

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Hartney Trust-Stronghurst )  
(Property Identification Number ) PCB 011-  
08-018-007-00) (Tax Certification)  
)  
)

NOTICE

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

Nick Biggs  
211 Gear Ave.  
Burlington, Iowa 52601

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: November 17, 2010

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**

Hartney Trust-Stronghurst )  
(Property Identification Number ) PCB 011-  
08-018-007-00) (Tax Certification)  
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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  
Vera Herst  
Assistant Counsel  
Division of Legal Counsel

DATED: November 15, 2010  
Illinois Environmental Protection Agency  
1021 North Grand Avenue East  
Post Office Box 19276  
Springfield, Illinois 62794-9276  
(217)782-5544

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Hartney Trust-Stronghurst	)
(Property Identification Number	) PCB 011-
08-018-007-00)	) (Tax Certification)
	)
	)

**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 14, 2008, the Illinois EPA received a request from Hartney Trust (log number TC-24-08, 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: Hartney Trust  
300 Street North  
Gladstone, Illinois 61437

3. The proposed water pollution control facilities in this request are located at SW 1/4 of the SE 1/4 of Section 17, T9N, R5W of the 4th PM in Henderson County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one manure pit (191 ft. x 51 ft. x 8 ft. deep) and the concrete slotted floor over the manure pit and two pump out pits (each 6 ft. x 6 ft. x 8 ft.) in building #1; one manure pit (191 ft. x 51 ft. x 8 ft. deep) and the concrete slotted floor over the manure pit and two pump out pits (each 6 ft. x 6 ft. x 8 ft.) in building #2.

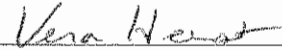
These livestock waste management facilities are used to collect, transport and/or store livestock wastes prior to cropland application, and are further described in Exhibit A.

4. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2010), 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: November 15, 2010  
Illinois Environmental Protection Agency  
1021 North Grand Ave. E.  
P.O. Box 19276  
Springfield, Illinois 62794-9276  
217/782-5544



**\* ILLINOIS PCB 2011-23 \* ILLINOIS ENVIRONMENTAL PROTECTION AGENCY**

1021 North Grand Avenue East, P.O. Box 19276, Springfield, Illinois 62794-9276 • (217) 782-2829  
James R. Thompson Center, 100 West Randolph, Suite 11-300, Chicago, IL 60601 • (312) 814-6026

PAT QUINN, GOVERNOR

DOUGLAS P. SCOTT, DIRECTOR

# Memorandum

To: Connie Tonsor, Division of Legal Counsel

From: Al Keller, Manager, Permit Section *AK*

Date: November 9, 2010

Re: Hartney Trust - Stronghurst  
Recommendation of Tax Certification  
Log # TC-24-08  
Property Identification # 08-018-007-00

**RECEIVED**  
Division of Legal Counsel

NOV 10 2010

Environmental Protection  
Agency

The Bureau of Water received a request on October 14, 2008 from Hartney Trust 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:

Hartney Trust  
300 Street North  
Gladstone, IL 61437

SW 1/4 of the SE 1/4 of Section 17, T9N, R5W of the 4th PM in Henderson County.

Livestock waste management facilities consisting of one manure pit (191 ft. x 51 ft. x 8 ft.) and the concrete slotted floor over the manure pit and 2 pump out pits (6 ft. x 6 ft. x 8 ft.) in building #1; one manure pit (191 ft. x 51 ft. x 8 ft.) and the concrete slotted floor over the manure pit and 2 pump out pit(s) (6 ft. x 6 ft. x 8 ft.) in building #2.

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 Darren Gove at 217/782-0610.

