

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Vos Farms)
(Property Identification Number) PCB 16-
03-05-200-002) (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

Raymond Vos
18917 Clark Road
Chadwick, Illinois 61014

PLEASE TAKE NOTICE that I have today filed with the Office of the Clerk of the Pollution Control Board an **APPEARANCE** and **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: March 21, 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

Vos Farms)
(Property Identification Number) PCB 16-
03-05-200-002) (Tax Certification)
)

APPEARANCE

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: March 21, 2016

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

Vos Farms)
(Property Identification Number) PCB 16-
03-05-200-002) (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 June 10, 2015, the Illinois EPA received a request from Vos Farms (log number TC-14-15, 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: Vos Farms
18917 Clark Road
Chadwick, IL 61014

The proposed water pollution control facilities in this request are located in the NE ¼ of Section 5, T22N, R5E of the 4th P.M. in Whiteside County, at the above street address and consist of the following:

A Proposed Bed Pack Barn measuring 132 ft. x 104 ft. that serves two purposes, including (1) as a concrete manure storage area (approximately 36 ft. x 104 ft. x 8 ft. high walls), along with the portion of the bed pack barn above the 36 ft. x 104 ft. manure storage area in the Proposed Bed Pack Barn, which is used to collect, transport and/or store livestock wastes prior to cropland application; and (2) a 96 ft. x 104 ft. portion of the Proposed Bed Pack barn that does not contain the manure storage area and is used to house and feed cattle.

These facilities are 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 a portion of 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. Specifically, the Illinois EPA recommends that the following portion of the facility be deemed eligible for tax certification from the Board:

The concrete manure storage area (approximately 36 ft. x 104 ft. x 8 ft. high walls), along with the portion of the bed pack barn above the 36 ft. x 104 ft. manure storage area in

the Proposed Bed Pack Barn, which is used to collect, transport and/or store livestock wastes prior to cropland application

7. Based on the information in the application and the purpose of the facility, it is the Illinois EPA's engineering judgment that a portion of the described facilities may not be considered "pollution control facilities", pursuant to 35 Ill. Adm. Code 125.200(a), because this portion of the facilities does not have the primary purpose of eliminating, preventing, or reducing water pollution, or as otherwise provided in 35 Ill. Adm. Code 125.200, and are not eligible for tax certification from the Board. Specifically, the Illinois EPA recommends that the following portion of the facility be denied tax certification from the Board:


The 96 ft. x 104 ft. portion of the Proposed Bed Pack barn that does not contain the manure storage area and is used to house and feed cattle

The primary purpose of this portion of the facility is to provide an area for feeding animals, keeping animals clean, sheltering animals from outside weather conditions, reduce bedding needs and is not pollution control. *The Beef Housing & Equipment Handbook*, Third Edition by Midwest Plan Service (April 1979) (MWPS-6) states that buildings protect cattle and feeding equipment and allow for better feeding efficiencies. MWPS-6 also states that buildings prevent feed from blowing, protect feed and equipment from rain and snow, and provide cattle shelter during the summer and winter. *Beef Production*, Fourth Edition by Diggins, Bundy and Christensen (1984) states that research has shown that efficient animal production can be improved through closer control over the production environment, and that confinement systems have been most successful

in the area of improved production efficiency allowing for more economical gains with less manual labor. The above information confirms the primary purpose of this portion of the Bed Pack Barn that houses livestock is not pollution control. Accordingly, the Illinois EPA recommends that this portion of the facility be denied tax certification by the Board.

WHEREFORE, the Illinois EPA recommends that the Board issue the requested tax certification for a portion of the facilities and deny the requested tax certification for a portion of the facilities. The applicant has 35 days after the date of service to file a petition with the Board to contest the Illinois EPA's recommendation for the portion of the facilities where the Illinois EPA is recommending that the tax certification be denied, as discussed above.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

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

Dated: March 21, 2016

Illinois Environmental Protection Agency
1021 North Grand Ave. E.
P.O. Box 19276
Springfield, Illinois 62794-9276
217/782-5544



Memorandum

To: Charles Gunnarson, Division of Legal Counsel

From: Al Keller, P.E., Manager, Permit Section

A handwritten signature in black ink, appearing to read "Al Keller".

