

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Borsdorf Farm, LLC)
(Property Identification Number) **PCB 014-**
20-000-22-026-00)) **(Tax Certification**
) **Water)**

NOTICE

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

William Borsdorf
11752 U.S. 20 E
Stockton, Illinois 61085

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.

ILLINOIS ENVIRONMENTAL PROTECTION
AGENCY

By: *Vera Herst*
Vera Herst
Assistant Counsel
Division of Legal Counsel

DATED: January 27, 2014

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

Borsdorf Farm, LLC)
(Property Identification Number) PCB 014-
20-000-22-026-00) (Tax Certification
) Water)

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: *Vera Herst*
Vera Herst
Assistant Counsel
Division of Legal Counsel

DATED: January 27, 2014
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

Borsdorf Farm, LLC)
(Property Identification Number) PCB 014-
20-000-22-026-00)) (Tax Certification
) Water)

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 July 8, 2013, the Illinois EPA received a request from William Borsdorf (log number TC-15-13, 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: Borsdorf Farm, LLC
11752 U.S. 20 E
Stockton, Illinois 61085

3. The proposed water pollution control facilities in this request are located at Section 6, T28N, R5E of the 4th PM in Jo Daviess County, at the above street address and consist of the following:

Livestock waste management facility consisting of a 172' x 172' manure storage tank with 2 to 1 side sloped walls with a 10' height at the outer walls and a 17' bottom at the deepest point, a 30' x 16' x 8 deep reception pit, a 180' x 90' concrete leachate pad with a concrete channel directing runoff to the storage pit, and approximately 100' of 12" PVC water drain pipe with two risers that direct clean water away from the storage tank.

These pollution control facilities have the primary purpose of collecting, transporting, and/or storing 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 (2012), 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

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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

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requested tax certification.

ILLINOIS ENVIRONMENTAL
PROTECTION AGENCY

By: 
Vera Herst
Assistant Counsel
Division of Legal Counsel

Dated: January 27, 2014
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) 782-2829

PAT QUINN, GOVERNOR

LISA BONNETT, DIRECTOR

Memorandum

To: Connie Tonsor, Division of Legal Counsel

From: Al Keller, P.E., Manager, Permit Section *AK*

Date: January 17, 2014

Re: Borsdorf Farm, LLC - Stockton
Recommendation of Tax Certification
Log # TC-15-13
Property Identification # 20-000-026-00

The Bureau of Water received a request on July 08, 2013 from Borsdorf Farm 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:

Borsdorf Farm, LLC
11752 U.S. 20 East
Stockton, Illinois 61085

Section 06, Township 28 North, Range 5 East of the 4th P.M - Jo Daviess County – Wards Grove

Livestock waste management facilities consist of a 172' x 172' manure storage tank with 2 to 1 side sloped walls with a 10' height at the outer walls and a 17' bottom at deepest point, a 30' x 16' x 8' deep reception pit, a 180' x 90' concrete leachate pad with a concrete channel directing runoff to the storage pit, and approximately 100' of 12" PVC water drain pipe with two risers that direct clean water away from storage tank.

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

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 Jamie Cowles at 217/782-3362.

SAK:JMC:TC-15-13

cc: Tax Cert File

Electronic Filing - Received, Clerk's Office : 01/27/2014 - * * * PCB 2014-105 * * *
Watershed Unit Tax Certification Review Sheet

Project Name: Borsdorf Farm LLC

Location: Jo-Davies

Reviewer: JMC

Date: July 22, 2013

Log number: TC-15-13

Type: Agchem
 Livestock

Applicant: William Borsdorf
11752 U.S. 20 East
Stockton, Illinois 61085

Contact: William Borsdorf

Facility:
325 Route 78

Phone:

Property ID: 20-000-026-00

Signature: William Borsdorf

Legal Description:
S: 6 Twp: 27N R: 5E 4th PM:

Title: Owner

Date Control Devices installed: 8/31/12

Provided Fair cash Value: \$150,000

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:

See attached description as well.

