

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Mark Phillips)
(Property Identification Number) **PCB 19-**
29-13-23-400-015)) **(Tax Certification)**
)

NOTICE

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

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

Mark Phillips
13160 E. 400th Avenue
Newton, Illinois 62448

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: 
Jacob H. Smith
Assistant Counsel
Division of Legal Counsel

DATED: August 10, 2018

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

Mark Phillips
(Property Identification Number
29-13-23-400-015)

)
) PCB 19-
) (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: 
Jacob H. Smith
Assistant Counsel
Division of Legal Counsel

DATED: August 10, 2018

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1021 North Grand Avenue East
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Mark Phillips)
(Property Identification Number) **PCB 19-**
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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 April 25, 2018, the Illinois EPA received a request from Mark Phillips (log number TC-139634, 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: Mark Phillips
13160 E. 400th Avenue
Newton, IL 62448

The proposed water pollution control facilities in this request are located in the SE ¼ of Section 23, T6N, R10E of the 3rd P.M. in Jasper County, at the above street address and consist of the following:

The livestock waste handling facilities consists of one concrete manure pit (approximately 193 ft. x 51 ft. x 8 ft. deep) with four concrete manure pump out pits (approximately 6 ft. x 6 ft. x 10 ft. deep each) and the portion of concrete slotted flooring over the manure pit.

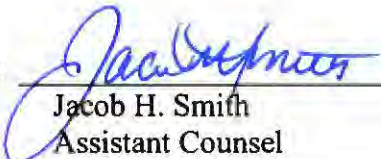
These livestock waste management facilities are used to collect, transport, and/or store livestock waste prior to cropland application, and is further described in Exhibit A.

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 is 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: 
Jacob H. Smith
Assistant Counsel
Division of Legal Counsel

Dated: August 10, 2018

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, DIRECTOR

Memorandum

To: Charles Gunnarson, Division of Legal Counsel
From: Darin LeCrone, Manager, Industrial Unit, Permit Section *DL*

Date: **AUG 07 2018**

Re: Mark Phillips – Newton
Recommendation of Tax Certification
Log # TC-139634
BOW ID: W07907000002
Property Identification # 29-13-23-400-015

RECEIVED
Division of Legal Counsel
AUG 08 2018
Environmental Protection
Agency

The Bureau of Water received a request on April 25, 2018 from Mark Phillips 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:

Mark Phillips
13160 E. 400th Avenue
Newton, IL 62448

SE quarter of Section 23, Township 6N, Range 10E of the 3rd PM in Jasper County.

Livestock waste management facilities consisting of one concrete manure pit (approximately 193 ft. x 51 ft. x 8 ft. deep) with 4 concrete manure pump out pits (approximately 6 ft. x 6 ft. x 10 ft. deep each) and the portion of concrete slotted flooring over the manure pit.

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.

If you have any questions regarding the above, please contact Thaddeus Faught at 217/782-0610.

DEL:TJF:TC-139634.docx

cc: Tax Cert File

Project Name: Mark A. Phillips
Reviewer: Theodore Faust
Log No.: TC-139634

Location: Newton
Date: 7/27/18
Type: Agchem
 Livestock

Applicant: Mark Phillips
13160 E. 400th Ave.
Newton, IL 62449
618 562 3436

Contact: Lord Phillips
Phone: 618 783 2670

Facility: same as applicant

Property ID: 29-13-23-400-015

Legal Description: SE 1/4 Section 23, T6N, R10E, S3M PM

County: Jasper

Date Control Devices Installed: May 2015

Provided Fair Cash Value: \$156,775

Signature: signed by Mark Phillips

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:

ONE concrete manure pit (approximately 193 ft x 51 ft x 8 ft deep) w/ concrete slats
and 4 concrete pumpouts (each 6 ft x 6 ft x 10 ft deep)

Facility Dimensions are described in attached notebook paper sheet w/
diagram and narrative description

Waste flow diagram (pig waste through slats -> pit -> pumpout -> field application)
described/shown in "Describe Pollution Abatement Control Facility" Box
and attached notebook page (toward bottom)

Other: _____

TJF

**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>Mark A. Phillips</i>		<i>LORA J. Phillips</i>
	Person Authorized to Receive Certification <i>Mark A. Phillips</i>		Person to Contact for Additional Details <i>Lo</i>
	Street Address <i>13160 E 400th Avenue</i>		Street Address <i>13160 E. 400th Avenue</i>
	Municipality, State & Zip Code <i>Newton IL 62448</i>		Municipality, State & Zip Code <i>Newton IL 62448</i>
	Telephone Number <i>618-562-3436</i>		Telephone Number <i>618-783-2670</i>
	Location of Facility Quarter Section Township Range	Municipality Township	
	<i>SE 1/4 S23 T6 R10</i>	<i>Newton</i>	<i>FOX</i>
	Street Address	County	Book Number
	<i>Jasper</i>		
Property Identification Number	Parcel Number <i>29-13-23-400-015</i>		
Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location <i>Swine Feeding Floor with slats & 8 F+P+ to contain swine manure</i>		
	Water Pollution Control Construction Permit No.	Date issued	
	NPDES PERMIT No. <i>NA</i>	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 <i>NA</i>		
	Materials Used in Process <i>NA</i>		
Sec. D POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility		
<p>Pigs in facility on top of slats all waste goes thru slat into p.t. then pump anually onto fields</p> <p>manure pump</p> <p>tractor</p> <p>plow inject into soil</p> <p>nose</p>			

