

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

RECEIVED
CLERK'S OFFICE

JUL 28 2005

David Billington Farm--Cisne
(Property Identification Number
03-24-025-001)

)
)
)
) PCB 06- 12
) (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

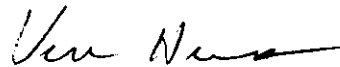
David Billington
RR # Box 96
Cisne, Illinois 62823

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
Assistant Counsel
Division of Legal Counsel

DATED: July 26, 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 JUL 28 2005

David Billington Farm
(Property Identification Number
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STATE OF ILLINOIS
Pollution Control Board

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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: July 26, 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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JUL 28 2005

STATE OF ILLINOIS
Pollution Control Board

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

David Billington Farm—Cisne
(Property Identification Number
03-24-025-001)

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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 February 28, 2003, the Illinois EPA received a request from David Billington (log number TC-02-03, 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: David Billington
RR #2 Box 96
Cisne, Illinois 62823

3. The proposed water pollution control facilities in this request are located at SE corner of W ½, SW ¼ of Section 24, T1N, R2W of the 3rd P.M., in Wayne County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (81 ft. x 304 ft. x 8 ft. deep) with the concrete slotted portion of the flooring over the manure pit, and 8 concrete manure pump out areas (each 6 ft. x 6 ft. x 9 ft deep) located 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
Assistant Counsel
Division of Legal Counsel

Dated: July 26, 2005

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



ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276, 217-782-3397

JAMES R. THOMPSON CENTER, 100 WEST RANDOLPH, SUITE 11-300, CHICAGO, IL 60601, 312-814-6026

ROD R. BLAGOJEVICH, GOVERNOR

RENEE CIPRIANO, DIRECTOR

Memorandum

To: Connie Tonsor, Division of Legal Counsel
From: Bruce J. Yurdin, Manager, Watershed Management Section
Date: MAY 9 2005
Re: David Billington Farm - Cisne
Recommendation of Tax Certification
Log # TC-02-03
Property Identification # 03-24-025-001

RECEIVED
Division of Legal Counsel

MAY 11 2005

**Environmental Protection
Agency**

The Bureau of Water received a request on February 28, 2003 from David Billington 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:

David Billington Farm
RR #2 Box 96
Cisne, IL 62823

SE corner of W 1/2, SW 1/4 of Section 24, T1N, R2W of the 3rd P.M.

Livestock waste management facilities consisting of one concrete manure pit (81 ft. x 304 ft. x 8 ft. deep) with the slotted concrete portion of the floor over the manure pit, and 8 concrete manure pump out areas (each 6 ft. x 6 ft. x 9 ft. deep) located in one swine building.

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 Thaddeus Faught at 217/782-3362.

BJY:TJF:TC-02-03.doc

cc: Tax Cert File

ROCKFORD - 4302 North Main Street, Rockford, IL 61103 - (815) 987-7760 • DES PLAINES - 9511 W. Harrison St., Des Plaines, IL 60016 - (847) 294-4000
ELGIN - 595 South State, Elgin, IL 60123 - (847) 608-3131 • PEORIA - 5415 N. University St., Peoria, IL 61614 - (309) 693-5463
BUREAU OF LAND - PEORIA - 7620 N. University St., Peoria, IL 61614 - (309) 693-5462 • CHAMPAIGN - 2125 South First Street, Champaign, IL 61820 - (217) 278-5800
SPRINGFIELD - 4500 S. Sixth Street Rd., Springfield, IL 62706 - (217) 786-6892 • COLLINSVILLE - 2009 Mall Street, Collinsville, IL 62234 - (618) 346-5120
MARION - 2309 W. Main St., Suite 116, Marion, IL 62959 - (618) 993-7200

Watershed Unit Tax Certification Review Sheet

Project Name: David Billington Farm Location: Cisne
 Reviewer: HP Date: 8/2/04
 Log No.: TC-02-03 Type: ☒ Agchem
☒ Livestock

Applicant: David Billington Contact: David Billington
RR #2 Box 96 Phone: 618-673-2504
Cisne, IL 62823

Facility: same as applicant Property ID: 03-24-025-001

Legal Description: SE corner of W 1/2 SW 1/4 Sec 24, T1N, R2E County: Wayne

Date Control Devices Installed: April 2003 Provided Fair Cash Value: no (no sheet 2) = \$250

