

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

Naftzger Farms – Erie )  
(Property Identification Number ) PCB 15-  
13-22-100-005 ) (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

Steve Naftzger  
Naftzger Farms  
5111 Gaulrapp Road  
Erie, Illinois 61250

**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.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By:   
Joey Logan-Pugh  
Assistant Counsel  
Division of Legal Counsel

DATED: July 9, 2015

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**

Naftzger Farms - Erie )  
(Property Identification Number ) PCB 15-  
13-22-100-005) (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:   
Joey Logan-Pugh  
Assistant Counsel  
Division of Legal Counsel

DATED: July 9, 2015

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1021 North Grand Avenue East  
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**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

<b>Naftzger Farms – Erie</b>	)
<b>(Property Identification Number</b>	) <b>PCB 15-</b>
<b>13-22-100-005)</b>	) <b>(Tax Certification)</b>
	)
	)

**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, 35 Ill. Adm. Code 125.204.

1. On May 30, 2014, the Illinois EPA received a request from Naftzger Farms (log number TC-09-14, 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:

Naftzger Farms
8603 Chase Road
Erie, IL 61250

The proposed water pollution control facilities in this request are located at Section 22, T20N, R3E of the 4th P.M. in Whiteside County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (approximately 49.83 ft. x 390 ft. x 8 ft.) with slotted floors over the pits.

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 (2014), defines “pollution control facilities” as:

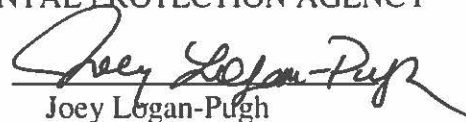
any system, method, construction, device or appliance appurtenant thereto or any portion of any building or equipment, that is designed, constructed, installed or operated for the primary purpose of: (a) eliminating, preventing, or reducing air or water pollution ...or (b) treating, pretreating, modifying 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:



Joey Logan-Pugh  
Assistant Counsel  
Division of Legal Counsel

Dated: July 9, 2015  
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

BRUCE RAUNER, GOVERNOR

LISA BONNETT, DIRECTOR

# Memorandum

To: Charles Gunnarson, Division of Legal Counsel

From: Al Keller, Manager, Permit Section

A handwritten signature in black ink, appearing to read "Al Keller".

Date: July 6, 2015

Re: Steve Nafzger  
5111 Gaulrapp Road  
Erie, IL 61250  
Recommendation of Tax Certification  
Log # TC-09-14  
Property ID # 13-22-100-005

The Bureau of Water received a request on May 30, 2014 from Nafzger Farms 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:

Nafzger Farms  
8603 Chase Road  
Erie, IL 61250

Section 22, T20N, R3E of the 4<sup>th</sup> PM in Whiteside County

The facility consists of one concrete manure pit (approximately 49.83 ft. x 390 ft. x 8 ft.) and slotted floors over the pit. These livestock waste 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.

If you have any questions regarding the above, please contact Jenny Larsen at 217/782-0610.

SAK:JML:Tax Certs\Livestock\LogTC-09-14.docx

cc: Tax Cert File

## Watershed Unit Tax Certification Review Sheet

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Project Name: Naftzgar Farms

Location: Erie, IL

Reviewer: Jenny Larsen

Date: 03/09/2015

Log number: TC-09-14

Type:  Agchem  
 Livestock

Applicant:  
Steve Naftzger  
5111 Gaulrapp Road  
Erie, IL 61250

Contact: Steve Naftzger

Phone: (309)631-1166

Facility:  
8603 Chase Road  
Erie, IL 61250

Property ID: 13-22-100-005

County: Whiteside

Legal Description:  
S: 22 T: 20N R: 3E PM: 4<sup>th</sup>

Signature: Steven Naftzger

Title: Farmer

Date Control Devices installed: May, 2014

Provided Fair cash Value:  
\$510,000

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:

This facility consists of one concrete manure pit (49.83 ft. x 390 ft. x 8 ft.) with slotted floors to collect swine waste. The manure is pumped out of the pits and applied to the fields as crop fertilizer.

