BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Frank Hopkins)
(Property Identification Number) PCB No.
17-12-200-006)) (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

Frank Hopkins 675 Knox Hwy 8 Gilson, Illinois 61436

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

Christine M. Zeivel

Assistant Counsel

Division of Legal Counsel

DATED: December 15, 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

Frank Hopkins)
(Property Identification Number) PCB No.
17-12-200-006)) (Tax Certification)

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

Christine M. Zeive Assistant Counsel

Division of Legal Counsel

DATED: December 15, 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

Frank Hopkins)
(Property Identification Number) PCB No.
17-12-200-006)) (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.

- On August 22, 2016, the Illinois EPA received a request from Frank Hopkins (log number TC-136590, 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:

 Hopkins Farm
 696 Knox Hwy 23
 Abingdon, IL 61410

The proposed water pollution control facilities in this request are located at Section 12, T9N, R1E of the 4th P.M. in Knox County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (approximately 101 ft. x 193 ft. x 8 ft. deep) with ten concrete livestock waste pump out pits to allow for waste removal (approximately 4 ft. x. 4 ft. x. 8 ft.), a PVC perimeter tile drain (4" diameter and approximately 600 ft. in length) and slotted floors over the pit that collect livestock waste.

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

- 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).
- 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).
- 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 tax certification.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By:

Christine M. Zeive

Assistant Counsel

Division of Legal Counsel

Dated: December 15, 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

To: Charles Gunnarson, Division of Legal Counsel

From: Al Keller, Manager, Permit Section

Date: NOV 2 1 2016

Re: Hopkins Farms

Attn: Frank Hopkins 675 Knox Hwy 8 Gilson, IL 61436

Recommendation of Tax Certification

Log # TC-136590

Property ID # 17-12-200-006

The Bureau of Water received a request on August 22, 2016 from Hopkins Farms 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:

Hopkins Farms 675 Knox Hwy 8 Gilson, IL 61436

Section 12, T9N, R1E of the 4th PM in Knox County

Livestock waste management facilities consist of a concrete pit (approximately 101 ft. x 193 ft. x 8 ft.) with ten (10) concrete pump outs (approximately 4 ft. x 4 ft. x 8 ft. deep), a PVC perimeter tile drain (4" diameter and approximately 600 ft. in length), 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\TC-136590.docx

cc: Tax Cert File 4302 N. Main St., Rockford, IL 61103 (815)987-7760 595 S. State, Elgin, IL 60123 (847)608-3131 2125 S. First St., Champaign, IL 61820 (217)278-5800 2009 Mail St., Collinsville, IL 62234 (618)346-5120

Watershed Unit Tax Certification Review Sheet

Project Name: Hopkins Farms	Location: Gilson, IL			
Reviewer: Jenny Larsen	Date: 9/21/2016			
Log number: TC-136590	Type: Agchem X Livestock			
Applicant: Frank Hopkins 675 Knox Hwy 8 Gilson, IL 61436	Contact: Frank Hopkins Phone: (309)368-0382			
Facility: 696 Knox Hwy 23	Property ID: 17-12-200-006			
Abingdon, IL 61410	County: Knox			
Legal Description:	Signature: Frank Hopkins			
S: 12 T: 9N R: 1E PM: 4 th	Title: Owner			
Date Control Devices installed: 07/11/2015				
Wastes: X Livestock waste is applied to cropland. Agrichemical rinsate and spillage is rec Other:	ycled through the facility and/or land applied.			
Physical Description of Pollution Control Devices:				
This facility consists of a concrete manure pit (approximately 101 ft. x 193 ft. x 8 ft. deep), ten concrete pump out ports (approximately 4 ft. x 4 ft. x 8 ft. deep), a 4" diameter perimeter tile drain (approximately 600 ft. in length) and slotted floors over the pit to collect swine waste. The manure is pumped out of the pits and applied to the fields as crop fertilizer.				
9/27/2016 - Spoke with Frank Hopkins who confirmed there was a perimeter tile drain and gave me the dimensions. He also confirmed that he only wishes the pits, slotted floors, and perimeter tile drain to be certified as pollution controls.				
The primary purpose for these structures is to contain livestock waste thereby preventing contaminated water runoff.				
	n livestock waste thereby preventing			
contaminated water runoff.				
contaminated water runoff.				

TC-136590 JML

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.

