BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Newcomer Farms – Lanark (Property Identification Number 07-09-13-300-001)

) 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

John Newcomer 26589 US Highway 52 Lanark, Illinois 61046

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

Joey Logan-P

Assistant Counsel

Division of Legal Counsel

DATED: January 12, 2016

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

Newcomer Farms - Lanark
(Property Identification Number
07-09-13-300-001)
) 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

Joey Loom-Pu

Assistant Counsel

Division of Legal Counsel

DATED: January 12, 2016

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

Newcomer Farms – Lanark)
(Property Identification Number) PCB 16-
07-09-13-300-001)) (Tax Certification)
)
	Y

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 April 13, 2015, the Illinois EPA received a request from Newcomer Farms
 (log number TC-09-15, 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:

Newcomer Farms
9542 Beede Road
Lanark, Illinois 61046

The following proposed water pollution control facilities in this request are located at Section 13, T24N, R5E of the 4th P.M. in Carroll County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (approximately 51 ft. x 391 ft. x 8 ft.) with slotted floors over the pit, and ten livestock waste pumpout pits (approximately 5 ft. x 6 ft. by 8.5 ft.) built into the concrete 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.

 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 III. 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 treatment in accordance with 35 ILCS 200/11-5,
 pollution control facilities must be certified as such by the Board 35 ILCS 200/11-20 (2014) and 35 III. Adm. Code 125.200(a).
- Upon receipt of a tax certification application, the Illinois EPA must file a
 recommendation regarding the application with the Board, in accordance with 35
 Ill. Adm. Code 125.204(a).
- 7. 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 III. Adm. Code 125.200(a), with the primary purpose of eliminating, preventing, or reducing water pollution, or as otherwise provided in 35 III. 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:

Joey Logan-Pugh Assistant Counsel

Division of Legal Counsel

Dated: January 12, 2016 Illinois Environmental Protection Agency 1021 North Grand Ave. East 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 LISA BONNETT, DIRECTOR BRUCE RAUNER, GOVERNOR

Memorandum

To:

Al Keller, Manager, Permit Section We hall be like to From:

Date: December 31, 2015

Re: Newcomer Farms - Lanark

Recommendation of Tax Certification

Log # TC-09-15

Property Identification # 07-09-13-300-001

The Bureau of Water received a request on April 13, 2015 from John C. Newcomer for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 III. Adm. Code 125.204. We offer the following recommendation.

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

Newcomer Farms 9542 Beede Road Lanark, IL

SW ¼ of Section 13, T24N, R5E of the 4th PM in Carroll County.

Livestock waste handling facilities consist of one (1) approximately 51 ft. x 391 ft. x 8 ft. concrete manure pit, and the slotted concrete portion of the floor over the pit that capture and contain livestock waste. The pit has ten (10) 5 ft. x 6 ft. x 8.5 ft. livestock waste pumpout pits built into the structure to allow removal from the pits. The facility collects, transports and stores 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 Wei Han at 217/782-0610.

SAK:WH:Tax Cert Recommendation.docx

Tax Cert File cc:

Watershed Unit Tax Certification Review Sheet

Project Name: Newcomer Farms		
4.04.000000000000000000000000000000000	Date: December 31, 2015	
Reviewer: WH	Type: Agchem	
	Livestock	
Log number: TC-09-15		
	Contact: John C. Newcomer	
Applicant: John C. Newcomer	26589 US HWY 52	
26589 US HWY 52	Lanark, IL 61046	
Lanark, IL 61046	Phone: 815-716-0542	
Facility: Newcomer Farms	Property ID: 07-09-13-300-001	
9542 Beede Road		
Lanark, IL	County: Carroll	
Legal Description:	Signature: John C. Newcomer	
Section: SW13 Twp: 24N R: 5E PM: 4th		
36ction, 37713 1 Wp. 2417 N. 3C 1 Wi. 4(i)	Title: Owner	
Date Control Devices installed: 9/10/2014		
	Provided Fair cash Value: \$363,962	
Location: Lanark, IL		
Wastes: Livestock waste is applied to cro Agrichemical rinsate and spillage Other:	is recycled through the facility and/or land applied.	
Physical Description of Pollution Control Devices:		
Physical Description of Pollution Control Devices.		
Livestock waste handling facilities consist of one (1) approx	cimately 51 ft. x 391 ft. x 8 ft. concrete manure pit, and the slotted	
concrete portion of the floor over the pit that capture and	contain livestock waste. The pit has ten (10) 5 ft. x 6 ft. x 8.5 ft.	
livestock waste pumpout pits built into the structure to all	ow removal from the pits. The facility collects, transports and	
stores livestock waste prior to cropland application.		
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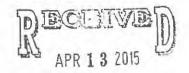
taxcent review sheet

