BEFORE THE ILLINOIS POLLUTION CONTROL BOARD				
Bohnerts Jerseys-East Moline (Property Indentification Number 092-710-0001)	) PCB 11- ) (Tax Certification)			
N	OTICE			
Clerk Illinois Pollution Control Board James R. Thompson Center 100 West Randolph Street, Suite. 11-500 Chicago, Illinois 60601 Steve Santarelli Illinois Department of Revenue	James Bohnert 112 179 <sup>th</sup> St. N East Moline, Illinois 61244			
101 West Jefferson Post Office Box 19033 Springfield, Illinois 62794				
PLEASE TAKE NOTICE that I have	e 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 Herax  Vera Herst  Assistant Counsel  Division of Legal Counsel			
DATED: April 25, 2011				
Illinois Environmental Protection Agency				

THIS FILING IS SUBMITTED ON RECYCLED PAPER

Post Office Box 19276

(217) 782-5544

Springfield, Illinois 62794-9276

A STATE OF THE LOGALIST LESS WAS AN ANALYSIS OF	
BEFORE THE ILLINOIS	S POLLUTION CONTROL BOARD
Bohnerts Jerseys-East Moline	)
(Property Indentification Number	) PCB 11-
092-710-0001)	) (Tax Certification)
	)
API	PEARANCE
The undersigned, as one of its attorneys, hereb	y enters an APPEARANCE on behalf of Respondent,
Illinois Environmental Protection Agency.	·

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

Vera Herst Assistant Counsel

Division of Legal Counsel

DATED: April 25, 2011 Illinois Environmental Protection Agency 1021 North Grand Avenue East Post Office Box 19276 Springfield, Illinois 62794-9276 (217)782-5544

#### BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Bohnerts Jerseys-East Moline	)
(Property Indentification Number	) PCB 11-
092-710-0001)	) (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.

- On January 15, 2010, the Illinois EPA received a request from Bohnerts Jerseys-(Iog number TC-01-10, 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:

  Bonherts Jerseys
  112 179<sup>th</sup> St. N
  East Moline, Illinois 61244
- 3. The proposed water pollution control facilities in this request are located at NW ¼ of Section 27, T18N, R1E of the 4<sup>th</sup> PM in Rock Island, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete reception pit (approximately 20 ft. x 22 ft. x 9 ft) with a 20-horsepower pump for manure transfer and agitation; two 10 ft. wide and two 14 ft. wide concrete scrape alleys approximately 184 ft. long each and the concrete flume and smooth wall (125 ft. x 2 ft.) within the freestall barn; and the round concrete long term manure storge tank (approximately 208 ft. x 12 ft.); and approximately 350 feet of 8-inch diameter schedule 40 PVS pipe used to transfer of waste from the freestall barn to the reception pit and from the reception pit to the long term manure storage tank.

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.

- 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."
- 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

Ву:

Vera Herst

Assistant Counsel

Vera Herst

Division of Legal Counsel

Dated: April 25, 2011

Illinois Environmental Protection Agency

1021 North Grand Ave. East.

P.O. Box 19276

Springfield, Illinois 62794-9276

217/782-5544





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

Date: April 19, 2011

Re: Bohnerts Jerseys - East Moline

Recommendation of Tax Certification

Log # TC-01-10

Property Identification # 092-710-0001

The Bureau of Water received a request on January 15, 2010 from Bohnerts Jerseys 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:

Bohnerts Jerseys

NW ¼ of Section 27, Township 18 North, Range 1 East of the 4th PM in Rock Island County.

Livestock waste management facilities consisting of one concrete reception pit approximately (20 ft. x 22 ft. x 9 ft.) with a 20 horse power pump for manure transfer and agitation; two 10 ft. wide and two 14 ft wide concrete scrape alleys approximately 184 ft. long each and the concrete flume and smooth wall (125 ft. x 2 ft.) within the freestall barn; and the round concrete long term manure storage tank (208 ft. x 12 ft.); and approximately 350 feet of 8 inch diameter schedule 40 PVC pipe used for transfer of waste from the freestall barn to the reception pit and from the reception pit to the long term manure storage tank.

