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JAN 14 2004

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

STATE OF ILLINOIS
Pollution Control Board

DAVID AND KATHLEEN HELREGEL
(Property Identification Number
75-20-19-100-008)

)
) PCB 04- 125
)

NOTICE

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

David and Kathleen Helregel
207 Kirts Street
Willow Hill Illinois 62480

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: 

Lisa Moreno
Assistant Counsel
Division of Legal Counsel

DATED: January 12, 2004

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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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: Lisa Moreno

Lisa Moreno
Assistant Counsel
Division of Legal Counsel

DATED: January 12, 2004

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STATE OF ILLINOIS
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DAVID AND KATHLEEN HELREGEL
(Property Identification Number
75-20-19-100-008)

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) PCB 04-125
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RECOMMENDATION

The Illinois Environmental Protection Agency ("Illinois EPA") hereby files its Recommendation regarding the tax certification of water pollution control facilities pursuant to pursuant to Section 125.204 of the regulations of the Illinois Pollution Control Board, 35 Ill. Adm. Code 125.204.

1. On December 11, 2002 the Illinois EPA received a request from David and Kathleen Helregel (log number TC 33-02, Exhibit A) for a recommendation regarding the tax certification of water pollution control facilities, pursuant to 35 Ill. Adm. Code 125.204.
2. The applicant's address is: David and Kathleen Helregel
207 Kirts Sreet
Willow Hill Illinois 62480
3. The proposed water pollution control facilities in this request are located in Section 8, T5N, Range 14W of the 2nd Principal Meridian, Jasper County at the above address, and consist of the following livestock waste management facilities:

one concrete manure pit (40 ft. x 198 ft. x 8 ft.) having 12 concrete pump-out boxes (each 4 ft. x 4 ft. x 8 ft.) and the slotted portion of the floor over the manure pit in one wean-to-finish swine building,

two concrete manure pits (each 7 ft. x 140 ft. x 2 ft.) each having a mechanical manure scrapper and the frames and wire floor over the manure pits in one swine farrowing building,

two concrete manure pits (each 7 ft. x 60 ft. x 2 ft.) and the wire floor over the pits in one swine nursery building,

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one 75 ft. length of 10" diameter PVC pipe,

one 75 ft. length of 8" diameter PVC pipe, and

one approximately 50 ft. x 150 ft. x 12 ft. clay-lined manure holding pond.

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


4. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10, 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 **grant** the requested tax certification.

ILLINOIS ENVIRONMENTAL
PROTECTION AGENCY

By: 

Lisa Moreno
Assistant Counsel
Division of Legal Counsel

DATED: January 12, 2004

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



STATE OF ILLINOIS ENVIRONMENTAL PROTECTION AGENCY 2200 S. BROADWAY, SPRINGFIELD, ILLINOIS 62706

APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)

POLLUTION CONTROL FACILITY
AIR WATER

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. This form has been approved by the Watershed Management Center.

FOR AGENCY USE

File No. Date Received Certification No. Date

APPLICANT	Company Name	
	Person Authorized to Receive Certification	Person to Contact for Additional Details:
	David & Kathleen Helwegal	David & Kathleen Helwegal
	Street Address:	Street Address:
	207 KINGS ST	207 KINGS ST
	Municipality, State & Zip Code:	Municipality, State & Zip Code:
	Willow Hill IL 62480	Willow Hill IL 62480
	Telephone Number:	Telephone Number:
618-455-3235	618-455-3235	
Location of Facility:	Municipality:	
51975 R14	West Liberty	
Street Address:	County:	
18591 E 100TH AVE	Jasper	
Property Identification Number:	Parcel Number:	
75-20-19-100-008	1321	

Nature of Operations Conducted at the above location:

Confined Pork Production

MANUFACTURING OPERATIONS	(1) Water Pollution Control Construction Permit No.	Date Issued
	(2) NPDES Permit No.	Date Issued Expiration Date
	(3) Air Pollution Control Construction Permit No.	Date Issued
	(4) Air Pollution Control Operating Permit No.	Date Issued

(1) Describe Unit Process:

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DEC 11 2002

(2) Materials Used in Process:

Watershed Management Section
BUREAU OF WATER

(1) Describe pollution abatement control facility:

Slotted Floors over shallow sump pits
See drawings
Bldgs A, B, C

11) Nature of Contaminants or Pollutants:

Contaminant or Pollutant	Material Retained, Captured or Recovered	
	DESCRIPTION	DISPOSAL OR USE
SWINE MANURE	SWINE HOUSE	

12) Point(s) of Waste Water Discharge:

Plans and Specifications Attached-----Yes No

(3) Are contaminants (or residues) collected by the control facility?-----Yes No

(4) Date installation completed 1999 status of installation on date of application -----Yes No

(5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY: \$ 116,791.50

b. FAIR CASH VALUE IF CONSIDERED PERSONAL PROPERTY: \$ 8

c. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY: \$ 8

d. NET SALVAGE VALUE IF CONSIDERED PERSONAL PROPERTY: \$ 0

e. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY: \$ 0

f. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY: \$ 0

g. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE: 46

The following information is submitted in accordance with the "Revenue Act of 1939", as amended, and to the best of my knowledge, is true and correct. The facilities claimed herein, are "pollution control facilities" as defined in the Revenue Act of 1939, 120 Par. 102a.

