

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

RECEIVED
CLERK'S OFFICE

JUL 05 2007

STATE OF ILLINOIS
Pollution Control Board

Hildebrandt Farms-South Beloit
(Property Identification Number
01-04-300-008)

)
)
)
) PCB 08- 04
) (Tax Certification)

NOTICE

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

Ken and Don Hildebrandt
2587 Stateline Road
South Beloit, Illinois 61081

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: July 2, 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

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

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STATE OF ILLINOIS
Pollution Control Board

Hildebrandt Farms-South Beloit
(Property Identification Number
01-04-300-008)

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) PCB 08- 04
) (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: Vera Herst
Vera Herst
Assistant Counsel
Division of Legal Counsel

DATED: July 2, 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

Hildebrandt Farms-South Beloit
(Property Identification Number)
01-04-300-008

) PCB-08 -04
) (Tax Certification)
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JUL 05 2007
STATE OF ILLINOIS
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 January 3, 2003, the Illinois EPA received a request from Hildebrandt Farms (log number TC-01-03, 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: Hildebrandt Farms
2587 Stateline Road
South Beloit, Illinois 61081

3. The proposed water pollution control facilities in this request are located at Section 4, T46N, R3E of the 3rd P.M. in Boone County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one (126 ft. diameter x 19 ft.) glass-lined steel manure slurry store tank; approximately 120 feet of 6-inch diameter PVC manure transfer pipe; and a mechanical scraper system in one dairy free stall barn.

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
Vera Herst
Assistant Counsel
Division of Legal Counsel

Dated: July 2, 2007
Illinois Environmental Protection Agency
1021 North Grand Ave. E.
P.O. Box 19276
Springfield, Illinois 62794-9276
217/782-5544

STATE OF ILLINOIS

COUNTY OF SANGAMON

)
)
)
)
)

PROOF 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:

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

Ken and Don Hildebrandt
2587 Stateline Road
South Beloit, Illinois 61081

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

and mailing it from Springfield, Illinois, on July 2, 2007, with sufficient postage affixed for first class mail.

Ashe M. Stritzel

SUBSCRIBED AND SWORN TO BEFORE ME

This 2nd day of July, 2007

Brenda Boehner
Notary Public



THIS FILING IS SUBMITTED ON RECYCLED PAPER



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

Memorandum

To: Connie Tonsor, Division of Legal Counsel

From: Bruce J. Yurdin, Manager, Watershed Management Section

Date: MAY - 9 2007

Re: Hildebrandt Farms - South Beloit
 Recommendation of Tax Certification
 Log # TC-01-03
 Property Identification # 01-04-300-008

The Bureau of Water received a request on January 3, 2003 from Hildebrandt Farm 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:

Hildebrandt Farm
 2587 Stateline Road
 South Beloit, IL 61081

Section 4, T46N, R3E of the 3rd P.M. in Boone County

Livestock waste management facilities consisting of one (126 ft. diameter x 19 ft.) glass-lined steel manure slurry store tank; approximately 120 feet of 6 inch diameter PVC manure transfer pipe; and a mechanical scraper system in one dairy free stall 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.

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

BJY:JRA:

cc: Tax Cert File

Watershed Unit Tax Certification Review Sheet

Project Name: Hildebrandt Farm
Reviewer: JRA
Log NO: TC-01-03

Location: South Beloit
Date: 2 Aug 04
Type: Agchem
 Livestock

Applicant: Ken and Don Hildebrandt
257 - Stateline Rd.
South Beloit IL 61081

Contact: Ken and Don Hildebrandt
Phone: (815) 292-3289

Facility: same

Property ID: 01-04-300-008

Legal Description: NE 1/4 SW 1/4 Sec 14 T46N R3E of 34th PM County:

Date Control Devices Installed: 12/1/02

Provided Fair Cash Value: 39,9235

Signature: Don & Ken Hildebrandt

Title: owners

Wastes: Livestock waste is applied to cropland.
 Agricultural rinsate and spillage is recycled through the facility and/or land applied.
 Other: _____

Physical Description of Pollution Control Devices:

Slurry Store [S(2)] 120' x 19'
6" piping 120'

Crackall barn is evidence of existing barn

K - 90' x 192' (Crackall barn) yes
extent of existing barn
S(2) - 120' x 19'
old
D-6 - 7

Other: _____

Hildebrandt Farms
2587 Stateline Rd.
S. Beloit, IL 61080

Mr. Allison,

Enclosed please find drawings of our barns and layouts that I hope help explain our situation.

Please call if you need more help.

Thank you for all your help.