SAK:DRG:TC-24-08\_Tax Certification\_14Oct08.docx

cc: Tax Cert File

Rockford • 4302 N. Main St., Rockford, IL 61103 • (815) 987-7760

Elgin • 595 S. State, Elgin, IL 60123 • (847) 608-3131

Bureau of Land — Peoria • 7620 N. University St., Peoria, IL 61614 • (309) 693-5462

Collinsville • 2009 Mall Street, Collinsville, IL 62234 • (618) 346-5120

Des Plaines • 9511 W. Harrison St., Des Plaines, IL 60016 • (847) 294-4000

Peoria • 5415 N. University St., Peoria, IL 61614 • (309) 693-5463

Champaign • 2125 S. First St., Champaign, IL 61820 • (217) 278-5800

Marion • 2309 W. Main St., Suite 116, Marion, IL 62959 • (618) 993-7200

\* Water Pollution Tax Certification Review Sheet

Project Name: Hartney Trust

Location: Stronghurst

Reviewer: DRG

Date: April 6, 2009

Log number: TC-24-08

Type:  Agchem

Livestock

Applicant: Nick Biggs  
211 Gear Ave  
Burlington, Iowa 52601

Contact: Nick Biggs

Phone: 319-752-2181

Facility: Hartney Trust  
300 North street Gladston 61437  
Stronghurst, IL

Property ID: 08-018-007-00

County: Henn

Legal Description:  
S: SW 1/4 SE 1/4 of Sec. 17 Twp: 9/Stronghurst

Signature: Nick Biggs

R: SPM:  
West 4th

Title: Manager

Date Control Devices installed: Spring 2006

Provided Fair cash Value: \$ 210k

Wastes:

- Livestock waste is applied to cropland.
- Agrichemical rinsate and spillage is recycled through the facility and/or land applied.
- Other: Containment only

Physical Description of Pollution Control Devices:

Bldg pits (191'x51'x8') what type flooring? Any Pumpout pits for trx?

Need proper Township? T9N

" " RANGE? R 5W

2 Bldg w/1 Pit each (concrete slab) 2/Bldg (6'x6'x8')

per phone call w/ Nick Biggs - 8/27/2009

All waste gets Land Applied

phone # is disconnected -> send letter

\*\*\*\*\* PCB 2011-23 \*\*\*\*\*

MODE = MEMORY TRANSMISSION

START=MAY-13 13:59

END=MAY-13 14:00

FILE NO.=203

STN NO.	COMM.	ONE-TOUCH/ ABBR NO.	STATION NAME/TEL NO.	PAGES	DURATION
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**ILLINOIS ENVIRONMENTAL PROTECTION AGENCY**  
 Bureau of Water  
 Facility Evaluation Unit  
 1021 North Grand Ave. East, Post Office Box 19276  
 Springfield, Illinois 62974-9276

DATE: May 13, 2010

Message From: Thaddeus Faught

Message To: Nick Biggs

Company/Agency:

Fax Number: 319-766-4602

Number of Pages: 1 (not including cover)

Project Reference: Tax Certification review letter for Hartney Trust

Nick,

Here is the letter that was mailed.

If you have any questions please contact Darren Gove at 217-782-3362 or 217-782-0610.

Phone 217/782-3362	Fax 217/785-1225
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\*\*\*\*\* PCB 2011-23 \*\*\*\*\*

**ILLINOIS ENVIRONMENTAL PROTECTION AGENCY**

Bureau of Water  
Facility Evaluation Unit  
1021 North Grand Ave. East, Post Office Box 19276  
Springfield, Illinois 62974-9276

**DATE:** May 13, 2010

**Message From:** Thaddeus Faught

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**Message To:** Nick Biggs

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**Company/Agency:**

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**Fax Number:** 319-766-4602

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**Number of Pages:** 1 (not including cover)

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Nick,

Here is the letter that was mailed.

If you have any questions please contact Darren Gove at 217-782-3362 or 217-782-0610.

**Phone 217/782-3362**

**Fax 217/785-1225**



Electronic Filing - Received, Clerk's Office, November 17, 2010  
**ILLINOIS ENVIRONMENTAL PROTECTION AGENCY**  
 \* \* \* \* \* PCB 2011-23 \* \* \* \* \*

1021 North Grand Avenue East, P.O. Box 19276, Springfield, Illinois 62794-9276 • (217) 782-2829  
 James R. Thompson Center, 100 West Randolph, Suite 11-300, Chicago, IL 60601 • (312) 814-6026

PAT QUINN, GOVERNOR

DOUGLAS P. SCOTT, DIRECTOR

217/782-0610

FEB 23 2010

Hartney Trust  
 Nick Biggs  
 211 Gear Ave  
 Burlington, Iowa 52601

Re: Illinois Property Tax Certification  
 Livestock Waste Management Facilities  
 Facility ID 08-018-007-00  
 IEPA Log No. TC-24-08

Dear Mr. Biggs:

The application for Illinois Property Tax Certification and supporting documents concerning Hartney Trust, received on October 14, 2008 have been reviewed and the following is offered for your consideration and appropriate action.

