

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

O'Leary Farms
(Property Identification Number
05-05-08-300-004)

)
) **PCB 19-**
) **(Tax Certification)**
)

NOTICE

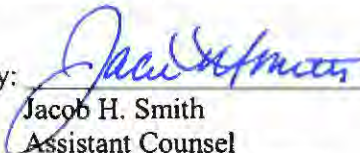
Steve Santarelli
Illinois Department of Revenue
101 West Jefferson
Post Office Box 19033
Springfield, Illinois 62794

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

James O'Leary
2564 160th Avenue
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 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

O'Leary Farms
(Property Identification Number
05-05-08-300-004)

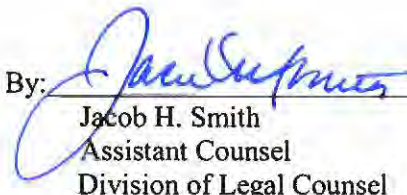
)
) **PCB 19-**
) **(Tax Certification)**
)

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

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

O'Leary Farms)
(Property Identification Number) **PCB 19-**
05-05-08-300-004) **(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 January 10, 2018, the Illinois EPA received a request from James O'Leary (log number TC-139084, 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
2324 160th Avenue
Aledo, IL 61231

The proposed water pollution control facilities in this request are located in the SW ¼ of Section 8, T15N, R2W of the 4th P.M. in Mercer County, at the above street address and consist of the following:

The livestock waste handling facilities consisting of one concrete manure pit (approximately 391 ft. x 52 ft. x 8 ft.), the concrete slatted portion of the floor over the manure pit that capture and contain waste generated in the barn above, a total of ten pumpout pits (approximately 6 ft. x 6 ft. each) to allow manure removal from the manure pit, and one perimeter drainage pipe (4 in. dia.) located around the footing of manure pit to prevent flotation of the 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 E. LeCrone, Manager, Industrial Unit, Permit Section *DEL*

Date: **JUN 29 2018**

Re: O'Leary Farms – Aledo
Recommendation of Tax Certification
Log # TC-139084
Property Index# 05-05-08-300-004

The Bureau of Water received a request on January 10, 2018 from James O'Leary 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
2564 160th Ave.
Aledo, IL 61231

SW ¼ of Section 8, T15N, R2W of the 4th PM in Mercer County

The livestock waste handling facilities consisting of one (1) concrete manure pit (approximately 391 ft. x 52 ft. x 8 ft.), the concrete slatted portion of the floor over the manure pit that capture and contain waste generated in the barn above, a total of ten (10) pumpout pits (approximately 6 ft. x 6 ft. each) to allow manure removal from the manure pit, and one (1) perimeter drainage pipe (4 in. dia.) located around the footing of manure pit to prevent flotation of the 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.

DEL:WH:Tax Cert Recommendation.docx

cc: Tax Cert File

Watershed Unit Tax Certification Review Sheet

Project Name: O'Leary Farms

Date: June 6, 2018

Type: Agchem
 Livestock

Reviewer: WH

Contact: Same as the left

Log number: TC-139084

Phone: 309-737-1230

Applicant: James O'Leary
2564 160th Ave.
Aledo, IL 61231

Property Index#: 05-05-08-300-004

Parcel#:

Facility: O'Leary Farms
2564 160th Ave.
Aledo, IL 61231

County: Mercer

Signature: James O'Leary

Legal Description:
SW ¼ of Section: 8 Twp: 15N R: 2W PM: 4th

Title: Owner

Date Control Devices installed: October 2017

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 pit (approximately 391 ft. x 52 ft. x 8 ft.) and the concrete slatted portion of the floor over the manure pit that capture and contain waste generated in the barn above. The concrete manure pit has a total of ten (10) pumpout pits (approximately 6 ft. x 6 ft. each) to allow manure removal from the manure pit. A plastic perimeter drainage pipe (4 in. dia.) is located around the footing of manure pit to prevent flotation of the pit. The facility collects, transports and stores livestock waste prior to cropland application.

Pollution control facilities requested by the applicant through Description of Pollution Control Facilities, Section D of the application form received 01/10/2018:

one (1) concrete manure pit (approximately 391 ft. x 52 ft. x 8 ft.);
Concrete slatted floor;

Additional pollution control facilities requested by email of 05/21/2018

Ten (10) pumpout pits (approximately 6 ft. x 6 ft. x 8 ft. each)
Plastic perimeter drainage tile around the pit (approximately 536 ft. x 4 in.)

A process flow diagram with narrative is provided by an email of 06/04/2018.

Recommended Action: Issue tax certification.

