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CLERK'S OFFICE

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

MAR 17 2005

NANCY DOTTERER  
(Property Identification Number  
11-33-200)

Petitioner,

ILLINOIS ENVIRONMENTAL  
PROTECTION AGENCY

Respondent.

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

STATE OF ILLINOIS  
Pollution Control Board

NOTICE

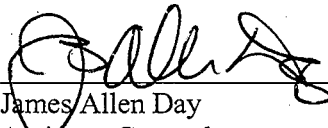
Dorothy M. Gunn, Clerk  
Illinois Pollution Control Board  
James R. Thompson Center  
100 West Randolph Street, Suite. 11-500  
Chicago, Illinois 60601

Nancy Dotterer  
22728 E. 240 North Road  
Fairbury, Illinois 61739

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:   
James Allen Day  
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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**PROTECTION AGENCY**

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) **PCB 05- 177**  
) **(Tax Certification)**  
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**STATE OF ILLINOIS**  
**Pollution Control Board**

**A P P E A R A N C E**

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

**ENVIRONMENTAL PROTECTION**  
**AGENCY OF THE STATE OF ILLINOIS**

By: \_\_\_\_\_

  
James Allen Day  
Assistant Counsel  
Division of Legal Counsel

**DATED: March 16, 2005**

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11-33-200)

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PROTECTION AGENCY

Respondent.

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RECOMMENDATION

Now Comes the Illinois Environmental Protection Agency ("Illinois EPA") by James Allen Day, one of its attorneys, and pursuant to Section 125.204 of the Illinois Pollution Control Board's (Board) regulations files the following Recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204.

- 1) On November 23, 2004, the Illinois EPA received a request from Nancy Dotterer for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204, and noted the request as log number TC-30-04. (Exhibit A)
- 2) The applicant's mailing address is: Nancy Dotterer  
22728 E. 240 North Road  
Fairbury, Illinois 61739
- 3) The facility address is: 20828 N. 3850 East Road  
Cropsey, Illinois 61731
- 4) The water pollution control facilities in this request are located at Section 33, Township 25 North, Range 6 East of the 3<sup>rd</sup> Principal Meridian in McLean County, Illinois at the above facility address and consist of the following:

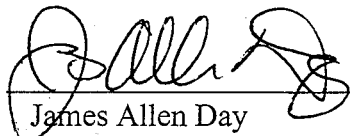
Livestock waste management facilities consisting of one concrete manure pit (101 ft. x 191 ft. x 8 ft. deep) with six concrete pump out pits (4 ft. x 4 ft. x 8 ft. deep) with the slotted concrete portion of the floor over the manure pit located in one swine confinement building.

- 5) These livestock waste management facilities are used to collect, transport, and/or store livestock wastes prior to cropland application.
- 6) Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2000), 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."
- 7) Pollution control facilities are entitled to preferential tax treatment, 35 ILCS 200/11-5 (2004).
- 8) Based on the information in the application and the purpose of the facilities (collecting, transporting and/or storing livestock wastes prior to cropland application), 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. Therefore, the facilities are eligible for tax certification from the Board.

- 9) Therefore, the Illinois EPA recommends that the Board issue the requested tax certification.

Illinois Environmental Protection Agency,

By:



James Allen Day  
Assistant Counsel  
Division of Legal Counsel

March 16, 2005

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

STATE OF ILLINOIS

COUNTY OF SANGAMON

**PROOF OF SERVICE**

I, the undersigned, on oath state that I have served the attached **APPEARANCE AND 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

Nancy Dotterer  
22728 E. 240 North Road  
Fairbury, Illinois 61739

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

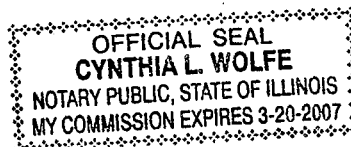
and mailing it from Springfield, Illinois on March 16, 2005 with sufficient postage affixed for first class mail.