Sincerely,

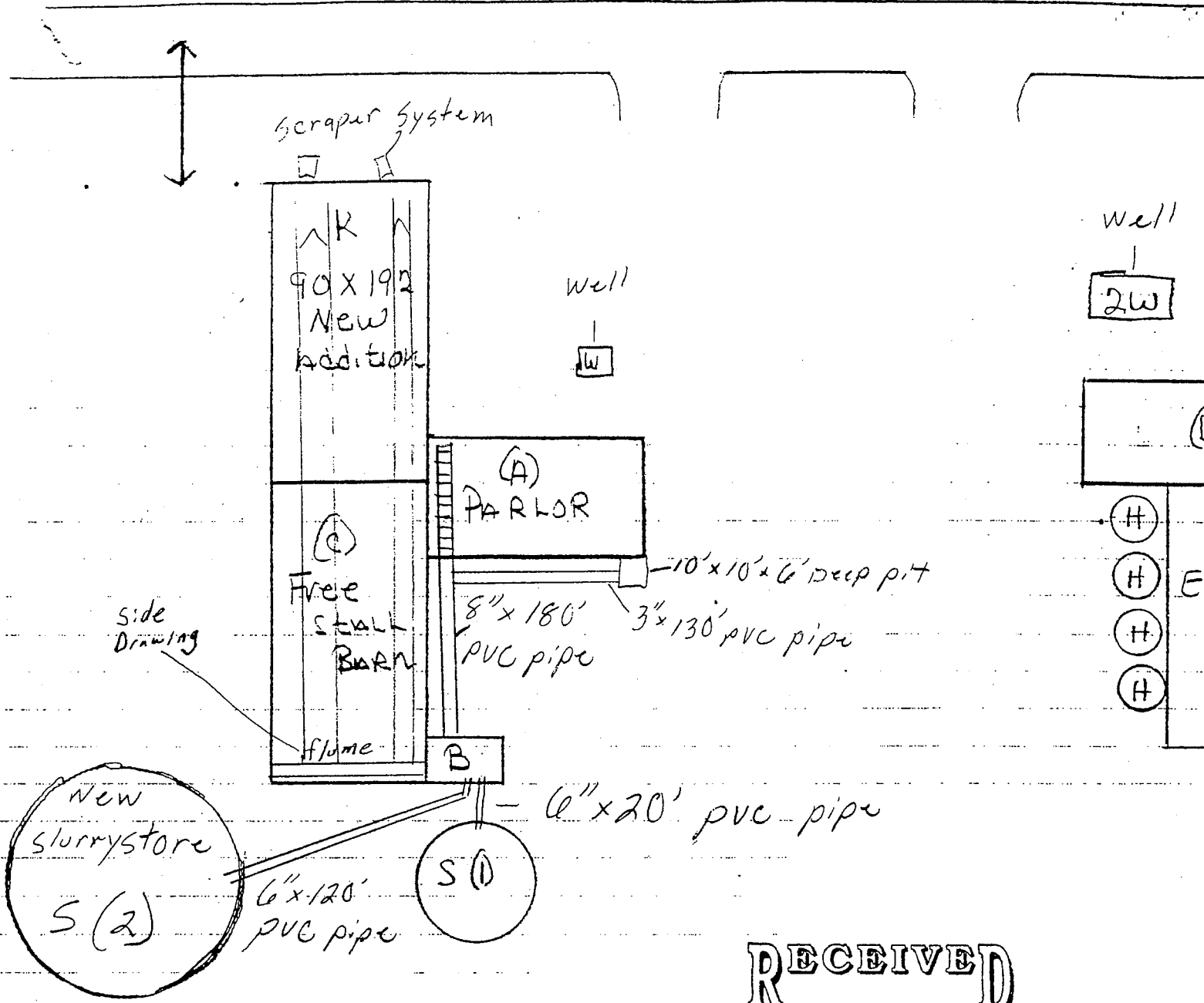
Ann Hildebrandt

815-292-3289

RECEIVED
JAN 24 2005

Watershed Management Section
BUREAU OF WATER

TRACKING: TC0402



S2 -
 126' - Diameter
 19' - Deep

S1 -
 81' - Diameter
 14' - Deep

RECEIVED

JAN 24 2005

Watershed Management Section
