

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

RECEIVED
CLERK'S OFFICE

MAY 21 2007

STATE OF ILLINOIS
Pollution Control Board

Dennis Sturtevant
(Property Identification Number
01-000-090-00)

)
) PCB 07- 117
) (Tax Certification)
)
)

NOTICE

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

Dennis Sturtevant
15465 Illinois Rt. 73
Shannon, Illinois 61078

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

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.

ENVIRONMENTAL PROTECTION AGENCY
OF THE STATE OF ILLINOIS

By: Vera Herst
Vera Herst
Assistant Counsel
Division of Legal Counsel

DATED: May 17, 2007

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

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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: Vera Herst
Vera Herst
Assistant Counsel
Division of Legal Counsel

DATED: May 17, 2007
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

Dennis Sturtevant-Shannon
(Property Identification Number)
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Pollution Control Board

RECOMMENDATION

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, 35 Ill. Adm. Code 125.204.

1. On July 31, 2006, the Illinois EPA received a request from Dennis Sturtevant (log number TC-09-06, 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 applicant's address is: Dennis Sturtevant
26219 Illinois Route 72
Shannon, Illinois 61078

3. The proposed water pollution control facilities in this request are located at Section 16, T25N, R6E of the 4th P.M. in Carroll County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (198 ft. x 100 ft. x 2 ft. deep) with the slotted concrete portion of the floor over the manure pit; one concrete manure storage tank (160 ft. diameter x 12 ft. deep); and approximately 630 ft. of 10-inch diameter PVC manure transfer pipe.

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

4. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2004), defines

“pollution control facilities” as:

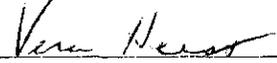
“any system, method, construction, device or appliance appurtenant thereto or any portion of any building or equipment, that is designed, constructed, installed or operated for the primary purpose of: (a) eliminating, preventing, or reducing air or water pollution ...or (b) treating, pretreating, modifying 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.”

5. Pollution control facilities are entitled to preferential tax treatment, 35 ILCS 200/11-5.
6. Based on the information in the application and the purpose of the facilities, 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: 
Vera Herst
Assistant Counsel
Division of Legal Counsel

Dated: May 17, 2006

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
 JAMES R. THOMPSON CENTER, 100 WEST RANDOLPH, SUITE 11-300, CHICAGO, IL 60601 - (312) 814-6026

RÓD R. BLAGOJEVICH, GOVERNOR

DOUGLAS P. SCOTT, DIRECTOR

Memorandum

To: Connie Tonsor, Division of Legal Counsel
 From: Bruce J. Yurden, Manager, Watershed Management Section
 Date: MAY - 9 2007
 Re: Dennis Sturtevant - Shannon
 Recommendation of Tax Certification
 Log # TC-09-06
 Property Identification # 01-00-090-00

The Bureau of Water received a request on July 31, 2006 from Dennis Sturtevant 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:

Dennis Sturtevant
 15465 Illinois Route 73
 Shannon, IL 61078

Section 16, T25N, R6E of the 4th P.M. in Carroll County

Livestock waste management facilities consisting of one concrete manure pit (198 ft. x 100 ft. x 2 ft. deep) with the slotted concrete portion of the floor over the manure pit; one concrete manure storage tank (160 ft. diameter x 12 ft. deep); and approximately 630 ft. of 10-inch diameter PVC manure transfer pipe.

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 217/782-3362.

