

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

O'Leary Farms – Viola)
(Property Identification Number) PCB 16-
11-11-32-200-005)) (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

James O'Leary
2572 160th Ave.
Aledo, Illinois 61231

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: 
Joey Logan-Pugh
Assistant Counsel
Division of Legal Counsel

DATED: January 20, 2016

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

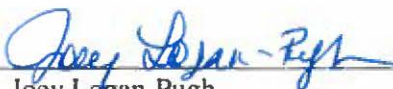
BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

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(Property Identification Number) PCB 16-
11-11-32-200-005) (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:  _____
Joey Logan-Pugh
Assistant Counsel
Division of Legal Counsel

DATED: January 20, 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

O'Leary Farms – Viola)
(Property Identification Number) PCB 16-
11-11-32-200-005)) (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 (“Board”), 35 Ill. Adm. Code 125.204.

1. On July 20, 2015, the Illinois EPA received a request from O’Leary Farms (log number TC-21-15, 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:

O’Leary Farms
666 240 th Street
Viola, Illinois 61486

The following proposed water pollution control facilities in this request are located at Section 32, T14N, R2W of the 4th P.M. in Mercer County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (approximately 257 ft. x 52 ft. x 8 ft.), a PVC perimeter foundation drain (4 in. diameter by approximately 678 ft. in length), with slotted floors over the 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), 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.
5. 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 Ill. Adm. Code 125.200(a).
6. 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 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:


Joey Logan-Pugh

Assistant Counsel

Division of Legal Counsel

Dated: January 20, 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

BRUCE RAUNER, GOVERNOR

LISA BONNETT, DIRECTOR

Memorandum

To: Charles Gunnarson, Division of Legal Counsel

From: Al Keller, Manager, Permit Section *AKC*

Date: January 13, 2016

Re: James O'Leary
2572 160th Avenue
Aledo, IL 61231
Recommendation of Tax Certification
Log # TC-21-15
Property ID # 11-11-32-200-005

The Bureau of Water received a request on July 20, 2015 from O'Leary Farms 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:

O'Leary Farms
666 240th Street
Viola, IL 61486

Section 32, T14N, R2W of the 4th PM in Mercer County

Livestock waste management facilities consist of one concrete manure pit (approximately 257 ft. x 52 ft. x 8 ft.), a PVC perimeter foundation drain (4 in. diameter, approximately 678 ft. in length), and slotted floors over the pit 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-21-15.docx

cc: Tax Cert File

Watershed Unit Tax Certification Review Sheet

Project Name: O'Leary Farms

Location: Viola, IL

Reviewer: Jenny Larsen

Date: 08/12/2015

Log number: TC-21-15

Type: Agchem
 Livestock

Applicant:
James O'Leary
2572 160th Avenue
Aledo, IL 61231

Contact: James O'Leary

Phone: (309)737-1230

Facility:
O'Leary Farms
666 240th Street
Viola, IL 61486

Property ID: 11-11-32-200-005

County: Mercer

Signature: James O'Leary

Legal Description:
S: 32 T: 14N R: 2W PM: 4th

Title: Owner

Date Control Devices installed: 12/2002

Provided Fair cash Value:
\$407,000

Wastes: Livestock waste is applied to cropland.
 Agrichemical rinsate and spillage is recycled through the facility and/or land applied.
 Other: _____

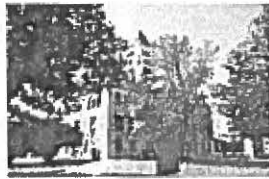
Physical Description of Pollution Control Devices:

This facility consists of one concrete manure pit (approximately 257 ft. x 52 ft. x 8 ft.) and slotted floors over the pit to collect swine waste. The manure is pumped out of the pits and applied to the fields as crop fertilizer.

08/12/2015- Spoke with James O'Leary. He confirmed that the two applications he sent in are for separate facilities but with identical dimensions on the pits and they were both installed in December of 2002. He also confirmed that he would like to get the perimeter foundation drain for the hog operation building certified as a pollution control. The perimeter foundation drain is 4" diameter PVC pipe that is approximately 678 feet in length.

The primary purpose for these structures is to contain livestock waste thereby preventing contaminated water runoff.

Recommended Action: Permit the above mentioned structures.



Property Tax Online Inquiry

Information for Parcel 11-11-32-200-005, Tax Year 2014 Payable 2015

Property Information

Tax Year 2014	Lot Size None	Tax Status Taxable
Township GREEHE	Tax Code 11001	Property Class 0011 Homesite-Dwelling
Net Taxable Value 192,426	Tax Rate 8.509800	Total Tax \$16,375.08
Site Address 666 240TH ST VIOLA, IL 61486	Owner Name and Address OLEARY, JAMES E 2572 160TH AVE ALEDO, IL 61231-0000	Mailing Name and Address OLEARY, JAMES E 2572 160TH AVE ALEDO, IL 61231-0000
Legal Description S32 T14 R2 - E1/2 NE - LESS H 20.5 ACRES - AND NE1/4 SE1/4		

Payments

Instalment	Date Due	Tax Billed*	Penalty Billed	Cost Billed	Drainage Billed	Total Billed	Amount Paid	Total Unpaid
First	06/26/2015	\$8,187.54	\$0.00	\$0.00	\$0.00	\$8,187.54	\$8,187.54	\$0.00
Second	09/25/2015	\$8,187.54	\$0.00	\$0.00	\$0.00	\$8,187.54	\$0.00	\$8,187.54
Total		\$16,375.08	\$0.00	\$0.00	\$0.00	\$16,375.08	\$8,187.54	\$8,187.54

* Please use \$16,375.08 for income tax purposes.