 BUREAU OF WATER

STATELINE RD



FARM
Res

FARM
Res

G

please Exclude

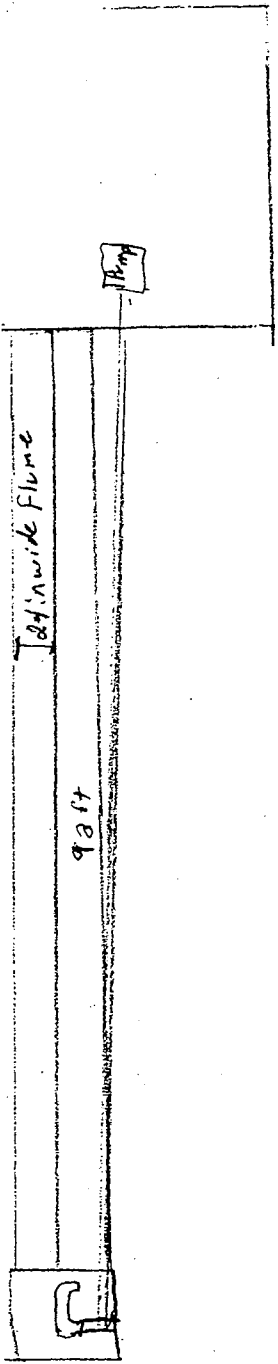
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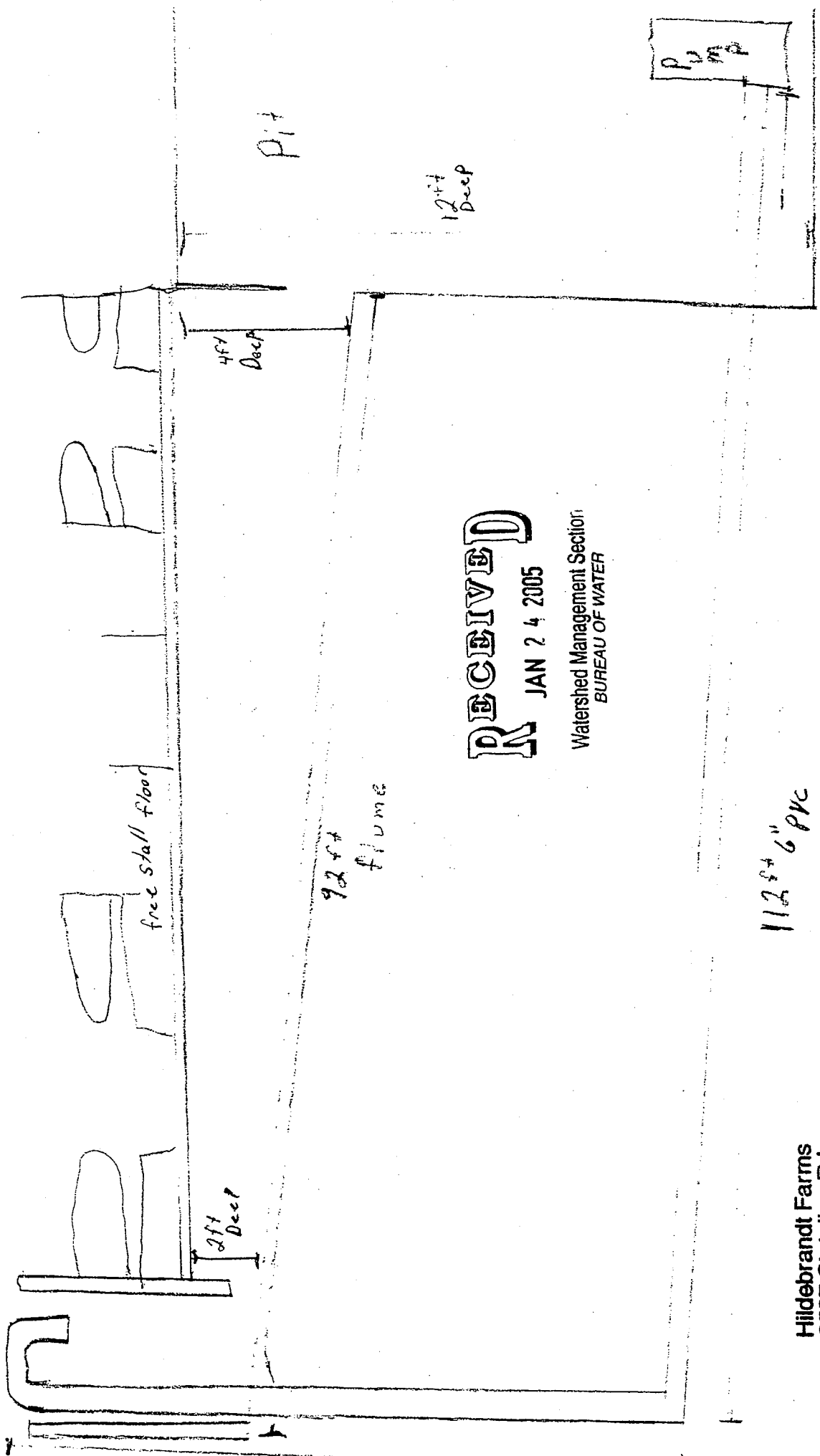
Fred Hildebrandt
Boone County
2537 STATELINE
South Beloit IL
61080

