

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Brandon and Jill Hoffman Finishing Barn-Aledo.)
(Property Identification Number) PCB 11-
15-15-03 400 005) (Tax Certification)
)

NOTICE

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

Brandon Hoffman
2016 30th Ave.
Aledo, Illinois 61231

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: April 22, 2011

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

Brandon and Jill Hoffman Finishing Barn-Aledo.)
(Property Identification Number) PCB 11-
15-15-03 400 005) (Tax Certification)
)

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 6, 2010, the Illinois EPA received a request from Brandon and Jill Hoffman Finishing Barn (log number TC-16-10, 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: Brandon and Jill Hoffman Finishing Barn
1975 55th Street
Aledo, Illinois 61231

3. The proposed water pollution control facilities in this request are located at Section 14, T13N, R3W of the 4th PM in Mercer County, at the above street address and consist of the following:

Livestock waste management facility consisting of one concrete manure pit (approximately 391 ft. x 52 ft. x 8 ft. deep) and the slotted concrete portion of the floor over the manure pits 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: April 22, 2011
Illinois Environmental Protection Agency
1021 North Grand Ave. East.
P.O. Box 19276
Springfield, Illinois 62794-9276
217/782-5544



Electronic Filing - Received, Clerk's Office, April 22, 2011
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: April 19, 2011

Re: Brandon and Jill Hoffman Finishing Barn - Aledo
Recommendation of Tax Certification
Log # TC-16-10
Property Identification # 15 15 03 400 005

The Bureau of Water received a request on December 6, 2010 from Brandon and Jill Hoffman Finishing barn 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:

Brandon and Jill Hoffman Finishing Barn
1975 55th Ave.
Aledo, IL 61231

Section 14, Township 13N, Range 3W of the 4th PM in Mercer County.

Livestock waste management facilities consisting of one concrete manure pit approximately (391 ft. x 52 ft. x 8 ft. deep) and the portion of slotted concrete flooring over the manure pits 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 James Blessman at 217/782-0610.

SAK:JTB:TC-16-10_Tax Cert Recommendation_06Dec10.docx

cc: Tax Cert File

***** PCB 2011-070 *****
Watershed Unit Tax Certification Review Sheet

Project Name: Brandon and Jill Hoffman
Finishing Barn
Reviewer: JTB

Location: Aledo

Date: April 13, 2011

Type: Agchem
 Livestock

Log number: TC-16-10

Applicant: Brandon and Jill Hoffman Finishing
barn
2016 30th Avenue
Aledo, IL 61231

Contact: _

Phone: _(309) 299-4400

Property ID: 15 15 03 400 005

Facility: Brandon and Jill Hoffman Finishing Barn
1975 55th Ave.
Aledo, IL 61231

County: Mercer

Signature: Brandon Hoffman

Legal Description:
S: Section 14 Twp: 13N R: 3W PM: 4th

Title: Owner

Date Control Devices installed: 9/24/2008

Provided Fair cash Value: \$350,000

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

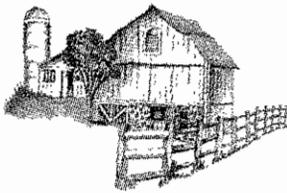
Physical Description of Pollution Control Devices:

Livestock waste management facilities consisting of one concrete manure pit approximately (391 ft. x 52 ft. x 8 ft. deep) and the portion of slotted concrete flooring over the manure pits in building #1.

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

[4/13/2011 : Received 1510]-[4/13/11 Logged in]