APR 25 2018
ILPA
BO/WPC/IFERMIT SECTION

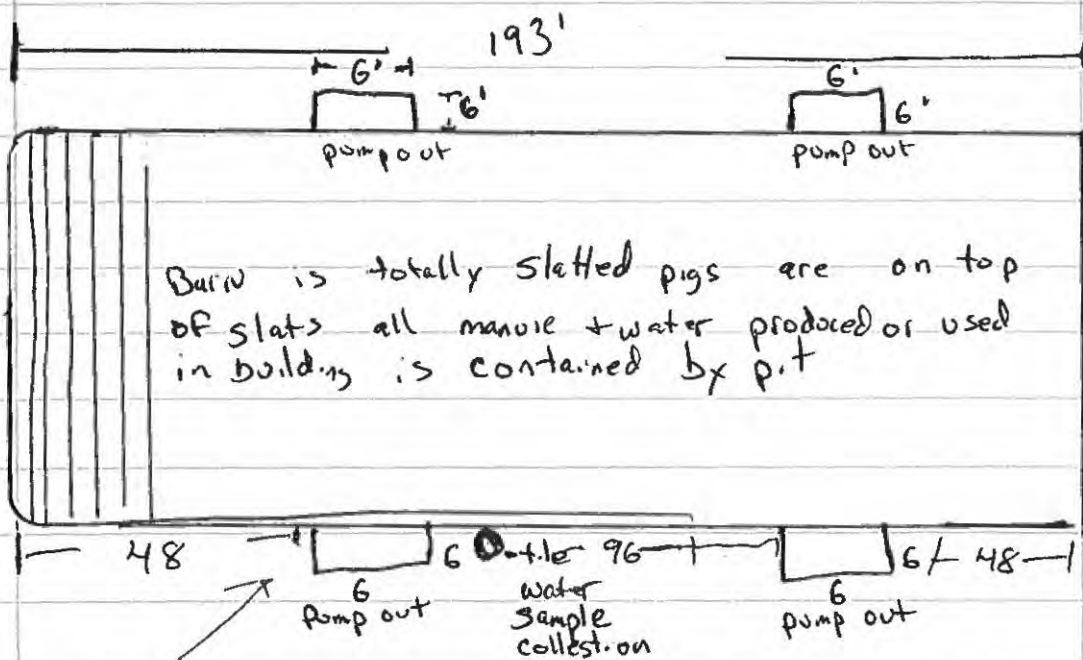
Drag line pump.ing system

POLLUTION CONTROL FACILITY - CONTAMINANTS	Sec. E (1) Nature of Contaminants or Pollutants			
		Material Retained, Captured or Recovered		
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE	
		<i>Sewage Manure</i>	<i>Capture all wastes then apply to fields as fertilizer</i>	
		(2) Point(s) of Waste Water Discharge		
ACCOUNTING DATA	Plans and Specifications Attached		Yes <input 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>05-15</i> status of installation on date of application <i>Complete</i>		
	(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$	<i>156,775</i>
		b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$	<i>none</i>
		c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$	<i>21,925</i>
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$	<i>5,000</i>	
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	%	<i>43.5</i>	
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.			
	<i>Mad A Kelly</i> Signature	<i>OWNER -</i> Title	APR 25 2018	
INSTRUCTIONS	Sec. G INSTRUCTIONS FOR COMPILING AND FILING APPLICATION BOW/WPC/PERMIT SECTION			
	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

RECEIVED
APR 25 2018

IEPA
BOW/WPC/PERMIT SECTION

This building is 193' long by 51' wide outside dimension. It has a 8' concrete pit under the concrete slatted flooring. The pit walls are 6" thick concrete with concrete floor in pit. There is concrete pillars & beams supporting the 4' x 10' gang slats with a 2 ft wall on the 193' sides & a 4 ft wall on the 51' sides to contain all manure to fall through slats into pit area.



Pit pump outs are 10 ft deep

Manure is pumped out of 6' x 6' pump outs by either manure wagon ~~with~~ ^{or} ~~on~~ ^{by} 6 inch manure pump attached to a drag line pumping system to incorporate manure into soil for use as fertilizer for crops

STATE OF ILLINOIS

COUNTY OF SANGAMON

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)
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)
)

CERTIFICATE OF SERVICE

I, the undersigned attorney at law, hereby certify that I have served on the date of August 10, 2018, 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

Mark Phillips
13160 E. 400th Avenue
Newton, Illinois 62448

[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/ Jacob H. Smith
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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