Hildebrandt Farms
2587 Stateline Rd.
S. Beloit, IL 61080

Flume Top Drawing



Flume side Drawing



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JAN 24 2005

Watershed Management Section
BUREAU OF WATER

112ft 6" PVC

Hildebrandt Farms
2587 Stateline Rd.
S. Beloit, IL 61080



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

RENEE CIPRIANO, DIRECTOR

217/782-3362

NOV 10 2004

Ken and Don Hildebrant
2587 Stateline Road
South Beloit, IL 61081

Re: Illinois Property Tax: Hildebrant Farm – South Beloit (Boone County)
Livestock Waste Containment Facilities
Log # TC-04-02 and TC-01-03

Dear Mr. Hildebrant:

We received your application for Illinois Property Tax Certification and supporting documents concerning TC-04-02 on July 17, 2002 with supplemental information on February 10, 2003 and TC-01-03 on January 2, 2003. The Agency's staff has phoned and left messages on June 16, August 2, and October 15, 2004, and has received no reply. The documents, as submitted, have been reviewed by the Watershed Management Section staff, and based on that review, the following items are offered for your consideration and appropriate action.

For TC-04-02:

1. Please indicate the size(s) of the feeder pipe(s) associated with the free stall barn and the length(s) of the pipe(s).
2. Please provide additional detail for the portion of the flume above the 24 inch flush pipe.
3. Please verify that the manure pit in the free stall barn is 16 ft. x 16 ft. x 8 ft. deep and indicate the material of construction.
4. Please provide a detail drawing of the milking parlor including the two manure collection troughs and connection to the 8 inch PVC drain.
5. Please provide the length of the 8 inch manure transfer piping associated with the parlor.
6. Please provide the length of the 6 inch high pressure PVC manure transfer lines.
7. Please verify that the slurry store labeled "S1" is 81 ft. in diameter and 14 ft. deep.
8. Please indicate the object label "W" and any pertinent pollution control information. (i.e., well, not for certification, etc.).
9. Please be advised that the milking parlor can not be covered for under this certification since their primary purpose is not for pollution control. Please provide documentation for the withdraw or revision of request to not included these facilities. Please be advised that if the parlor was included in the fair cash value estimate that the estimate must be revised.

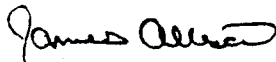
For TC-01-03:

10. Please indicate the use of the building label "K" (90 ft. x 192 ft) and any pertinent pollution control information associated with this building (i.e., free stall barn, scrapper system, flume, pit, etc.).
11. Please verify that the slurry store labeled "S2" is 120 ft. in diameter and 18 ft. deep.
12. Please provide information on any manure transfer piping proposed to be covered under certification including type of material, size, and length. Please provide an updated drawing with the locations of the piping.

13. Please be advised that a free stall barn including alleys can not be covered under this certification since their primary purpose is not for pollution control. If this certification is requesting a free stall barn, please provide documentation for the withdrawal or revision of request to exclude these facilities. Please be advised that if the barn is included in the fair cash value estimate that the estimate must be revised.
14. Please indicate if this certification is just for structures K and S2. If more than these two please answer the following questions.
 - a. Please indicate the object label "2W" and any pertinent pollution control information. (i.e., well, not for certification, etc.).
 - b. Please indicate the use of the buildings label "D, E, F, G, and H" and any pertinent pollution control information associated with this building.

Should you have any questions or comments regarding the content of this letter, please contact me at the above telephone number and address.

Sincerely,



James Allison
Facility Evaluation Unit
Watershed Management Section
Bureau of Water

cc: Records Unit
TC File

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.

TC-01-
-0

FOR AGENCY USE

File No. _____ Date Received _____ Certification No. _____ Date _____

Sec. A

APPLICANT

Company Name: **Hildebrandt Farm**

Person Authorized to Receive Certification: **Ken and Don Hildebrandt**

Person to Contact for Additional Details: **Ken and Don Hildebrandt**

Street Address: **2587 Stateline Road**

Street Address: **2587 Stateline Road**

Municipality, State & Zip Code: **South Beloit, IL 61081**

Municipality, State & Zip Code: **South Beloit, IL 61081**

Telephone Number: **(815) 292-3289**

Telephone Number: **(815) 292-3289**

Location of Facility

Quarter Section	Township	Range	Municipality	Township
NE of SW 1/4	46-N	3-E		

Street Address: **2587 Stateline Road**

County: _____ Book Number: _____

Property Identification Number: **01-04-300-008**

Parcel Number: _____

Sec. B

MANUFACTURING OPERATIONS

Nature of Operations Conducted at the Above Location: **LM FAP LF0070020000**

Milking dairy facility-manure collected and stored in above ground positive containment then manure is injected in the soil at agronomic rates as a fertilizer.

