

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

iMac Hog Farm-Reynolds)
(Property Identification Number) PCB 17-
04-04-04-300-007) (Tax Certification)
)

NOTICE


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

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

Ian McDonald
1677 Highway 94
Aledo, Illinois 61231

PLEASE TAKE NOTICE that I have today filed with the Office of the Clerk of the Pollution Control Board an **APPEARANCE** and **RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY**, a copy of which is herewith served upon you.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: 
Vera Herst
Assistant Counsel
Division of Legal Counsel

DATED: December 30, 2016

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

iMac Hog Farm-Reynolds)
(Property Identification Number) PCB 17-
04-04-04-300-007)) (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
 Assistant Counsel
 Division of Legal Counsel

DATED: December 30, 2016

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

iMac Hog Farm-Reynolds)
(Property Identification Number) PCB 17-
04-04-04-300-007) (Tax Certification)
)

RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

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 ("Board"), 35 Ill. Adm. Code 125.204.

1. On October 11, 2016, the Illinois EPA received a request from Ian McDonald (log number TC-136916, 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 facility's address is: iMac Hog Farm
1747 180th Street
Reynolds, IL 61279

The proposed water pollution control facilities in this request are located SW ¼ of Section 4, T15N, R3W of the 4th PM in Mercer County, at the above street address, and consist of the following:

One concrete manure pit (approximately 51 ft. x 391 ft. x 8 ft. deep), and the concrete slotted portion of the floor over each manure pit that capture and contain waste generated in the barn above; ten concrete pumpout pits (5 ft. x 6 ft. x 8 ft. deep) for the manure pit that allow manure removal from the manure pit; and a perimeter drainage tile (6" dia.) with an inspection port (24" dia. and approximately 8 ft. deep) located around the footing of the manure pit to prevent flotation of the manure pit.

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These livestock waste management facilities are used to collect, transport and/or store livestock waste prior to cropland application, and are further described in Exhibit A.

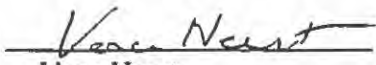
3. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2014), and Section 125.200(a) of the Board's regulations, 35 Ill. Adm. Code 125.200(a), define "pollution control facilities" as:
 - any system, method, construction, device or appliance appurtenant thereto or any portion of any building or equipment, that is designed, constructed, installed or operated for the primary purpose of: eliminating, preventing, or reducing air or water pollution ...or 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.
4. In order to receive preferential tax treatment as pursuant to 35 ILCS 200/11-5 (2014), pollution control facilities must be certified as such by the Board, 35 ILCS 200/11-20 (2014) and 35 Ill. Adm. Code 125.200(a).
5. Upon receipt of a tax certification application, the Illinois EPA must file a recommendation on the application with the Board, 35 Ill Adm. Code 125.204(a).
6. Based on the information in the application and the purpose of the facility, 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

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tax certification.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: 
Vera Herst
Assistant Counsel
Division of Legal Counsel

Dated: December 30, 2016

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

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ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 • (217) 782-3397

BRUCE RAUNER, GOVERNOR

ALEC MESSINA, ACTING DIRECTOR

Memorandum

To: Charles Gunnarson, Division of Legal Counsel

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

Date: DEC 16 2016

Re: iMac Hog Farm – Reynolds
Recommendation of Tax Certification
Log # TC-136916
Property Index# 04-04-04-300-007

The Bureau of Water received a request on October 11, 2016 from Ian MacDonald for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204. We offer the following recommendation.

The water pollution control facilities in this request include the following:

iMac Hog Farm
1747 180th St.
Reynolds, IL

SW ¼ of Section 4, T15N, R3W of the 4th PM in Mercer County

The livestock waste handling facilities consisting of one (1) concrete manure pit (approximately 51 ft. x 391 ft. x 8 ft.) and the concrete slotted portion of the floor over the manure pit that capture and contain waste generated in the barn above. Ten (10) concrete pumpout pits for the manure pit that allow manure removal from the manure pit. A perimeter drainage tile (6" dia.) with an inspection port (24" dia. and approximately 8' deep) located around the footing of the manure pit to prevent flotation of the manure pit. The facility collects, transports and stores livestock waste prior to cropland application.