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.

Additional facilities in this request include:

Page No. 2 Log No.

Walls and roofs of the freestall barn (114 ft. x 184 ft.) and the portion of the freestall barn concrete floor not used for manure collection and transfer.

Based on the information included in this submittal, the Bureau of Water has determined that the facilities are not 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. This determination is based on the following factor(s):

The primary purpose of these facilities is to provide an area for animals to feed, keep the animals clean, shelter animals from outside weather conditions, reduce bedding needs and is not pollution control.

The Bureau of Water therefore recommends that the Board deny 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-26-03\_Tax Cert Recommendation 01Dec03.docx

cc: Tax Cert File

#### Watershed Unit Tax Certification Review Sheet

Project Name: Bohnerts Jerseys	
Reviewer: _DRG	Date: March 8, 2010  Type: ☐ Agchem  Livestock
Log number: TC-01-10	Contact: Tames Bohvert
Applicant: Bohnerts Jerseys 112 179th Street North East moline, IL 61244	Phone: _309 496-2086  Property ID: 092-710-0001
Facility: Bohnerts Jerseys	County: Rock Island
Legal Description: S: NW 1/4 of Section 27 Twp: 18 North R: 1 East PM:  Date Control Devices installed: 9/27/06	Signature: James Bohnert  Title: Dwner
•	Provided Fair cash Value: 272,394
Location: East Moline	
Wastes: Livestock waste is applied to cropla  ☐ Agrichemical rinsate and spillage is ☐ Other:	recycled through the facility and/or land applied.
Notes: Applicant visited Agency to hand deliver applicate complete several items prior to our review. We receive phone call to James Bohnert on 3/8/2010:  Freestall barn has four scrape allys, two are 10 ft. we extend the length of the building which is shown or terminate on one end of the freestall barn into the carries the manure to the reception pit with dimensional includes pump for agitation and transfer of manure round concrete storage tank with dimensions as proinch diameter PVC pipe that is used for manure training to the receive phone call to James Bohnert on 3/8/2010:	LOG Number  ide and the other submode sions as she wastes. T
Physical Description of Pollution Control Devices:	scape Zx10' wide
Livestock waste management facilities consisting of one concrete rehorse-power pump for manure transfer and agitation; two 10 ft. wi 184 ft. long each and the concrete flume and smooth wall (125 ft. x term manure storage tank (208 ft. x 12 ft.); and approximately 350 transfer of waste from the freetstall barn to the reception pit and fr	de and tw  2 ft.) with feet of 8 all schedule 30 p.ce
These livestock waste management facilities are used to collect, traapplication.	ensport a

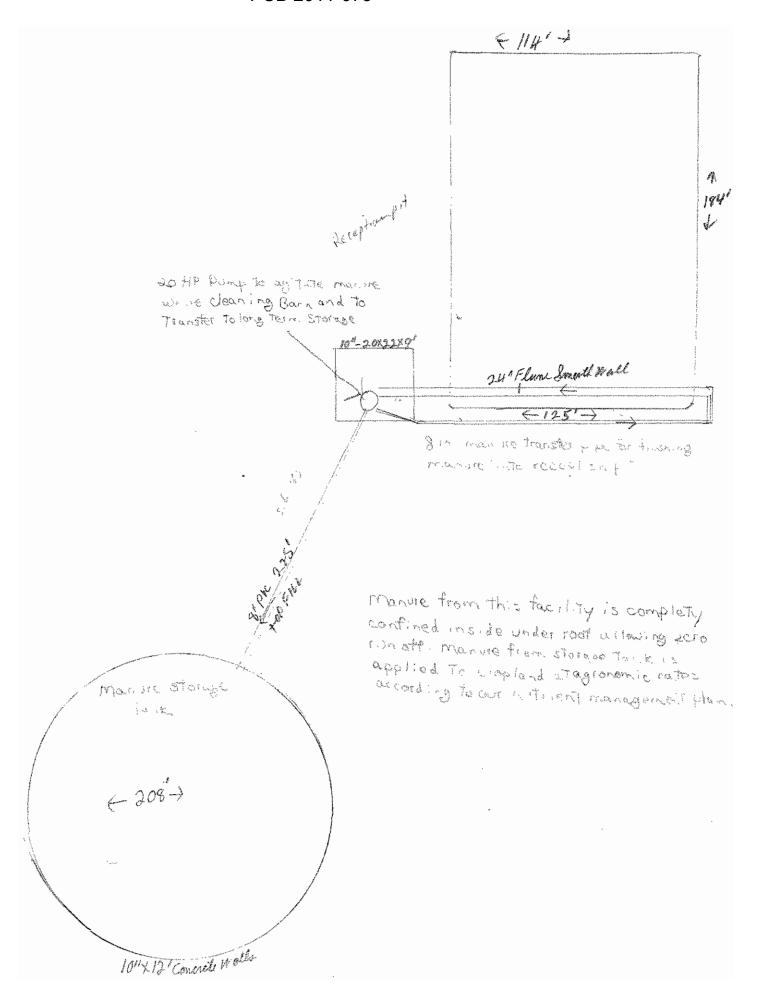
### APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT) POLLUTION CONTROL FACILITY AIR ☐ WATER ☐