Date: February 23, 2016

Re: Vos Farms (Raymond Vos) – Chadwick
Recommendation of Tax Certification/Recommendation of Tax Certification Denial
Log # TC-14-15
Property Identification # 03-05-200-002

The Bureau of Water received a request on June 10, 2015 from Raymond Vos for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Il. Adm. Code 125.204. We offer the following recommendation.

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

Mr. Raymond Vos
18917 Clark Road
Chadwick, IL 61014

NE ¼ of Section 5, T22N, R5E of the 4th P.M. in Whiteside County

Livestock waste management facilities consisting of:

- One concrete manure storage area (approximately 36 ft. x 104 ft. x 8 ft. high walls) and the portion of the bed pack barn above the 36 ft. x 104 ft. manure storage area in the Proposed Bed Pack Barn.

These livestock waste management facilities are used to collect, transport and/or store livestock wastes 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.

Additional facilities in this request include:

- The 96 ft. x 104 ft. portion of the Proposed Bed Pack Barn that does not contain the manure storage area.

These facilities are further described in the enclosed applications and supporting documents.

Based on the information included in this submittal, the Bureau of Water has determined that the facilities are not "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. This determination is based on the following factor(s):

The primary purpose of these facilities is to provide an area for feeding animals, keeping animals clean, sheltering animals from outside weather conditions, reduce bedding needs and is not pollution control. The *Beef Housing & Equipment Handbook*, Third Edition by Midwest Plan Service (April 1979) (MWPS-6) states that buildings protect cattle and feeding equipment and allow for better feeding efficiencies. MWPS-6 also states that buildings prevent feed from blowing, protect feed and equipment from rain and snow, and provide the cattle shelter during the summer and winter. *Beef Production*, Fourth Edition by Diggins, Bundy and Christensen (1984) states that research has shown that efficient animal production can be improved through closer control over the production environment and confinement systems have been most successful in the area of improved production efficiency allowing for more economical gains with less manual labor. The above information confirms the primary purpose of the portion of the Bed Pack Barn that houses livestock is not pollution control.

The Bureau of Water therefore recommends that the Board deny the requested tax certification for these facilities.

If you have any questions regarding the above, please contact Thaddeus Faught at 217/782-3362.

SAK:TJF:TC-14-15.docx

cc: Tax Cert File

Project Name: Vos Farms Location: Chadwick
 Reviewer: Thaddeus Fought Date: 12/1/15
 Log No.: TC-14-15 Type: Agchem
 Livestock

Applicant: Raymond Vos Contact: Raymond Vos
18417 Clark Road Phone: 815-684-5634
Chadwick, IL 61014
815-684-5634

Facility: Same as applicant Property ID: 03-05-200-007

Legal Description: NE Section 5 T22N R5E of 4th PM County: White side

Date Control Devices Installed: 2/2013 Provided Fair Cash Value: \$210,000

Signature: signed by Raymond Vos Title: owner

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:
36 ft x 104 ft concrete portion of monoslope building used for manure storage.
The "primary purpose" of the rest of the monoslope building is to house & feed cattle.

Other: 1/28/16: spoke w/ Raymond Vos. Raymond said that all manure is scraped and stored in the west part of the monoslope facility. This area is approximately 36 ft x 104 ft. Raymond said the animals do not have access to this area and it is only used for manure storage. Raymond said that the cattle are housed and fed in the remainder of the building.

Other existing buildings are already covered by the cert TC-15-10. This application is for the 132ft. x 104ft. monoslope building only.