The facility is 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 Wei Han at 217/782-0610.

SAK:WH:Tax Cert Recommendation.docx

cc: Tax Cert File

Watershed Unit Tax Certification Review Sheet

Project Name: iMac Hog Farm

Date: December 14, 2016

Reviewer: WH

Type: Agchem
 Livestock

Log number: TC-136916

Contact: Ian MacDonald

Applicant: Ian MacDonald

1677 Hwy 94
Aledo, IL 61231

1677 Hwy 94

Aledo, IL 61231

Phone: 309-737-2698

Facility: iMac Hog Farm

1747 180th St.
Reynolds, IL

Property Index#: 04-04-04-300-007

Parcel#:

County: Mercer

Legal Description:

SW ¼ of Section:4 Twp: 15N R: 3W PM: 4th

Signature: Ian MacDonald

Title: Owner

Date Control Devices installed: 08/2016

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:

The livestock waste handling facilities consist of one (1) concrete manure pit (approximately 51 ft. x 391 ft. x 8 ft.) and the concrete slotted portion of the floor over the manure pit that capture and contain waste generated in the barn above. Ten (10) concrete pumpout pit (approximately 5 ft. x 6 ft. x 8 ft. each) that allow manure removal from the manure pit. A perimeter drainage tile (6" dia.) with an inspection prot (24" dia. and approximately 8' deep) is located around the footing of the manure pit to prevent flotation of the manure pit. The facility collects, transports and stores livestock waste prior to cropland application.

12/14/2016: Called Mr. Ian MacDoanld. He indicated that the drainage tile is 6" diameter.

Recommended Action: Issue tax certification.

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 iMac Hog Farm			Person to Contact for Additional Details Ira MacDonald
	Person Authorized to Receive Certification Ira MacDonald		Person to Contact for Additional Details Ira MacDonald	
	Street Address 1677 Hwy 94		Street Address 1677 Hwy 94	
	Municipality, State & Zip Code Albion, IL 61231		Municipality, State & Zip Code Albion, IL 61231	
	Telephone Number 309-737-2698		Telephone Number 309-737-2698	
	Location of Facility Quarter Section SW4	Township 15N	Range 3W	Municipality Reynolds
	Street Address 1747 180 th St.		County Macon	Township Perryton
	Property Identification Number 04-04-04-300-007		Book Number	
	Parcel Number			
Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location Swine Production			
	Water Pollution Control Construction Permit No. 167		Date Issued 1/16	
	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 One concrete manure pit 51'x391' = 8' deep with 1p concrete pump out ports 5'x6' = 8' deep. A perimeter sock tile runs around the building with an 8'x24" inspection port. (Drawing attached)			

