

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Greuel Holdings, LLC-East Moline)
(Property Identification Number) PCB 014-
09-000-363-15) (Tax Certification
) Water)

NOTICE

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

Austin Greuel
Gueuel Holdings, LLC
446 38th Ave.
East Moline, IL 61244

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: November 7, 2013

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

Greuel Holdings, LLC-East Moline)
(Property Identification Number) PCB 014-
09-000-363-15)) (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
 Assistant Counsel
 Division of Legal Counsel

DATED: November 7, 2013
 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

Greuel Holdings, LLC-East Moline)
(Property Identification Number) PCB 014-
09-000-363-15) (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 October 15, 2012, the Illinois EPA received a request from Greuel Holdings, LLC (log number TC-18-12, 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: Greuel Holdings, LLC
446 38th Ave.
East Moline, IL 61244

3. The proposed water pollution control facilities in this request are located at Section 29, T4N, R2W of 4th PM in McDonough County, at the above street address and consist of the following:

Livestock management facilities consisting of one concrete manure pit (approximately 281 ft. x 71.17 ft. x 8 ft. deep) and the portion of concrete slotted flooring over the manure pit in finishing building # 1; 700 ft. of 4-inch diameter perforated plastic drainage piping, shutoff valve and sampling port that constitutes the perimeter drainage system for the manure pit in building # 1.

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.

4. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2012), defines "pollution control facilities" as:

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“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: (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.”

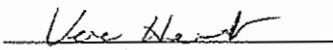
5. Pollution control facilities are entitled to preferential tax treatment, 35 ILCS 200/11-5.

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.

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WHEREFORE, the Illinois EPA recommends that the Board issue the requested tax certification.

ILLINOIS ENVIRONMENTAL
PROTECTION AGENCY

By: 
Vera Herst
Assistant Counsel
Division of Legal Counsel

Dated: November 7, 2013
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) 782-3397

PAT QUINN, GOVERNOR

JOHN J. KIM, INTERIM DIRECTOR

Memorandum

To: Connie Tonsor, Division of Legal Counsel

From: Al Keller, Manager, Permit Section *AKK*

Date: JAN 31 2013

Re: Greuel Holdings, LLC - East Moline
Recommendation of Tax Certification
Log # TC-18-12
Property Identification # 09-000-363-15

The Bureau of Water received a request on October 15, 2012 from Greuel Holdings, LLC 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:

Greuel Holdings, LLC
446 38th Ave
East Moline, IL 61244

Section 29, Township 4N, Range 2W of the 4th PM in McDonough County.

Livestock waste management facilities consisting of one concrete manure pit approximately (281 ft. x 71.17 ft. x 8 ft.) and the portion of concrete slotted flooring over the manure pit in finishing building #1 ; 700 ft. of 4 inch diameter perforated plastic drainage piping, shutoff valve and sampling port which constitutes the perimeter drainage system for the manure pit in building #1.

These livestock waste management facilities are used to collect, transport and/or store livestock wastes 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 Darren Gove at 217/782-0610.

SAK:DRG:TC-18-12_Tax Cert Recommendation_15Oct12.docx

cc: Tax Cert File

Project Review Notes

Reviewer: JTB

Date: 11/29/2012

Project Name Greuel Holdings, LLC

Project Location East Moline

County McDonough

Log No. TC-18-12

Project Description Livestock waste management facilities consisting of one concrete manure pit approximately (281 ft. x 71.17 ft. x 8 ft.) and the portion of concrete slotted flooring over the manure pit in finishing building #1.

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

Spoke to Austin Greuel 1133 applicant is not requesting certification of the application pump or associated hose. Applicant is providing additional details regarding the perimeter drains.

Blessman, T. James

From: Austin Greuel <austingreuel@gmail.com>
Sent: Thursday, November 29, 2012 2:37 PM
To: Blessman, T. James
Cc: Levi Greuel
Subject: Greuel Holdings, LLC EPA Tax Certification Request

Hello James,

A followup to your phone call requesting additional information on our perimeter tile around the Greuel Holdings, LLC hog finishing barn requesting Pollution Control Facility Tax Certification:

This tile is 4" in diameter and made of black plastic. It is perforated. There is a 4" on/off valve with a sampling port located on the Northeast corner. The total length of this perimeter tile is approximately 700ft.

Please let me know if you need additional information and we look forward to the processing of our request for certification.