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 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.		Date	
Sec. A	Company Name	- 17			
APPLICANT	Newcomer Farms - John C Newcome				
	Person Authorized to Receive Certification		Person to Contact for Additional Details		
		John C Newcomer		John C Newcomer	
	Street Address 26589 US HWY 52		Street Address 26589 US HWY 5	2	
	Municipality, State & Zip Code		Municipality, State & Zip Code		
	Lanark IL 61046		Lanark IL 61046		
	Telephone Number		Telephone Number		
AP	(815) 716-0542		(815) 716-0542		
	Location of Facility		Municipality	Township	
	Quarter Section Township SW Salem	Range 5E	Lanark	Salem	
	Street Address	3E	County	Book Number	
	9542 Beede Rd. Lanark, IL		Carroll		
	Property Identification Number		Parcel Number		
	07-09-13-300-001			160	
Sec. B	Nature of Operations Conducted at the A	bove Location			
	2400 Head 8ft deep pit wean to finish	swine huilding			
	trade are doop pit mounts inner	Citato Ballonigi			
U					
NS NS	Water Pollution Control Construction Pe	rmit No	Date Issued	-0.0 0010	
ATIC	Vides i biladori bondo bonda dodoni i	THE IND.	50.5.0000		
PER	NPDES PERMIT No.		Date Issued	Expiration Date	
MANUFACTURING OPERATIONS					
	Air Pollution Control Construction Permi	t No.	Date Issued		
	Air Bolletian Control Constitut Boosis No.		Date Issued		
	Air Pollution Control Operating Permit No.		Date Issued		
Sec. C	Describe Unit Process				
SING					
MANUFACTURING PROCESS	Malada Hardin B				
FAC	Materials Used in Process				
P. P.					
Σ					
Sec. D	Describe Pollution Abatement Control Facility				
N. N.	51'2"x391'1"x8' concrete deep pit covered entirely with 8'x10' gang slats, located under the swine finishing				
PTIC	barn for manure storage, 10-5'x6'x8'6" deep pump-outs built into the structure for wanure removal. All				
SCR	swine manure falls through the slats on top of the pit where the manure is stored until after harvest and				
NO S	barn for manure storage. 10-5'x6'x8'6" deep pump-outs built into the structure for wanure ren swine manure falls through the slats on top of the pit where the manure is stored until after h properly applied to crop land in accordance with a manure managment plan to replace come needed for the up coming production year. The deep pit makes this finishing site a -0- discharge.				
55	needed for the up coming production		From the property of the second section		
POL				A STATE OF THE PARTY OF THE PARTY OF	
700	1				

(1) Nat	ure of Contaminants or Polluta	nts				
Material Retained, Captured or Reco Contaminant or Pollutant DESCRIPTION Swine Manure Catch and store manure Plans and Specifications Attached Yes □ (3) Are contaminants (or residues) collected by the control facility? Yes ☒ (4) Date installation completed 09/10/14 status of installation on date of application 09/10/14 status of installation on date of application 09/10/15 a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY: 5 363,962. b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY: C. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY: \$ 0.00 d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY: \$ 0.00						
The second secon	ninant or Pollutant	DESCRIPTION	DISPOSAL O			
Swine I	Manure	catch and store manure	apply to crop after stor	age period		
(2) Dei	at/a) as talente talente Discharge					
(2) FU	(2) Point(s) of Waste Water Discharge					
		Plans and Specifications		No 🗆		
		collected by the control facility?	Yes ⊠	No 🗆		
	Date installation completed 09					
(5)	a. FAIR CASH VALUE IF CONS	the state of the s	\$ 363,962	.95		
	b. NET SALVAGE VALUE IF CO	INSIDERED REAL PROPERTY:	\$ 0.00			
	c. PRODUCTIVE GROSS ANNI	JAL INCOME OF CONTROL FACILITY:	\$ 0.00			
	d. PRODUCTIVE NET ANNUAL	INCOME OF CONTROL FACILITY:	\$ 0.00			
	e. PERCENTAGE CONTROL F.	ACILITY BEARS TO WHOLE FACILITY				
Signa	n C Number	OWNER				
3		JCTIONS FOR COMPILING AND FILING API	PLICATION			
Genera water o Sec. A	perations are related, file two applications are related, file two applicant as facilities. Define facility location by	npleted for each control facility claimed. Do not ons. If attachments are needed, record them listed in the tax records and the person to be only street address or legal description. A plat must be property identification number is required.	consecutively on an index sl contacted for further details of ap location is required for fac	neet. or for inspection of		
Sec. B Self-explanatory. Submit copies of all permits issued by local pollution control agencies. (e.g. MSD Construct Sec. C Refers to manufacturing processes or materials on which pollution control facility is used.				ction Permit)		
Sec. D	State the type of control facility. S flow diagram describing the pollut	on control facility, indicating that its primary pu State permit number, date, and agency issuing tion control facility. Include a listing of each ma Include an <u>average</u> analysis of the Influent and	permit. A narrative descrip ajor piece of equipment inclu	tion and a proces: ded in the claimed		
Sec. E	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 mus	t be a corporate authorized signature.				
	Submit to:	Attention:	Attention:			
	Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Al Keller Permit Section Division of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution C	antral		



)
STATE OF ILLINOIS)
)
COUNTY OF SANGAMON)
)

PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on January 12, 2016, 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]

John Newcomer 26589 US Highway 52 Lanark, Illinois 61046

[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/ Joey Logan-Pugh 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