Signature: no (no sheet 2) = signed by David Billington 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:

concrete pit (31' x 304' x 8' deep) with 8 6ft x 6ft x 9ft deep concrete pumps
slatted floor above pit

Other:

sent request letter 8-11-04

inadequate response received 8/31/04

new review letter sent 9-1-04

adequate response received 4/25/05



ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276, 217-782-3397
JAMES R. THOMPSON CENTER, 100 WEST RANDOLPH, SUITE 11-300, CHICAGO, IL 60601, 312-814-6026

ROD R. BLAGOJEVICH, GOVERNOR

RENEE CIPRIANO, DIRECTOR

217/782-3362

September 1, 2004

Mr. David Billington
RR 2 Box 96
Cisne, IL 62823

RECEIVED
APR 25 2005
Watershed Management Section
BUREAU OF WATER

Re: Illinois Property Tax: David Billington Farm -- Cisne
Livestock Waste Pollution Control Facilities
Log No. TC-02-03

Dear Mr. Billington:

The application for Illinois Property Tax Certification received February 28, 2003 and August 31, 2004 for the above listed facilities has been reviewed and the following is offered for your consideration and appropriate action.

1. Please provide a completed copy of the second page of the application form. This page has been enclosed.

Please review the subject applications accordingly for the items specified above and submit to the Illinois Environmental Protection Agency so that we may complete the review of the subject application. Please include the above log number, TC-02-03, on all correspondence.

If you have any questions or comments concerning the above items, please contact me at the above address and telephone number.

Very truly yours,

Thaddeus Faught
Facility Evaluation Unit
Watershed Management Section
Bureau of Water

TJF:TC-02-03a2.doc

cc: T.C. File

Log # TC-02-03

| | | | | | |
|-----------------|--|---|--|---|---|
| Sec. F | POLLUTION CONTROL FACILITY - CONTAMINANTS | (1) Nature of Contaminants or Pollutants | | | |
| | | | Material Retained, Captured or Recovered | | |
| | | Contaminant or Pollutant | DESCRIPTION | DISPOSAL OR USE | |
| | | Hog manure | liquid in 80' x 300' x 8' deep pit | Knifed into cropland | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| ACCOUNTING DATA | POLLUTION CONTROL FACILITY - ACCOUNTING DATA | (2) Point(s) of Waste Water Discharge | | | |
| | | Knifed into cropland | | | |
| | | Plans and Specifications Attached | | | |
| | | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> <i>perforated</i> | | | |
| | | (3) | Are contaminants (or residues) collected by the control facility? | | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> |
| | | (4) | Date installation completed <u>4-03</u> status of installation on date of application _____ | | |
| | | (5) | a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY: \$ <u>250,000</u> | | |
| | | | b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY: \$ <u>0.00</u> | | |
| | | | c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY: \$ <u>110,000</u> | | |
| | | | d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY: \$ <u>55,000</u> | | |
| | e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE: % <u>50%</u> | | | | |
| 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. | | | |
| | | <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <i>David Beltinger</i> Signature </div> <div style="width: 45%;"> owner Title </div> </div> | | | |
| 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. 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 pollution control facility. Include a listing of each major piece of equipment included in the claimed fair cash value for real 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. | | |
| | | | Submit to: | Attention: | 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 |

STATE OF ILLINOIS

COUNTY OF SANGAMON

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PROOF OF SERVICE

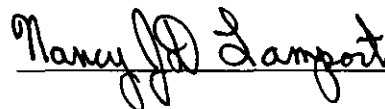
I, the undersigned, on oath state that I have served the attached **APPEARANCE AND THE RECOMMENDATION**, upon the person to whom it is directed, by placing a copy in an envelope addressed to:

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

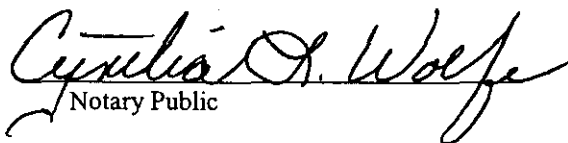
David Billington
RR #2 Box 96
Cisne, Illinois 62823

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

and mailing it from Springfield, Illinois, on July 26, 2005, with sufficient postage affixed for first class mail.



SUBSCRIBED AND SWORN TO BEFORE ME
this 26th day of July, 2005


Notary Public



THIS FILING IS SUBMITTED ON RECYCLED PAPER