Regards,

Austin Greuel
515-494-2279
Greuel Holdings, LLC

Watershed Unit Tax Certification Review Sheet

Project Name: Greuel Holdings, LLC

Location: East Moline

Reviewer: JTB

Date: November 27, 2012

Log number: TC-18-12

Type: Agchem

Livestock

Applicant: Greuel Holdings, LLC
446 38th Ave
East Moline, IL 61244

Contact: _Austin Greuel

Phone: _515-494-2279

Facility: Greuel Holdings, LLC
446 38th Ave
East Moline, IL 61244

Property ID: 09-000-363-15

County: McDonough

Legal Description:
S: Section 29 Twp: 4N R: 2W PM: 4th

Signature: Austin Greuel

Title: Owner

Date Control Devices installed: date

Provided Fair cash Value: 550,000

- 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:

Livestock waste management facilities consisting of one concrete manure pits approximately (281 ft. x 71.17 ft. x 8 ft. deep) and the portion of concrete slotted flooring over the manure pits in building #1.

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

75-17-12

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.

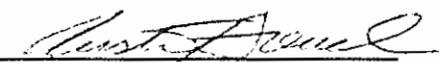
FOR AGENCY USE

File No.	Date Received	Certification No.	Date	
Sec. A APPLICANT	Company Name Greuel Holdings, LLC			
	Person Authorized to Receive Certification Austin Greuel	Person to Contact for Additional Details Austin Greuel		
	Street Address 446 38th Ave	Street Address 446 38th Ave		
	Municipality, State & Zip Code East Moline, IL 61244	Municipality, State & Zip Code East Moline, IL 61244		
	Telephone Number 515-494-2279	Telephone Number 217-649-9198		
	Location of Facility Quarter Section SW 29	Township 4N	Range 2W	Municipality Industry McDonough
	Street Address 1375 E 1300th St, Industry, IL 61440	Township 4N		Book Number
	Property Identification Number 09-000-363-15	County		Parcel Number 0900036315
	Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location Swine finishing facility of 2,480 pig spaces on cement slats over 8' deep concrete manure holding pit. This wean-to-finish barn measures app. 71' 2" X 281'.		
		Water Pollution Control Construction Permit No. N/A	Date Issued N/A	
NPDES PERMIT No. N/A		Date Issued N/A	Expiration Date N/A	
Air Pollution Control Construction Permit No. N/A		Date Issued N/A		
Air Pollution Control Operating Permit No. N/A		Date Issued N/A		
Sec. C MANUFACTURING PROCESS	Describe Unit Process N/A			
	Materials Used in Process N/A			
Sec. D POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility See Attached sketch of pollution control facility process.			
	Water Pollution Control			