SIGNATURE: David E. Heibel TITLE: Owner

INSTRUCTIONS FOR COMPLETING 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. Location of facilities by street and local tax identification system, property identification no., book no., or legal description.
 - 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 pollution control facility. Include a listing of each major piece of equipment included in the claimed fair cash value for real or personal property. Include an average 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.

NOTE: Submit to: Environmental Protection Agency
~~200 Church St. Road~~ 1011 N. Grand Ave. S.W.
 Springfield, Illinois ~~62706~~ 62754-3276

Attention: Thomas McSwiggan
 Industrial Tax Certification Unit
 Division of Water Pollution Control

Attention: Otto J. Klein, Jr., Manager
 Tax Certification Section
 Division of Air Pollution Control

11-15-2002

ATTN: David Gilman

The above certification is for
manure pits, slot floor, wire + plastic floors
pumpout boxes + PVC transfer pipes.

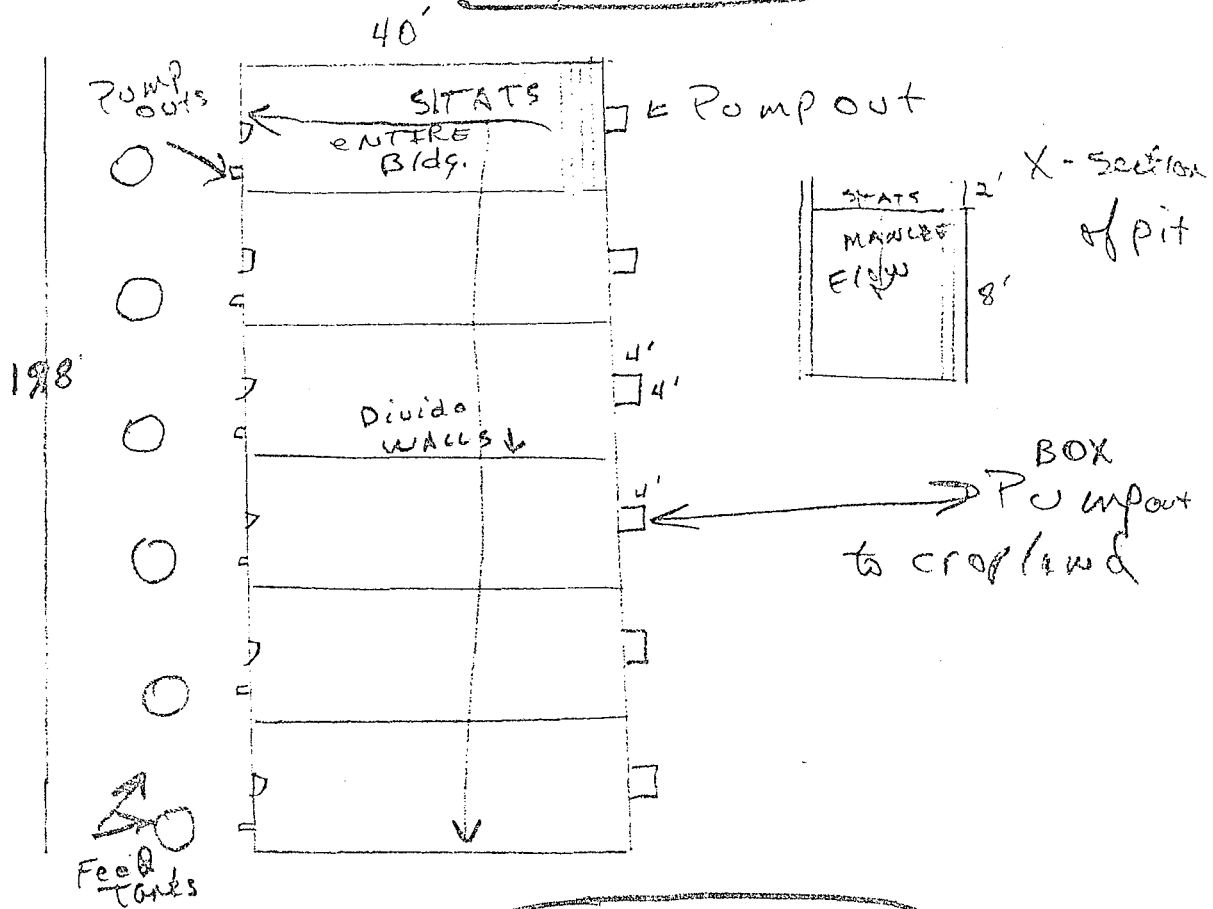
I am not asking for certification on
alley ways or feed room.

