

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Michael Breiby
(Property Identification Number
10-10-02-100-004)

)
) **PCB No.**
) **(Tax Certification)**
)

NOTICE


Steve Santarelli
Illinois Department of Revenue
101 West Jefferson
Post Office Box 19033
Springfield, Illinois 62794

Clerk
Illinois Pollution Control Board
James R. Thompson Center
100 West Randolph Street, Suite 11-500
Chicago, Illinois 60601

Michael Breiby
10015 Knoxville Road
Milan, Illinois 61264

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: 
Christine M. Zeivel
Assistant Counsel
Division of Legal Counsel

DATED: January 4, 2017

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

Michael Breiby
(Property Identification Number
10-10-02-100-004)

)
) **PCB No.**
) **(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: 
Christine M. Zeivel
Assistant Counsel
Division of Legal Counsel

DATED: January 4, 2017

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

Michael Breiby)
(Property Identification Number) **PCB No.**
10-10-02-100-004)) **(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 September 16, 2016, the Illinois EPA received a request from Michael Breiby (log number TC-136752, 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: Michael Breiby
2015 120th Avenue
Aledo, IL 61231

The proposed water pollution control facilities in this request are located at the NW ¼ of Section 2, T14N, R3W 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 54 ft. x 343 ft. x 10 ft. deep), a concrete slotted floor over the pit that collects livestock waste, and ten concrete livestock waste pump out pits to allow for waste removal (approximately 5 ft. x. 6 ft. x. 10 ft.).

These livestock waste management facilities are used to collect, transport and store 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: 
Christine M. Zeivel
Assistant Counsel
Division of Legal Counsel

Dated: January 4, 2017
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) 782-3397
BRUCE RAUNER, GOVERNOR ALEC MESSINA, ACTING DIRECTOR

Memorandum

To: Charles Gunnarson, Division of Legal Counsel

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

Date: DEC 15 2016

Re: Michael Breiby – Aledo
Recommendation of Tax Certification
Log # TC-136752
Property Index# 10-10-02-100-004

The Bureau of Water received a request on September 16, 2016 from Michael Breiby 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:

Michael Breiby
2015 120th Ave.
Aledo, IL

NW ¼ of Section 2, T14N, R3W of the 4th PM in Mercer County

The livestock waste handling facilities consisting of one (1) concrete manure pit (approximately 54 ft. x 343 ft. x 10 ft.) and the concrete slotted portion of the floor over the manure pit that capture and contain waste generated in the barn above. Ten (10) pumpout pits (approximately 5 ft. x 6 ft. x 10 ft. each) to allow manure removal from the manure pit. 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: Michael Breiby

Date: December 12, 2016

Reviewer: WH

Type: Agchem
 Livestock

Log number: TC-136752

Contact: Michael Breiby
10015 Knoxville Rd.
Milan, IL 61264
Phone: 319-781-8019

Applicant: Michael Breiby
10015 Knoxville Rd.
Milan, IL 61264

Property Index#:

Facility: Michael Breiby
2015 120th Ave.
Aledo, IL

Parcel#: 10-10-02-100-004

County: Mercer

Legal Description:
NW ¼ of Section: 2 Twp: 14N R: 3W PM: 4th

Signature: Michael Breiby

Title: Owner

Date Control Devices installed: December 2007

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:

The livestock waste handling facilities consist of one (1) concrete manure pits (approximately 54 ft. x 393 ft. x 10 ft.) and the concrete slotted portion of the floor over the manure pit that capture and contain waste generated in the barns above. The concrete manure pit has ten (10) (approximately 5 ft. x 6 ft. x 10 ft. each) pumpout pits to allow manure removal from the manure pit. The facility collects, transports and stores livestock waste prior to cropland application.

