BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Pearl Valley Farms, Inc.)	
(Property Identification Number)	PCB 16-
10-11-34-400-003))	(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

David Thompson Pearl Valley Farms, Inc. 968 South Kent Rd. Pearl City, IL 61062

PLEASE TAKE NOTICE that I have today filed with the Office of the Clerk of the Pollution
Control Board the <u>APPEARANCE</u> and <u>RECOMMENDATION OF THE ILLINOIS</u>

ENVIRONMENTAL PROTECTION AGENCY, a copy of which is herewith served upon you.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By:

Roberto M. Durango Assistant Counsel

Division of Legal Counsel

DATED: December 6, 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

Pearl Valley Farms, Inc.)	
(Property Identification Number)	PCB 16-
10-11-34-400-003))	(Tax Certification)
	Y	

APPEARANCE

The undersigned, as one of its attorneys, hereby enters an <u>APPEARANCE</u> on behalf of Respondent, Illinois Environmental Protection Agency.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

Roberto M. Durango

Assistant Counsel

Division of Legal Counsel

DATED: December 6, 2016

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

Pearl Valley Farms, Inc.)	
(Property Identification Number)	PCB 16-
10-11-34-400-003))	(Tax Certification)
)	
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RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

The Illinois Environmental Protection Agency (Illinois EPA) hereby files its

Recommendation pursuant to Section 125.204(a) of the regulations of the Illinois

Pollution Control Board (the Board), 35 Ill. Adm. Code 125.204(a).

- On August 25, 2016, the Illinois EPA received a request from Pearl Valley Farms,
 Inc. (log number TC-136587, Exhibit A) for an Illinois EPA recommendation
 regarding the tax certification of water pollution control facilities pursuant to
 Section 125.204(a) of the Board's regulations, 35 Ill. Adm. Code 125.204(a).
- 2. The facility's address is:

 Pearl Valley Farms, Inc.
 968 South Kent Road
 Pearl City, IL 61062
- 3. The proposed water pollution control facilities in this request are located at Section 34, T27N, R5E of the 4th P.M. in Stephenson County, at the above street address and consist of the following:

Livestock waste handling facilities consisting of a hoop building (approximately 190 ft. x 140 ft. x 65 ft.) with a concrete manure storage pad (approximately 190 ft. x 140 ft.).

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.

5. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2014), and Section 125.200(a)(1) of the Board's regulations, 35 III. Adm. Code 125.200(a)(1), define pollution control facilities as:

[A]ny 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, as the terms "air pollution" and "water pollution" are defined in the Act; 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.

- 6. If it is found that the claimed facility or relevant portion thereof is a pollution control facility as defined in Section 125.200(a)(1) of the Board's regulations, 35 III. Adm. Code 125.200(a)(1), the Board has the authority to enter a finding and issue a certificate to that effect, pursuant to Section 11-20 of the Property Tax Code, 35 ILCS 200/11-20 (2014) and Section 125.216 of the Board's regulations, 35 III. Adm. Code 125.216.
- Pursuant to Section 125.204(a) of the Board's regulations, 35 Ill. Adm. Code
 125.204(a), if the Illinois EPA receives a tax certification application it must file a recommendation on the application with the Board.
- 8. 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, with the primary purpose of eliminating, preventing, or reducing water pollution, or as otherwise provided in Section

125.200(a)(1) of the Board's regulations, 35 III. Adm. Code 125.200(a)(1), 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

Bv:

Roberto M. Durango

Assistant Counsel

Division of Legal Counsel

Dated: December 6, 2016 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) 782-3397

BRUCE RAUNER, GOVERNOR

ALEC MESSINA, ACTING DIRECTOR

Memorandum

EXHIBIT A

To:

Charles Gunnarson, Division of Legal Counsel

From:

Al Keller, Manager, Permit Section

Date:

NOV 2 1 2016

Re:

Pearl Valley Farms, Inc. Attn: David Thompson 968 South Kent Road Pearl City, IL 61062

Recommendation of Tax Certification

Log # TC-136587

Property ID # 10-11-34-400-003

The Bureau of Water received a request on August 25, 2016 from Pearl Valley Farms, Inc. 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:

Pearl Valley Farms, Inc. 968 South Kent Road Pearl City, IL 61062

Section 34, T27N, R5E of the 4th PM in Stephenson County

Livestock waste management facilities consist of a hoop building (approximately 190 ft. x 140 ft. x 65 ft.) with a concrete manure storage pad (approximately 190 ft. x 140 ft.) 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\TC-136587.docx

cc:

