

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

George Harrell-Stronghurst )  
(Property Identification Number ) PCB 10-  
01-029-05-008-00 ) (Tax Certification)  
)

NOTICE

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

George J and Larry L. Harrell  
RR 1 Box 53  
Stronghurst, Illinois 61480

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: February 1, 2010

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**

George Harrell-Stronghurst )  
(Property Identification Number ) PCB 10-  
01-029-05-008-00) (Tax Certification)  
)

**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: February 1, 2010  
Illinois Environmental Protection Agency  
1021 North Grand Avenue East  
Post Office Box 19276  
Springfield, Illinois 62794-9276  
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**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 December 30, 2008, the Illinois EPA received a request from. George Harrell (log number TC-35-08, 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: George Harrell  
RR1 Box 53.  
Stronghurst, Illinois 61480

3. The proposed water pollution control facilities in this request are located at SE¼ of Section 29, T8N, R4W of the West 4th PM in Henderson County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one manure pit (71.33 ft. x 269 ft. x 8 ft. deep) and the slotted concrete floor over the manure pit and 8 pump out pits (5 ft. x 6 ft. x 8 ft. deep) in building # 1.

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 (2008), 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: February 1, 2010  
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) 782-2829  
James R. Thompson Center, 100 West Randolph, Suite 11-300, Chicago, IL 60601 • (312) 814-6026

PAT QUINN, GOVERNOR

DOUGLAS P. SCOTT, DIRECTOR



# Memorandum

To: Connie Tonsor, Division of Legal Counsel

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

Date: December 15, 2009

Re: George Harrell - Stronghurst  
Recommendation of Tax Certification  
Log # TC-35-08  
Property Identification # 01-029-008-00

**RECEIVED**  
Division of Legal Counsel  
DEC 16 2009  
Environmental Protection  
Agency

The Bureau of Water received a request on December 30, 2008 from George Harrell 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:

George Harrell  
RR1 Box 53  
Stronghurst, IL 61480

SE 1/4 of Section 29, T8N, R4W of the West 4th PM in Henderson County.

Livestock waste management facilities consisting of one manure pit (71.33 ft. x 269 ft. x 8 ft. deep) and the slotted concrete floor over the manure pit and 8 pump out pits (5 ft. x 6 ft. x 8 ft. deep) in building #1.

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 Darren Gove at 217/782-0610.

SAK:DRG:TC-35-08\_Tax Certification\_30Dec08.docx

cc: Tax Cert File

Watershed Unit Tax Certification Review Sheet

Project Name: George Harrell

Location: Stronghurst

Reviewer: DRG

Date: September 2, 2009

Log number: TC-35-08

Type:  Agchem  
 Livestock

Applicant:  
RR1 Box 53  
Stronghurst, IL 61480

Contact: George Harrell

Phone: 309 924-1287

Facility: George Harrell  
RR1 Box 53  
Stronghurst, IL 61480

Property ID: 01-029-008-00

County: Henderson

Legal Description:  
S: SE 1/4 of Section 29 Twp: 8N R: 4W PM: West  
4th

Signature: Co-owner

Title: George Jay Harrell

Date Control Devices installed: Aug 2007

Provided Fair cash Value: \$200,000

- 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:

Building #1

- One manure pit 71.33' x 269' x 8' deep
- concrete slotted floor
- Pump out Pits (8) 5' x 6' x 8' deep

Nothing further \_\_\_\_\_

\*\*\*\*\* PCB 2010-058 \*\*\*\*\*

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY  
 P. O. Box 19276, Springfield, IL 62794-9276

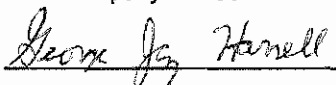
This Agency is authorized to request this information under Illinois Revised Statutes, 1979, Chapter, 120, Section 502a-5. Disclosure of this information is voluntary. However, failure to comply could prevent your application from being processed or could result in denial of your application for certification.

