BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Brandon LaFever)
(Property Identification Number) PCB No.
03-03-09-100-004)) (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

Brandon LaFever 1788 80th Street Illinois City, Illinois 61259

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

Brandon LaFever)
(Property Identification Number) PCB No.
03-03-09-100-004)) (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

Brandon LaFever)
(Property Identification Number) PCB No.
03-03-09-100-004)) (Tax Certification)
	1

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 September 19, 2016, the Illinois EPA received a request from Brandon
 LaFever (log number TC-136751, 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:

 Brandon LaFever
 170th Avenue
 Joy, IL 61260

The proposed water pollution control facilities in this request are located at Section 9, T15N, R4W of the 4th P.M. in Mercer County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (approximately 391 ft. x 51 ft. x 8 ft. deep) with ten concrete livestock waste pump out pits to allow for waste removal (approximately 5 ft. x. 6 ft. x. 8 ft.), a PVC perimeter tile drain (4" diameter and approximately 988 ft. in length) and slotted floors over the pit that collect livestock waste.

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

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).
- 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 tax certification.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

Christine M. Zeiv

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:

Brandon Lafever 1788 80th Street Illinois City, IL 61259

Recommendation of Tax Certification

Log # TC-136751

Property ID # 03-03-09-100-004

The Bureau of Water received a request on September 19, 2016 from Brandon Lafever for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 III. Adm. Code 125.204. We offer the following recommendation.

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

Brandon Lafever 170th Avenue Joy, IL 61260

Section 9, T15N, R4W of the 4th PM in Mercer County

Livestock waste management facilities consist of a concrete pit (approximately 391 ft. x 51 ft. x 8 ft.) with ten (10) concrete pump outs (approximately 5 ft. x 6 ft. x 8 ft. deep), a PVC perimeter tile drain (4" diameter and approximately 988 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-136751.doex

cc: Tax Cert File

4302 N. Main St., Rockford, IL 61103 (815)987-7760 595 S. State, Elgin, IL 60123 (847)608-313 I 2125 S. First St., Champaign, IL 61820 (217)278-5800 2009 Mall St., Collinsville, IL 62234 (618)346-5120 9511 Harrison St., Des Plaines, IL 60016 (847)294-4000 5407 N. University St., Arbor 113, Peoria, IL 61614 (309)693-5462 2309 W. Main St., Suite 116, Marion, IL 62959 (618)993-7200 100 W. Randolph, Suite 11-300, Chicago, IL 60601 (312)814-6026

Watershed Unit Tax Certification Review Sheet

Project Name: Brandon Lafever	Location: Joy, IL				
Reviewer: Jenny Larsen	Date: 9/19/2016				
Log number: TC-136751	Type: Agchem X Livestock				
Applicant:					
Brandon Lafever	Contact: Brandon Lafever				
1788 80 th St.					
Illinois City, IL 61259	Phone: (563)260-3302				
Facility:	Property ID: 03-03-09-100-004				
170 th Avenue	County: Mercer				
Joy, IL 61260					
Legal Description:	Signature: Brandon Lafever				
S: 9 T: 15N R: 4W PM: 4 th	Title: Owner				
Date Control Devices installed: 9/12/16					
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 concrete manure pit (approximately 391 ft. x 51 ft. x 8 ft. deep), ten concrete pump out ports (approximately 5 ft. x 6 ft. x 8 ft. deep), a PVC perimeter tile drain (4" diameter and approximately 988 ft. long) 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.					
10/27/2016- Received an email from Jake Nims confirming that the facility also has slotted floors, pump out ports, and a perimeter tile drain. See email attached.					
The primary purpose for these structures is to contain livestock waste thereby preventing contaminated water runoff.					
Recommended Action: Permit the above mentioned structures.					

Larsen, Jenny

From:

Jake Nims <jnims@fwieng.com>

Sent:

Thursday, October 27, 2016 9:21 AM

To:

Larsen, Jenny

Subject:

[External] Brandon Lafaver project

Attachments:

Lafever Location map.pdf

Ms. Larson,

Per our phone conversation, please find the additional information for the Brandon Lafever project.

Please let me know if you have any further questions.