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 VDS FARMS		Person to Contact for Additional Details RAYMOND C. VDS
	Person Authorized to Receive Certification RAYMOND C. VDS		Street Address RAYMOND C. VDS
	Street Address 18917 CLARK RD		Municipality, State & Zip Code CADDOCK, IL 61014
	Municipality, State & Zip Code CADDOCK, IL 61014		Telephone Number 215-684-5634
	Telephone Number 215-684-5634		Municipality CLYDE - 20
	Location of Facility Quarter Section Township Range NE SECTIONS 22 NORTH 5 EAST		Book Number CLYDE - 20
	Street Address 18917 CLARK RD.		County WHITESIDE
	Property Identification Number 03-05-200-002		Parcel Number 0305-200-002
	Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location FEEDLOT CATTLE ARE FED IN A SOLID CONCRETE FLOORED BUILDING MEASURING 104' X 132'. MANURE IS COLLECTED AND STORED UNDER THE ROOF FOR UP TO SIX MONTHS. IT IS THEN APPLIED TO FIELDS FOR USE BY THE CROPS.	
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	
Sec. C MANUFACTURING PROCESS	Describe Unit Process		
	Materials Used in Process		
Sec. D POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility THE MANURE CONTAINMENT AREA IS MADE OF CONCRETE AND STEEL. CURBS, BUNKS, WALLS, AND WATER STOPS ARE USED TO CONTAIN MANURE UNDER A 104' X 132' DOWNSLOPE ROOF.		

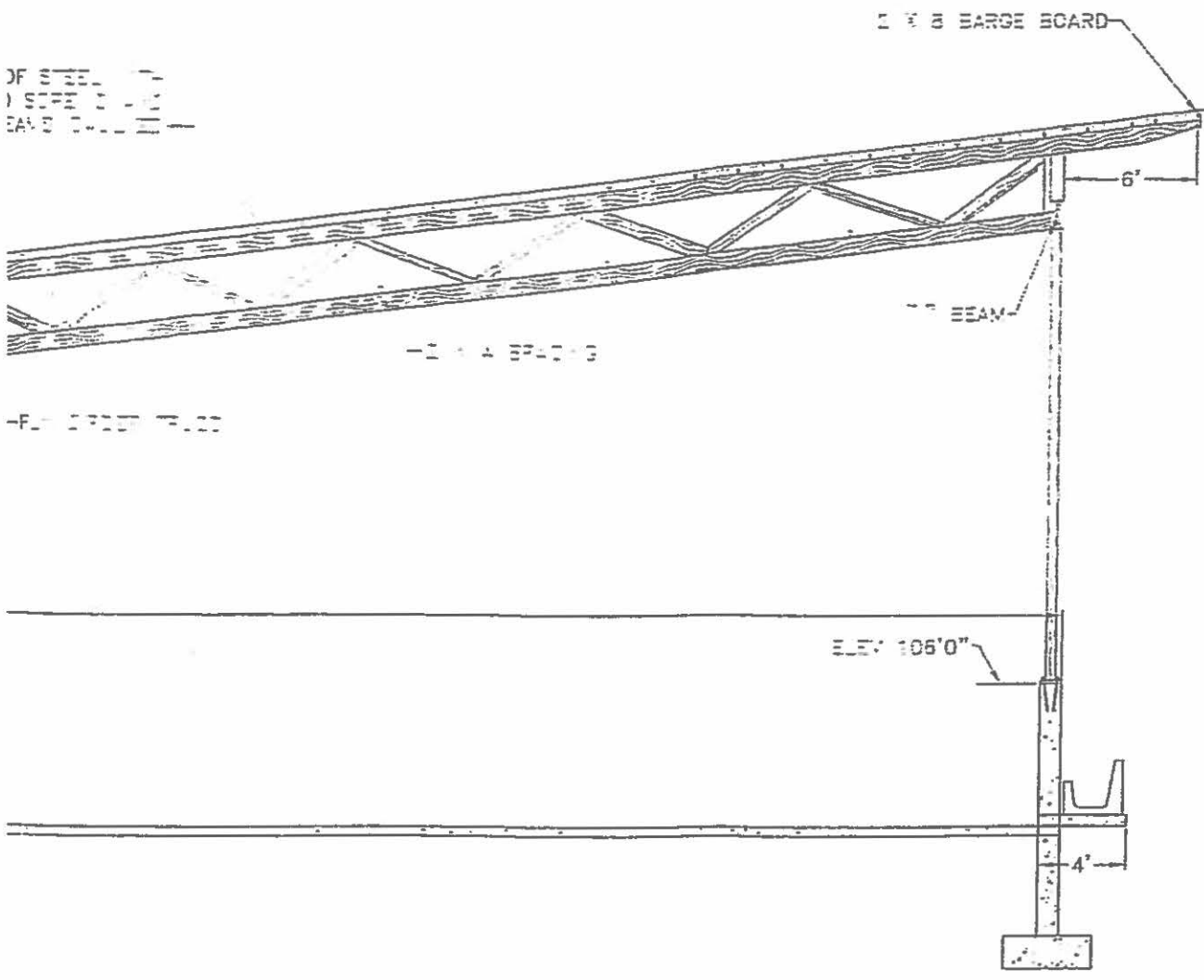
RECEIVED
 JUN 10 2015
 IEM
 DOW/WPC/PERMIT SECTION