FOR AGENCY USE

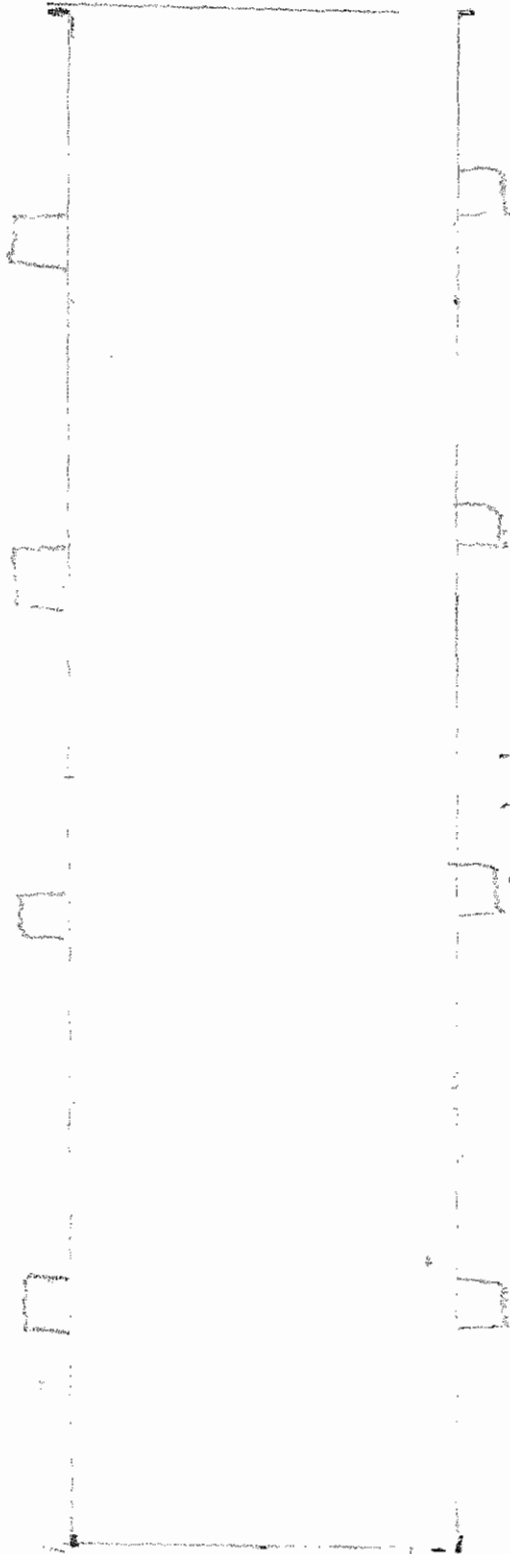
File No.	Date Received	Certification No.	Date	
Sec. A           APPLICANT	Company Name			
	Person Authorized to Receive Certification <b>GEORGE J. + LARRY L. HARRELL</b>		Person to Contact for Additional Details <b>G. JAY HARRELL</b>	
	Street Address <b>RR1 BOX 53</b>		Street Address <b>RR1 BOX 53</b>	
	Municipality, State & Zip Code <b>STRONGHURST IL 61480</b>		Municipality, State & Zip Code <b>STRONGHURST IL 61480</b>	
	Telephone Number <b>309-924-1287</b>		Telephone Number <b>309-924-1287</b>	
	Location of Facility Quarter Section      Township      Range <b>SE 29                      8N                      4W</b>		Municipality      Township <b>STRONGHURST      RARITAN</b>	
	Street Address <b>RR1 BOX 53</b>		County      Book Number <b>HENDERSON</b>	
	Property Identification Number		Parcel Number <b>01-029-008-00</b>	
	Sec. B     MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location  <b>SWINE LIVESTOCK POLLUTION CONTROL WASTE MANAGEMENT</b>		
		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  <b>NA</b>			
	Materials Used in Process  <b>NA</b>			
Sec. D  POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility  <b>SEE ATTACHMENT</b>			

**RECEIVED**  
 DEC 30 2008  
 Watershed Management Section  
 BUREAU OF WATER



POLLUTION CONTROL FACILITY - CONTAMINANTS	Sec. E (1) Nature of Contaminants or Pollutants		
		Material Retained, Captured or Recovered	
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	SWINE MANURE	CAPTURED	FARM CROP FERTILIZER
ACCOUNTING DATA			
			Plans and Specifications Attached
			Yes <input type="checkbox"/> No <input checked="" 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 <u>AUG 2007</u> status of installation on date of application <u>COMPLETED</u>	
	(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY: - <u>NEW</u>	\$ <u>200000</u>
		b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>- 0 -</u>
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ <u>- 0 -</u>	
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ <u>- 0 -</u>	
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% <u>50</u>	
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.		
	 Signature	<u>CO-OWNER</u> Title	
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 <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

369'



↑ Six Pumps

OUTSIDE MEASUREMENTS - 71'4" x 229 x 2' DEEP  
 CONCRETE PIT COVERED WITH 4'x10' CONCRETE GALL SLATS  
 THE WATER GOES DIRECTLY IN PIT FROM HOLES  
 WATER IS PUMPED OUT OF PIT THROUGH PORTABLE PUMP  
 WATER IS MAINTAINED TO FIELDS BY TRUCK OR WATER  
 STORAGE DEPENDS TO LAST WATER AND WATER STORAGE

STATE OF ILLINOIS

COUNTY OF SANGAMON

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)  
)

**PROOF OF SERVICE**

I, the undersigned attorney at law, hereby certify that on February 1, 2010, I served true and correct copies of an **APPEARANCE AND THE RECOMMENDATION**, upon the persons and by the methods as follows:

**[1<sup>st</sup> Class U.S. Mail]**

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

**[1<sup>st</sup> Class U.S. Mail]**

George J and Larry L. Harrell  
RR 1 Box 53  
Stronghurst, Illinois 61480

**[Electronic Filing]**

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

/s/ Vera Herst

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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