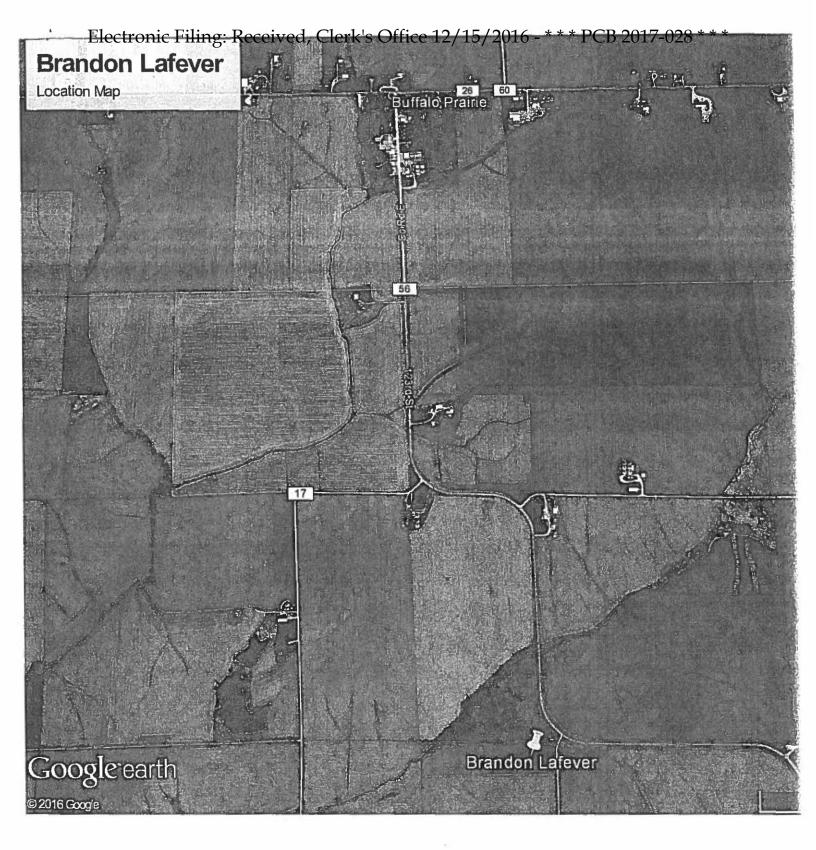
Jake Nims
Frank & West Environmental Engineers, Inc.
1032 S. 2nd St.
Springfield, IL 62704
(217) 679-7361 office
(217) 679-8362 fax
(309) 530-2894 cell

^{*}Location – I have attached a map showing the building location relative to the closest town.

^{*}Slotted floors – There is 19,833 ft^2 of precast concrete slats in the building.

^{*}Pumpout Ports – There are ten (10) pumpout ports each measuring 5', x 6' wide.

^{*}Perimeter Tile – There is 988 linear feet of perimeter footing tile. I_1^{-1}





ESTEMPONIE TO SELLE

April 21, 2016

Al Keller **Permit Section** Division of Water Pollution Control Illinois EPA P.O. Box 19276 Springfield, Illinois 62794-9276

RE:

Brandon Lafever facility

Dear Mr. Keller:

Frank & West is submitting an application for certification of property tax treatment for pollution control facility on behalf of the Brandon Lafever facility.

If you have any further questions or comments regarding the Brandon Lafever non-lagoon livestock waste handling facility, please advise.

FRANK & WEST

ENVIRONMENTAL ENGINEERS, INC.

Jacob Nims

Agricultural Engineer

lacol M No

Attachment:

Application for Certification

Facility Location:

pumpout ports.

perineter tile drain?