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

DNA

Materials Used in Process

DNA

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JAN 02 2003

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
BOW/WPC/PERMIT SECTION

Sec. D

POLLUTION CONTROL FACILITY DESCRIPTION

Describe Pollution Abatement Control Facility

Expansion of the milking dairy facility- manure collected and stored in above grade positive containment then manure is injected in the soil at agronomic rates as a fertilizer

Manure Analysis Nitrogen39 - P @ 14 - K O 27 = lbs/1000 gal (see attachment plan)



Tax Certification Program for Livestock Waste Management Facilities

As an incentive for livestock producers to construct waste storage structures and other structures which prevent water pollution the Agency administers a tax certification program, which reduces the property tax value for many pollution control improvements. In order to recognize this tax reduction, the producer must have the improvement certified by the Illinois Environmental Protection Agency (Illinois EPA) as a pollution control facility.

Various facilities have been determined to meet the definition of a pollution control facility for livestock waste management. The following are examples of pollution control facilities for livestock waste management.

1. Manure pits under confined animal feed structures.
2. Slatted floors over manure pits.
3. Floors (not in feeding areas) specifically designed to collect and transport livestock wastes to liquid waste storage facilities.
4. Liquid livestock waste storage facilities including, but not limited to: tanks, lagoons, and holding ponds.
5. Dry manure stacking structures.
6. Feedlot runoff sediment capture basins.
7. Vegetative filter systems including, but not necessarily limited to those components designed, constructed and operated pursuant to Title 35 Illinois Administrative Code, Subtitle E, Chapter 11, Part 570 titled Design and Maintenance Criteria Regarding Runoff Field Application Systems adopted August 3, 1982.
8. Structures or other devices used specifically to divert uncontaminated runoff and roof drainage away from animal feeding facilities so as to minimize the production of feedlot runoff.
9. Roof structures specifically intended to prevent precipitation from entering livestock waste storage facilities provided that such a roof shall meet the requirement that animal feeding operations are not and also could not be normally conducted below said roof.
10. Building or structure walls specifically intended to support those roof structures described in item #9 above.
11. Tanks or other similar structures, such as methane digesters, that are specifically designed, constructed and operated for the only purpose of reducing odors from livestock wastes provided that such facilities shall meet the requirement that methane or products other than processed animal manures are not produced or collected for utilization in any purpose other than the normal operation of the facility.
12. Specific appurtenances to those facilities listed above such as pumps, pump pits, manure scrapers, ramps, manure stackers, or other devices provided that such appurtenances are designed, constructed and operated for the primary purpose of the normal operation of the pollution control facility.
13. Other facilities that meet the definition of a pollution control facility.

Once Illinois EPA has certified that the improvements made by the producer qualify as a pollution control facility, the Agency submits a copy of the certification to the producer and the Illinois Department of Revenue (IDOR). The IDOR assumes authority from the county tax assessment office to assess the value of the certified facilities based upon remaining useful lifetime and the salvage value (usually property taxes are based upon fair cash value). This reduces the assessed value of the certified facilities and, therefore, the property tax.

The date upon which the Illinois EPA received an application form from a producer determines the first assessment year that the IDOR assumes assessment jurisdiction from the county.

Pollution control facilities certified by the Illinois EPA will be assessed by the IDOR as of January 1 of the year after Illinois EPA's receipt of the tax certification application. For instance, if an application is received by the Illinois EPA on January 1, 1999, or December 31, 1999, both would come under the IDOR's assessment jurisdiction as of January 1, 2000.

The producer will receive the benefit of the reduced assessment for the first year the IDOR assumes jurisdiction, but it will not be reflected in the producers tax bill until the following year. All tax bills in Illinois are actually issued the year following the assessment date. For example, a tax bill will not be issued until approximately May 2001 for all property assessed as of January 1, 2000.

INSTRUCTIONS

Although the tax certification application form was originally designed for industrial use, the Agency uses it for all pollution control facilities. The following instructions indicate how to complete the application form when tax certification is being sought for livestock waste management facilities.

Section A - Applicant:

Be sure to provide the property tax identification number for the parcel of land where pollution control facilities are located. Also indicate the location of the pollution control facilities by quarter section, township, range and county. This information is available on county plat maps.

Section B - Manufacturing Operations:

Indicate what type of livestock waste the pollution control facilities control. Most livestock facilities in Illinois do not have or need any permits from the Illinois EPA and, therefore, the permits space can usually be left blank.

Section C - Manufacturing Process:

This section does not need to be completed on applications for livestock waste management facilities.

Section D - Pollution Control Facility:

The following information must be provided. Use additional paper when necessary.

Neatly sketch a diagram showing the flow of livestock waste from the animals through the pollution control facilities to final disposal on cropland. Include the locations of components such as pumps, pipes, gutter scrapers, manure pits, tanks, slotted floors, holding ponds for runoff, lagoons, methane digesters, settling basins, vegetative filters, etc.