Payment Detail

Instalment	Receipt Number	Date Paid	Paid By	Amount
First	2014007771	06/26/2015	OLEARY, JAMES E	\$8,187.54
Total				\$8,187.54

Disclaimers

Duplicate bills will cost \$2.00 per parcel in office or mailed, faxed copies will cost \$5.00 and email copies will cost \$3.00. You can email your request with confirmation payment # from GovPayNow.com (PLC# 8419) to lower@mercercountyil.org. Or you can mail in your request with payment to: Mercer County Treasurer PO BOX 228 Aledo, IL 61231
Taxes can be paid on GovPayNow.com (PLC# 8349)

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TC-21-15



M

Bureau of Environmental Programs

State Fairgrounds • P.O. Box 19281 • Springfield, IL 62794-9281 • 217/785-2427 (voice/TDD) • Fax 217/524-4882
Pesticide Misuse Hotline 1-800-641-3934 (voice/TDD)

July 1, 2015

Jim O'Leary
O'Leary Farms
2572 160th Avenue
Aledo, IL 61231

RESPONSE REQUIRED
Unless already submitted

Re: Facility ID#: LF1310130000
2015 July Water Sample Reminder

RECEIVED

JUL 30 2015

Dear Facility Owner/Operator:

ESP/ICAS

As noted in your "Initial Notice of Construction Plan Completion" letter, your facility's design included the installation of a perimeter foundation drain. **This letter is a reminder that a sampling event must be attempted during the month of July.** Analytical results and a discussion of those results need to be submitted to the Department within **30 days** of the sampling event. If adequate water is not available, you are still required to provide the Department with written confirmation through fax, mail or e-mail. If you have already submitted this quarter's response, please disregard this letter.

Please make sure your response includes the following information:

- ✓ Facility ID# (see above)
- ✓ Date sampled
- ✓ Date analyzed by laboratory
- ✓ Results for Nitrate-nitrogen, Phosphate-phosphorus, Chloride, Sulfate, & Ammonia-nitrogen
- ✓ Unit of measurement (ppm, etc.)
- ✓ A discussion of the results as compared to initial and previous samples

Note: Sites with multiple Facility Identification Numbers must send a response for each number.

If you have any questions or comments, please contact us at 217/785-2427.

Sincerely,

ILLINOIS DEPARTMENT OF AGRICULTURE

Brad A. Beaver, Manager
Livestock Management Facilities Program
brad.beaver@illinois.gov / 217-524-4882 (Fax)

No adequate water supply

7-1-15

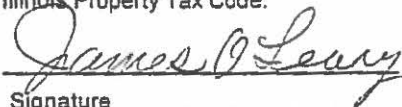
TC-21-15

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
Sec. A APPLICANT	Company Name <i>O'Leary Farms</i>		
	Person Authorized to Receive Certification <i>James O'Leary</i>		Person to Contact for Additional Details <i>James O'Leary</i>
	Street Address <i>2572 - 160 Ave. Alton IL 61231</i>		Street Address
	Municipality, State & Zip Code <i>Virda IL 61486</i>		Municipality, State & Zip Code
	Telephone Number <i>309-737-1230</i>		Telephone Number
	Location of Facility Quarter Section Township Range <i>NE 140 24</i>		Municipality Township <i>Mercox</i>
	Street Address <i>240 St. 85 Ave.</i>		County Book Number
	Property Identification Number <i>11-11-32-200-005</i>		Parcel Number
	Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location <i>Hog Operation</i> <i>Building is 52' X 255' with pit and stotted floors</i>	
Water Pollution Control Construction Permit No. <i>NA</i>		Date Issued	
NPDES PERMIT No. <i>NA</i>		Date Issued	Expiration Date
Air Pollution Control Construction Permit No. <i>NA</i>		Date Issued	
Air Pollution Control Operating Permit No. <i>NA</i>		Date Issued	
Sec. C MANUFACTURING PROCESS	Describe Unit Process <i>NA</i>		
	Materials Used in Process <i>NA</i>		
Sec. D POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility <i>The control facility is located under the building</i> <i>The pollution pit is 8' deep 52' wide 257' long</i> <i>walls and floor are poured cement & reinforced with steel rods</i> <i>in chi cross pattern. 100% of waste created by pigs</i> <i>fall through stots in floor into pit</i>		