*Nancy J. D. Lampert*

SUBSCRIBED AND SWORN TO BEFORE ME

this sixteenth day of March, 2005

*Cynthia L. Wolfe*  
Notary Public



Watershed Unit Tax Certification Review Sheet

Project Name: Nancy Dotterer Location: Cropsey  
 Reviewer: Thaddeus Fausht Date: 12/9/04  
 Log No.: TL-30-04 Type: ☐ Agchem  
☒ Livestock

Applicant: Nancy Dotterer Contact: Marvin Dotterer  
22728 E. 240 North Rd. Phone: 309-377-3531  
Fairbury, IL 61739

Facility: 20828 N. 3850 East Rd. Property ID: 11-33-200  
Cropsey, IL 61731

Legal Description: No Section 33, T25N, R6E of 3rd PM County: McLean

Date Control Devices Installed: 8/8/03 Provided Fair Cash Value: \$155,250

Signature: signed by Nancy Dotterer Title: \_\_\_\_\_

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:

one concrete manure pit (101 ft x 191 ft x 8 ft deep) w/ 6 pumps (4 ft x 4 ft x 8 ft deep)  
and w/ concrete slatted floors

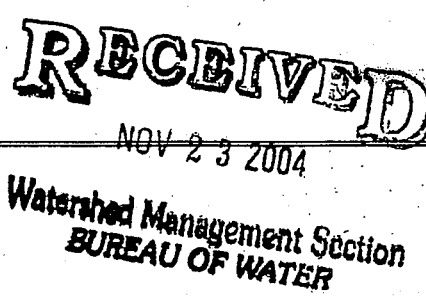
Other: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**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

File No.	Date Received	Certification No.	Date	
Sec. A  APPLICANT	Company Name			
	Person Authorized to Receive Certification <i>Nancy Dotterer</i>		Person to Contact for Additional Details <i>Marvin Dotterer</i>	
	Street Address <i>22728 E 240 North Rd.</i>		Street Address <i>22728 E. 240 North Rd.</i>	
	Municipality, State & Zip Code <i>Fairbury, IL 61739</i>		Municipality, State & Zip Code <i>Fairbury, IL 61739</i>	
	Telephone Number <i>(309) 377-3531</i>		Telephone Number <i>(309) 377-3531</i>	
	Location of Facility Quarter Section      Township      Range <i>NE of Sec. 33      25N      6E</i>		Municipality      Township <i>Anchor      Cropsey</i>	
	Street Address <i>20828 N. 3850 East Rd. 61731</i>		County      Book Number <i>McLean      09</i>	
	Property Identification Number <i>11-33-200</i>		Parcel Number <i>007</i>	
	Sec. B  MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location  <i>Wean-Finish growing in swine confinement building.</i>		
		Water Pollution Control Construction Permit No.		Date Issued
NPDES PERMIT No.		Date Issued      Expiration Date		
Air Pollution Control Construction Permit No.		Date Issued		
Air Pollution Control Operating Permit No.		Date Issued		
Sec. C  MANUFACTURING PROCESS	Describe Unit Process			
	Materials Used in Process			
Sec. D  POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility			
	<i>See attached sheets.</i> <div align="right">  </div>			



POLLUTION CONTROL FACILITY - CONTAMINANTS	Sec. E (1) Nature of Contaminants or Pollutants		
		Material Retained, Captured or Recovered	
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	Swine Manure	Waste from Swine grower.	Used as fertilizer on nearby farmland
		(2) Point(s) of Waste Water Discharge <u>None</u>	
ACCOUNTING DATA	Plans and Specifications Attached		Yes <input type="checkbox"/> No <input 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>08/08/2003</u> status of installation on date of application <u>Finished</u>	
	(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>155,250</u>
		b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>0</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>39%</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: 60%;"> <u>Nancy Stetter</u>            Signature         </div> <div style="width: 35%;">           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: Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Attention: Thomas McSwiggin Permit Section Division of Water Pollution Control	Attention: Donald E. Sutton Permit Section Division of Air Pollution Control

### **Description of Pollution Control Facility (Sec. D)**

The pollution control facility is a 101' x 191' x 8' deep pit under a swine confinement building. The pit is constructed of steel reinforced concrete as directed by the Illinois Department of Agriculture. There is a steel reinforced concrete slatted floor on the pit to collect the animal waste.