RECEIVED

OCT 15 2012

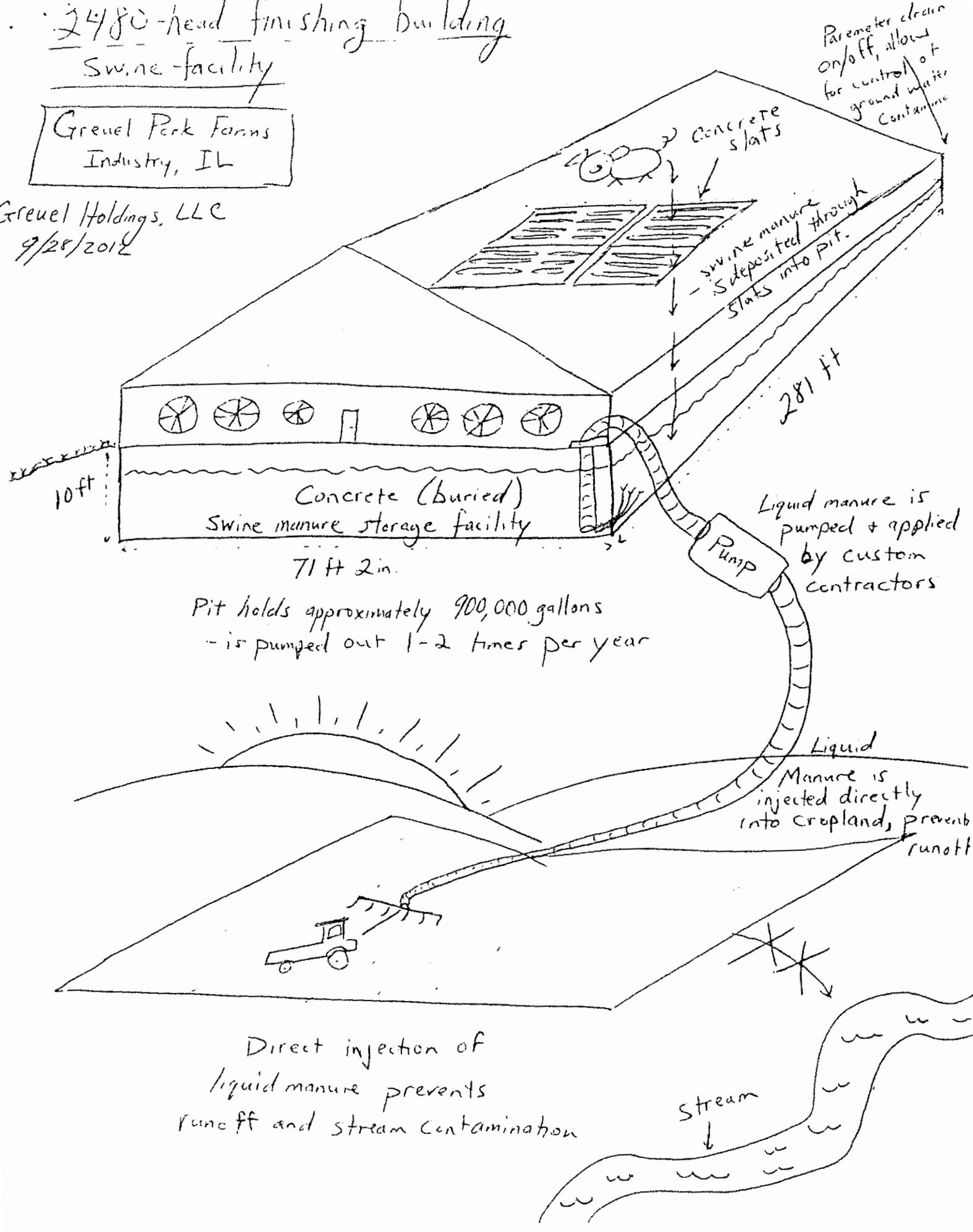
DIVISION OF

Sec. E	(1) Nature of Contaminants or Pollutants swine manure				
	CONTAMINANTS		Material Retained, Captured or Recovered		
		Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE	
		swine manure	liquid swine manure	direct injected on cropland	
		(2) Point(s) of Waste Water Discharge Liquid swine manure is directly injected on nearby cropland using dragline manure pumping system.			
		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>8/1/2012</u> status of installation on date of application <u>complete</u>				
ACCOUNTING DATA	(5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ 550,000			
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ 0			
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ 102,000			
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ 0			
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% 70			
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.			
			Owner, Greuel Holdings, LLC		
	Signature	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	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.			
	INSTRUCTIONS	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

24/80-head finishing building Swine facility

Greuel Park Farms
Industry, IL

Greuel Holdings, LLC
9/28/2012



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OCT 15 2012



Illinois
Environmental
Protection Agency

Bureau of Water
P.O. Box 19276
Springfield, IL 62794-9276

August 2000

Watershed Management Section
BUREAU OF WATER

Tax Certification Program for Livestock Waste Management Facilities

As an incentive for livestock producers to construct waste storage structures and other structures which prevent water pollution the Agency administers a tax certification program, which reduces the property tax value for many pollution control improvements. In order to recognize this tax reduction, the producer must have the improvement certified by the Illinois Environmental Protection Agency (Illinois EPA) as a pollution control facility.

Various facilities have been determined to meet the definition of a pollution control facility for livestock waste management. The following are examples of pollution control facilities for livestock waste management.