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY P. O. Box 19276, Springfield, IL 62794-9276 This Agency is authorized to request this information under Illinois Revised Statues, 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	Company Name			
	CHARLET TO TELEVIS			
	Person Authorized to Receive Certification		Person to Contact for Ado	litional Details
	Secret Entrate			
	Street Address		Street Address	
	118 13 + 80.11			
Ę	Municipality, State & Zip Code		Municipality, State & Zip Code	
ICA	Telephone Number		Telephone Number	
APPLICANT	Process and the second		releptione Natifices	
•	Location of Facility Quarter Section Township Street Address  Property Identification Number		Municipality	Township
	Quarter Section Township	Range		·
	31 NW 18-North	r #9.7	CRISTON	in a section
	Street Address	₽,	County	Book Number
			Dar Louis a	
	Property Identification Number		Parcel Number 등위공	
Sec. B	Nature of Operations Conducted at the Above			
Sec. b		Location		
	Daily Monure			L.
9				
UR1 ONS	Water Pollution Control Construction Permit No	n.	Date Issued	
ATIC				
MANUFACTURING OPERATIONS	NPDES PERMIT No.		Date Issued	Expiration Date
A A O				
	Air Pollution Control Construction Permit No.		Date Issued	
	Air Pollution Control Operating Permit No.		Date Issued	
Sec. C	Describe Unit Process			
<u>9</u>				
S S				
MANUFACTURING PROCESS	Materials Used in Process			
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Sec. D	Describe Pollution Abatement Control Facility			
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ON				
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POLLUTION CONTROL FACILITY DESCRIPTION				
				Mina-

IL 532-0222 APC 151 (Rev. 8/00) Tax Certification for Pollution Control Facilities Page 1 of 2 8/00 Watershed Management Section

Sec. E	(1) Natu	re of Contaminants or Pollutant	s	
	Material Retained, Captured or Recovered			
NTS	Contaminant or Pollutant		DESCRIPTION	DISPOSAL OR USE
MIN	Dair	y Manuse		Grop Fertilizer
Z T	_			
- CS			MA.	
CIFI				
Contaminant or Pollutant  DESCRIPTION  DISPONITION  OCIOP FECTION  OCIOP FECTION				
TRO				- A441 - 1 - N/
NOS	Plans and Specifications Attached Yes  No. (3) Are contaminants (or residues) collected by the control facility?			s Attached Yes ☐ No ☐ Yes.► No ☐
(3) Are contaminants (or residues) collected by the control facility? Yes. (4) Date installation completed 9-17-06 status of installation on date of application				
<u> 5</u> ( (	2 (4) Date installation completed 7-77-06 status of installation on date of application (5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY: \$ 2.72.35			\$ 2721394
P. P. A.	(b)	NET SALVAGE VALUE IF CON		\$ 272,394
INC.	C.		L INCOME OF CONTROL FACILITY:	A / A
N N N N	d.		ICOME OF CONTROL FACILITY:	1 W V
ACC				<u>ωνν</u>
Sec. F	e.		CILITY BEARS TO WHOLE FACILITY	D C
SIGNATURE 9	knowledge, is true and correct. The facilities claimed herein are "pollution control facilities" as defined in Section 11-1			
J.G.N.	sa	mu Bohnest	Guna	
L/J	17			
	Signatu	re	Title	
Sec. G	Signatur	<del></del>	Title TIONS FOR COMPILING AND FILING AP	PLICATION
Sec. G	General:	INSTRUC Separate applications must be comple rations are related, file two applications	TIONS FOR COMPILING AND FILING AP eted for each control facility claimed. Do r s. If attachments are needed, record them	not mix types (water and air). Where both air and consecutively on an index sheet.
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#### **Bureau of Environmental Programs**