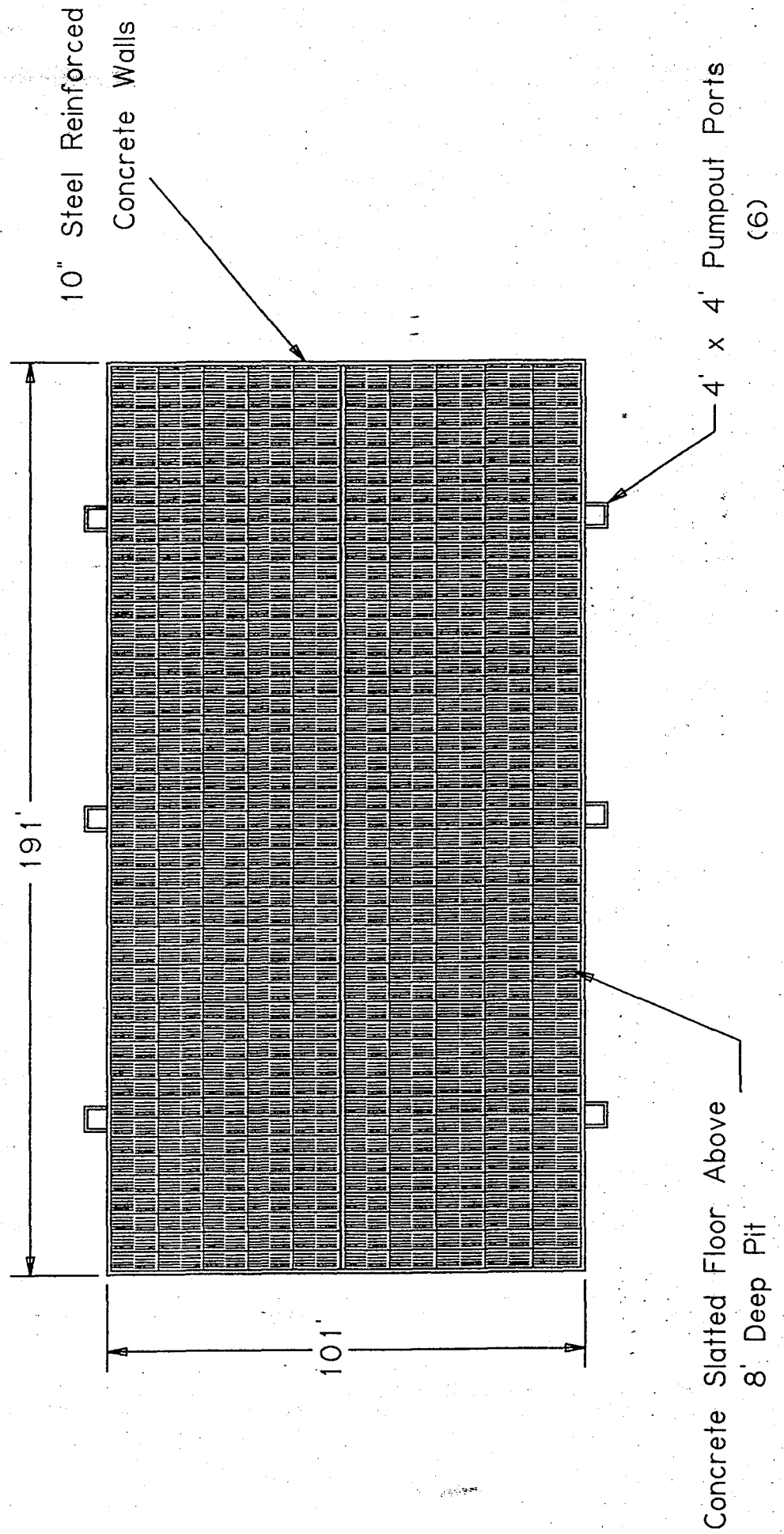
The purpose of the facility is to prevent the pollution of groundwater by the swine manure. The manure is contained in the pit and then pumped out and incorporated into farmland as fertilizer.

The real value of the facility is broken down as follows:

Concrete pit:	\$97,950
Slatted floor:	\$57,300
Total:	\$155,250

A permit to build the facility was issued on May 8, 2003 by the Illinois Department of Agriculture. The facility identification number is LF1100130000.

# Livestock Waste Control Facility Top View



# Process Flow Diagram