I spoke with Steve Naftzger on 3/9/2015 and he confirmed that they are applying for just the pit and slotted floors to be certified as a pollution control facility.

Legal description was found using ISGS Public Land Survey System.

The primary purpose for these structures is to contain swine manure thereby preventing contaminated water runoff.

Recommended Action: Permit the above mentioned structures.


**R**  
MAY 30 2014

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

3096-PL

FOR AGENCY USE

File No.	Date Received	Certification No.	Date	
Sec. A  APPLICANT	Company Name <i>Nafziger Farms</i>		Person Authorized to Receive Certification <i>Steve Nafziger</i>	
	Person Authorized to Receive Certification <i>8603 Chase Road</i>		Person to Contact for Additional Details <i>5111 Gaullapp Rd</i>	
	Street Address <i>Erie IL 61250</i>		Street Address <i>Erie IL 61250</i>	
	Municipality, State & Zip Code <i>309 631-1166</i>		Municipality, State & Zip Code <i>309 631-1166</i>	
	Telephone Number <i>NW 20 Nact 3 East</i>		Telephone Number <i>4th</i>	
	Location of Facility Quarter Section Township Range <i>8603 Chase Road</i>		Municipality Township <i>Whiteside</i>	
	Street Address <i>13-22-100-005</i>		County Book Number	
	Property Identification Number		Parcel Number	
	Sec. B  MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location <i>Hog Facility want to finish</i>		
		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>Concrete pit will be above pit on slatted formwork the waste will go thru the slats and be held in the pit                  Cement pit it will then be pumped out in a tank and injected in                  The ground farm ground owned by this operator</i></p>			

CONTAMINANTS	Sec. E (1) Nature of Contaminants or Pollutants		
		Material Retained, Captured or Recovered	
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	<i>Swine waste</i>	<i>concrete pit</i>	<i>will be injected in farm land</i>

ACCOUNTING DATA	(2) Point(s) of Waste Water Discharge		
	Plans and Specifications Attached		Yes <input type="checkbox"/> No <input 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 <i>5/14</i> status of installation on date of application _____		
	(5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ <i>510 000</i>	
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ <i>0</i>	
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ <i>0</i>	
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ <i>0</i>	
e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% <i>35%</i>		

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 *Steve Maff* Title *Farmer*

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. <u><i>Steve Maff</i></u>	
	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



State Fairgrounds, P.O. Box 19281, Springfield, IL 62794-9281  
217/785-2427 (voice/TDD), 217/524-4882 (fax)

NOTICE OF INSPECTION

Date: 5-1-14  
Facility Name: N. Heger Farms Facility ID: LF-175033000  
Inspector: Lisa Winter

Type of Inspection: During // Final

Construction Status: not back only load out  
to

Comments:  
25-cow Tractor Station  
Station Repair for the  
Tractor  
No Construction until 7/1/14  
Temp for

RECEIVED  
MAY 30 2014  
BOWWIP... MIT SECTION

Owner/Operator: \_\_\_\_\_  
(or authorized agent)

IMPORTANT NOTICE: This state agency is requesting disclosure of information that is necessary to accomplish the statutory purpose as outlined under the Livestock Management Facilities Act (510 ILCS 77/1 et seq.) Failure to provide this information shall prevent this form from being processed. This form has been approved by the State Forms Management Center II. 406-1626 (3/01)

White - Office copy

Yellow - Inspector copy

Pink - Facility copy

STATE OF ILLINOIS

COUNTY OF SANGAMON

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**PROOF OF SERVICE**

I, the undersigned attorney at law, hereby certify that on July 9, 2015, 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  
P.O. Box 19033  
Springfield, Illinois 62794

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

Steve Naftzger  
Naftzger Farms  
5111 Gaulrapp Road  
Erie, Illinois 61250

**[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/ Joey Logan-Pugh  
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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