

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Four-Beck Dairy-Bartelso)
(Property Identification Number) PCB 11-
13-12-05-100-006) (Tax Certification)
)

NOTICE

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

Jerry Becker
9504 Bartelso Road
Bartelso, Illinois 62218

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 4, 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

Bohnerts Jerseys-East Moline)
(Property Identification Number) PCB 11-
092-710-0001) (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: May 4, 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

Four-Beck Dairy-Bartelso)
(Property Identification Number) PCB 11-
13-12-05-100-006) (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 1, 2003, the Illinois EPA received a request from Four-Beck Dairy (log number TC-26-03, 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: Four-Beck Dairy
9504 Bartelso Road
Bartelso, Illinois 62218

3. The proposed water pollution control facilities in this request are located at Section 5, T1N, R3W of the 3rd PM in Clinton County, at the above street address and consist of the following:

Live stock waste management facilities consisting of one steel flushing tank (11 ft in diameter x 30 ft high); four 7-ft wide stainless steel manure scrapers on gear driven cable system; one concrete solid manure stack area (50 ft x 60 ft x .83 ft deep); one concrete liquid manure pit (20 ft x 50 ft x 8 ft deep); one solid press separator with screen; one 30-horsepower electric manure transfer pump; two 20-horsepower electric manure transfer pumps; one 10-horsepower electric manure transfer pump; one clay-lined earthen manure storage basin (120 ft x 200 ft x 12 ft deep); approximately 810 feet of 6-inch diameter pipe; approximately 200 ft of 8-inch diameter PVC manure transfer pipe; approximately 50 ft of 12-inch diameter PVC manure transfer pipe; and approximately 705 ft of 24-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 (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: May 4, 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, May 4, 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 

Date: April 19, 2011

Re: Four-Beck Dairy - Bartelso
Recommendation of Tax Certification
Log # TC-26-03
Property Identification #

The Bureau of Water received a request on December 1, 2003 from Four Beck Dairy 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:

Four-Beck Dairy
9504 Bartelso Road
Bartelso, IL 62218

Sec 5, Township 1N, Range 3W of the 3rd PM in Clinton County.

Livestock waste management facilities consisting of one steel flushing tank (11 ft in diameter x 30 ft high); Four 7 ft wide stainless steel manure scrapers on gear driven cable system; one concrete solid manure stack area (50 ft. x 60 ft. and .83 ft deep); one concrete liquid manure pit (20 ft. x 50 ft. x 8ft. deep); one solid press separator with screen; one 30-horsepower electric manure transfer pump; two 20-horsepower electric manure transfer pumps; one 10-horsepower electric manure transfer pump; one clay lined earthen manure storage basin (120 ft. x 200 ft. x 12 ft. deep); approximately 810 ft. of 6 inch diameter PVC manure transfer pipe; approximately 200 ft. of 8 inch diameter PVC manure transfer pipe; approximately 50 ft. of 12 inch diameter PVC manure transfer pipe; and approximately 705 ft. of 24 inch diameter PVC manure transfer pipe. These livestock management facilities are used to collect, transport, and/or store livestock waste 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.

Rockford • 4302 N. Main St., Rockford, IL 61103 • (815) 987-7760

Elgin • 595 S. State, Elgin, IL 60123 • (847) 608-3131

Bureau of Land – Peoria • 7620 N. University St., Peoria, IL 61614 • (309) 693-5462

Collinsville • 2009 Mall Street, Collinsville, IL 62234 • (618) 346-5120

Des Plaines • 9511 W. Harrison St., Des Plaines, IL 60016 • (847) 294-4000

Peoria • 5415 N. University St., Peoria, IL 61614 • (309) 693-5463

Champaign • 2125 S. First St., Champaign, IL 61820 • (217) 278-5800

Marion • 2309 W. Main St., Suite 116, Marion, IL 62959 • (618) 993-7200

Page No. 2

Log No.

