

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

RECEIVED
CLERK'S OFFICE

MAR 17 2005

Paul B. Finley ____
(Property Identification Number
90-07-21-400-006)

)
)
)
) PCB 05- 172
) (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

Paul B. Finley
11504 N. 900th 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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BEFORE THE 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 December 14, 2004, the Illinois EPA received a request from Vincent Berghower (log number TC-33-04, 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: Paul B. Finley
11504 N. 900th Street
Newton, Illinois 62448

3. The proposed water pollution control facilities in this request are located at Section 21, T7N, R9E 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 (41 ft. x 200 ft. x 8 ft. deep) with four concrete pump out pits (each 4 ft. x 4 ft. x 8 ft. deep) with plywood covers and the concrete slotted portion of the flooring over the manure pit in each of the four swine buildings.

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

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

Paul B. Finley
11504 N. 900th Street
Newton, Illinois 62448

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

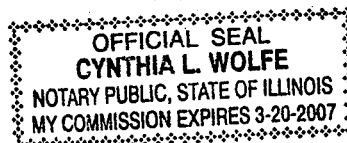
and mailing it from Springfield, Illinois, on March 16, 2005, with sufficient postage affixed for first class mail.

Nancy J. Lampert

SUBSCRIBED AND SWORN TO BEFORE ME

this 16th day of March, 2005

Cynthia L. Wolfe
Notary Public



THIS FILING IS SUBMITTED ON RECYCLED PAPER

Watershed Unit Tax Certification Review Sheet

Project Name: Paul B Finley
 Reviewer: JEA
 Log No: TC-83-04

Location: Newton
 Date: 21 Jan 85
 Type: ☐ Agchem
☒ Livestock

Applicant: Paul B Finley
11504 N 900th St
Newton, IL 62448
(618) 753-8154

Contact: Same
 Phone: _____

Facility: Same

Property ID: 90-07-01-200-006

Legal Description: Sec 21 T 7N R9E 3PM

County: Jasper

Date Control Devices installed: 12/1/97

Provided Fair Cash Value: \$ 418,000

Signature: Paul B Finley

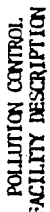
Title: Owner

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:

4 - 41' x 200' x 8' conc. w/ conc. slats w/ 4 support (4' x 4' x 8' conc) w/ plywood

Other: _____



Sec. E	(1) Nature of Contaminants or Pollutants:			
	Contaminant or Pollutant	Material Retained, Captured or Recovered		
		DESCRIPTION	DISPOSAL OR USE	
		Hog Manure	Hog Manure & Waste Water	Manure is used
		Waste Water	from Finishing Hogs	for Crop production
POLLUTION CONTROL FACILITY - CONTAMINANTS			Fertilizer is Injected	
			into the soil By	
			a Manure tank	
	(2) Point(s) or Waste Water Discharge: there is no waste water discharged			
	unless pumped out & Injected in Farm Fields			
ACCOUNTING DATA	(3) Are contaminants (or residues) collected by the control facility? Plans and Specifications Attached ----- Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>			
	(4) Date installation completed 12-1-99 status of installation on date of application ----- Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>			
	(5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY: \$ 418,000.00			
	b. FAIR CASH VALUE IF CONSIDERED PERSONAL PROPERTY: \$			
	c. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY: \$			
	d. NET SALVAGE VALUE IF CONSIDERED PERSONAL PROPERTY: \$			
	e. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY: \$			
	f. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY: \$			
	g. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE: 60			

Sec. F
SIGNATURE

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. 502a.

SIGNATURE Paul B. Finley TITLE Owner

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. 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
2200 Churchill Road
Springfield, Illinois 62706

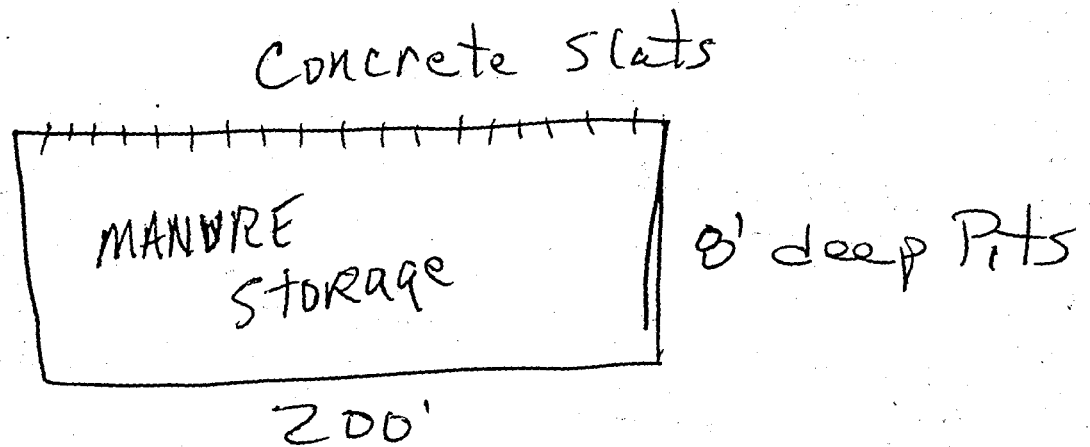
Attention: Thomas McSwiggin
Industrial Tax Certification Unit
Division of Water Pollution Control

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

Hog Production

- Side VIEW

Page 1



Pits hold manure until it can be applied to crop production fields. These Pits have the capacity to store manure for one full year. Manure is usually Hauled 2 times per year.

Hog Production Site

4 Buildings (TOP VIEW)