Sec. E	(1) Nature of Contaminants or Pollutants		
CONTAMINANTS		Material Retained, Captured or Recovered	
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	<i>Hog Waste</i>	<i>Falls in Pit</i>	<i>Inserted in Field for Fertilizer</i>
(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 _____ status of installation on date of application _____		
ACCOUNTING DATA	(5) a.	FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ <i>402,000</i>
	b.	NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ <i>8,000</i>
	c.	PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ <i>100,000</i>
	d.	PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ <i>10,000</i>
	e.	PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% <i>60%</i>
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. <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div style="text-align: center;">  Signature </div> <div style="text-align: center;"> <i>Farmer</i> Title </div> </div>		
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.			
INSTRUCTIONS	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 <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:	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



Illinois Department of Revenue

PTAX-401

Pollution Control Facility Tax Return

Step 1: Complete the following information

James O'Leary
 Name
2572 - 160 Ave
 Street address
Adrian IL 61231
 City State ZIP
(309) 737-1230
 Phone

3 Write the assessment year. 071515

4 Write the principal nature of your business. Farming

5 a Is your facility still in use? Yes No

b If no, do you wish to revoke your certification? Yes No

6 a Do you have a federal employer identification number (FEIN)? Yes No

b If yes, write your FEIN. 36-3463262
 Federal employer identification number (FEIN)

c If no, write your SSN. _____
 Social Security number (SSN)

1 Is the information on your preprinted label correct? Yes No
 If no, cross through it and write the correct information here.

7 a Do you have an Illinois business tax number (IBT)? Yes No

b If yes, write your IBT. _____
 Illinois business tax number (IBT)

2 Write the name and telephone number of the person we should contact for additional information. (If different than label.)

 Name Phone

Step 2: Identify the pollution control facility

1 Check the box that identifies the type of pollution control facility.

1a Air pollution
 1b Water pollution
 1c Low-sulfur dioxide emission coal-fueled device

2 Write the number written on the facility's Illinois EPA certification. 2 1 F 131 01 36050

3 Write the three-digit classification number of the pollution control facility. (See instructions.) 3 060

4 Write the complete description of the pollution control facility written on the Illinois EPA certification.
The control facility located under the entire building. The collection pit is 8' deep x 52' wide x 257' long the floors & walls are poured cement and reinforced with steel rods in a thick cross pattern. 100% of waste created by pigs in the building fall through slatted floor into pit.

5 Write the location of the pollution control facility.
240 St. Viola Il 61486
 Street address
Viola IL 61486
 City State ZIP

Green
 Township
Mermer
 County

6 Write that location's property index number (PIN). 11-11-32-200-005



Step 3: Complete the assessment information

- 1 Write the month and year that the facility was placed into use. 1 12/12002
Month Year
- 2 Write the estimated remaining useful life of the facility. (See instructions.) 2 10 years
- 3 Write the original cost of the certified portion of the facility as of the date placed into use. 3 \$ 402,000
- 4 If any portion of the facility was assessed as personal property before January 1, 1979, write the original cost of the certified portion of the facility as of January 1, 1978. 4 \$ 0
- 5 Subtract Line 4 from Line 3. 5 \$ 0
- 6 Write the total original cost of all additions and improvements made to the certified portion of the facility from the date placed into use through January 1 of this assessment year. 6 \$ 8,000
- 7 Add Lines 5 and 6. 7 \$ 8,000
- 8 Write the total original cost of all certified portions of the facility that have been retired or removed from use through January 1 of this assessment year. 8 \$ 0
- 9 Subtract Line 8 from Line 7. 9 \$ _____
- 10 Write the net earnings attributable to the certified portion of the facility. 10 \$ _____
- 11 Does the operation of the facility produce a byproduct that can be commercially sold? If you answered yes, please explain: _____ 11 Yes No
- 12 Does the operation of the facility result in increased production or reduced production cost? If you answered yes, please explain: _____ 12 Yes No

Step 4: Complete the following information

- 1 Have there been any changes in the use of the facility within the previous assessment year? If you answered yes, please explain: _____ 1 Yes No
- 2 a Have there been any additions or improvements made to the certified portion of the facility within the previous assessment year? If you answered yes, complete the following. 2a Yes No
- b Write the original cost of the addition or improvement. 2b \$ _____
- c Write the date placed into use. 2c 12/12004
Month Year
- d Check the classification of the addition or improvement. Describe the addition or improvement: _____ 2d Real Personal
- 3 a Has any part of the certified portion of the facility been retired or removed from use within the previous assessment year? If you answered yes, complete the following. 3a Yes No
- b Write the original cost of the retired or removed portion. 3b \$ 0
- c Write the date retired or removed from use. 3c 01/ /
Month Year

Step 5: Sign below

I state that, to the best of my knowledge, the information contained in this return is true, correct, and complete.

James O'Leary 7/11/31/2015 JAMES O'LEARY
Pollution control facility owner's or authorized representative's signature Date Print the pollution control facility owner's or authorized representative's name and title



Mail this return to:
 Local Government Services Bureau, Illinois Department of Revenue, P.O. Box 19033, Springfield, IL 62794-9033

STATE OF ILLINOIS)
)
)
COUNTY OF SANGAMON)
)

PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on January 20, 2016, 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]

James O'Leary
2572 160th Ave.
Aledo, Illinois 61231

[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)

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