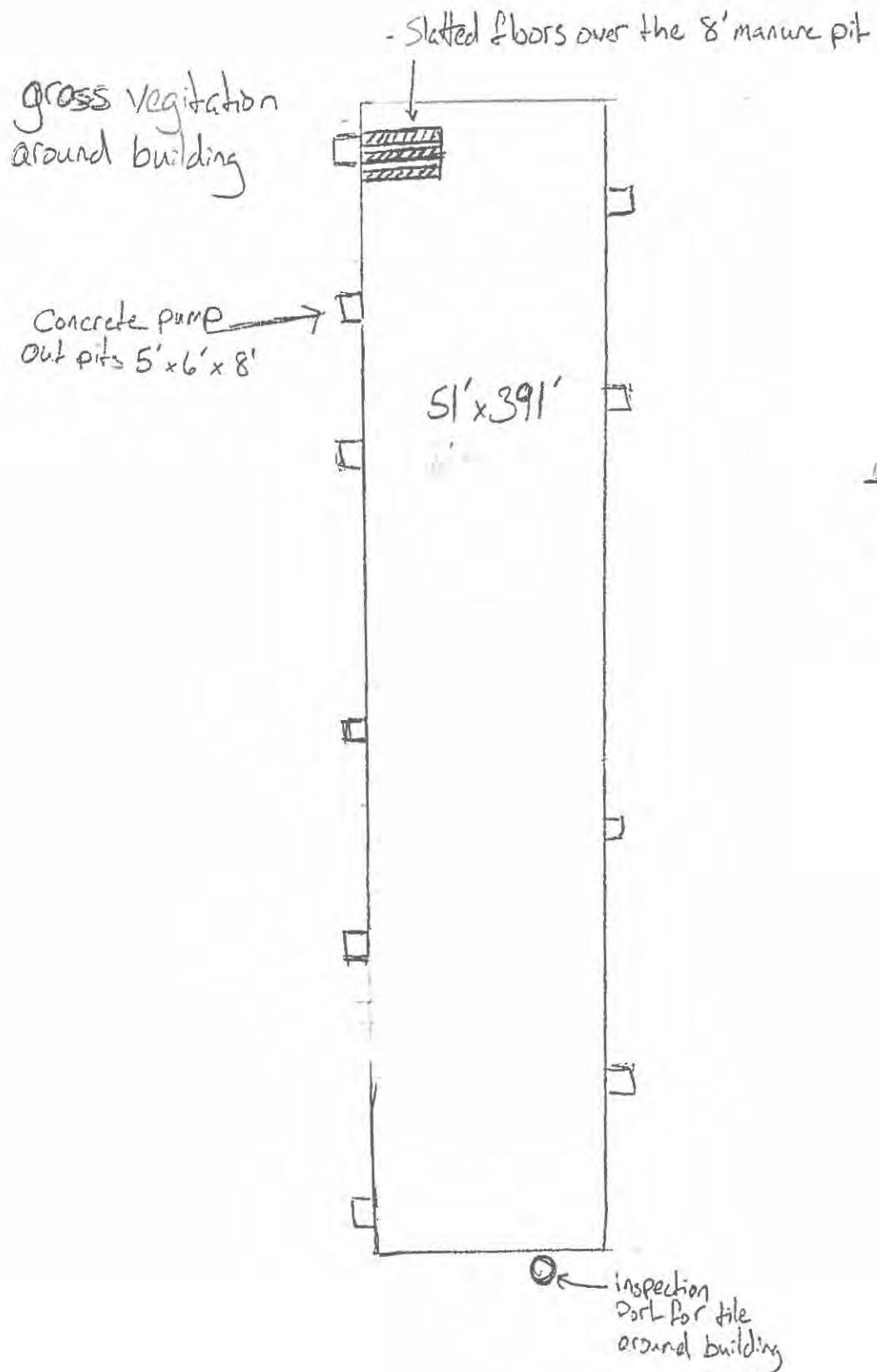
RECEIVED
OCT 11 2016
IEPA
BOW/WPC/PERMIT SECTION