BJY:TJF:TC-09-06.doc

cc: Tax Cert File

ROCKFORD - 4302 North Main Street, Rockford, IL 61103 - (815) 987-7760 • DES PLAINES - 9511 W. Harrison St., Des Plaines, IL 60016 - (847) 294-4000
 ELGIN - 595 South State, Elgin, IL 60123 - (847) 608-3131 • PEORIA - 5415 N. University St., Peoria, IL 61614 - (309) 693-5463
 BUREAU OF LAND - PEORIA - 7620 N. University St., Peoria, IL 61614 - (309) 693-5462 • CHAMPAIGN - 2125 South First Street, Champaign, IL 61820 - (217) 278-5800
 SPRINGFIELD - 4500 S. Sixth Street Rd., Springfield, IL 62706 - (217) 786-6892 • COLLINSVILLE - 2009 Mall Street, Collinsville, IL 62234 - (618) 346-5120
 MARION - 2309 W. Main St., Suite 116, Marion, IL 62959 - (618) 993-7200

Watershed Unit Tax Certification Review Sheet

Project Name: Dick's Slaughter
Reviewer: Thaddeus P. ...
Log No.: ...

Location: Sharon
Date: 3/20/07
Type: Agchem
 Livestock

Applicant: Dick's Slaughter
15465 J.L. Rd. 7B
Sharon, VT 05788

Contact: Dick's Slaughter
Phone: 815-483-6565

Facility: Dick's Slaughter
15465 J.L. Rd. 7B
Sharon, VT

Property ID: Dick's Slaughter
...

Legal Description: Section 16 ...

County: Craig

Date Control Devices Installed: 12/1/05

Provided Fair Cash Value: 350000

Signature: Thaddeus P. ...

Title: ...

- 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:

Two 1000 gallon storage tanks (1000 gal x 12 ft deep) w/ concrete base and roof
Two 1000 gallon storage tanks (1000 gal x 12 ft deep)
apparently 1000 gal storage tanks w/ concrete base and roof

Other: _____

Dear Thad Faught

TC-09-06

Items 1-4 are correct

We are seeking certification for the concrete pits , concrete slats , concrete manure storage and pvc manure transfer pipes only.

Thank you,
Mark Sturtevant

815-238-1643
msss@aeroinc.net

Mark Sturtevant

MODE = MEMORY TRANSMISSION

START=APR-04 16:06

END=APR-04 16:10

FILE NO.=470

STN NO.	COMM.	ONE-TOUCH/ ABBR NO.	STATION NAME/TEL NO.	PAGES	DURATION
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-IEPA BOW

***** - ***** - 217 785 1225- *****

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
 Bureau of Water
 Watershed Management Section
 1021 North Grand Ave. East, Post Office Box 19276
 Springfield, Illinois 62974-9276

DATE: April 4, 2007

Message From: Thaddeus Faught

Message To: Mark Sturtevant

Company/Agency:

Fax Number: 815-864-2753

Number of Pages: 1 (not including cover)

Project Reference: Tax certification for livestock facilities TC-09-06

Mark,
as we discussed,
here is the review letter that was mailed today
(actually it was just about to be mailed, so I went ahead and pulled it out,
since you are getting this fax.....).

As we discussed:

- 1) the pit is covered by concrete slats and has 32 pull plugs.
- 2) manure is land applied.
- 3) the tank is 160 feet in diameter.
- 4) there is 630 feet of 10 inch diameter PVC manure transfer pipe.

Please verify that these are accurate and please provide a response for item 5.

You can fax it back to me at the number on the bottom right.
Let me know if you need anything else.

Thanks,
thad

Phone 217/782-3362	Fax 217/785-1225
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ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 – (217) 782-3397
JAMES R. THOMPSON CENTER, 100 WEST RANDOLPH, SUITE 11-300, CHICAGO, IL 60601 – (312) 814-6026

ROD R. BLAGOJEVICH, GOVERNOR

DOUGLAS P. SCOTT, DIRECTOR

217/782-3362

April 4, 2007

Mr. Dennis Sturtevant
15465 Illinois Route 73
Shannon, IL 61078

Re: Illinois Property Tax: Dennis Sturtevant -- Shannon
Livestock Waste Pollution Control Facilities
Log No. TC-09-06

Dear Mr. Sturtevant:

The application for Illinois Property Tax Certification received July 31, 2006 for the above listed facilities has been reviewed and the following is offered for your consideration and appropriate action.