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,

	FOR AGENCY US	E		1/14 - 1/2 1/274 1/4 1/4	
					1
File No.	Date Received	Certification No.	D	ate COST	April -
Sec. A	Company Name				
0400000	Brandon Lafever				CTION
1 [Person Authorized to Receive Certification		Person to Contact for Addi	tional Details	S H-HA
	Brandon Lafever		Brandon Lafever		
	Street Address		Street Address		
	1788 80th St.		1788 80th St		
Ę	Municipality, State & Zip Code Illinois City, IL 61259		Municipality, State & Zip C Illinois City, IL 61259	ode	
APPLICANT	Telephone Number		Telephone Number		
4	(563) 260-3302		(563) 260-3302		
*	Location of Facility			Township	
	Quarter Section Township	Range	,		
		4W		15N	
	Street Address		5-9/ 5-6/2/COS #5	Book Number	
			Mercer		
	Property Identification Number		Parcel Number		
Sec. B	Nature of Operations Conducted at the Abo	ove Location			
	The structure is a swine finishing facility	where swine ar	e housed on concrete sla	ts with a below ground	
	concrete pit used as waste storage.				
ő					
AR SNO	Water Pollution Control Construction Perm	it No	Date Issued		
ATK	N/A				
MANUFACTURING	NPDES PERMIT No.		Date Issued	Expiration Date	
OP	N/A				
-	Air Pollution Control Construction Permit N	lo.	Date Issued		1
	N/A				
	Air Pollution Control Operating Permit No.		Date Issued		
	N/A				
Sec. C	Describe Unit Process				
	N/A				
(2)					
¥					1
CESS					-
PAG SOC	Materials Used in Process				
MANUFA	N/A				
ž					
Sec. D	Describe Pollution Abatement Control Fac	ility			=
	A concrete pit with dimensions of 391':		s used to storage livestock	waste until the	
ŠŠ	appropriate time to apply the manure to			waste until the	
POLLUTION CONTROL FACILITY DESCRIPTION	appropriate and to apply the mention to	- agricultural liel	ao at agranomio rated.		
500					
D D					
量量					
FAS					1
i					1

Sec. E	(1) Nature of Contaminants or Pollutants					
-			Material Reta	ned Canti	red or Recove	red
POLLUTION CONTROL FACILITY – ACCOUNTING DATA CONTAMINANTS	Contam	ninant or Pollutant	DESCRIPTION		DISPOSAL OR	
IN A		k Manure			ed at agronomic	
TAN	7.50		concrete pit			
1 <u>0</u>						
5						
FAC	(2) Poir	nt(s) of Waste Water Discharge			<u> </u>	
ğ	None	into or vitable vibile. Distincing				
TNO.	Plans and Specifications Attached Yes □ No 区					
N CC	(3) A	re contaminants (or residues) col			Yes 🗵	No 🗆
OT.	(4)	4) Date installation completed 06/20/16status of installation on date of application				
ATA	(5) a	. FAIR CASH VALUE IF CONSIDE	RED REAL PROPERTY:	-	\$	
O D	b	. NET SALVAGE VALUE IF CONS	DERED REAL PROPERTY:		\$	
Ę	C	PRODUCTIVE GROSS ANNUAL	INCOME OF CONTROL FACILITY:		\$	
ī,	d	. PRODUCTIVE NET ANNUAL INC	COME OF CONTROL FACILITY:		\$	
ACC			LITY BEARS TO WHOLE FACILITY	/ALLE:	%	
Sec. F			TARREST OF TAX SANCTON CONTRACTOR OF THE PROPERTY OF THE TARREST O		1000	a boot of my
SIGNATURE	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.					
<u>s</u>	Signatu	ire	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 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	Sen-explanatory. Submit Copies of an 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.				
INSTRUCTIONS	Sec. D	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:	Attention:		
		Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Al Keller Permit Section Division of Water Pollution Control	Donald E. S Permit Sect Division of A	9000000000	

ATTACHMENT B HIGHLIGHTED TAX CERTIFICATION FORM

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.

-	FOR AGENCY USE		application for cert	inication.
	TONNOCHO! OCC			
File No.	Date Received Cei	ntification No.	Date	
Sec. A	Company Name		No. and	
	Person Authorized to Receive Certification	Person to C	Person to Contact for Additional Details	
	Street Address	Street Addr	ess	
APPLICANT	Municipality, State & Zip Code	Municipalit	Municipality, State & Zip Code	
	Telephone Number	Telephone	Telephone Number	
	Location of Facility Quarter Section Township Ra	Municipality	Tov	vnship
	Street Address	County	Вос	k Number
	Property Identification Number 03-03-09-700-004	Parcel Nun	nber	DAMESTICAL
Sec. B	Nature of Operations Conducted at the Above Lo	ocation		SEP 19 261
	\$-			
S NG				WALL CHEEK SEE
ACTUR	Water Pollution Control Construction Permit No.	Date Issued		P2/1
MANUFACTURING	NPDES PERMIT No.	Date Issued	1	Expiration Date
-	Air Pollution Control Construction Permit No.	Date Issued		
	Air Pollution Control Operating Permit No.	Date Issued		
Sec. C	Describe Unit Process			
MANUFACTURING PROCESS				
-ACTI	Materials Used in Process	···	***************************************	
PR	*			
Con D				
Sec. D	Describe Pollution Abatement Control Facility			
JAROL IPTION				
N COP				
POLLUTION CONTROL FACILITY DESCRIPTION				
POL				