***** PCB 2011-070 *****



This Plat & Directory Comes to Rural Residents

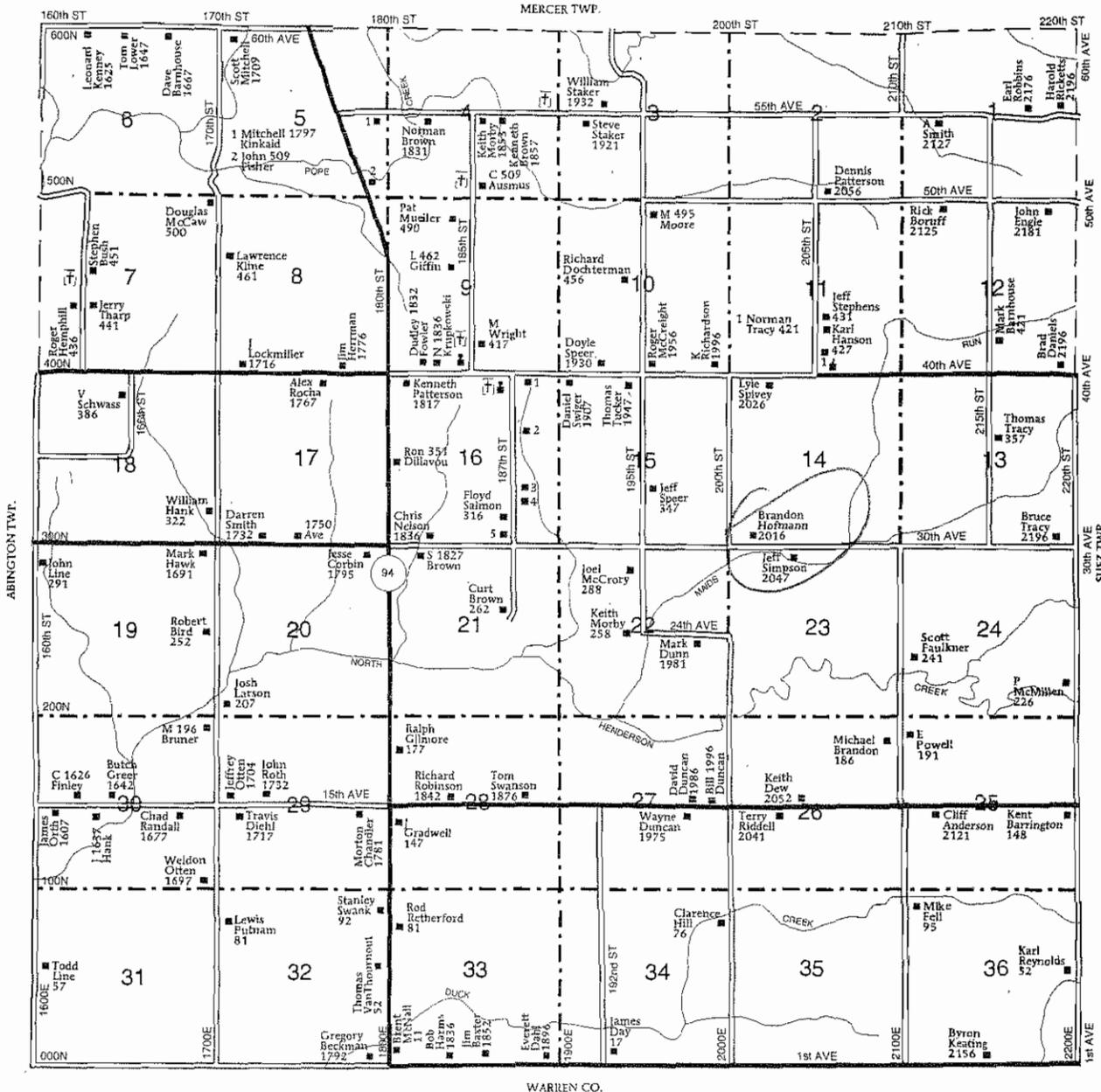
Because The Businesses In Your Area Have Purchased Advertising In The Publication. If You Like It, Patronize Your Advertisers & Let Your Advertisers Know So They Can Continue To Make It Possible.

T-13-N

OHIO GROVE DIRECTORY

R-3-W

(Residents - Owners of Parcels)



- OHIO GROVE TOWNSHIP**
SECTION 16
 1 Bauer, David 1881
 2 Stephens, James 371
 3 McClellan, Lehman 333
 4 McClellan, Jim 331
 5 Hubbard, Robert 304

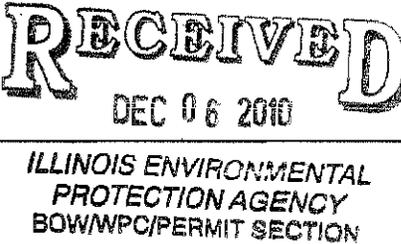
***** PCB 2011-070 *****

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>Brandon & Jill Hofmann Finishing Barn</i>				
	Person Authorized to Receive Certification <i>Brandon Hofmann</i>		Person to Contact for Additional Details <i>Brandon Hofmann</i>		
	Street Address <i>2016 30th Ave Alton, IL 61231</i>		Street Address <i>2016 30th Ave Alton, IL 61231</i>		
	Municipality, State & Zip Code <i>309-299-4400</i>		Municipality, State & Zip Code <i>309-299-4400</i>		
	Telephone Number		Telephone Number		
	Location of Facility	Municipality	Township		
	Quarter Section <i>SE</i>	Township <i>13-N</i>	Range <i>3-W</i>	<i>Alton</i>	<i>Ohio Grove</i>
	Street Address <i>1975 55th Ave Alton, IL 61231</i>	County <i>Mercer</i>	Book Number		
	Property Identification Number <i>15-15-03-400-005</i>	Parcel Number <i>15-15-03-400-005</i>			
	Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location			
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				
	Materials Used in Process				
					
Sec. D POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility				
<p><i>The building is 391' long, 52' wide, the manure pit is 8' deep. The manure pit is located underneath the confined animals feed structure slatted floor over manure pit. The manure will be removed by a vacuum tank and then injected into the surrounding crop ground to be used as fertilizer.</i></p>					

POLLUTION CONTROL FACILITY - CONTAMINANTS	Sec. E (1) Nature of Contaminants or Pollutants		
	Contaminant or Pollutant		Material Retained, Captured or Recovered
	DESCRIPTION		DISPOSAL OR USE
	Swine Manure		Liquid Manure To be applied on crop land as fertilizer
ACCOUNTING DATA	(2) Point(s) of Waste Water Discharge (10) Pump-outs located around the outside of building		
	Plans and Specifications Attached		Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
	(3)	Are contaminants (or residues) collected by the control facility? Value 10,000	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
	(4)	Date installation completed 9-24-08	status of installation on date of application Complete (unused)
	(5) a.	FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ 350,000
	b.	NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ 20,000
	c.	PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ 100,000
d.	PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ 12,000	
e.	PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% 50%	
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>Braud Horn</u> Title <u>owner/operator</u>		
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 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)
)
)
COUNTY OF SANGAMON)
)

PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on April 22, 2011, I served true and correct copies of an APPEARANCE AND THE RECOMMENDATION, upon the persons and by the methods as follows:

[1st Class U.S. Mail]
Steve Santarelli
Illinois Department of Revenue
101 West Jefferson
Post Office Box 19033
Springfield, Illinois 62794

[1st Class U.S. Mail]
Brandon Hoffman
2016 30th Ave.
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/ 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)

THIS FILING IS SUBMITTED ON RECYCLED PAPER