Tax Cert File

Watershed Unit Tax Certification Review Sheet

Project Name: Pearl Valley Farms, Inc.	Location: Pearl City, IL				
Reviewer: Jenny Larsen	Date: 9/26/2016				
Log number: TC-136587	Type: Agchem X Livestock				
Applicant: David Thompson 968 South Kent Road Pearl City, IL 61062	Contact: Eric Christensen Phone: (815)443-2170				
Facility: 968 South Kent Road Pearl City, IL 61062	Property ID: 10-11-34-400-003 County: Stephenson				
Legal Description:	Signature: Eric Christensen				
S: 34 T: 27N R: 5E PM: 4 th	Title: Controller				
Date Control Devices installed: 05/22/2015 Wastes: X 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 a hoop building with concrete manure storage pad to collect livestock waste. The waste is used for fertilizer.					
08/25/2016 - Spoke with Eric Christensen who confirmed that the primary purpose of the hoop building is to store livestock waste. No animals are contained in this building.					
The primary purpose for these structures is to contain livestock waste thereby preventing contaminated water runoff.					
Recommended Action: Permit the above mentioned	structures.				
	9				
	OF THE STREET				

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

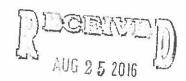
ILLINOIS ENVIRONMENTAL PROTECTION AGENCY P. O. Box 19276, Springfield, IL 62794-9276

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.

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			applicat	tion for certification.
	FOR AG	ENCY USE		
File No.	Date Received	Certification No.		Date
Sec. A	Company Name			-
	PEARL VALLEY FARMS, INC.			
10	Person Authorized to Receive Cert	ification	Person to Contact for	Additional Details
1	DAVID THOMPSON		ERIC CHISTENSEN	
	Street Address		Street Address	
	968 SOUTH KENT ROAD		968 SOUTH KENT ROAD	
<u> </u>	Municipality, State & Zip Code		Municipality, State & Zip Code	
APPLICANT	PEARL CITY, IL 61062		PEARL CITY, IL 61062	
E	Telephone Number		Telephone Number	
A G	815-443-2170		815-443-2170	
	Location of Facility		Municipality	Township
	Quarter Section Townsh 34 KENT		PEARL CITY	KENT
	Street Address	21-3	County	Book Number
	968 SOUTH KENT ROAD		STEPHENSON	BOOK Number
	Property Identification Number		Parcel Number	
	10-11-34-400-003 Section 34	Township 27N, Range	그렇다 내무슨 역사 지금 없는 그렇게 그 없었다고 있는 것이 없다.	PM in Stephenson Ctv
Sec. B	Nature of Operations Conducted a			
	EGG PRODUCTION FACILITY - 1		IURE IS COMPOSTED	AND
	THEN STORED.			
S NG				
20	Water Pollution Control Construction	on Permit No.	Date Issued	
MANUFACTURING	(4)			
PER	NPDES PERMIT No.		Date Issued	Expiration Date
MAP		<u> </u>		
Air Pollution Control Construction Permit No. Date Issued				
	Air Pollution Control Operating Pe	rmit No.	Date Issued	
Sec. C	Describe Unit Process			
000.0	LIVESTOCK WASTE MANAGEME	INT EACH ITY NO MANU	EACTURING	
	LIVESTOCK WASTE MANAGEME	ENT PACILITY - NO MANO	FACTORING.	5
Š				PLOTERIA
1 1 S				D) Daming In
ESS	Materials Used in Process			Alica (i)
P. P. P.				AUG 25 2016
MANUFACTURING PROCESS	F ₀			BOWWPCIPERMIT SECTION
				BOWWPC/PEDA
				FERMIT SECTION
				···CN
Sec. D	Describe Pollution Abatement Cor	trol Facility		
JZ	Livestock waste management facility (hoop	building 190 ft X 140 ft X 65 ft) w	th concrete manure storage p	ad (approx 190 ft X 140 ft) for which the
10 1	primary purpose is eliminating, preventing, or reducing water polution. This facility collects and stores livestock waste prior to transport to other facilities for further processing prior to application to cropland			
IN GIR	racintes for further processing prior to applic	saluri to crupialid		
ESC				
E C				
POLLUTION CONTROL FACILITY DESCRIPTION				
PO				