Han, Wei

From: James O'Leary <olearyfarmsmill@gmail.com>
Sent: Monday, June 04, 2018 6:14 PM
To: Han, Wei
Subject: Re: [External] Re: O'Leary Farms Tax Certification Application TC-139084
Attachments: Pollution Control Facility Process Flow Diagram.docx

1. Quarter section is quarter direction (NE, NW, SE, or SW) and section number. You provided S8, which is Section #8. I also need to know which quarter of the section is the property located within S8. This should be in the property's legal description or a tax bill. S8 T15N R2W PT OF SW PER SURVEY
2. What is the material of the perimeter drainage tile, e.g. HDPE/plastic or ceramic tile? plastic
3. A process flow diagram is a graphic illustration of the procedure, from manure generation to land application. I have attached an example for your reference. Please provide a process flow diagram.

Please let me know if you have any further questions

Ashlynn Frenell
O'Leary Farms

On Tue, May 22, 2018 at 4:34 PM, Han, Wei <Wei.Han@illinois.gov> wrote:

Hi, Ashlynn Frenell

Thank you for the message. Your response does not contain all the information I requested. The following is the further details about what is missing.

1. Quarter section is quarter direction (NE, NW, SE, or SW) and section number. You provided S8, which is Section #8. I also need to know which quarter of the section is the property located within S8. This should be in the property's legal description or a tax bill.
2. What is the material of the perimeter drainage tile, e.g. HDPE/plastic or ceramic tile?
3. A process flow diagram is a graphic illustration of the procedure, from manure generation to land application. I have attached an example for your reference. Please provide a process flow diagram.

Please let me know if you have questions.

Thank you,

Wei Han

Hi,

Thank you for calling me back. Nice talking to you. Here is a list of additional information I need to complete the review of the application.

1. Quarter section of the property's legal description for property ID# 05-05-08-300-004;
2. Date construction completed for the subject property;
3. Please confirm that the slotted floor above the deep pit is concrete;
4. Number, dimensions, and construction material (e.g., concrete) of the pumpout pits;
5. Perimeter drainage tile around the pit can be certified. If the pit has perimeter drainage tile to be certified, please provide the total length, diameter, and material of pipe;
6. A process flow diagram with brief narrative describing process from manure generation to land application.

Please let me know if you have any question regarding the above.

Wei Han, P.E.

Illinois Environmental Protection Agency

BOW/DWPC/Permit Section

1021 North Grand Avenue E.

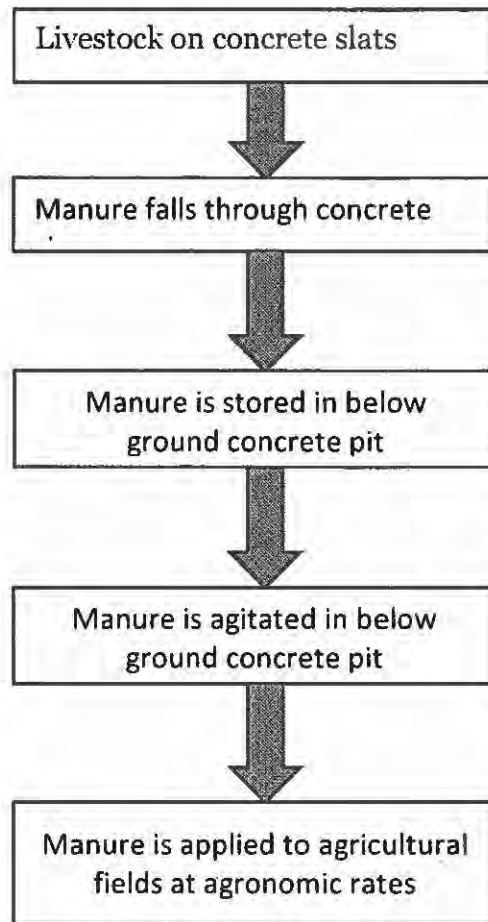
P.O. Box 19276

Springfield, IL 62794-9276

Phone: 217-524-3034

Email: Wei.Han@Illinois.gov

Pollution Control Facility Process Flow Diagram



TC-139084

**APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)
POLLUTION CONTROL FACILITY**
AIR WATER

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
P. O. Box 19276, Springfield, IL 62794-8276