State Fairgrounds • P.O. Box 19281 • Springfield, IL 62794-9281 • 217/785-2427 (voice/TDD) • Fax 217/524-4882 Pesticide Misuse Hotline 1-800-641-3934 (voice/TDD)

### LIVESTOCK WASTE PROGRAM FINAL NOTICE OF CONSTRUCTION PLAN COMPLETION

Non-Lagoon Livestock Waste Handling Facility

Registrant:

Mr. James Bohnert Bohnerts Jerseys 112-179<sup>th</sup> St. N. East Moline, IL 61244 **Facility Location:** 

Barstow, IL

Facility ID#: LF1610080000

Date Issued: September 27, 2006

The Department has received a certification notice from the owner or operator relative to the completion of construction of a non-lagoon livestock waste handling structure at the aforementioned facility. The certification indicates that the waste handling structure has been constructed or modified in accordance with the requirements of the Livestock Management Facilities Act (Act) (510 ILCS 77/1 et seq.) and rules and that the information provided during the registration process is correct.

On September 25, 2006, Department representatives conducted a final inspection at the facility pursuant to the Livestock Management Facilities Act (510 ILCS 77/13 (g)). No deviations from the construction plan were noted during the inspection. Inspections of the facility were also conducted prior to and during the construction phase of the project.

Pursuant to the Section 13 of the Livestock Management Facilities Act, the construction plan and certification requirements of the Act have been met. The owner or operator of the livestock waste handling facility may proceed to place the structure into service.

If you have any questions or if the Department may be of service to you, please feel free to contact us at 217/785-2427.

Sincerely,

ILLINOIS DEPARTMENT OF AGRICULTURE

Warren D. Goetsch, P.E.

Bureau Chief, Environmental Programs

Brad A. Beaver

Manager, Livestock Waste Program

nad a. Karel

cc: file

Tim Kluge, IEPA

LF161008 cpfinal

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

Losints tax
Cert and sue
to Darren Gove
Thanks

request this Statues, 1979, sclosure of this ever, failure to pplication from in denial of your

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

FOR AGENCY USE File No. Certification No. Date Received Sec. A Company Name K. Ommo (T Person Authorized to Receive Certification Person to Contact for Additional Details Dane Connect Street Address Street Address Municipality, State & Zip Code Municipality, State & Zip Code **APPLICANT** E sat to allow Telephone Number Telephone Number Part His notes Location of Facility Municipality Township Quarter Section Township Range CUEBU. 3': NA 12-11-50 County Book Number Street Address Francisco G. Johnson Parcel Number Property Identification Number Sec. B Nature of Operations Conducted at the Above Location ) BCBIVB JAN 15 400 Dairy Monure MANUFACTURING OPERATIONS Watershed Management Section Expiration Date Water Pollution Control Construction Permit No. Date Issued NPDES PERMIT No. Date Issued Air Poliution Control Construction Permit No. Date Issued Date Issued Air Pollution Control Operating Permit No. Sec. C Describe Unit Process MANUFACTURING PROCESS Materials Used in Process Sec. D Describe Pollution Abatement Control Facility POLLUTION CONTROL FACILITY DESCRIPTION

