

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

RECEIVED  
CLERK'S OFFICE

MAR 17 2005

Vincent Berghower  
(Property Identification Number  
90-13-06-200-008)

)  
)  
)  
) PCB 05- 171  
) (Tax Certification)

STATE OF ILLINOIS  
Pollution Control Board

NOTICE

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

Vincent Berghower  
9610 N. 1300<sup>th</sup> Street  
Newton, Illinois 62448

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.

ENVIRONMENTAL PROTECTION AGENCY  
OF THE STATE OF ILLINOIS

By: Vera Herst  
Vera Herst  
Assistant Counsel  
Division of Legal Counsel

DATED: March 16, 2005

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**

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STATE OF ILLINOIS  
Pollution Control Board

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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: Vera Herst  
Vera Herst  
Assistant Counsel  
Division of Legal Counsel

DATED: March 16, 2005  
Illinois Environmental Protection Agency  
1021 North Grand Avenue East  
Post Office Box 19276  
Springfield, Illinois 62794-9276  
(217)782-5544

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STATE OF ILLINOIS  
Pollution Control Board

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 January 5, 2005, the Illinois EPA received a request from Vincent Berghower (log number TC-01-05, 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: Vincent Berghower  
9610 N. 1300<sup>th</sup> Street  
Newton, Illinois 62448

3. The proposed water pollution control facilities in this request are located at Section 6, T6N, R10E of the 3rd P.M. in Jasper County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (40 ft. x 212 ft. x 6 ft. deep) with the concrete slotted portion of the flooring over the manure pit in one swine building and one concrete manure pit (40 ft. x 128 ft. x 6 ft. deep) with the concrete slotted portion of the flooring over the manure pit in one swine building.

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 (2004), defines

“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: (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.

WHEREFORE, the Illinois EPA recommends that the Board issue the

requested tax certification.

ILLINOIS ENVIRONMENTAL  
PROTECTION AGENCY

By: Vera Herst  
Vera Herst  
Assistant Counsel  
Division of Legal Counsel

Dated: March 16, 2005

Illinois Environmental Protection Agency  
1021 North Grand Ave. E.  
P.O. Box 19276  
Springfield, Illinois 62794-9276  
217/782-5544

STATE OF ILLINOIS

COUNTY OF SANGAMON

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)

**PROOF OF SERVICE**

I, the undersigned, on oath state that I have served the attached **APPEARANCE AND THE RECOMMENDATION**, upon the person to whom it is directed, by placing a copy in an envelope addressed to:

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

Vincent Berghower  
9610 N. 1300<sup>th</sup> Street  
Newton, Illinois 62448

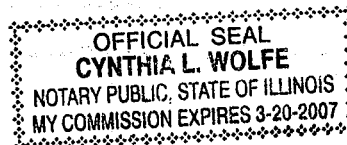
Steve Santarelli  
Illinois Department of Revenue  
101 West Jefferson  
Post Office Box 19033  
Springfield, Illinois 62794

and mailing it from Springfield, Illinois, on March 16, 2005, with sufficient postage affixed for first class mail.

*Nancy J. D. Lampert*

SUBSCRIBED AND SWORN TO BEFORE ME  
this 16<sup>th</sup> day of March, 2005

*Cynthia L. Wolfe*  
Notary Public



**THIS FILING IS SUBMITTED ON RECYCLED PAPER**

Watershed Unit Tax Certification Review Sheet

Project Name:	<u>Vincent Bergbower</u>	Location:	<u>Newton</u>
Reviewer:	<u>JRA</u>	Date:	<u>31 Jan 05</u>
Log No:	<u>TC-01-05</u>	Type:	<input type="checkbox"/> Agchem <input checked="" type="checkbox"/> Livestock
Applicant:	<u>Vincent Bergbower</u> <u>9610 N. 130<sup>th</sup> St</u> <u>Newton IL 62448</u> <u>(618) 553-5240</u>	Contact:	<u>same</u>
Facility:	<u>same</u>	Phone:	
		Property ID:	<u>90-13-66-200-002</u>
Legal Description:	<u>Sec 6 - T 6N R 10E S2</u>	County:	<u>Jasper</u>
Date Control		Provided	
Devices installed:	<u>1991 &amp; 1998</u>	Fair Cash	
		Value:	<u>\$100,000</u>
Signature:	<u>Vincent Bergbower</u>	Title:	<u>Owner</u>