Fair market value does not reflect Bldg. cost.

All money for building is bond
applied at economic rates, to approximately
420 Acres of farmland.

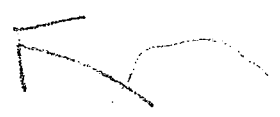
Sincerely,
David E. Pluzel

Bldg. A we want to finish

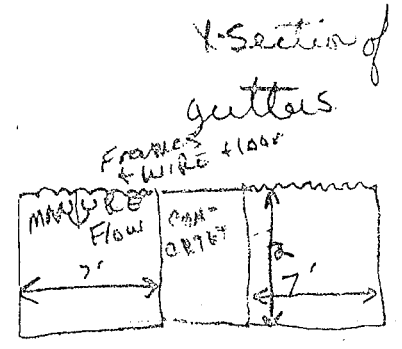
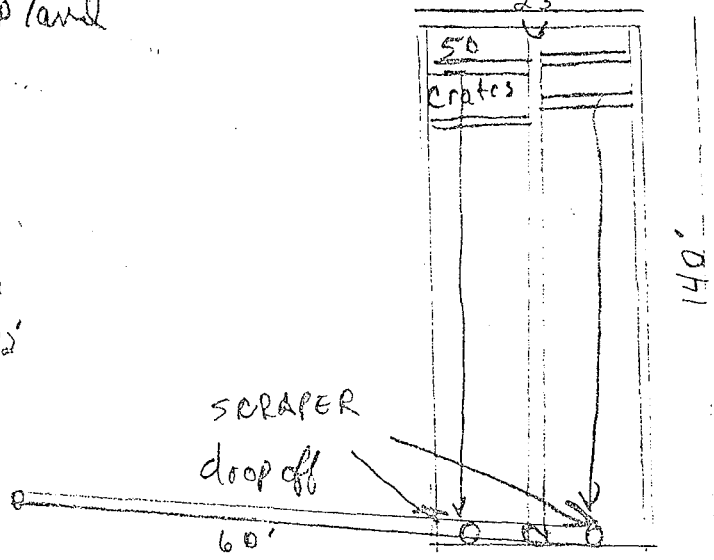


Bldg. B. Farrowing

Pump to crop land

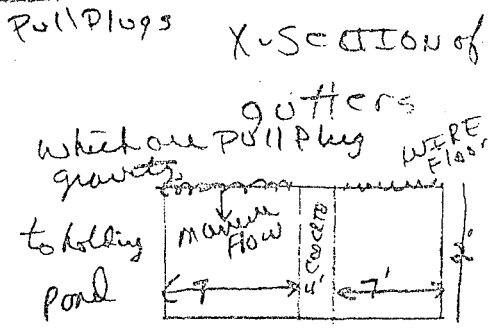
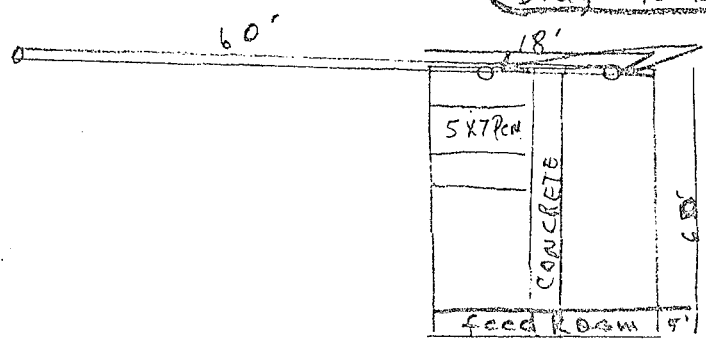


Approx. 50x150x12' holding pond



gutters are SCRAPPED w/ Lely scraper (210) holding pond

Bldg. C NURSERY



which are pull plugs gravity to holding pond

Bldg. A Pit walls are 8" concrete reinforced, slats are 4' x 10' gang slats over entire Bldg. supported on 12" x 16" piloted beams Bldg. has 6 rooms w/ separate pits w/ level holes in divide walls

Bldg. B Gutter walls are 6" concrete floor of gutters are 6" concrete effluent is discharged mechanically thru 10" PVC tube to holding pond floor is Ekolan plaster on pig surface and woven wire under saw w/ DM Marf. frames for support. Walkways are 2' behind water and 4' between water