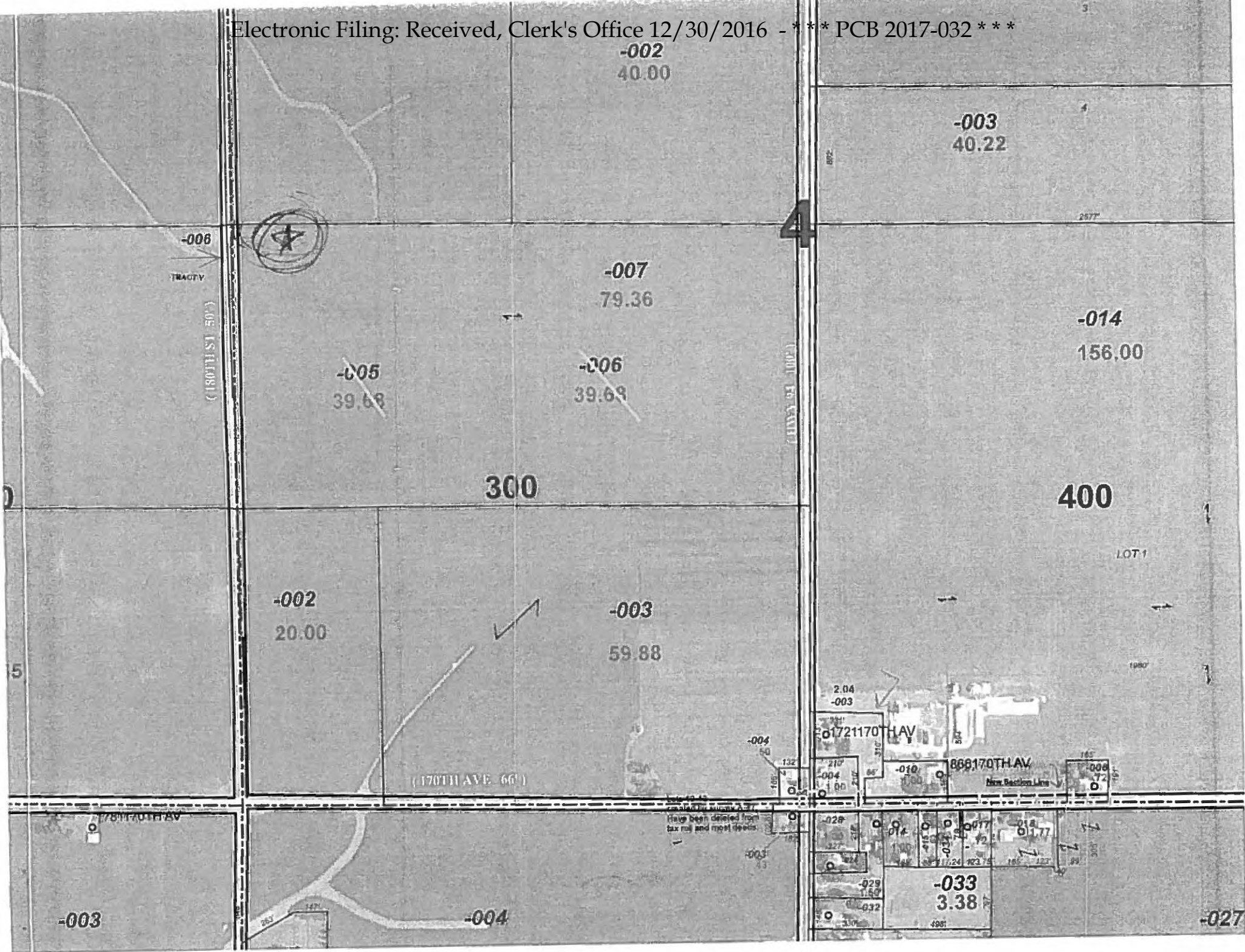
POLLUTION CONTROL FACILITY - CONTAMINANTS ACCOUNTING DATA	Sec. E (1) Nature of Contaminants or Pollutants		
			Material Retained, Captured or Recovered
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	Swine Manure	Swine Manure	Fertilizer for crops
	(2) Point(s) of Waste Water Discharge <u>none</u>		
	Plans and Specifications Attached		Yes <input type="checkbox"/> No <input type="checkbox"/>
	(3) Are contaminants (or residues) collected by the control facility?		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
	(4) Date installation completed <u>08/30/16</u> status of installation on date of application <u>completed</u>		
	(5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:		\$ <u>334,800</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>100</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.		
	<p style="text-align: center;"> <u>Owner</u> </p> <p style="text-align: center;"> Signature Title </p>		
INSTRUCTIONS	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

RECEIVED

OCT 11 2016

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BOWWPC/PERMIT SECTION





-002
40.00

-003
40.22

-006

-007
79.36

-014
156.00

-005
39.68

-006
39.69

300

400

-002
20.00

-003
59.88

2.04
-003

1721170TH AV

868170TH AV

(170TH AVE 66')

Note: 10-10-10 parcels have been deleted from tax roll and most deeds.

-003

-004

-033
3.38

-027

STATE OF ILLINOIS

COUNTY OF SANGAMON

)
)
)
)
)

CERTIFICATE OF SERVICE

I, the undersigned attorney at law, hereby certify that I have served on the date of December 30, 2016, the attached **APPEARANCE** and **RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY**, upon the following persons by First Class U.S. Mail, with proper postage or delivery charges prepaid:

Steve Santarelli
Illinois Department of Revenue
101 West Jefferson
P.O. Box 19033
Springfield, Illinois 62794

Ian McDonald
1677 Highway 94
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)

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