

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Nick Biggs
(Property Identification Number
08-018-004-00)

)
) PCB No.
) (Tax Certification)
)

NOTICE

Steve Santarelli
Illinois Department of Revenue
101 West Jefferson
Post Office Box 19033
Springfield, Illinois 62794

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

Nick Biggs
103 East Railroad
Oakville, Iowa 52646

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: Christine M. Zeivel
Christine M. Zeivel
Assistant Counsel
Division of Legal Counsel

DATED: January 4, 2017

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

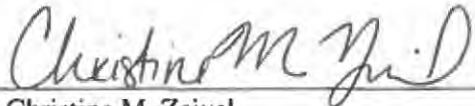
BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Nick Biggs)
(Property Identification Number) PCB No.
08-018-004-00)) (Tax Certification)
)

APPEARANCE

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: 
Christine M. Zeivel
Assistant Counsel
Division of Legal Counsel

DATED: January 4, 2017

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

Nick Biggs)
(Property Identification Number) PCB No.
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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 of the regulations of the Illinois Pollution Control Board ("Board"), 35 Ill. Adm. Code 125.204.

1. On November 3, 2016, the Illinois EPA received a request from Nick Briggs (log number TC-137029, 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: Pro Ag Hartney #2
955 Twp. Rd. 900 N.
Stronghurst, IL 61361

The proposed water pollution control facilities in this request are located at the SW ¼ of Section 18, T9N, R5W of the 4th P.M. in Henderson County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (approximately 72 ft. x 281 ft. x 8 ft. deep), a concrete slotted floor over the manure pit that collects livestock waste, four livestock waste pump out pits to allow for waste removal (approximately 6 ft. x. 6 ft. x. 8 ft.), and one plastic perimeter drainage pipe (approximately 6" tall x 2" wide) located around the footing of the manure pit to prevent flotation.

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.

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.

4. 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

By: 

Christine M. Zeivel
Assistant Counsel
Division of Legal Counsel

Dated: January 4, 2017
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: DEC 21 2016

Re: Pro Ag Hartney #2 - Stronghurst
Recommendation of Tax Certification
Log # TC-137029
Property Index# 08-018-004-00

The Bureau of Water received a request on November 3, 2016 from Nick Biggs 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:

Nick Biggs
955 Twp Rd. 900 N.
Stronghurst, IL

SW ¼ of Section 18, T9N, R5W of the 4th PM in Henderson County

The livestock waste handling facilities consisting of one (1) concrete manure pit (approximately 72 ft. x 281 ft. x 8 ft.) and the concrete slotted portion of the floor over the manure pit that capture and contain waste generated in the barns above. Four (4) pumpouts pits (approximately 6 ft. x 6 ft. x 8 ft. each) for manure removal from the manure pit. One (1) perimeter plastic drainage pipe (approximately 6" tall and 2" wide) located around the footing of the manure pit to prevent flotation of the manure pit. The facility collects, transports and stores livestock waste prior to cropland application.

The facility is 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 Wei Han at 217/782-0610.

SAK:WH:Tax Cert Recommendation.docx

cc: Tax Cert File

Watershed Unit Tax Certification Review Sheet

Project Name: Pro Ag Hartney #2

Date: December 16, 2016

Reviewer: WH

Type: ☐ Agchem
☒ Livestock

Log number: TC-137029

Contact: Nick Biggs

Applicant: Nick Biggs

103 E. Railroad

103 E. Railroad

Oakville, IA 52646

Oakville, IA 52646

Phone: 309-259-0008

Facility: Pro Ag Hartney #2

Property Index#:

955 Twp Rd. 900 N.

Parcel#: 08-018-004-00 (Land parcel #)

Stronghurst, IL 61361

County: Henderson

Legal Description:

Signature: Nick Biggs

SW ¼ of Section: 18 Twp: 9N R: 5W PM: 4th

Title: Manager

Date Control Devices installed: 10/2016

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:

The livestock waste handling facilities consisting of one (1) concrete manure pit (approximately 72 ft. x 281 ft. x 8 ft.) and the concrete slotted portion of the floor over the manure pit that capture and contain waste generated in the barns above. Four (4) pumpouts pits (approximately 6 ft. x 6 ft. x 8 ft. each) for manure removal from the manure pit. One (1) plastic perimeter drainage pipe (rectangular approximately 6" tall and 2" wide) located around the footing of the manure pit to prevent flotation of the manure pit. The facility collects, transports and stores livestock waste prior to cropland application.

