

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Newcomber Confinements-Lanark
(Property Identification Number
07-09-14-200-002)

)
) PCB 08- 54
) (Tax Certification)
)
)

RECEIVED
CLERK'S OFFICE
MAR 21 2008
STATE OF ILLINOIS
Pollution Control Board

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 19, 2008
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

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Newcomber Confinements-Lanark)
(Property Identification Number) PCB 08-
07-09-14-200-002) (Tax Certification)
)
)

RECEIVED
CLERK'S OFFICE
MAR 21 2008
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 October 19, 2006, the Illinois EPA received a request from John Newcomber (log number TC-23-06, 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: Newcomber Confinements
26589 US Highway 52
Lanark, Illinois 61046

3. The proposed water pollution control facilities in this request are located at Section 14, T24N, R5E of the 4th P.M. in Carroll County, at the above street address and consist of the following:

Livestock waste management facilities consisting of two concrete manure pits (each 192 ft. x 101 ft. x 8 ft. deep) each with six concrete pump out pits (each 6.75 ft. x 5.42 ft. x 8 ft. deep) and the slotted concrete portion of the floor over the manure pit.

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 (2006), 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: March 19, 2008
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

DOUGLAS P. SCOTT, DIRECTOR

Memorandum

To: Connie Tonsor, Division of Legal Counsel

From: Al Keller, Manager, Permit Section 

Date: MAR 12 2008

Re: Newcomer Confinements. – Lanark
 Recommendation of Tax Certification
 Log # TC-23-06
 Property Identification # 07-09-14-200-002

RECEIVED
 Division of Legal Counsel
 MAR 12 2008
 Environmental Protection
 Agency

The Bureau of Water received a request on October 19, 2006 from John Newcomer 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:

Newcomer Confinements.
 26589 US Highway 52
 Lanark, IL 61046

Section 14, T24N, R5E of the 4th P.M. in Carroll County

Livestock waste management facilities consisting of two concrete manure pits (each 192 ft. x 101 ft. x 8 ft. deep) each with six concrete pump out pits (each 6.75 ft. x 5.42 ft. x 8 ft. deep) and the slotted concrete portion of the floor over the manure pit.

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.

SAK:TJF:TC-23-06.doc

cc: Tax Cert File

RECEIVED
MAY 17 2007

Watershed Management Section
BUREAU OF WATER

Dear Mr. Faught :

The eight foot deep pits under the buildings are constructed of concrete and covered with concrete gang slats.

The six pumpouts on each of the two barns are also concrete measuring eight feet deep inside and 6ft 9in x 5ft 5in inside with eight inch thick walls.

I John C Newcomer President of Newcomer Confinements Inc. am only seeking tax certification for the concrete pits used for manure storage , and the concrete slatted floors covering the pits. I am not seeking tax certification for any of the building structure used to house the livestock above the manure storage pits.

Log No. TC-23-06

John C. Newcomer
John C. Newcomer

815-493-1179

815-716-0542



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

217/782-3362 ROD R. BLAGOJEVICH, GOVERNOR DOUGLAS P. SCOTT, DIRECTOR

April 25, 2007

Mr. John Newcomer
26589 US Highway 52
Lanark, IL 61046

Re: Illinois Property Tax: Newcomer Confinements -- Lanark
Livestock Waste Pollution Control Facilities
Log No. TC-23-06

Dear Mr. Newcomer:

The application for Illinois Property Tax Certification received October 19, 2006 for the above listed facilities has been reviewed and the following is offered for your consideration and appropriate action.

1. Please verify that the pits are constructed of concrete and covered with concrete slats or indicate the materials of construction and flooring material if not concrete.
2. Please indicate the dimensions of the six pumpout pits on each pit.
3. Please provide written verification that you are only seeking certification for the concrete pits and concrete slatted floors, concrete manure storage tank and any manure transfer pipes. Please be advised that walls, building structures, etc. with the primary purpose of housing livestock above the manure pits are not eligible for tax certification.

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 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

Pumpouts 6'9" x 5'5" x 8' deep

TJF:TC-23-06a.doc

cc: T.C. File



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

217/782-3362 ROD R. BLAGOJEVICH, GOVERNOR DOUGLAS P. SCOTT, DIRECTOR

T.C. File

April 25, 2007

Mr. John Newcomer
26589 US Highway 52
Lanark, IL 61046

Re: Illinois Property Tax: Newcomer Confinements -- Lanark
Livestock Waste Pollution Control Facilities
Log No. TC-23-06

Dear Mr. Newcomer:

The application for Illinois Property Tax Certification received October 19, 2006 for the above listed facilities has been reviewed and the following is offered for your consideration and appropriate action.

1. Please verify that the pits are constructed of concrete and covered with concrete slats or indicate the materials of construction and flooring material if not concrete.
2. Please indicate the dimensions of the six pumpout pits on each pit.
3. Please provide written verification that you are only seeking certification for the concrete pits and concrete slatted floors, concrete manure storage tank and any manure transfer pipes. Please be advised that walls, building structures, etc. with the primary purpose of housing livestock above the manure pits are not eligible for tax certification.