Sec. E	(1) Nature of Contaminants or Pollutants		
POLLUTION CONTROL FACILITY - CONTAMINANTS		Material Retained, Captured or Recovered	
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	BEEF FEEDLOT MANURE	MANURE	SPREAD ON LIME FIELDS
	(2) Point(s) of Waste Water Discharge <u>NONE</u>		
ACCOUNTING DATA	Plans and Specifications Attached		Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
	(3)	Are contaminants (or residues) collected by the control facility?	
	(4)	Date installation completed <u>7-2013</u> status of installation on date of application _____	
	(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>210,000</u>
		b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>210,000</u>
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ <u>10,000</u>	
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ <u>11,000</u>	
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% <u>83</u>	
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	<u>[Signature]</u>	<u>[Signature]</u>	
	Signature	Title	
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:	Attention:
	Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Al Keller Permit Section Division of Water Pollution Control	Donald E. Sulton Permit Section Division of Air Pollution Control

R

JUN 19 2015

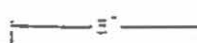
DOWNPOLLUTANT SECTION



OF STEEL
) SPEC
 BARGE BOARD

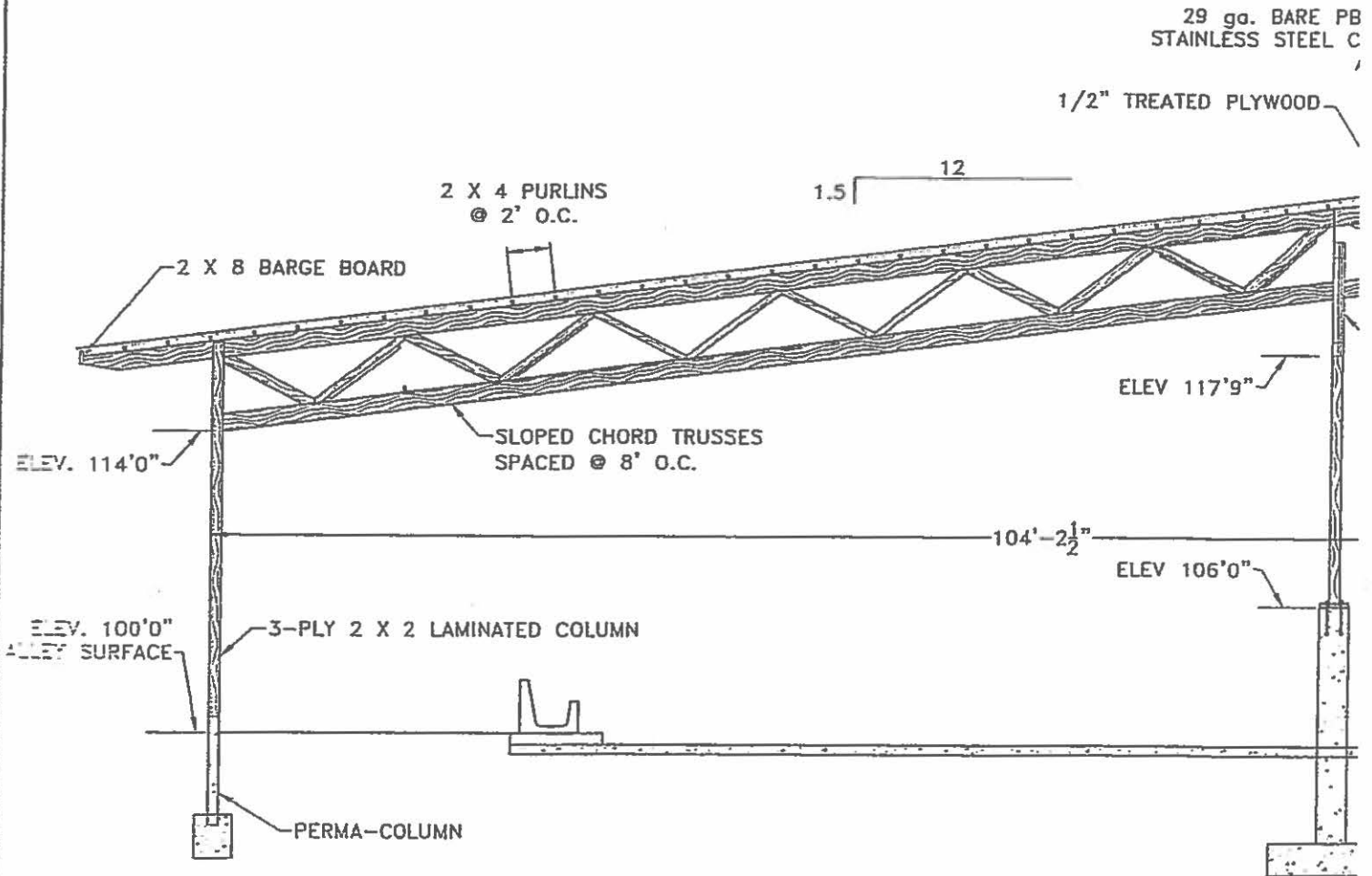
-FL- 2 X 8 BARGE BOARD

ELEV: 106'0"



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 FRANK & WEST ENVIRONMENTAL ENGINEERS, INC. ARE
 ONLY FOR THIS PROJECT AND MAY NOT BE USED, COPIED
 OR DUPLICATED WITHOUT PRIOR WRITTEN CONSENT.

SCALE: AS SHOWN DATE: 03/04/12 REVISION: 05/08/12 DRAWING NO. 11-21803



Frank & West
Environmental Engineers, Inc.