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:

40' x 212' x 6' conc w/ane slats  
40' x 128' x 6' conc w/ane slats

Other: \_\_\_\_\_

**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

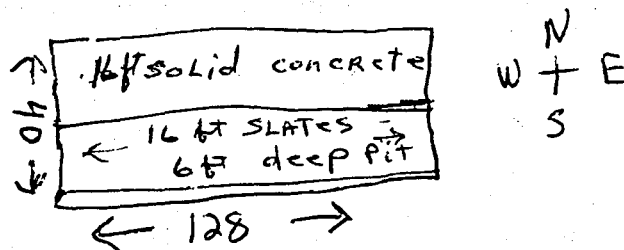
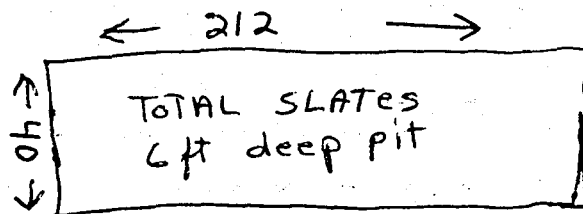
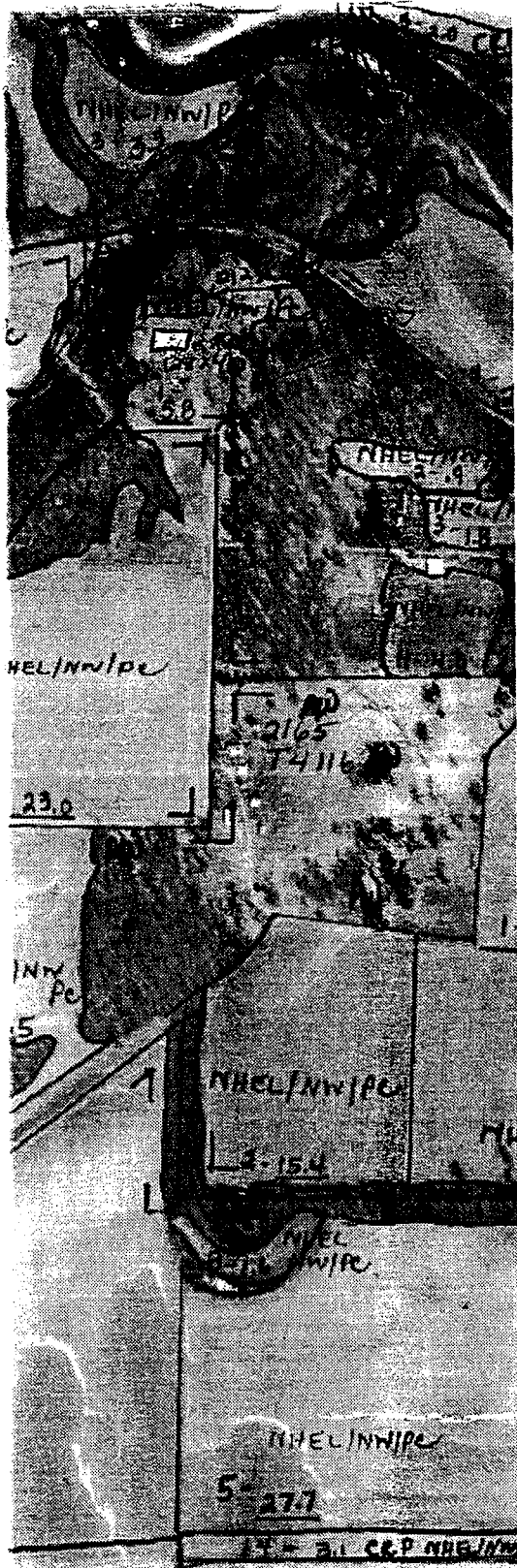
<b>File No.</b>	<b>Date Received</b>	<b>Certification No.</b>	<b>Date</b>
<b>APPLICANT</b>	<b>Sec. A Company Name</b>		
	<b>Person Authorized to Receive Certification</b> Vincent Bergbower		<b>Person to Contact for Additional Details</b> Vincent Bergbower
	<b>Street Address</b> 9610 N. 1300th St		<b>Street Address</b> 9610 N. 1300th St.
	<b>Municipality, State &amp; Zip Code</b> Newton IL. 62448		<b>Municipality, State &amp; Zip Code</b> Newton IL. 62448
	<b>Telephone Number</b> 1-618-553-5240		<b>Telephone Number</b> 1-618-553-5240
	<b>Location of Facility</b> Quarter Section Township Range E 1/2 NE 1/4 - 56 - 6 - 10		<b>Municipality Township</b> Newton WADE
	<b>Street Address</b> 9610 N. 1300th St.		<b>County Book Number</b> Jasper B183 P135, B198 P507
	<b>Property Identification Number</b> 90-13-06-200-008		<b>Parcel Number</b> 4000
	<b>MANUFACTURING OPERATIONS</b>	<b>Sec. B Nature of Operations Conducted at the Above Location</b>	
Swine Finishing Units			
<b>Water Pollution Control Construction Permit No.</b>		<b>Date Issued</b>	
<b>NPDES PERMIT No.</b>		<b>Date Issued</b>	<b>Expiration Date</b>
<b>Air Pollution Control Construction Permit No.</b>		<b>Date Issued</b>	
<b>Air Pollution Control Operating Permit No.</b>		<b>Date Issued</b>	
<b>MANUFACTURING PROCESS</b>	<b>Sec. C Describe Unit Process</b>		
	Materials Used in Process		
<b>POLLUTION CONTROL FACILITY DESCRIPTION</b>	<b>Sec. D Describe Pollution Abatement Control Facility</b>		
	ON ATTACHED sheet		