Briefly describe the major pollution control components on the flow diagram including dimensions (length, width, depth, diameter), construction materials (steel, concrete block, etc.), and size (i.e., 10 H-P centrifugal pump).

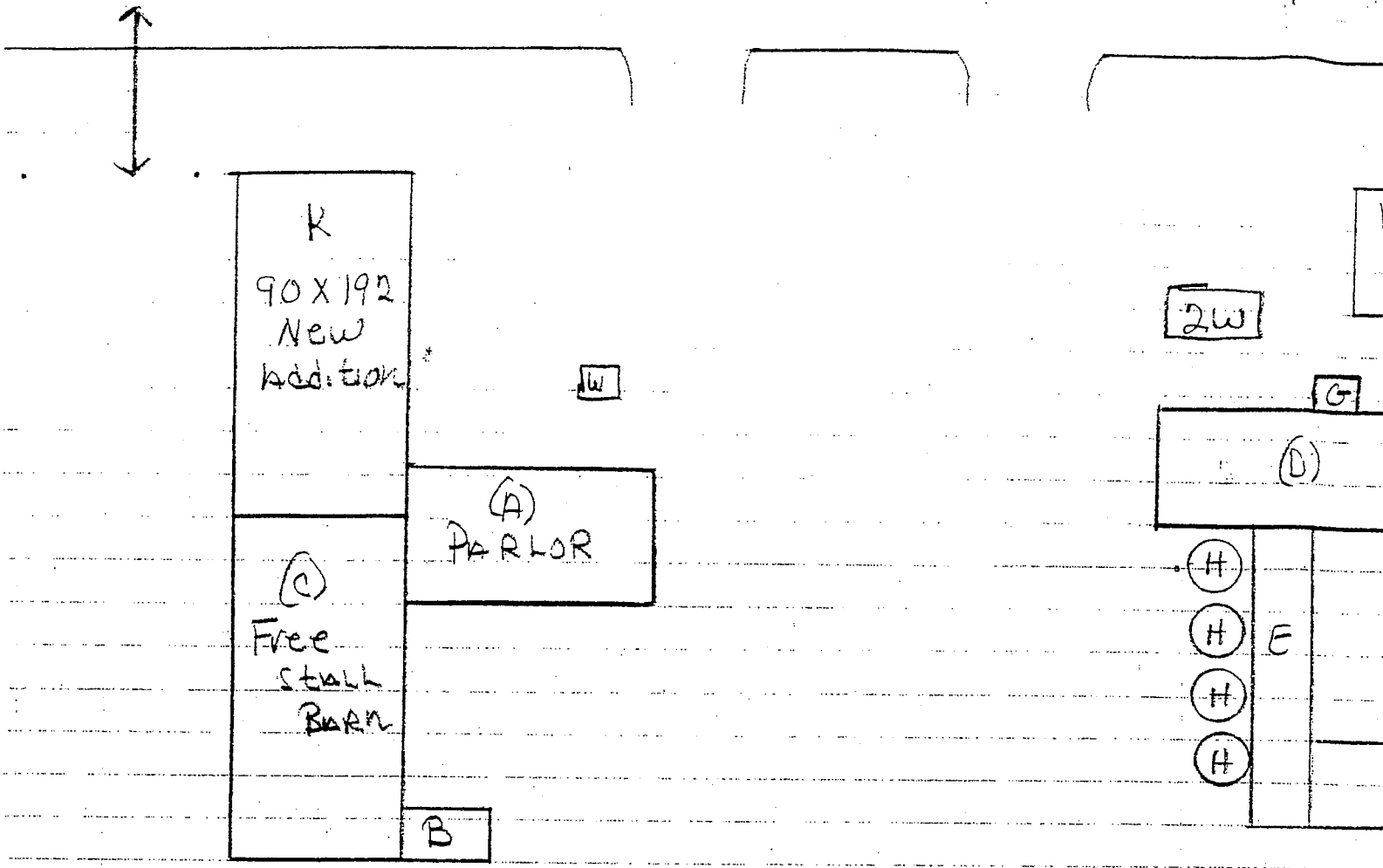
Identify local streams, lakes, groundwater, or other waters that the pollution control facilities protect from contamination by livestock wastes. Briefly explain how the pollution control facilities prevent livestock wastes from entering these waters.

Section E - Pollution Control Facility Contaminants and Accounting Data:

Generally identify the pollutants being controlled (i.e., beef feedlot runoff, swine manure, silage leachate, etc.) and points of discharge if there are any. Items 3, 4 and 5 must be completed. Be sure to sign in Section F.