7226 N. State Route 29
Springfield, IL 62707

Phone: 217/487-7686
Fax: 217/487-7687

RAY VOS
CHADWICK, ILLINOIS

ROOF DETAILS

DRAWN BY: CEO



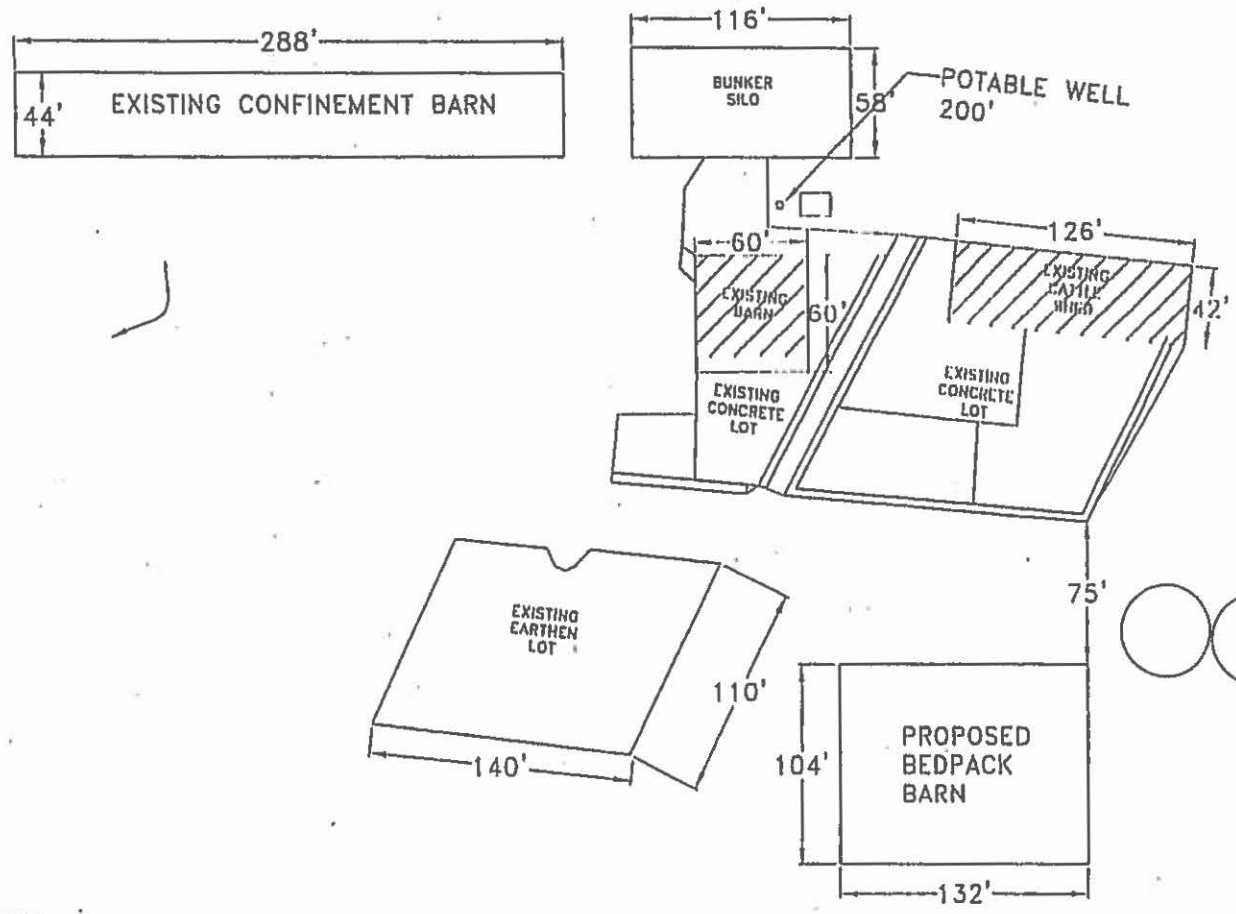
GENERAL NOTES

- 1.) ANY REVISIONS TO THESE DRAWINGS MUST BE APPROVED BY THE PROJECT ENGINEER OF THE COMPANY LISTED IN THE TITLE BLOCK.
- 2.) CONCRETE CONSTRUCTION SHALL MEET WITH MIDWEST PLAN SERVICE-36, CONCRETE MANURE STORAGES UNLESS NOTED OTHERWISE.
- 3.) NO CONCRETE SHALL BE PLACED ON ON ICE, SNOW OR FROZEN FOUNDATION MATERIAL. THE CONTRACTOR SHALL BE RESPONSIBLE FOR ALL CONCRETE DAMAGED BY LOW TEMPERATURES AND SHALL REMOVE AND REPLACE ANY CONCRETE SO DAMAGED AT HIS/HER EXPENSE.
- 4.) THE METHOD AND MANNER OF PLACING CONCRETE SHALL BE SUCH AS TO AVOID SEGREGATION OR SEPARATION OF THE AGGREGATES OR THE DISPLACEMENT OF THE REINFORCEMENT.
- 5.) THE FOOTINGS ARE TO BE CONSTRUCTED WITH A MINIMUM OF 3,000 PSI CONCRETE.
- 6.) ALL WALLS, FLOORS, AND SIDEWALKS ARE TO BE CONSTRUCTED OF 4,000 PSI CONCRETE.