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

SAK:JTB

cc: Tax Cert File

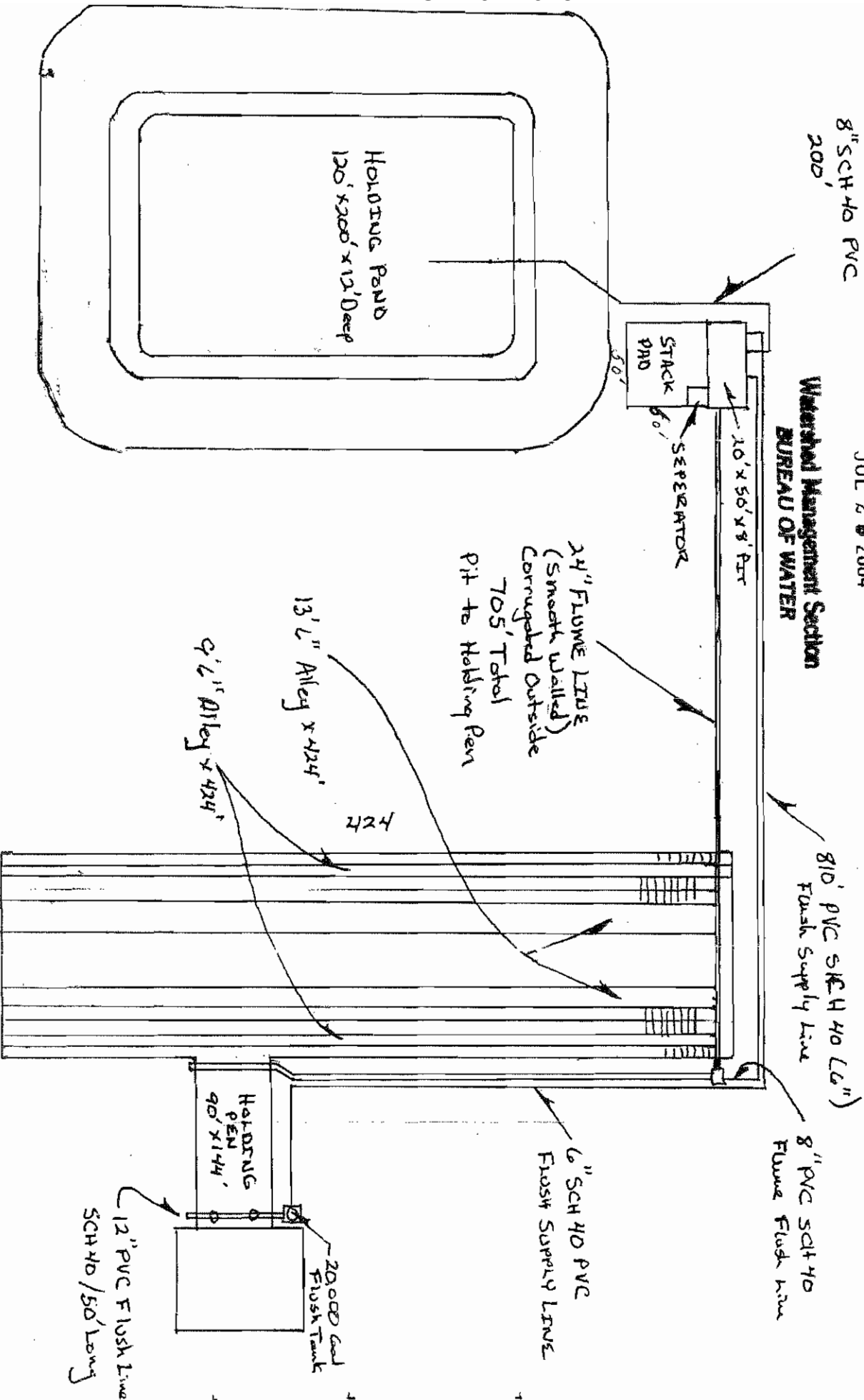
H-Beck Dairy

Scale 1/4" = 20'

RECEIVED

JUL 26 2004

Watershed Management Section
BUREAU OF WATER



TC-26-03



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

February 15, 2005

Jerry Becker
9504 Bartelso Road
Bartelso, IL 62218

Re: Illinois Property Tax: Four Beck Dairy - Bartelso (Clinton County)
Livestock Waste Containment Facilities
Log # TC-26-03

Dear Mr. Beck:

We received your application for Illinois Property Tax Certification and supporting documents concerning TC-26-03 on December 1, 2003. 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.