Bldg. C Gutter walls are 6" concrete floor also 6" thick. Effluent is gravity removed to hold pond via 6" PVC Tubes. Flooring is woven wire over 2" x 10" salt treated lumber. Water only 13 4' wide

Bldg. A

short wall	$40 \times 8 \times 7 = 2240 \times 7.25$	16240.0
long wall	$198 \times 8 \times 2 = 3168 \times 7.25$	22962.0
pump out boxes	$4 \times 4 \times 8 \times 6 = 768 \times 7.25$	5568.0
slats + beams		23613.0

pit floor	$198 \times 40 = 7920 \times 2.50$	19800.0
		<u>\$ 88,189.0</u>

* Pit Dimensions: $40' \times 198' \times 8'$ w/ $5' \times 40' \times 8'$ dike walls

Pumpout $4' \times 4' \times 8'$

Bldg. B

short wall	$2' \times 46' = 92 \times 4.50$	414
long wall	$2' \times 560' = 1120 \times 4.50$	5040

pit floor	$14 \times 140 = 1960 \times 2.50$	4900
-----------	------------------------------------	------

hog flooring + belly scraper	$50 \times 150 =$	7500
------------------------------	-------------------	------

10" PVC pipe elbows	$75 @ 5.50$	2100
---------------------	-------------	------

	412
	<u>\$ 20366.0</u>

* Pit Dimensions: $2' \times 7' \times 140'$ - 2 of these

w/ plastic + wire flooring + frames over them

w/ belly scraper under them

w/ 10" PVC from them

Bldg. C

short wall	$36' \times 2' = 72 \times 4.50$	324.00
------------	----------------------------------	--------

long wall	$240' \times 2' = 480 \times 4.50$	2160.00
-----------	------------------------------------	---------

pit floor	$14' \times 60' = 840 \times 2.50$	2100.00
-----------	------------------------------------	---------

hog flooring	$840 \text{ sq. ft. } 150 \times 22$	3300.00
--------------	--------------------------------------	---------

8" PVC pipe elbows	$75 @ 3.50$	262.50
--------------------	-------------	--------

	<u>\$ 8146.50</u>
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* Pit Dimensions: $2' \times 7' \times 60'$ - 2 of these

w/ wire flooring over them

w/ $2' \times 10'$ Sals-treated frame under them

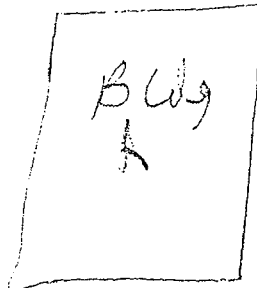
w/ $75' \times 8'$ PVC from them

Farmland
261 Acres

Levee

drainage ditch

Farmland
7.0 Acres

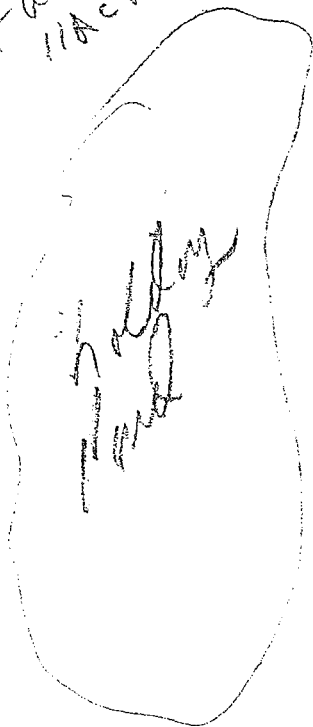


Farmland
13 Acres

Manure from Bldgs A, B, C are pumped w/ a drag line system annual or semi annually to approx. 420A on soil test recommendation

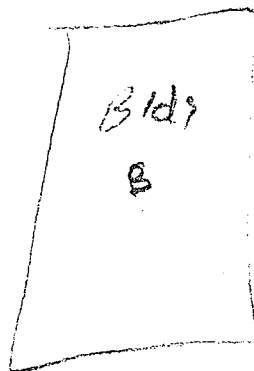
water way

Farmland
11 Acres



additional wetland
1 mi from site of
96 Acres

Rocked Dam
Paved Road



Farmland
32 Acres



These pollution control devices help with effluent retention on both the drainage ditch & waterway. Without these devices manure would be impossible to control. They are big enough to store for proper removal.

Paved Road

STATE OF ILLINOIS

)
)
)
)
)

COUNTY OF SANGAMON

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

David and Kathleen Helregel
207 Kirths Street
Willow Hill Illinois 62480

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

and mailing it from Springfield, Illinois on January ___, 2004 with sufficient postage affixed for first class mail.

SUBSCRIBED AND SWORN TO BEFORE ME

this __th day of January 2004.

Notary Public