1. Please verify that the pit is covered with concrete slats and indicate the number of pull plugs within the pit.
2. Please verify that manure is land applied, or indicate if it is disposed of otherwise.
3. Please indicate the diameter of the concrete tank. The application states that the tank is 12 feet deep, but does not provide units for the 160 (units?) diameter.
4. Please indicate the length, diameter and material of construction of any manure transfer pipes you would want certified.
5. Please provide written verification that you are only seeking certification for the concrete pits and concrete slatted floors, concrete manure storage tank and any manure transfer pipes. Please be advised that walls, building structures, etc. with the primary purpose of housing livestock above the manure pits are not eligible for tax certification.

Please review the subject applications accordingly for the items specified above and submit to the Illinois Environmental Protection Agency so that we may complete the review of the subject application. Please include the above log number on all correspondence.

If you have any questions or comments concerning the above items, please contact me at the above address and telephone number.

Very truly yours,

Thaddeus Faught
Facility Evaluation Unit
Watershed Management Section
Bureau of Water

TJF:TC-09-06a.doc

cc: T.C. File

TC-09-06

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

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.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
 P. O. Box 19276, Springfield, IL 62784-9276

FOR AGENCY USE

File No.	Date Received	Certification No.	Date
APPLICANT	Sec. A Company Name		
	Person Authorized to Receive Certification Dennis Stewart		Person to Contact for Additional Details Same
	Street Address 15465 DL Rt 73		Street Address
	Municipality, State & Zip Code Shannon IL 61078		Municipality, State & Zip Code
	Telephone Number 815-493-6382		Telephone Number
	Location of Facility Quarter Section Township Range 16 25 6		Municipality Township Shannon Cherry Grove
	Street Address 26219 DL Rt 72		County Book Number Carnoll
	Property Identification Number 01-000-090-00		Parcel Number 149
	MANUFACTURING OPERATIONS	Sec. B Nature of Operations Conducted at the Above Location HOS Production	
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		
	Materials Used in Process		
POLLUTION CONTROL FACILITY DESCRIPTION	Sec. D Describe Pollution Abatement Control Facility 100ft x 198ft same finish with 2ft cement shallow pit which pull plugs to a 30 diam, 12ft deep circular cement tank at end to catch etc. in tank		

RECEIVED

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
 BC/WMP/PC PERMIT SECTION

Sec. E (1) Nature of Contaminants or Pollutants

Contaminant or Pollutant	Material Retained, Captured or Recovered	
	DESCRIPTION	DISPOSAL OR USE
Hog Manure		

(2) Point(s) of Waste Water Discharge None

Plans and Specifications Attached Yes No

(3) Are contaminants (or residues) collected by the control facility? Yes No

(4) Date installation completed 12-1-05 status of installation on date of application _____

(5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY: \$ 200,000
 b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY: \$ 0
 c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY: \$ 0
 d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY: \$ 0
 e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE: % 0

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.

Dennis L. Stutter
 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.

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 19276 Springfield, IL 62794-9276	Al Keller Permit Section Division of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution Control

STATE OF ILLINOIS)
) SS
COUNTY OF SANGAMON)
)

CERTIFICATE OF SERVICE

I, the undersigned, on oath state that I have served the attached
APPEARANCE AND THE RECOMMENDATION, upon the person to whom
it is directed, by placing a copy in an envelope addressed to:

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

Dennis Sturtevant
15465 Illinois Rt. 73
Shannon, IL 61078

Steve Santarelli
Illinois Department of Natural Resources
101 West Jefferson
Post Office Box 19033
Springfield, IL 62794

and mailing it by First-Class Mail from Springfield, Illinois, with sufficient
postage affixed.

Dated: May 17, 2007

ILLINOIS ENVIRONMENTAL
PROTECTION AGENCY

By: Vera Herst
Vera Herst *py Cbt*
Assistant Counsel
Division of Legal Counsel

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Springfield, IL 62794-9276
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