Please provide the Agency with a schematic drawing of the concrete pits, pumpouts and concrete flooring for which the application for tax certification is made. Please also provide a process flow diagram describing the pollution control facility. In addition, provide an updated telephone number that you can be reached at.

Please submit your response to the Illinois Environmental Protection Agency at the above address by March 15, 2010 so that we may complete the review of the subject application. Please include the above log number (TC-24-08) on all correspondence.

If you have any questions or comments concerning the above items, please contact me at 217/782-0610.

Very truly yours,

Darren Gove  
 Environmental Protection Engineer  
 Facility Evaluation Unit  
 Watershed Management Section  
 Bureau of Water

DRG:TC-24-08\_Tax cert Review letter\_14Oct08.docx

cc: DRG

\*\*\*\*\* PCB 2011-23 \*\*\*\*\*  
 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 <b>Hartney Trust</b>			
	Person Authorized to Receive Certification <b>Nick Biggs</b>		Person to Contact for Additional Details <b>Nick Biggs</b>	
	Street Address <b>211 Gear Ave</b>		Street Address <b>211 Gear Ave</b>	
	Municipality, State & Zip Code <b>Burlington, Iowa 52601</b>		Municipality, State & Zip Code <b>Burlington, Iowa 52601</b>	
	Telephone Number <b>319-752-2181</b>		Telephone Number <b>319-752-2181</b>	
	Location of Facility Quarter Section      Township      Range <b>SW 1/4 SE 1/4 Sec 17 T9 R5</b>		Municipality      Township <b>Stronghurst      Stronghurst</b>	
	Street Address <b>300 N</b>		County      Book Number <b>Henderson</b>	
	Property Identification Number <b>08-018-007-00</b>		Parcel Number <b>08-018-007-00</b>	
	Sec. B  MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location <b>2400 hd. wean to finish swine confinement building with deep pit 8'.</b>		
		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 <b>Finishing swine</b>		<p style="text-align: right;"><b>OCT 14 2008</b>                  Environmental Protection Agency                  BUREAU OF AIR</p>	
	Materials Used in Process <b>Feed, water to feed pigs.</b>			
Sec. D  POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility  <b>Two eight foot deep 19'x51' concrete pits.</b>			

POLLUTION CONTROL FACILITY - CONTAMINANTS	Sec. E	(1) Nature of Contaminants or Pollutants <u>Livestock waste</u>		
		Material Retained, Captured or Recovered		
		Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
		(2) Point(s) of Waste Water Discharge <u>No Discharges</u>		
		Plans and Specifications Attached		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
		(3)	Are contaminants (or residues) collected by the control facility?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
ACCOUNTING DATA	(4)	Date installation completed <u>Spring 2006</u> status of installation on date of application <u>Operational</u>		
	(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>210,000</u>	
		b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>5000</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>40%</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.		
		<u>Nick Byrne</u> Signature	<u>Manager</u> Title	
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:	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

Per

STATE OF ILLINOIS

COUNTY OF SANGAMON

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)  
)  
)

**PROOF OF SERVICE**

I, the undersigned attorney at law, hereby certify that on November 15, 2010, I served true and correct copies of an **APPEARANCE AND THE RECOMMENDATION**, upon the persons and by the methods as follows:

[1<sup>st</sup> Class U.S. Mail]

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

[1<sup>st</sup> Class U.S. Mail]

Nick Biggs  
211 Gear Ave.  
Burlington, Iowa 52601

[Electronic Filing]

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

/s/ Vera Herst  
Assistant Counsel  
Division of Legal Counsel  
1021 North Grand Avenue East  
P.O. Box 19276-  
Springfield, Illinois 62794-9276  
217.782.5544  
217.782.9143 (TDD)

**THIS FILING IS SUBMITTED ON RECYCLED PAPER**