Completed forms may be sent to:

Illinois EPA
BOW/Watershed Management Section/Facility Evaluation Unit
P.O. Box 19276
Springfield, Illinois 62794-3276



S (1)

New
S (2)
~~Shurrykitt~~

Storage For MA

450 cows @ 16 gal manu
 @ 6 gal wash
 @ 150 days

1,485,000 gal

8'x14' net @ 11'6" w/free b
 126'x19' net @ 16'3" w/free b
 Reception Pit

Facility

STATELINE RD

DAM
RES

FARM
RES



[Empty box]

F

ure

2/day
120/day

required

ard = 443,036 gallons
-d = 1,385,500 gallons
= 14,362 gallons

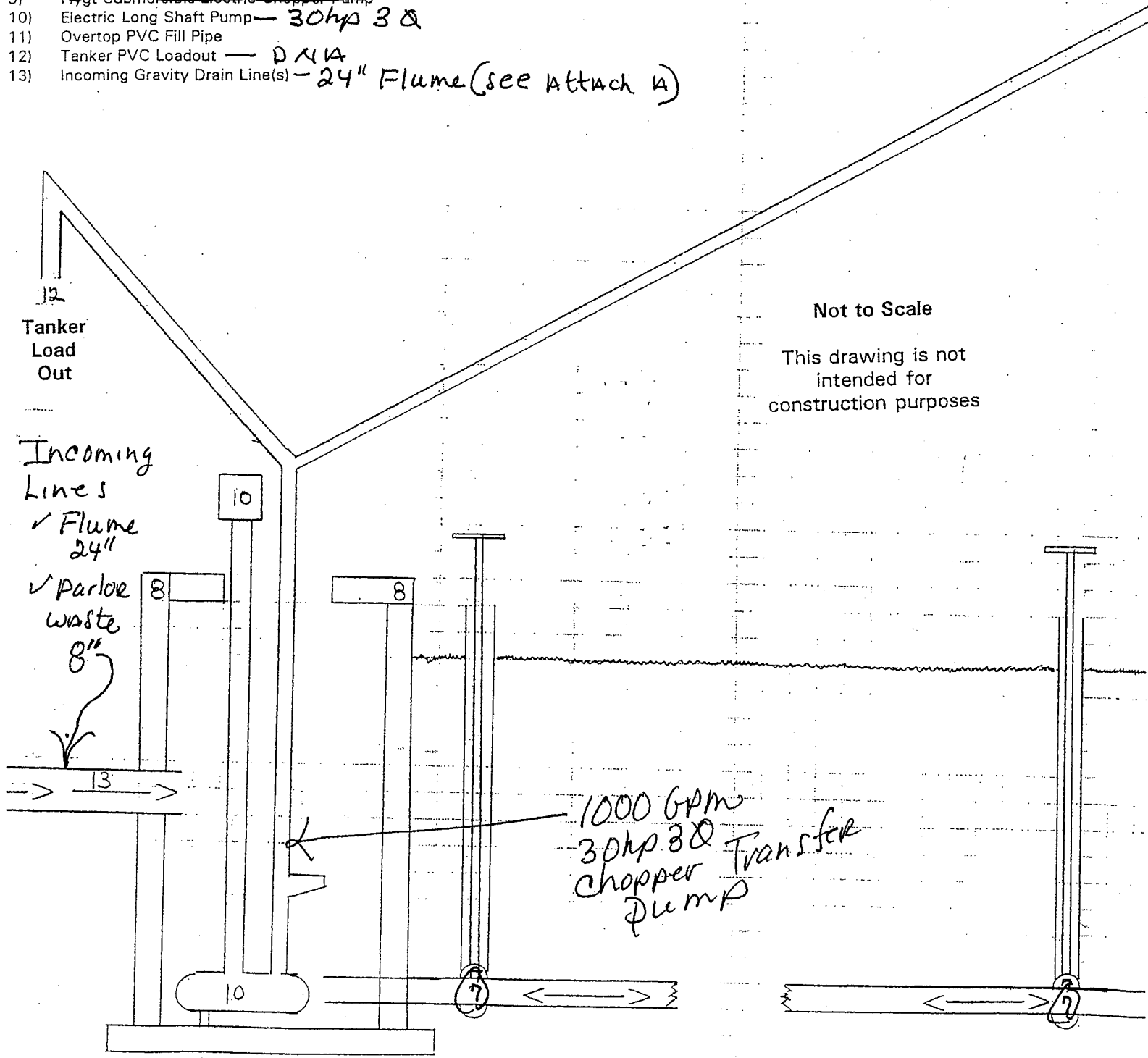
Capacity 1,842,898 gallons

Fred Hildebrandt
Boone County
2537 STATELINE
South Beloit IL
61080

Key

- 1) NRCS Preapproved Design Above Ground Slurrystore System
- 2) Electric Agitation Acceptance with Commercial Winch - *DNA*
- 3) Direct Pump Discharge Plug Valve
- 4) Bottom Drain
- 5) 6" PVC
- 6) Cathodic Protection
- 7) 6" Tee Handle Operated (12) Turn Plug Valves
- 8) Reception Pit - *see (A)*
- 9) ~~Flygt Submersible Electric Chopper Pump~~
- 10) Electric Long Shaft Pump - *30hp 3Ø*
- 11) Overtop PVC Fill Pipe
- 12) Tanker PVC Loadout - *DNA*
- 13) Incoming Gravity Drain Line(s) - *24" Flume (see Attach A)*