1. Please indicate if the cattle eat or bed down in the alleys with scrapers.
2. Please provide a cross sectional diagram of the free stall barn include dimension for the elevation of the flooring. Please indicate if there is any slope to the flooring.
3. Please be advised that the flush pad with roof, free stall building, milking parlor, and containment alleys for the dairy may not be eligible to receive certification as a pollution control facility, a facility must meet the definition of "pollution control facilities" in Section 11-10 of the Illinois Property Tax Code. The definition requires that the facility's primary purpose is for eliminating, preventing, or reducing air or water pollution. Please be advised that the Agency cannot recommend certification for the flush pad, pad roof, or buildings and may not be able to recommend certification of the alleys. The Agency suggests that you withdraw your request for the appropriate facilities and revise the fair cash value for the requested facilities.

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

Sincerely,

A handwritten signature in cursive script that reads "James Allison".

James Allison
Facility Evaluation Unit
Watershed Management Section
Bureau of Water

Watershed Unit Tax Certification Review Sheet

Project Name: Four-Beck Dairy
 Reviewer: ARA
 Log No: TC-26-03

Location: Bartleso
 Date: 30 June 04
 Type: Agchem
 Livestock

Applicant: Jerry Becker
9504 Bartleso Rd
Bartleso, IL 62218

Contact: Same
 Phone: (618) 765-2252

Facility: Same

Property ID: 13-12-05-100-006

Legal Description: Sec 5 T1N R3W of 35th PM

County: Clinton

Date Control Devices Installed: 4/15/03

Provided Fair Cash Value: \$1,200,000

Signature: Jerry Becker

Title: Partner

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:

- Flushing Pad 90' x 144' conc. w/ roof.
- Flushing tank 22,000 gal SS tank 11'6" x 30'
- Sweeper Alley 2 - 9.5' x 42.4' conc
2 - 13.5' x 42.4' conc
- Solids Stack Area 50' x 60' x 10" conc.
- Liquid Manure Pit 20' x 50' x 2' conc.
- Solids Separator press system w/ screen
- Pumps 1 - 30 HP elec.
2 - 20 HP elec.
1 - 10 HP elec.
- Storage basin 120' x 200' x 12' earthen (clay lined)
- Manure Transfer Piping 12" PVC (50')
6" PVC (810')
4" PVC (700')
2" PVC (765')

Other: _____



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.

TC-26-03

***** PCB 2011-078 *****
 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
APPLICANT	Sec. A	Company Name <i>FOUR</i>
	Person Author <i>JERRY</i>	
	Street Address <i>9504</i>	
	Municipality, & <i>BART</i>	
	Telephone No <i>618-</i>	
	Location of F Quarter Sect <i>5</i>	
	Street Address <i>9504</i>	
	Property Id <i>13-</i>	
MANUFACTURING OPERATIONS	Sec. B	Nature of Operations Conducted at the Above Location <i>DAIRY FARM (milking parlor, housing, separation and containment of liquids)</i>
	Water Pollution Control Construction Permit No. <i>LF0970360000</i>	Date Issued <i>7-7-09</i>
	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

*I am not clear
~~to do the test~~
 I do not think primary
 purpose of concrete floor in
 animal holding area is waste
 management and therefore will
 not meet "primary purpose test"
~~but will not give out uncertainty info~~
~~for these notes~~ I think we have the
 same concern with the alley in the barn + manual
 separation and containment of liquids
 (PERMIT No. is for construction only ILL. DEPT
 of AG.)*

RECEIVED
 DEC 01 2003
 ILLINOIS ENVIRONMENTAL
 PROTECTION AGENCY
 BOW/WPC/PERMIT SECTION



TC-96-03

Tax Certi Livestock Was

As an incentive for livestock producers to construct water pollution control facilities, the Agency administers a tax certification program for pollution control improvements. In order to recognize these improvements, the Agency certifies those facilities certified by the Illinois Environmental Protection Agency.