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

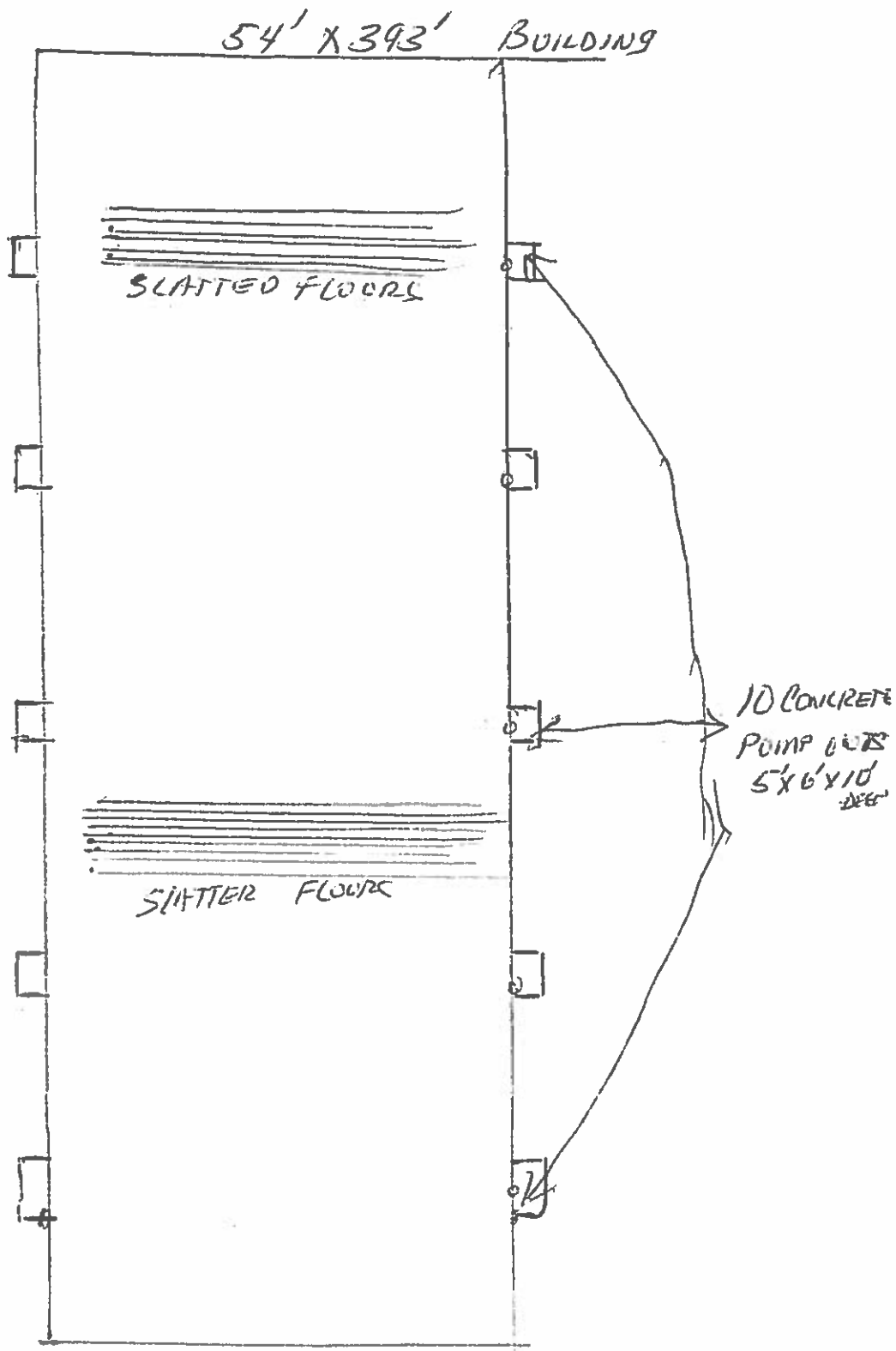
This Agency is authorized to request this information under Illinois Revised Statutes, 1979, Chapter, 120, Section 502a-5. Disclosure of this information is voluntary. However, failure to comply could prevent your application from being processed or could result in denial of your application for certification.

FOR AGENCY USE

File No.	Date Received	Certification No.	Date	
Sec. A APPLICANT	Company Name <i>Michael Breiby</i>		Person to Contact for Additional Details <i>MICHAEL BREIBY</i>	
	Person Authorized to Receive Certification <i>MICHAEL BREIBY</i>			
	Street Address <i>10015 KNOXVILLE RD</i>		Street Address <i>10015 KNOXVILLE RD</i>	
	Municipality, State & Zip Code <i>MILAN IL 61264</i>		Municipality, State & Zip Code <i>MILAN IL 61264</i>	
	Telephone Number <i>309-781-8019</i>		Telephone Number <i>309-781-8019</i>	
	Location of Facility Quarter Section	Township <i>14N</i>	Range <i>3W</i>	Municipality <i>ALEDO</i>
	Street Address <i>2015 120TH AVE. ALEDO</i>		County <i>MERCER</i>	Township <i>MERCER</i>
	Property Identification Number		Parcel Number <i>10-10-02-100-004</i>	Book Number
Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location <i>SWINE PRODUCTION</i>			
	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 <i>SW/WS/IFAS</i>			
Sec. D POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility <i>ONE CONCRETE MANURE PIT (54' X 343' X 10' DEEP) W/ 10 CONCRETE PUMP OUTS (5' X 6' X 10' DEEP) W/ SLOTTED FLOORS OVER MANURE PIT</i>			

RECEIVED
 SEP 16 2016

Sec. E POLLUTION CONTROL FACILITY - CONTAMINANTS ACCOUNTING DATA	(1) Nature of Contaminants or Pollutants <i>SWINE MANURE</i>			
	Contaminant or Pollutant	Material Retained, Captured or Recovered	DISPOSAL OR USE	
	<i>SWINE MANURE</i>	<i>SWINE MANURE</i>	<i>FERTILIZER FOR CROPS</i>	
	(2) Point(s) of Waste Water Discharge			
	Plans and Specifications Attached		Yes <input checked="" type="checkbox"/> No <input 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 <i>12-01-07</i>	status of installation on date of application _____		
	(5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ <i>470,000</i>		
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ <i>185,000</i>		
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ <i>80,000</i>		
d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ <i>30,000</i>			
e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% <i>65%</i>			
Sec. F 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. The facilities claimed herein are "pollution control facilities" as defined in Section 11-10 of the Illinois Property Tax Code.			
	<i>Michael Roiby</i>	<i>OWNER</i>		
Sec. G INSTRUCTIONS	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



MANURE PIT, 10' DEEP X 393' LONG X 54' WIDE
 MANURE TRAVELS THROUGH SLOTTED FLOOR
 INTO CONCRETE PIT. MANURE IS PUMPED
 OUT THROUGH 5' X 6' PUMP OUTS INTO
 MANURE WASOV AND APPLIED TO
 BROPLAND FOR FERTILIZER USE,

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 January 4, 2017, the attached **APPEARANCE** and **RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY**, upon the following persons by causing to be mailed a true copy thereof in an envelope duly addressed, bearing proper first class postage, and deposited in the United States mail at Springfield, Illinois:

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

Michael Breiby
10015 Knoxville Rd
Milan, Illinois 61264

[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