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 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-23-06a.doc

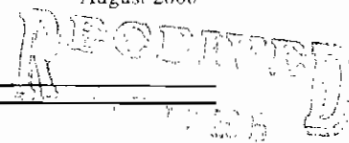
cc: T.C. File



Illinois
Environmental
Protection Agency

Bureau of Water
P.O. Box 19276
Springfield, IL 62794-9276

August 2000



Watershed Management Section
BUREAU OF WATER

Tax Certification Program for Livestock Waste Management Facilities

As an incentive for livestock producers to construct waste storage structures and other structures which prevent water pollution the Agency administers a tax certification program, which reduces the property tax value for many pollution control improvements. In order to recognize this tax reduction, the producer must have the improvement certified by the Illinois Environmental Protection Agency (Illinois EPA) as a pollution control facility.

Various facilities have been determined to meet the definition of a pollution control facility for livestock waste management. The following are examples of pollution control facilities for livestock waste management.

1. Manure pits under confined animal feed structures.
2. Slatted floors over manure pits.
3. Floors (not in feeding areas) specifically designed to collect and transport livestock wastes to liquid waste storage facilities.
4. Liquid livestock waste storage facilities including, but not limited to: tanks, lagoons, and holding ponds.
5. Dry manure stacking structures.
6. Feedlot runoff sediment capture basins.
7. Vegetative filter systems including, but not necessarily limited to those components designed, constructed and operated pursuant to Title 35 Illinois Administrative Code, Subtitle E, Chapter 11, Part 570 titled Design and Maintenance Criteria Regarding Runoff Field Application Systems adopted August 3, 1982.
8. Structures or other devices used specifically to divert uncontaminated runoff and roof drainage away from animal feeding facilities so as to minimize the production of feedlot runoff.
9. Roof structures specifically intended to prevent precipitation from entering livestock waste storage facilities provided that such a roof shall meet the requirement that animal feeding operations are not and also could not be normally conducted below said roof.
10. Building or structure walls specifically intended to support those roof structures described in item #9 above.
11. Tanks or other similar structures, such as methane digesters, that are specifically designed, constructed and operated for the only purpose of reducing odors from livestock wastes provided that such facilities shall meet the requirement that methane or products other than processed animal manures are not produced or collected for utilization in any purpose other than the normal operation of the facility.
12. Specific appurtenances to those facilities listed above such as pumps, pump pits, manure scrapers, ramps, manure stackers, or other devices provided that such appurtenances are designed, constructed and operated for the primary purpose of the normal operation of the pollution control facility.
13. Other facilities that meet the definition of a pollution control facility.

Once Illinois EPA has certified that the improvements made by the producer qualify as a pollution control facility, the Agency submits a copy of the certification to the producer and the Illinois Department of Revenue (IDOR). The IDOR assumes authority from the county tax assessment office to assess the value of the certified facilities based upon remaining useful lifetime and the salvage value (usually property taxes are based upon fair cash value). This reduces the assessed value of the certified facilities and, therefore, the property tax.

The date upon which the Illinois EPA received an application form from a producer determines the first assessment year that the IDOR assumes assessment jurisdiction from the county.

Pollution control facilities certified by the Illinois EPA will be assessed by the IDOR as of January 1 of the year after Illinois EPA's receipt of the tax certification application. For instance, if an application is received by the Illinois EPA on January 1, 1999, or December 31, 1999, both would come under the IDOR's assessment jurisdiction as of January 1, 2000.

The producer will receive the benefit of the reduced assessment for the first year the IDOR assumes jurisdiction, but it will not be reflected in the producers tax bill until the following year. All tax bills in Illinois are actually issued the year following the assessment date. For example, a tax bill will not be issued until approximately May 2001 for all property assessed as of January 1, 2000.

INSTRUCTIONS

Although the tax certification application form was originally designed for industrial use, the Agency uses it for all pollution control facilities. The following instructions indicate how to complete the application form when tax certification is being sought for livestock waste management facilities.

Section A - Applicant:

Be sure to provide the property tax identification number for the parcel of land where pollution control facilities are located. Also indicate the location of the pollution control facilities by quarter section, township, range and county. This information is available on county plat maps.

Section B - Manufacturing Operations:

Indicate what type of livestock waste the pollution control facilities control. Most livestock facilities in Illinois do not have or need any permits from the Illinois EPA and, therefore, the permits space can usually be left blank.

Section C - Manufacturing Process:

This section does not need to be completed on applications for livestock waste management facilities.

Section D - Pollution Control Facility:

The following information must be provided. Use additional paper when necessary.

Neatly sketch a diagram showing the flow of livestock waste from the animals through the pollution control facilities to final disposal on cropland. Include the locations of components such as pumps, pipes, gutter scrapers, manure pits, tanks, slotted floors, holding ponds for runoff, lagoons, methane digesters, settling basins, vegetative filters, etc.