- 7.) THE CONCRETE PAD WILL BE A CONTINUOUS POUR.
- 8.) NO VEHICLE LOADS ALLOWED WITHIN 5' OF PIT/GUTTER WALLS.
- 9.) NO PIPE PENETRATIONS OTHER THAN THE TYPES IDENTIFIED ON THESE DRAWINGS ARE ALLOWED. ALL WALL AND FLOOR PENETRATIONS, INCLUDING PIPE PENETRATIONS MUST BE APPROVED BY THE PROJECT ENGINEER.
- 10.) THE PRESUMED SOIL BEARING CAPACITY IS 2,000 LBS./SQ. FT.

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FAIR HAVEN
UNITED METHODIST CHURCH
6,300'



ADOLPH TRUCKING
8,400'

LITTLE ROCK CREEK
2,600'

JEFF CHELSTRUM
3,500'

- NOTES:
- *CLOSEST TOWN IS COLETA
 - *CLOSEST NEIGHBOR IS JEFF CHELSTRUM
 - *CLOSEST HFB IS ADOLPH TRUCKING
 - *CLOSEST CPOA IS FAIR HAVEN UNITED METHODIST CHURCH
 - *CLOSEST STREAM IS LITTLE ROCK CREEK
 - *NO ABANDONED WELLS WITHIN 1,000'
 - *NO SUBSURFACE DRAINAGE LINES WITHIN 100'

SURFACE WATER FLOW DIRECTION

COLETA
36,600'



Frank & West
Environmental Engineers, Inc.