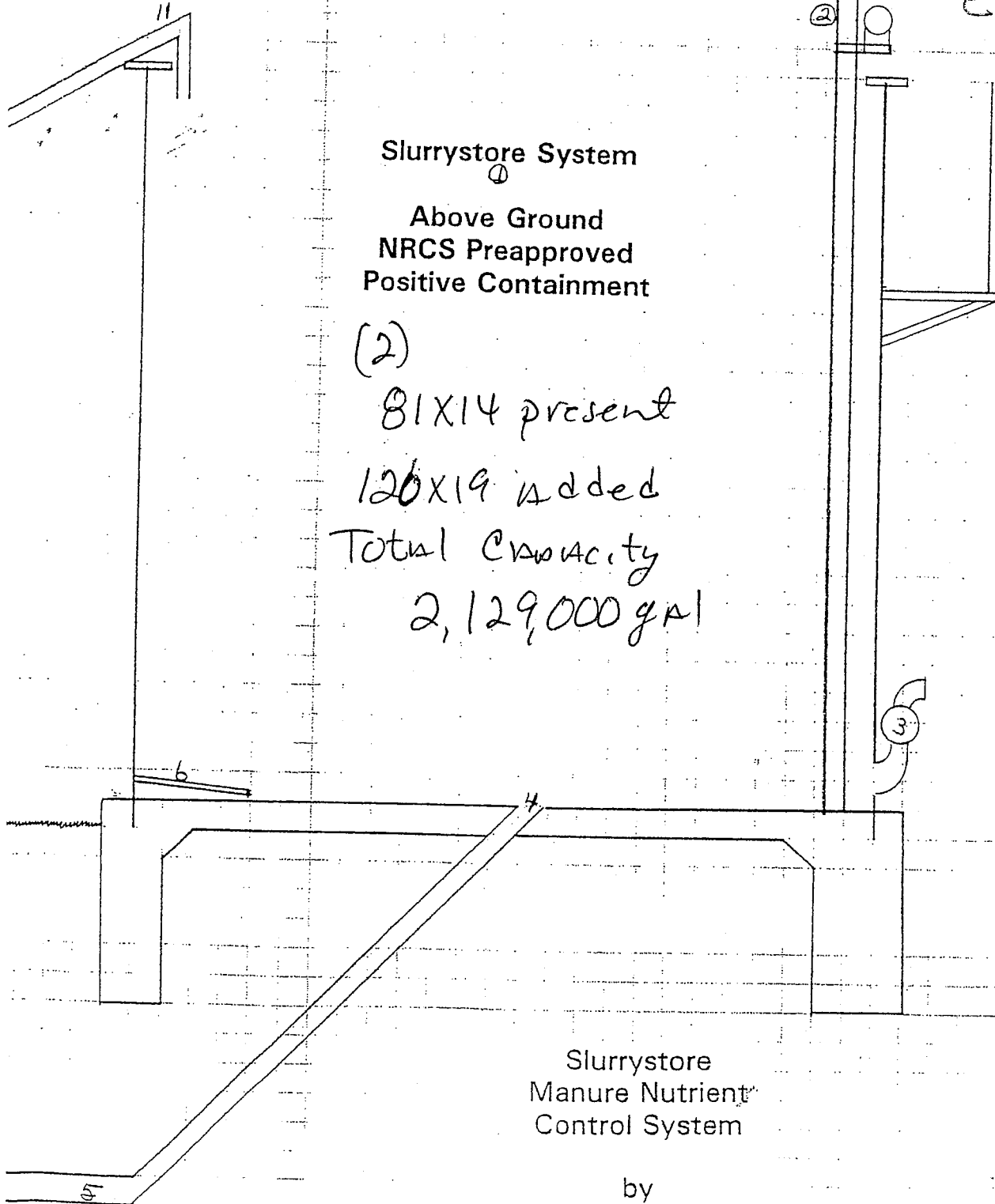
*(2) nominal 120'w x 19' D
also 81' x 14 D*



Not to Scale

This drawing is not intended for construction purposes

Hildebrand
Attachment
(C)
OF
Expansion



Slurrystore System

**Above Ground
NRCS Preapproved
Positive Containment**

(2)
8'x14' present
12'x19' added
Total Capacity
2,129,000 gal

Slurrystore
Manure Nutrient
Control System

by
Cady Inc.