Briefly describe the major pollution control components on the flow diagram including dimensions (length, width, depth, diameter), construction materials (steel, concrete block, etc.), and size (i.e., 10 H-P centrifugal pump).

Identify local streams, lakes, groundwater, or other waters that the pollution control facilities protect from contamination by livestock wastes. Briefly explain how the pollution control facilities prevent livestock wastes from entering these waters.

Section E - Pollution Control Facility Contaminants and Accounting Data:

Generally identify the pollutants being controlled (i.e., beef feedlot runoff, swine manure, silage leachate, etc.) and points of discharge if there are any. Items 3, 4 and 5 must be completed. Be sure to sign in Section F.

Completed forms may be sent to:

Illinois EPA
BOW/Watershed Management Section/Facility Evaluation Unit
P.O. Box 19276
Springfield, Illinois 62794-9276

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 _____

APPLICANT	Sec. A	Company Name	Newcomer Confinements				John C. Newcomer
		Person Authorized to Receive Certification	John L. Newcomer				Person to Contact for Additional Details John L. Newcomer
		Street Address	26589 US Hwy 52				Street Address
		Municipality, State & Zip Code	Lanark IL 61046				Municipality, State & Zip Code
		Telephone Number	815-493-1179	cell	815-716-0542	Telephone Number	
		Location of Facility	Quarter Section	Township	Range	Municipality	Township
			NW NE 14	24N	5E	Lanark	Salem
		Street Address					County Carroll
	Property Identification Number	07-09-14-200-002				Parcel Number	

MANUFACTURING OPERATIONS	Sec. B	Nature of Operations Conducted at the Above Location								
		wean to finish swine								
		Water Pollution Control Construction Permit No.	IL R10D658				Date issued	August 30, 2005		
		NPDES PERMIT No.	IL R10D658				Date Issued	Aug. 30, 2005	Expiration Date	July 5, 2006
		Air Pollution Control Construction Permit No.	?				Date issued			
	Air Pollution Control Operating Permit No.					Date Issued				

MANUFACTURING PROCESS	Sec. C	Describe Unit Process				
	<p>Buildings have 8 pits all manure is contained then pumped & hauled to field. All storm water is filtered & contained by grass & rock around buildings in addition to bordering CRP</p>					
		Materials Used in Process				

POLLUTION CONTROL FACILITY DESCRIPTION	Sec. D	Describe Pollution Abatement Control Facility				
	<p>Manure is held in 8 pits under building till it is hauled out and injected in the field. breaker rock borders the buildings to control storm water. Then grass holds soil & filters storm water as it then runs through bordering CRP around the site.</p>					

Sec E	(1) Nature of Contaminants or Pollutants <i>swine deep pits under barn</i>		
	Material Retained, Captured or Recovered		
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	<i>swine manure concrete pit</i>	<i>8' pits, manure</i>	<i>Apply to field for fertilizer</i>
	(2) Point(s) of Waste Water Discharge <i>0 No discharge</i>		
	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 <i>2/5/2006</i> status of installation on date of application <i>in operation</i>		
ACCOUNTING DATA	(5) a.	FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ <i>920,000. -</i>
	b.	NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ <i>920,000. -</i>
	c.	PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ <i>193,200. -</i>
	d.	PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ <i>31,000. -</i>
	e.	PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% <i>100</i>

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.	
SIGNATURE	<i>John C. Newton</i>	<i>owner</i>
	Signature	Title

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.			
INSTRUCTIONS	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	Al Keller Permit Section Division of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution Control

STATE OF ILLINOIS
COUNTY OF SANGAMON

)
)
)
)
)

PROOF OF SERVICE

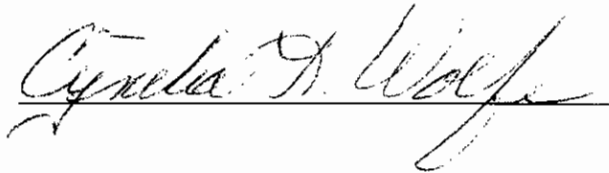
I, the undersigned, on oath state that I have served the attached **APPEARANCE AND THE RECOMMENDATION**, upon the person to whom it is directed, by placing a copy in an envelope addressed to:

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

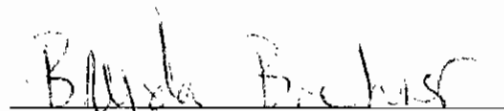
Newcomber Confinements-Lanark
26589 US Highway 52
Lanark, Illinois 61046

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

and mailing it from Springfield, Illinois, on March 19, 2008, with sufficient postage affixed for first class mail.



SUBSCRIBED AND SWORN TO BEFORE ME
This 19th day of March, 2008



Notary Public

THIS FILING IS SUBMITTED ON RECYCLED PAPER