Sec. E	c. E (1) Nature of Contaminants or Pollutants						
ŀ	Material Retained, Captur			red or Recove	red		
NTS	Contami	nant or Pollutant	DESCRIPTION				
NIN N	Dair	- Manufe		Crop Fe	Hilliser		
N ATA							
200	····						
LFA	(2) Point(s) of Waste Water Discharge						
IRO	Plans and Specifications Attached Yes □ No □				N. C		
NOS	(3) Ar	e contaminants (or residues) col		Attached	Yes ☐ Yes.►	No 🗆	
NO			7 -06 status of installation or	date of a		140 🗀	
5 < (	(5) a.	FAIR CASH VALUE IF CONSIDE			\$ 2/2/	394	
N BB	(3) b.	NET SALVAGE VALUE IF CONS			\$ 272	39 H	
TING	G.		INCOME OF CONTROL FACILITY:		V / / / / /	000	
POLLUTION CONTROL FACILITY – ACCOUNTING DATA CONTAMINANTS		PRODUCTIVE NET ANNUAL INC			7 12 1		
ACC	d.			/A1 LIE.	20		
	e.		LITY BEARS TO WHOLE FACILITY		To have		
Sec. F	knowledg	wing information is submitted in account in the facilities. It is true and correct. The facilities	ordance with the Illinois Property Tax claimed herein are "pollution control	Code, as ar facilities" as	nended, and to the defined in Section	ne best of my	
E.		operty Tax Code.					
SIGNATURE	A.	me Bohner	<b>*</b> • • • • • • • • • • • • • • • • • • •				
SIG	()		Oura	_			
Caa C	Signatur		Title				
Sec. G	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 outside of municipal boundaries. The property identification number is required.			required for facilitie	s located			
Sec. B Self-explanatory. Submit copies of all permits issued by local pollution control agencies. (e.g. 1		. MSD Construction	Permit)				
	Sec. C Refers to manufacturing processes or materials on which pollution control facility is used.						
	Sec. D		ontrol facility, indicating that its primary put				
		State the type of control facility. State flow diagram describing the pollution of	permit number, date, and agency issuing ontrol facility. Include a listing of each ma	permit. A na	rrative description a	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						
(0	Sec. E	collection efficiency.  List air contaminants, or water pollution	substances released as effluents to the	manufacturin	processes. List a	iso the final	
INSTRUCTIONS		List air contaminants, or water poliution 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 poliutants and contaminants removed from the process by the pollution control facility.					
UCT		Item (2) - Refers to water pollution but	can apply to water-camed wastes from a	ir pollution co	ntrol facilities. Sub		
4STR		which clearly show (a) Point(s) of discleration facility.	narge to receiving stream, and (b) Sewers	and process	piping to and from	the control	
2		Item (3) - If the collected contaminants	are disposed of other than as wastes, st	ate the dispos	sition of the materia	ils, 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 activate project review prior to certification by this Agency.		unting data must be	e completed to				
	Sec. F	Self-explanatory. Signature must be a			· · · · · · · · · · · · · · · · · · ·		
		Submit to:	Attention:	Attention:			
		Illinois EPA	Al Keiler	Donald E. S	Sutton		
		P.O. Box 19276	Permit Section	Permit Sect	ion	ı	
	Ottoman	Springfield, IL 62794-9276	Division of Water Pollution Control	DIVISION Of /	Air Poliution Contro	i	

STATE OF ILLINOIS	)
COUNTY OF SANGAMON	)
•	)
PROOF C	<u>OF SERVICE</u>
I, the undersigned attorney at law, hereby certil	fy that on April 22, 2011, I served true and correct
copies of an APPEARANCE AND THE REC	OMMENDATION, 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] James Bohnert 112 179 <sup>th</sup> St. N East Moline, Illinois 61244
[Electronic Filing] Clerk Illinois Pollution Control Board James R. Thompson Center 100 West Randolph Street, Suite. 11-500 Chicago, Illinois 60601	
ILLINOIS ENVIRONMENTAL PROTECTION AGEN	ICY
/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 SUBMIT	TED ON RECYCLED PAPER