			application for	r certification.	1
	FOR AGENCY USE				[
File No.	Date Received	Certification No.	r	Date	
Sec. A	Hophy Farns - Frank				
	Person Authorized to Receive Certification		to Contact for Add	itional Details	1
	Frank Hophies	Street A	ddroce		1
1	Municipality, State & Zip Code				
ANT	Municipality, State & Zip Code Gilson, IC 61436	Municip	allty, State & Zip C	ode	
APPLICANT	Telephone Number	Telepho	one Number		
₹	Location of Facility	Municip	ality	Township	1
	Quarter Section Township NE 14 Sect 12 9-N	Range 1-E	1	Indian Point	}
}	Street Address	County		Book Number	1
	696 Khox Hwy 23, Akin Property Identification Number 17-12-200-006	Parcel	Knox Number		1
Sec. B	Nature of Operations Conducted at the Abov	o Logotion			
3ec. b	Wear - to - flrish H	tog facility			
SING					
CTUR	Water Pollution Control Construction Permit	No. Date iss	beu		
MANUFACTURING OPERATIONS	NPDES PERMIT No.	Date Iss	ued	Expiration Date	1
Ä	Air Poliution Control Construction Permit No.	Date las	ued		1
	Air Pollution Control Operating Permit No.	Date Iss	red		-
		546 65			
Sec. C	Describe Unit Process				
				Carlo de la companya	r/ 11
MANUFACTURING PROCESS				400 20 20	/
ACTI	Materials Used in Process			BOLL	5 5
PR				BOWWPO - PA	
2				WWP CASSINIT ESC	MON
Sec. D	Describe Pollution Abatement Control Facility	· · · · ·		r	
ROL	Livestock Waste management	int tacility Co	nsisting o	t a Concrete	
CONT	Pit (101'x 193' x 8'deep)	WITH 10 COM	rete pun	rp outs	
Y DES	(4'x4'x8' deep) and the portion of the concrete slatted floor				
130	Pit (101/x 193'x 8 deep) with 10 concrete pump outs (4'x4'x 8' deep) and the portion of the concrete slatted floor over the manure pit.				
<u> </u>					Ĭ

Sec. E	ec. E (1) Nature of Contaminants or Pollutants				
			Material Retai	ned, Captured or Recovered	
FA		inant or Pollutant	DESCRIPTION	DISPOSAL OR USE	
AIN	-H	Da Makure	The second secon	Spread on tields tor	
ATA				fertilizer	
70					
ž					
FAC	(2) Poin	t(s) of Waste Water Discharge	No-2 - 0		
30					
NO			Plans and Specifications		
S S		re contaminants (or residues) col		Yes 🔯 No 🗆	
5		ate Installation completed 7/1/		date of application	
ATE	(5) a.	FAIR CASH VALUE IF CONSIDER	RED REAL PROPERTY:	\$ 600,000	
50	b.	NET SALVAGE VALUE IF CONSI	DERED REAL PROPERTY:	\$ 600,000	
Ē	C.	PRODUCTIVE GROSS ANNUAL	INCOME OF CONTROL FACILITY:	\$ 30,000	
POLLUTION CONTROL FACILITY CONTAMINANTS	d	PRODUCTIVE NET ANNUAL INC	OME OF CONTROL FACILITY:	\$ 10,000	
Š	e		ITY BEARS TO WHOLE FACILITY		
Sec. F		an unweight of the control of the co		Code, as amended, and to the best of my	
	knowled	ge, is true and correct. The facilities	claimed herein are "pollution control	facilities" as defined in Section 11-10 of the	
SIGNATURE	Illinois P	roperty Tax Code.	,		
TAV.	71	1711	0		
SiG		(PC p	owner	_	
	Signatu	The state of the s	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.				
	Sec. A	facilities. Define facility location by stre	In the tax records and the person to be c et address or legal description. A plat ma property identification number is required.	ontacted for further details or for inspection of ap location is required for facilities located	
	Sec. B	Self-explanatory. Submit copies of all p	permits issued by local pollution control ag	gencies. (e.g. MSD Construction Permit)	
	Sec. C		materials on which pollution control facility	A STATE OF THE STA	
NSTRUCTIONS	Sec. D	State the type of control facility. State :	permit number, date, and agency issuing	rpose is to eliminate, prevent or reduce pollution, permit. A narrative description and a process Jor plece of equipment included in the claimed effluent of the control facility stating the	
	Sec. E	List air contaminants, or water pollution disposal of any contaminants removed item (1) – Refers to pollutants and contitem (2) – Refers to water pollution but which clearly show (a) Point(s) of disching life.	from the manufacturing processes. laminants removed from the process by to can apply to water-carried wastes from a narge to receiving stream, and (b) Sewers	ir pollution control facilities. Submit drawings, and process piping to and from the control	
-		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:	Attention:	
		Minols EPA P.O. Box 19276	Al Keller Permit Section	Donald E. Sutton Permit Section Oivision of Air Pollution Control	
		Springfield, IL 62794-9276	Division of Water Pollution Control	Civision of All Foliation Carling	