**RECEIVED**  
JAN 03 2005

**ILLINOIS ENVIRONMENTAL  
PROTECTION AGENCY  
BQW/WPC/PERMIT SECTION**



POLLUTION CONTROL FACILITY - CONTAMINANTS  ACCOUNTING DATA	Sec. E (1) Nature of Contaminants or Pollutants		
		Material Retained, Captured or Recovered	
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	Swine MANURE	SLURRY	applied To CRAPLAND FOR FERTILIZER
	(2) Point(s) of Waste Water Discharge		
	Plans and Specifications Attached		
	Yes	No	
(3)	Are contaminants (or residues) collected by the control facility?		
	Yes	X No	
(4)	Date installation completed _____ status of installation on date of application <u>good</u>		
(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY: \$ <u>100,000.00</u>		
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY: \$ <u>100,000.00</u>		
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY: \$ <u>41,000.00</u>		
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY: \$ <u>25,000.00</u>		
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE: % <u>100%</u>		
SIGNATURE	Sec. F 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.		
	<div style="display: flex; justify-content: space-between;"> <div style="width: 40%;"> <u>Vincent W. Byrnes</u> Signature         </div> <div style="width: 40%;"> <u>OWNER</u> Title         </div> </div>		
INSTRUCTIONS	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.	
	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:
		Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Thomas McSwiggin Permit Section Division of Water Pollution Control
		Donald E. Sutton Permit Section Division of Air Pollution Control	



THE EMBARRAS RIVER  
IS NORTH OF THESE UNITS  
AND BRUSH CREEK IS  
WEST OF THEM.

SWINE MANURE IS  
STORED IN THESE UNITS  
AND APPLIED TO CROPLAND  
FOR FERTILIZER

THE CONCRETE PITS ARE 8 INCH  
THICK WALLS AND FLOORS TO  
PREVENT MANURE FROM ENTERING  
THE CREEK AND RIVER.