are disposed of other than as wastes, state the disposition of the materials, and the value dollars reclaimed by the sale or reuse of the collected substances. State the cost of reclamation and related expense.
Project Status:
Date Installation Completed: 10-2014
Provide the date the pollution control facility was first placed into service and operated. If not, explain.
Status of installation on date of application:
Complete
III. Verification and Signature:
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.
Any person who knowingly makes a false, fictitious, or fraudulent material statement, orally or in writing, to the Illinois EPA commits a Class 4 felony. A second or subsequent offense after conviction is a Class 3 felony. (415 ILCS 5/44(h))
MARKE CHANDLES LLC DUMOS Printed Name: Title:
For incorporated entities, signature should be from an authorized corporate representative.
Signature: Date:

DEC 3 0 2014

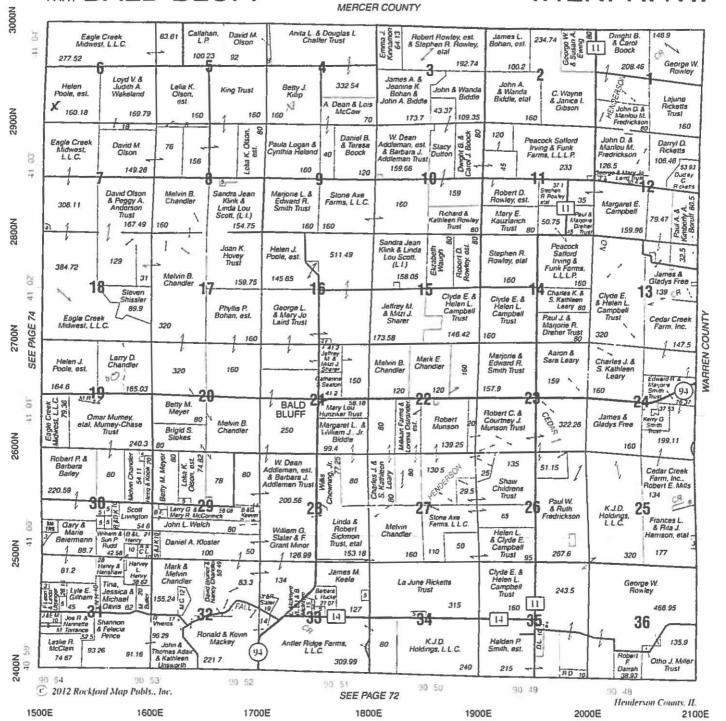
IEPA BOW/WPC/PERMIT SECTION



- Pit and PA-Pump Cits are Concrete Constitution

## EAST BALD BLUFF

## T.12N.-R.4W.



Affairhed - Received, Clerk's Office: 09/16/2015 - * * * PCB 2016-051 * * *  All Drawings, which clearly show:  Point(s) of discharge to receiving stream; and  Sewers and process piping to and from the control facility.
Are contaminants (or residues) collected by the control facility?
Note: If the collected contaminants are disposed of other than as wastes, state the disposition of the materials, and the value dollars reclaimed by the sale or reuse of the collected substances. State the cost of reclamation and related expense.
Project Status:
Date Installation Completed: 18-2014  Provide the date the pollution control facility was first placed into service and operated. If not, explain.
Status of installation on date of application:
Complete
III. Verification and Signature:  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.
Any person who knowingly makes a false, fictitious, or fraudulent material statement, orally or in writing, to the illinois EPA commits a Class 4 felony. A second or subsequent offense after conviction is a Class 3 felony. (415 ILCS 5/44(h))
MARKE CHANDLER LLC DANOR Printed Name: Title:
For incorporated entities, signature should be from an authorized corporate representative.  Medical Echanolist IIC Non-2019  Signature:  Date:

RECEIVED

JUN 1 9 2015

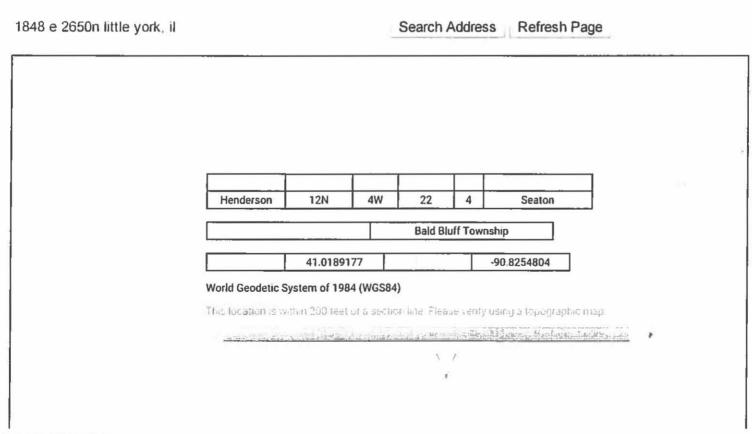
Watershed Management Section



## 'Public Land Survey System (PLSS)

Instructions: This web page will allow you to enter an Illinois address and determine its legal description to the section level-of-detail. The Public Land Survey System (PLSS) is used in legal descriptions and employs a grid system described in terms of numbered townships, ranges, and sections. Please follow the instructions below. Note: If the Google Maps application below is not displayed, make sure to enable Javascript on your Internet browser.

- 1. Enter your address in the box below and click "Search Address." Address location is provided by Google geolocation service.
- 2. Please check that location is accurate. If not, see step 4.
- 3. An information window will appear listing the County, Township, Range, and Section for the marker location. Also listed is the Principal Meridian from which that area was surveyed, USGS 7.5-minute Quadrangle name, Civil Township or Precinct name, and Latitude/Longitude coordinates.
- 4. If you would like to move the marker due to an incorrect geolocation, first close the information window by clicking on the "X" in the top right corner, then drag the marker to a new location. A new information window will appear with the new location information.



http://www.icon.illineie.oduleten

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## Supplementary Data from the U.S. Census Bureau

Township and precinct names were obtained from the Census Bureau's 2012 TIGER/Line geospatial data. Civil township/precinct boundaries do not exactly match the PLSS townships and ranges, although in many areas of the state the two systems are coincident.

Township and precinct names are provided as a convenience to the user, yet their designation does not constitute a determination of jurisdictional authority or rights of ownership or entitlement and they are not legal land descriptions. Locations within 200 feet of the civil township boundary may be susceptible to potential digitization errors and should be verified using other means. Plat books or maps may provide the user with more detail, and may be obtained from appropriate county offices and/or non-governmental vendors.

#### Disclaimer

The Illinois State Geological Survey and the University of Illinois make no guarantee, expressed or implied, regarding the correctness of the interpretations presented in this data set and accept no liability for the consequences of decisions made by others on the basis of the information presented here.

Illinois State Geological Survey Richard C. Berg, Director 615 E. Peabody Champaign, IL 61820 217-333-4747 Into@isgs.illinois.edu 2015 University of Illinois Board of Trustees. All rights reserved. For permissions information, contact the Illinois State Geological Survey.

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STATE OF ILLINOIS	)
	)
COUNTY OF SANGAMON	)
	)

#### **PROOF OF SERVICE**

I, the undersigned attorney at law, hereby certify that on September 16, 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 E. Chandler RR1 Box 187 H Oquawka, Illinois 61469

#### [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/ Christine M. Zeivel 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