7226 N. State Route 29
Springfield, IL 62707

Phone: 217/487-7686
Fax: 217/487-7687

RAY VOS
CHADWICK, ILLINOIS

PLOT PLAN

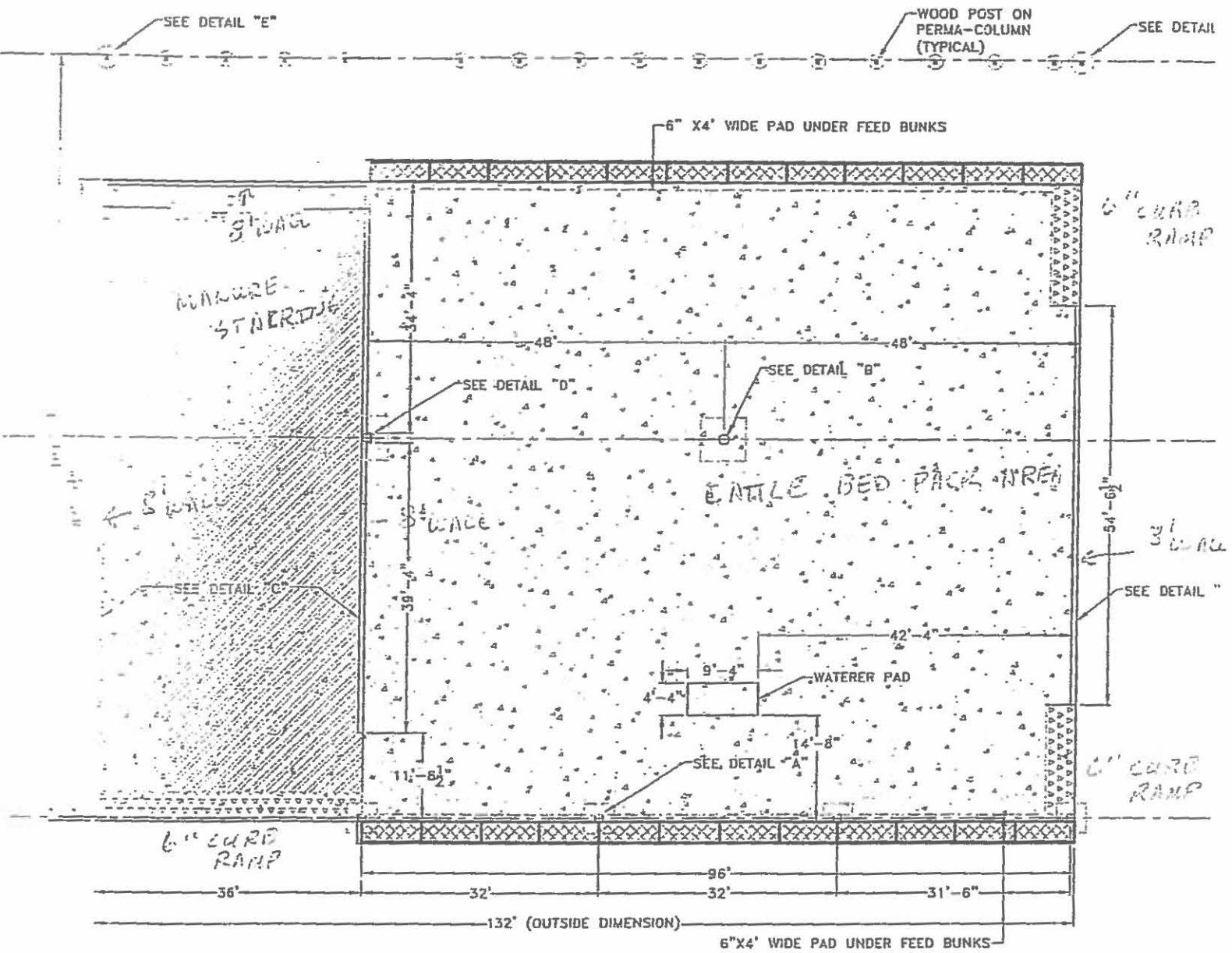
DRAWN BY: CEO

SCALE: AS SHOWN

DATE: 01/16/12

DRAWING NO.11-21805

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LEGEND

	RAMP LOCATIONS
	MANURE STORAGE
	CONCRETE SURFACE
	FEED BUNKS

- ALL MANURE CONTAINED IN STRUCTURE
 - ALL MANURE LOADED OUT OF FACILITY AND SPREAD ON CROP FIELDS

Frank & West
 Environmental Engineers, Inc.

State Route 29
 East, IL 62707

Phone: 217/487-7686
 Fax: 217/487-7687

RAY VOS
 CHADWICK, ILLINOIS

PLAN VIEW

DRAWN BY: CEO

STATE OF ILLINOIS)
)
COUNTY OF SANGAMON)
)
)

CERTIFICATE OF SERVICE

I, the undersigned attorney at law, hereby certify that I have served on the date of March 21, 2016, the attached APPEARANCE and RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY, upon the following persons by First Class U.S. Mail, with proper postage or delivery charges prepaid:

Steve Santarelli
Illinois Department of Revenue
101 West Jefferson
P.O. Box 19033
Springfield, Illinois 62794

Raymond Vos
18917 Clark Road
Chadwick, Illinois 61014

[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)

THIS FILING IS SUBMITTED ON RECYCLED PAPER