1. Manure pits under confined animal feed structures.
2. Slatted floors over manure pits.
3. Floors (not in feeding areas) specifically designed to collect and transport livestock wastes to liquid waste storage facilities.
4. Liquid livestock waste storage facilities including, but not limited to: tanks, lagoons, and holding ponds.
5. Dry manure stacking structures.
6. Feedlot runoff sediment capture basins.
7. Vegetative filter systems including, but not necessarily limited to those components designed, constructed and operated pursuant to Title 35 Illinois Administrative Code, Subtitle E, Chapter 11, Part 570 titled Design and Maintenance Criteria Regarding Runoff Field Application Systems adopted August 3, 1982.
8. Structures or other devices used specifically to divert uncontaminated runoff and roof drainage away from animal feeding facilities so as to minimize the production of feedlot runoff.
9. Roof structures specifically intended to prevent precipitation from entering livestock waste storage facilities provided that such a roof shall meet the requirement that animal feeding operations are not and also could not be normally conducted below said roof.
10. Building or structure walls specifically intended to support those roof structures described in item #9 above.
11. Tanks or other similar structures, such as methane digesters, that are specifically designed, constructed and operated for the only purpose of reducing odors from livestock wastes provided that such facilities shall meet the requirement that methane or products other than processed animal manures are not produced or collected for utilization in any purpose other than the normal operation of the facility.
12. Specific appurtenances to those facilities listed above such as pumps, pump pits, manure scrapers, ramps, manure stackers, or other devices provided that such appurtenances are designed, constructed and operated for the primary purpose of the normal operation of the pollution control facility.
13. Other facilities that meet the definition of a pollution control facility.

Once Illinois EPA has certified that the improvements made by the producer qualify as a pollution control facility, the Agency submits a copy of the certification to the producer and the Illinois Department of Revenue (IDOR). The IDOR assumes authority from the county tax assessment office to assess the value of the certified facilities based upon remaining useful lifetime and the salvage value (usually property taxes are based upon fair cash value). This reduces the assessed value of the certified facilities and, therefore, the property tax.

The date upon which the Illinois EPA received an application form from a producer determines the first assessment year that the IDOR assumes assessment jurisdiction from the county.

Pollution control facilities certified by the Illinois EPA will be assessed by the IDOR as of January 1 of the year after Illinois EPA's receipt of the tax certification application. For instance, if an application is received by the Illinois EPA on January 1, 1999, or December 31, 1999, both would come under the IDOR's assessment jurisdiction as of January 1, 2000.

The producer will receive the benefit of the reduced assessment for the first year the IDOR assumes jurisdiction, but it will not be reflected in the producers tax bill until the following year. All tax bills in Illinois are actually issued the year following the assessment date. For example, a tax bill will not be issued until approximately May 2001 for all property assessed as of January 1, 2000.

INSTRUCTIONS

Although the tax certification application form was originally designed for industrial use, the Agency uses it for all pollution control facilities. The following instructions indicate how to complete the application form when tax certification is being sought for livestock waste management facilities.

Section A - Applicant:

Be sure to provide the property tax identification number for the parcel of land where pollution control facilities are located. Also indicate the location of the pollution control facilities by quarter section, township, range and county. This information is available on county plat maps.

Section B – Manufacturing Operations:

Indicate what type of livestock waste the pollution control facilities control. Most livestock facilities in Illinois do not have or need any permits from the Illinois EPA and, therefore, the permits space can usually be left blank.

Section C – Manufacturing Process:

This section does not need to be completed on applications for livestock waste management facilities.

Section D – Pollution Control Facility:

The following information must be provided. Use additional paper when necessary.

Neatly sketch a diagram showing the flow of livestock waste from the animals through the pollution control facilities to final disposal on cropland. Include the locations of components such as pumps, pipes, gutter scrapers, manure pits, tanks, slotted floors, holding ponds for runoff, lagoons, methane digesters, settling basins, vegetative filters, etc.

Briefly describe the major pollution control components on the flow diagram including dimensions (length, width, depth, diameter), construction materials (steel, concrete block, etc.), and size (i.e., 10 H-P centrifugal pump).

Identify local streams, lakes, groundwater, or other waters that the pollution control facilities protect from contamination by livestock wastes. Briefly explain how the pollution control facilities prevent livestock wastes from entering these waters.

Section E – Pollution Control Facility Contaminants and Accounting Data:

Generally identify the pollutants being controlled (i.e., beef feedlot runoff, swine manure, silage leachate, etc.) and points of discharge if there are any. Items 3, 4 and 5 must be completed. Be sure to sign in Section F.

Completed forms may be sent to:

Illinois EPA
BOW/Watershed Management Section/Facility Evaluation Unit
P.O. Box 19276
Springfield, Illinois 62794-9276

STATE OF ILLINOIS)
)
)
COUNTY OF SANGAMON)
)

PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on November 7, 2013, 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]

Austin Greuel
Gueuel Holdings, LLC
446 38th Ave.
East Moline, IL 61244

[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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