Livestock waste management facilities consist of a 172' x 172' manure storage tank with 2 to 1 side sloped walls with a 10' height at the outer walls and a 17' bottom at deepest point., a 30' x 16' x 8' deep reception pit, a 180' x 90' concrete leachate pad with a concrete channel directing runoff to storage pit, and approximately 100' of 12" PVC water drain pipe with two risers that direct clean water away from storage tank.

Spoke with applicant on phone in beginning of January of 2014 to confirm all pollution control devices sizes .

The structures and collection systems are used to collect and dispose of animal waste properly and are considered pollution control systems.

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

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

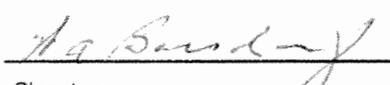
This Agency is authorized to request this information under Illinois Revised Statutes, 1979, Chapter, 120, Section 502a-5. Disclosure of this information is voluntary. However, failure to comply could prevent your application from being processed or could result in denial of your application for certification.

FOR AGENCY USE

File No.	Date Received	Certification No.	Date
Sec. A APPLICANT	Company Name BORSDORF FARM LLC		
	Person Authorized to Receive Certification WILLIAM BORSDORF		Person to Contact for Additional Details WILLIAM BORSDORF
	Street Address 11752 U.S. 20 E.		Street Address
	Municipality, State & Zip Code STOCKTON, IL. 61085		Municipality, State & Zip Code
	Telephone Number 815-947-2153 / 815-291-0387		Telephone Number
	Location of Facility Quarter Section Township Range NW 1/4 SEC 6 T-27-N R-5-E		Municipality Township
	Street Address 325 ROUTE 78		County Book Number JO DAVIESS
	Property Identification Number		Parcel Number 20-000-026-00
Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location DAIRY FACILITY		
	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 SEE PRINT ATTACHED		

RECEIVED
 JUL 22 2013
 BUREAU OF WATER
 BUREAU CHIEF'S OFF

RECEIVED
 STATE OF ILLINOIS
 JUL 18 2013
 Environmental Protection Agency
 BUREAU OF AIR

Sec. E	(1) Nature of Contaminants or Pollutants			
	POLLUTION CONTROL FACILITY - CONTAMINANTS			Material Retained, Captured or Recovered
		Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
		DAIRY MANURE		
		SILAGE LEACHATE		
	(2) Point(s) of Waste Water Discharge			
			Plans and Specifications Attached	Yes X No
	(3)	Are contaminants (or residues) collected by the control facility?	Yes X No	No
	(4)	Date installation completed <u>8-31-12</u> status of installation on date of application <u>IN USE</u>		
ACCOUNTING DATA	(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ 150000	
		b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ 20000	
		c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ 0	
		d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ 0	
		e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% 10	
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	 Signature	OWNER/MANAGER Title		
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.				
INSTRUCTIONS	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:	Attention:	
		Illinois EPA P O. Box 19276 Springfield, IL 62794-9276	Thomas McSwiggin Permit Section Division of Water Pollution Control	
			Attention: Donald E. Sutton Permit Section Division of Air Pollution Control	

**Description of the waste storage facility at Borsdorf Dairy,
325 Rte 78, Stockton, Il.**

The manure storage tank dimensions are approximately 172' x 172'. It is reinforced concrete over a clay liner. The tank is set into the ground to accommodate animal waste pushed from five cement alleys measuring approximately 270 ft. long. Parlor waste, milk house water and holding pen manure are caught in a 30' x 16' reception pit and pumped into the 2 million gallon tank. Leachate from a 180' x 90' adjacent silage pad is also directed down a concrete channel into the tank. On the east side of the tank is a 12" clean water drain with two risers. These risers keep fresh rain water from entering the tank and redirect it to a creek 100' south of the risers.

2nd Slope 17-10

Bill Borsdorf
815-291-9887

8
50

17 meters → 10 walls / m
Storage Tank Depth / Roof?
Reception Pit Depth? - 8 ft
How many feet of pipe? 3/2
Township?

- 100ft -
Wards gravel

STATE OF ILLINOIS)
)
COUNTY OF SANGAMON)
)
)

PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on January 27, 2014, 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]

William Borsdorf
11752 U.S. 20 E
Stockton, Illinois 61085

[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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