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 O'LEARY FARMS		
	Person Authorized to Receive Certification JAMES E. O'LEARY		Person to Contact for Additional Details JAMES E. O'LEARY
	Street Address 2314 160th Ave Aledo IL 61231		Street Address
	Municipality, State & Zip Code Aledo, IL 61231		Municipality, State & Zip Code
	Telephone Number 309-737-1230		Telephone Number Aledo
	Location of Facility Quarter Section Township Range 8 15-NORTH 2-WEST		Municipality Township Mercer Preemption
	Street Address 2324 160th Ave Aledo, IL 61231		County Book Number Mercer
	Property Identification Number 05-05-08-300-004		Parcel Number
Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location HOG OPERATION Building is 52*391*8' with pit and slatted floor		
	Water Pollution Control Construction Permit No. N/A	Date Issued	
	NPDES PERMIT No. N/A	Date Issued	Expiration Date
	Air Pollution Control Construction Permit No. N/A	Date Issued	
	Air Pollution Control Operating Permit No. N/A	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 control facility located within the entire building. The collection pit is 8ft deep 52ft wide and 391ft long. The walls and floors are poured concrete and finished with 5000 lbs in a cross-pose pattern. The pit is covered by a 4x4 ft. The building floor is 4ft high.		

RECEIVED
JAN 10 2018
IEPA
SOW/WPC/PERMIT SECTION

POLLUTION CONTROL FACILITY - CONTAMINANTS	Sec. E (1) Nature of Contaminants or Pollutants			
	Contaminant or Pollutant		Material Retained, Captured or Recovered	
			DESCRIPTION	
			DISPOSAL OR USE	
	52 x 39 1/2 x 8 pit		Rebar plus cement walls into pit	
			injected into ground for fertilizer	
	(2) Point(s) of Waste Water Discharge			
under pit fans				
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 _____ status of installation on date of application	new		
ACCOUNTING DATA	(5) a.	FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ 1020,000	
	b.	NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ 1020,000	
	c.	PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ 110,000	
	d.	PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ 20,000	
	e.	PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% 100%	
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.			
	<p><u>James O Leary</u> <u>Farmer</u></p> <p>Signature Title</p>			
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 pollution control facility. Include a listing of each major piece of equipment included in the claimed fair cash value for real property. Include an average 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 19278 Springfield, IL 62794-9278	Al Keller Permit Section Division of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution Control

RECEIVED
JAN 10 2018

IEPA
DOW/WPC/PERMIT SECTION



Step 1: Complete the following information

JAMES O'LEARY
Name
2524 1100th AVE
Street address
Aledo IL 61231
City State ZIP
(309) 737-1230
Phone

3 Write the assessment year. 2017

4 Write the principal nature of your business.

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)

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

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

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

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 LE 1310410000

3 Write the three-digit classification number of the pollution control facility. (See instructions.) 3 131

4 Write the complete description of the pollution control facility written on the Illinois EPA certification.
The control facility is located under the active building. The collection pit is 8 ft deep by 57 foot wide by 30 ft long. The floor and walls are poured concrete and reinforced with rebar in a cross-cross pattern. Inlets of waste water by pipe in the building falls through several floor into pit.

5 Write the location of the pollution control facility.

2324 1100th AVE
Street address
Aledo IL 61231
City State ZIP

Preemption
Township
Mercer
County

6 Write that location's property index number (PIN).

6 05-05-08-300-004



Step 3: Complete the assessment information

- | | | |
|--|----|---|
| 1 Write the month and year that the facility was placed into use. | 1 | <u>10</u> , <u>2017</u> |
| | | <small>Month Year</small> |
| 2 Write the estimated remaining useful life of the facility. (See instructions.) | 2 | <u>10</u> years |
| 3 Write the original cost of the certified portion of the facility as of the date placed into use. | 3 | \$ <u>620,000</u> |
| 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 | \$ <u>0</u> |
| 5 Subtract Line 4 from Line 3. | 5 | \$ <u>0</u> |
| 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 | \$ <u>NEW</u> |
| 7 Add Lines 5 and 6. | 7 | \$ <u>0</u> |
| 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 | \$ <u>0</u> |
| 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 | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| 12 Does the operation of the facility result in increased production or reduced production cost? If you answered yes, please explain: _____ | 12 | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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 | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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 | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| b Write the original cost of the addition or improvement. | 2b | \$ _____ |
| c Write the date placed into use. | 2c | <u>10</u> , <u>2017</u> |
| | | <small>Month Year</small> |
| d Check the classification of the addition or improvement. Describe the addition or improvement: _____ | 2d | <input type="checkbox"/> Real <input type="checkbox"/> 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 | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| b Write the original cost of the retired or removed portion. | 3b | \$ <u>0</u> |
| c Write the date retired or removed from use. | 3c | <u>N/A</u> , <u>N/A</u> |
| | | <small>Month Year</small> |

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 E. O'Leary 12/14/17 JAMES E. 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

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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

James O'Leary
2564 160th Avenue
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/ 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)

THIS FILING IS SUBMITTED ON RECYCLED PAPER