Various facilities have been determined to meet the requirements for pollution control management. The following are examples of pollution control facilities:

1. Manure pits under confined animal feeding operations.
2. Slatted floors over manure pits.
3. Floors (not in feeding areas) specifically designed for waste storage facilities.
4. Liquid livestock waste storage facilities including manure pits.
5. Dry manure stacking structures.
6. Feedlot runoff sediment capture basins.
7. Vegetative filter systems including, but not limited to, those constructed and operated pursuant to Title 37, Chapter 1, Section 570 titled Design and Maintenance Criteria effective January 1, 1982.
8. Structures or other devices used specifically designed for animal feeding facilities so as to minimize manure runoff.
9. Roof structures specifically intended to collect manure runoff from facilities provided that such a roof shall meet the requirements of the Code also could not be normally conducted below the roof.
10. Building or structure walls specifically intended to collect manure runoff above.
11. Tanks or other similar structures, such as manure storage tanks, and operated for the only purpose of reducing methane emissions shall meet the requirement that methane gas produced or collected for utilization in any other facility.
12. Specific appurtenances to those facilities including manure ramps, manure stackers, or other devices specifically designed and operated for the primary purpose of the efficient operation of the pollution control facility.
13. Other facilities that meet the definition of a pollution control facility.

PHONE 618-265-2959

Jerry Becker

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.

***** PCB 2011-078 *****
 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>FOUR-BECK DAIRY</i>			
	Person Authorized to Receive Certification		Person to Contact for Additional Details	
	Street Address		Street Address	
	Municipality, State & Zip Code		Municipality, State & Zip Code	
	Telephone Number		Telephone Number	
	Location of Facility Quarter Section <i>5</i>		Municipality	Township
	Township <i>T.1N-1S</i>		Range <i>R.3W.</i>	
	Street Address		County	Book Number
Property Identification Number		Parcel Number		
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			

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JUL 26 2004

Watershed Management Section
BUREAU OF WATER

Subject Four-Beck Dairy

Date TC-06-03

Reviewed by JPA

Date 30 June 07

~~(67' x 118')~~
• Mil King Parlor - Nothing?
- slotted floors - ?

• Flushing Pond b/w Parlor and Barn -
- Name? - Holding Pen
- dimensions - 90' x 144'
- material - conc
- coverage - enclosed
- Roof - YES
- use -

• Flush tank
- size - 20,000 gal
- material - steel

• Barn (118' x 424')
- 4 scrape alley dimensions 2 - 9.5' x 424' & 2 - 13.5' x 424'
- conc? - yes

• Solids Stack Area
- 60' x 60' - dimensions - 10" curb 50' x 60' x 10"
- material - conc
- Roof? - No

• Liquid Manure Pit
- 20' x 54' - dimensions? ~~10'~~ 8' (20' x 50' x 8')
- material - Conc
- part of solid stack area? No
- separator description - press (screw) w/ screen
- Pumps - electric? Yes

• Pond - 126' x 320' - dimensions: ~~20' est~~ (120' x 200' x 12')
- material - earthen clay lined

• Lines - size actual in the 70" PVC (30'), 6" PVC (810'), 5" PVC (200'), 24" PVC (705')

STATE OF ILLINOIS

COUNTY OF SANGAMON

)
)
)
)
)

PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on May 4, 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]

Jerry Becker
9504 Bartelso Road
Bartelso, Illinois 62218

[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