

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Pro Ag Investors, LLC)
(Property Identification Number) PCB 16-
17-24-400-003) (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

Nick Biggs
P.O. Box 68
Oakville, Iowa 52646

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: *Michael S. Roubitchek*
Michael S. Roubitchek
Assistant Counsel
Division of Legal Counsel

DATED: January 28, 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

Pro Ag Investors, LLC)
(Property Identification Number) PCB 16-
17-24-400-003) (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: 

Michael S. Roubitchek
Assistant Counsel
Division of Legal Counsel

DATED: January 28, 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

Pro Ag Investors, LLC)
(Property Identification Number) PCB 16-
17-24-400-003)) (Tax Certification)
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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 August 3, 2015, the Illinois EPA received a request from Pro Ag Investors LLC (log number TC-25-15, 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:

Pro Ag Investors LLC
804 N. County Road 1300
Basco, IL 62313

The proposed water pollution control facilities in this request are located at Section 24, T4N, R8W of the 4th P.M. in Hancock 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), a slotted floor over the pit that collects swine waste, and four 6 ft. x 6 ft. x 9 ft. deep pumpout pits to allow manure removal from the manure pit.


These livestock waste management facilities are used to contain livestock waste prior to cropland application, and is further described in Exhibit A.

3. 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: eliminating, preventing, or reducing air or water pollution ...or 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.
4. 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 125.204(a).
6. 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: 
Michael S. Roubitchek
Assistant Counsel
Division of Legal Counsel

Dated: January 28, 2016
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

Handwritten signature of Al Keller in blue ink.

Date: December 31, 2015

Re: Pro Ag Investors, LLC – Basco
Recommendation of Tax Certification
Log # TC-25-15
Property Identification # 17-24-400-003

The Bureau of Water received a request on April 20, 2015 from Robert Young 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:

Pro Ag Investors, LLC
804 N. County Road 1300
Basco, IL

Section 24, T4N, R8W of the 4th PM in Hancock County.

The livestock waste handling facility consists of one (1) 281 ft. x 71 ft. x 8 ft. deep concrete manure pits, and the slotted concrete portion of the floor over the manure pit that capture and contain waste generated in the barns above. The pit has four (4) 6 ft. x 6 ft. x 9 ft. deep pumpout pits to allow manure removal from the manure pits. The facility collects, transports and stores 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: Pro Ag Investors, LLC

Reviewer: WH

Log number: TC-25-15

Applicant: Nick Biggs
P.O. Box 68
Oakville, IA 52646

Facility: Pro Ag Investors, LLC
804 N. County Road 1300
Basco, IL

Legal Description:
Section: 24 Twp: 4N R: 8W PM: 4th

Date Control Devices installed: 7/20/2015

Location: Basco, IL

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

Date: October 19, 2015

Type: Agchem
 Livestock

Contact: Nick Biggs
P.O. Box 68
Oakville, IA 52646
Phone: 309-259-0008

Property ID: 17-24-400-003

County: Hancock

Signature: Nick Biggs

Title: Manager

Provided Fair cash Value: \$240,000

Physical Description of Pollution Control Devices:

The livestock waste handling facility consists of one (1) 281 ft. x 71 ft. x 8 ft. deep concrete manure pits, and the slotted concrete portion of the floor over the manure pit that capture and contain waste generated in the barns above. The pit has four (4) 6 ft. x 6 ft. x 9 ft. deep pumpout pits to allow manure removal from the manure pits. The facility collects, transports and stores livestock waste prior to cropland application.

10/19/2015: WH called Nick Biggs and he provided the following information. The pit is located inside a barn with slotted concrete floor on the top. The pit has four pumpouts, each 6 ft. by 6 ft. and is 9 ft. deep. Manure from the pit is applied in the adjacent fields. The section number of the facility within the township is 24.

Recommended Action: Issue tax certification.

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 RECEIVED _____

APP-LICANT	Sec. A	Company Name	Pro Ag Investors LLC			STATE OF ILLINOIS
	Person Authorized to Receive Certification	Nick Biggs			Person to Contact for Additional Details	Nick Biggs
	Street Address	P.O. Box 68			Street Address	P.O. Box 68
	Municipality, State & Zip Code	Oakville Iowa 52646			Municipality, State & Zip Code	Oakville, Iowa 52646
	Telephone Number	309-259-0008			Telephone Number	
	Location of Facility	Quarter Section	Township	Range	Municipality	Township
		SW 1/4, SE 1/4	T-4-N	R-8-W	Basco	Wythe
	Street Address	804 N County Road 1300			County	Hancock
	Book Number					
Property Identification Number	17-24-400-003			Parcel Number	17-24-400-003	

MANUFACTURING OPERATIONS	Sec. B	Nature of Operations Conducted at the Above Location			
	2480 wean to finish swine barn confinement with 8 foot deep pit.				
	Water Pollution Control Construction Permit No.				Date Issued
	NPDES PERMIT No.			Date Issued	Expiration Date
	Air Pollution Control Construction Permit No.				Date Issued
Air Pollution Control Operating Permit No.				Date Issued	

MANUFACTURING PROCESS	Sec. C	Describe Unit Process	Finishing Swine
	Materials Used in Process	Feed and water to raise pigs	

POLLUTION CONTROL FACILITY DESCRIPTION	Sec. D	Describe Pollution Abatement Control Facility	One 8 foot deep 281' long 71' wide concrete holding structure
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POLLUTION CONTROL FACILITY - CONTAMINANTS	Sec. E (1) Nature of Contaminants or Pollutants <u>Livestock waste</u>			
	Material Retained, Captured or Recovered			
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE	
	Sec. E (2) Point(s) of Waste Water Discharge <u>No Discharges</u>			
	Plans and Specifications Attached Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>			
	Sec. (3) Are contaminants (or residues) collected by the control facility? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>			
	Sec. (4) Date installation completed <u>7/20/2015</u> status of installation on date of application <u>Operational</u>			
ACCOUNTING DATA	Sec. (5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:		\$ <u>240,000</u>	
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:		\$ <u>5000</u>	
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:		\$ <u>0</u>	
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:		\$ <u>0</u>	
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:		% <u>40%</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.			
	<u><i>Paul Byrne</i></u> Signature	<u>Manager</u> 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 <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: Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Attention: Al Keller Permit Section Division of Water Pollution Control	Attention: Donald E. Sutton Permit Section Division of Air Pollution Control

STATE OF ILLINOIS

COUNTY OF SANGAMON

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PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on January 28, 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]

Nick Biggs
P.O. Box 68
Oakville, Iowa 52646

[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/ Michael S. Roubitchek
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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