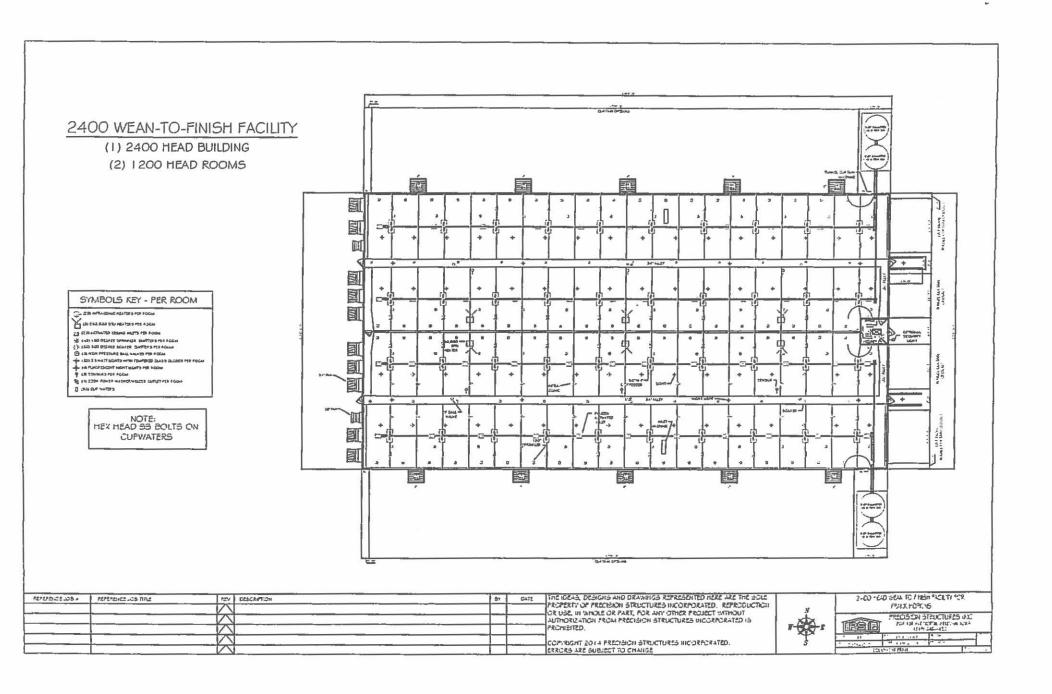
Section D:

The manure from the hogs is collected in the manure pit directly under where the hogs are raised. The manure falls through the slats into the pit where it is stored until it is pumped out in the fall. A PTO driven pump/agitator is inserted into one of the pump outs that is located on the side of the building. The manure is then loaded into a manure tanker and taken to the appropriate fields based upon current soil tests. The manure is then injected into the field. The gallons applied per acre are based upon a manure sample analysis that is taken just prior to pumping. All setbacks regarding creeks, streams, wells, and dry dams are met.

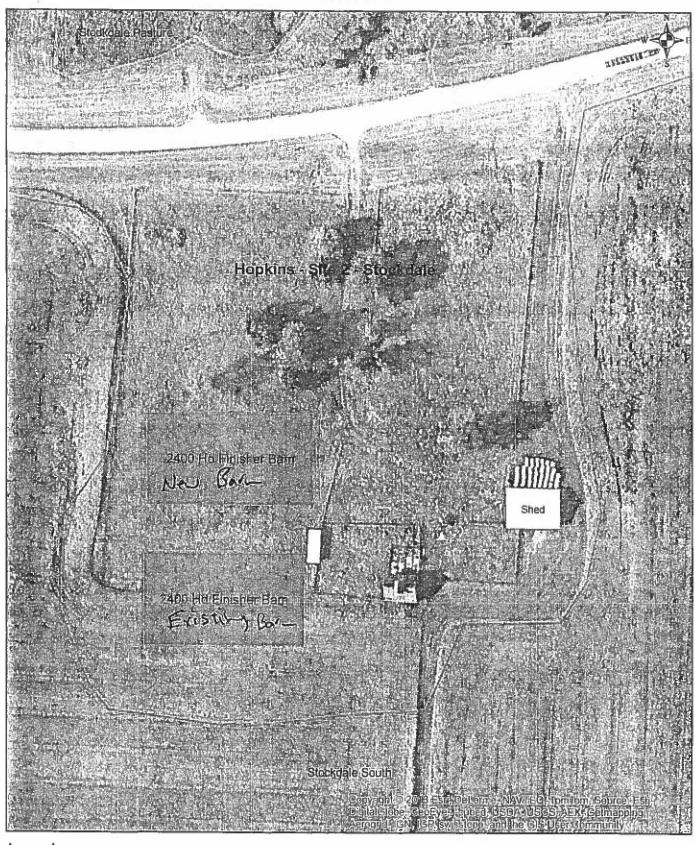
The pollution control facilities are under roof and keep rain water from entering and potentially from causing run off into local creeks and waterways.

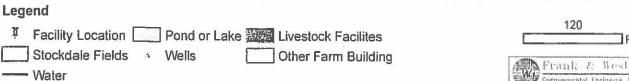
AUG 2 2 2016

BOW/WPC/PERMIT SECTION



Hopkins Site #2 - Stockdale Facility Map





Feet

STATE OF ILLINOIS)
COUNTY OF SANGAMON)
)

PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on December 15, 2016, I served true and correct copies of an <u>APPEARANCE AND THE RECOMMENDATION</u>, upon the persons and by the methods as follows:

[1st Class U.S. Mail]

[1st Class U.S. Mail]

Steve Santarelli Illinois Department of Revenue 101 West Jefferson P.O. Box 19033 Springfield, Illinois 62794 Frank Hopkins 675 Knox Hwy 8 Gilson, Illinois 61436

[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/ Christine M. Zeivel 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