Sec. E	(1) Nature of Contaminants or Pollutants					
ر د			Material Retain	ed, Captu	red or Recove	red
ANT		aminant or Pollutant	DESCRIPTION		ISPOSAL OR	USE
N N	COMPOSTED CHICKEN MANURE USED FOR FERTIL				FOR FERTILIZER	
Y - CONTAMINANTS						
Ĕά						
ACIL						
4	(2) P	oint(s) of Waste Water Discharge				
(2) Point(s) of Waste Water Discharge Plans and Specifications Attache (3) Are contaminants (or residues) collected by the control facility? (4) Date installation completed 05/22/2015 status of installation on date of the control facility? (5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY: b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY: c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY: d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:					Yes 🗆	No 🛽
8	(3)	Are contaminants (or residues) collect			Yes 🗆	No 🗵
ĎĘ.	(4)	Date installation completed 05/22/2015	status of installation on	date of a	oplication	
ATA	(5)	a. FAIR CASH VALUE IF CONSIDERE	D REAL PROPERTY:		\$ 650,000	
S D		b. NET SALVAGE VALUE IF CONSIDE	RED REAL PROPERTY:		\$	
NITN		c. PRODUCTIVE GROSS ANNUAL IN	COME OF CONTROL FACILITY:		\$	
000		d. PRODUCTIVE NET ANNUAL INCO	ME OF CONTROL FACILITY:		\$	
Q		e. PERCENTAGE CONTROL FACILIT	Y BEARS TO WHOLE FACILITY VA	ALUE:	%	
Sec. F		ollowing information is submitted in accord				
ш		ledge, is true and correct. The facilities cla	simed herein are "pollution control fa	cilities" as	defined in Section	on 11-10 of the
TUR	Illinion	s Property Tax Code.				
Illinois Property Tax Code. CONTROLLER						
Signature Eric Christensen 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 bot					
water operations are related, file two applications. If attachments are needed, record them consecutively on an						•
	Sec. A Information refers to applicant as listed in the tax records and the person to be contacted for further details or for inspectifacilities. Define facility location by street address or legal description. A plat map location is required for facilities locate					inspection of
	outside of municipal boundaries. The property identification number is required.					
	Sec.	B Self-explanatory. Submit copies of all per	mits issued by local pollution control age	ncies. (e.g	. MSD Construction	n 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 po					-
						reduce pollution.
		State the type of control facility. State pe	rmit number, date, and agency issuing p trol facility. Include a listing of each maio	ermit. A na or piece of e	rrative description quipment included	and a process in the claimed
	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					
ro.	Sec.	collection efficiency. E List air contaminants, or water pollution si	ubstances released as effluents to the m	anufacturin	o processes. List a	also the final
INSTRUCTIONS	2.00	disposal of any contaminants removed front (1) – Refers to pollutants and contain	om the manufacturing processes.		T. (1)	
נחמו		Item (2) - Refers to water pollution but ca	n apply to water-carried wastes from air	pollution co	introl facilities. Sul	
ATST.		which clearly show (a) Point(s) of dischar facility.	ge to receiving stream, and (b) Sewers a	and process	piping to and from	the control
=		Item (3) – If the collected contaminants a				
		in dollars reclaimed by sale or reuse of the litem (4) – State the date which the pollution				
		Item (5) – This information is essential to activate project review prior to certification	the certification and assessment actions	. This acco	unting data must b	e completed to
	Sec.	20 4-20 6-07 De 200 Marie Mari				
				Attention:		
56-49-2001013-9-401 125-400100-7000000 125-40-400000 125-40-4000000-70000000-700000000-700000000						
				Donald E. S Permit Sect		
			ivision of Water Pollution Control		Air Pollution Contro	ol



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					(14)

STATE OF ILLINOIS)
	ý
COUNTY OF SANGAMON)
)

CERTIFICATE OF SERVICE

I, the undersigned attorney at law, hereby certify that on December 6, 2016, I served true and correct copies of the <u>APPEARANCE</u> and <u>RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL</u>

<u>PROTECTION AGENCY</u>, upon the persons and by the methods as follows:

[1st Class U.S. Mail]

Steve Santarelli Illinois Department of Revenue 101 West Jefferson P.O. Box 19033 Springfield, Illinois 62794 [1st Class U.S. Mail]

David Thompson Pearl Valley Farms, Inc. 968 South Kent Rd. Pearl City, IL 61062

[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/ Roberto M. Durango 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