12/15/2016: Called Nick Biggs about the correction of the pollution control facilities to be certified. He will send email about the corrections. He also provided the land property ID 08-18-004-00. His physical address is 103 East Railroad, Oakville, IA 52646.

12/16/2016: Received email from Nick Biggs. See attached email.

Recommended Action: Issue tax certification.

Han, Wei

From: Nick Biggs <nickb@trioak.com>
Sent: Friday, December 16, 2016 8:59 AM
To: Han, Wei
Cc: Nick Biggs
Subject: [External] Property Tax Treatment form

To whom it may concern,

This e-mail is to follow-up a phone conversation on 12-15-2016 concerning the description of the pollution abatement control facility.

I understand that only the concrete pit, slatted floor, four 6 foot by 6 foot pump-outs and perimeter tile qualify for the property tax treatment.

The dimensions of the concrete pit are 281' Length x 71' 10" Width x 8' depth.

The dimensions of the four pump outs 6' length x 6' width x 8' depth.

The dimensions of the slatted floor 281' Length x 71' 10" Width x 4" Thick

The dimensions of the perimeter tile 2" wide x 6" tall rectangle goes all around the pit floor. 281' x 71' 10" floor.

If you have any questions give me a call.

Thank You

Nick Biggs

309-259-0008

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 <i>Pro Ag Hartney #2</i>		
	Person Authorized to Receive Certification <i>Nick Biggs</i>		Person to Contact for Additional Details <i>Nick Biggs</i>
	Street Address <i>P.O. Box 68</i>		Street Address <i>P.O. Box 68</i>
	Municipality, State & Zip Code <i>Oakville, Iowa 52646</i>		Municipality, State & Zip Code <i>Oakville, Iowa 52646</i>
	Telephone Number <i>309-259-0008</i>		Telephone Number <i>309-259-0008</i>
	Location of Facility Quarter Section Township Range <i>SW T-9-N R-5-W</i>		County Book Number <i>Stronghurst</i>
	Street Address <i>955 Twp Road</i>		County Book Number <i>900 North Henderson</i>
	Property Identification Number <i>Gladstone, IL</i>		Parcel Number
	Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location <i>2480 Wean to Finish Swine Barn</i>	
Water Pollution Control Construction Permit No. <i>NA</i>		Date Issued	
NPDES PERMIT No. <i>NA</i>		Date Issued	Expiration Date
Air Pollution Control Construction Permit No. <i>NA</i>		Date Issued	
Air Pollution Control Operating Permit No. <i>NA</i>		Date Issued	
Sec. C MANUFACTURING PROCESS	Describe Unit Process <i>Finishing Swine</i>		
	Materials Used in Process <i>Feed and Water</i>		
Sec. D POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility <i>Deep pit finishing barn Length 281' Depth 8' width 71'</i>		

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Sec. E POLLUTION CONTROL FACILITY ACCOUNTING DATA	(1) Nature of Contaminants or Pollutants <u>Livestock Waste</u>			
	Material Retained, Captured or Recovered			
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE	
	(2) Point(s) of Waste Water Discharge <u>No Discharges</u>			
	Plans and Specifications Attached Yes <input type="checkbox"/> No <input checked="" 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 <u>Oct 2016</u> status of installation on date of application <u>Operational</u>			
(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY: \$ <u>252,000</u>			
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY: \$ <u>5,000</u>			
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY: \$ <u>0</u>			
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY: \$ <u>0</u>			
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE: % <u>42</u>			
Sec. F 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>Not Bjin</u> <u>Manager</u> Signature Title			
Sec. G INSTRUCTIONS	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.		
		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. Sutton Permit Section Division of Air Pollution Control

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IEPA
BOWWPC/PERMIT SECTION

STATE OF ILLINOIS

COUNTY OF SANGAMON

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CERTIFICATE OF SERVICE

I, the undersigned attorney at law, hereby certify that I have served on the date of January 4, 2017, the attached **APPEARANCE** and **RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY**, upon the following persons by causing to be mailed a true copy thereof in an envelope duly addressed, bearing proper first class postage, and deposited in the United States mail at Springfield, Illinois:

Steve Santarelli
Illinois Department of Revenue
101 West Jefferson
P.O. Box 19033
Springfield, Illinois 62794

Nick Biggs
103 East Railroad
Oakville, Iowa 52646

[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