Sec. E	(1) Nati	ure of Contaminants or Pollutants				
	117 11610	are or contaminants or rongtalite				
TS	Conto	loant or Dellettant	Material Retain DESCRIPTION	ned, Captured or Recovered DISPOSAL OR USE		
NAN		ninant or Pollutant :k Manure	Stored in below ground	DISPOSAL OR USE		
ZAMI	2.700100	N. Wallalo	concrete pits			
- NO						
Ĕ						
FACI	/2\ Poi	nt(s) of Waste Water Discharge				
S S	None	II(s) Of Waste Water Discharge				
TNO			Plans and Specifications	Attached Yes No No		
S Z	(3)	Are contaminants (or residues) colle	cted by the control facility?	Yes No No		
5	(4)	Pate installation completed 9-1	2 -/6 status of installation on			
ATA	(5)	FAIR CASH VALUE IF CONSIDER	ED REAL PROPERTY:	\$ 350,000		
G D	ŧ	. NET SALVAGE VALUE IF CONSID	ERED REAL PROPERTY:	\$ 20,000		
Ī	(PRODUCTIVE GROSS ANNUAL I	NCOME OF CONTROL FACILITY:	\$ 98,400		
POLLUTION CONTROL FACILITY – ACCOUNTING DATA CONTAMINANTS		PRODUCTIVE NET ANNUAL INCO	OME OF CONTROL FACILITY:	\$ 15,000		
Ą	6	PERCENTAGE CONTROL FACILI	TY BEARS TO WHOLE FACILITY V			
Sec. F	The foll	owing information is submitted in accor-	dance with the Illinois Property Tax (Code, as amended, and to the best of my		
ш	knowled	dge, is true and correct. The facilities of	laimed herein are "pollution control f	acilities" as defined in Section 11-10 of the		
TUR	Illinois	Property Tax Code.	_			
Biand Lafeur 3 Owner						
Š	Signat	ure	Title	-		
Sec. G						
	Ceneral	Sangrate applications must be complete	d for each control facility claimed. Do no	miv tunes (water and air). Mhara both air and		
	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	n the tax records and the person to be co	entacted 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	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				
				permit. A narrative description and a process or piece of equipment included in the claimed		
		fair cash value for real property. Include	an average analysis of the influent and	effluent of the control facility stating the		
m	Sec. E	collection efficiency. List air contaminants, or water pollution	substances released as effluents to the r	manufacturing processes. List also the final		
ŠNO.		disposal of any contaminants removed it	from the manufacturing processes.	To Be and the second se		
UCT			aminants removed from the process by the can apply to water-carried wastes from a	ne pollution control facilities. Submit drawings,		
STR	which clearly show (a) Point(s) of discharge to receiving stream, and (b) Sewers and process piping to and from the cont					
Z	facility. Item (3) – If the collected contaminants are disposed of other than as wastes, state the disposition of the materials, and the					
	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					
	Sec. F	activate project review prior to certification by this Agency. Sec. F Self-explanatory. Signature must be a corporate authorized signature.				
			Attention:	Attention:		
		AND THE PROPERTY OF				
			Al Keller Permit Section	Donald E. Sutton Permit Section		
			Division of Water Pollution Control	Division of Air Pollution Control		

ATTACHMENT C
IEPA COVER LETTER

ATTACHMENT APPLICATION FOR CERTIFICATION

LES STP 11 AND

ATTACHMENT A BRANDON LAFEVER TAX CERTIFICATION FORM

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