

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

4 Nelson Farms, Inc.-Altona  
(Property Identification Number  
03-02-400-005)

)  
) PCB 11-  
) (Tax Certification)  
)  
)

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

Kenneth D. Nelson  
1681 Knox Road 2900N  
Altona, Illinois 61414

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: December 29, 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**

4 Nelson Farms, Inc.-Altona )  
(Property Identification Number ) PCB 11-  
03-02-400-005 ) (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 APEARANCE on behalf of Respondent,  
Illinois Environmental Protection Agency.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: Vera Herst  
Vera Herst  
Assistant Counsel  
Division of Legal Counsel

DATED: December 29, 2010  
Illinois Environmental Protection Agency  
1021 North Grand Avenue East  
Post Office Box 19276  
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(Property Identification Number	) PCB 11-
03-02-400-005)	) (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 21, 2009, the Illinois EPA received a request from 4 Nelson Farms, Inc. (log number TC-16-09, 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: 4 Nelson Farms, Inc.  
1681 Knox Road 2900N  
Altona, Illinois 61414

3. The proposed water pollution control facilities in this request are located at Section 3, T13N, R3W of the 4th West P.M. in Mercer County, at the above street address and consist of the following:

Livestock waste management facilities consisting of two concrete manure pits (each approximately 227 ft. x 100 ft. x 8 ft. deep), with 10 concrete pump out pits (each approximately 5ft. x 6ft. x 8 ft. deep) and the portion of concrete slat 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 (2008), 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: December 29, 2010  
Illinois Environmental Protection Agency  
1021 North Grand Ave. E.  
P.O. Box 19276  
Springfield, Illinois 62794-9276  
217/782-5544



\*\*\* PG# 2011-036 \*\*\*  
**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, P.E., Manager, Permit Section *AK*

Date: December 17, 2010

Re: 4 Nelson Farms, Inc. - Altona  
Recommendation of Tax Certification  
Log # TC-16-09  
Property Identification # 03-02-400-005

**RECEIVED**  
Division of Legal Counsel

DEC 20 2010

**Environmental Protection  
Agency**

The Bureau of Water received a request on October 21, 2009 from 4 Nelson Farms, Inc. 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:

4 Nelson Farms, Inc.  
1681 Knox Road 2900N  
Altona, IL 61414

SE ¼ of Section 2, T13N, R3E, of the 4<sup>th</sup> P.M. in Knox County

Livestock waste management facilities consisting of two concrete manure pits (each approximately 277 ft. x 100 ft. x 8 ft.) with ten concrete pump outs on each pit (each approximately 5 ft. x 6 ft. x 8 ft.) 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 Keith Runge at 217/782-3362.

SAK:KAR:TC-16-09

cc: Tax Cert File

Project Name: 4 Nelson Farms, Inc.  
Reviewer: KAR  
Log No.: TC-16-09

Location: Altana  
Date: 2-18-10  
Type:  Agchem  
 Livestock

Applicant: Kenneth D. Nelson  
4 Nelson Farms, Inc  
1681 Knox Rd 2900N  
Altana, Ib. 61414

Contact: Ken Nelson  
Phone: 309-368-7685

Facility: Same  
1681 Knox Rd 2900N  
Altana, Ib. 61414

Property ID: 03-02-400-005

Legal Description: Section 2, T13N, R3E 4th P.M.

County: Knox

Date Control  
Devices installed: ~~8-26-09~~ 9-30-09

Provided  
Fair Cash  
Value: \$ 741,000

Signature: Kenneth D Nelson

Title: Asst. Sec/Treasurer

- 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:  
Two concrete manure pits (≈ 100ft. x 277ft x 8ft deep) with 10  
concrete pump out pits each building (each ≈ 5ft. x 6ft. x 8ft deep)  
and concrete slats

2-18-10 spoke to Ken Nelson - They moved pigs into the buildings  
September 30, 2009.

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

\* \* \* \* \* PCB 2011-036 \* \* \* \* \*

APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)  
 POLLUTION CONTROL FACILITY  
 AIR  WATER

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY  
 P. O. Box 19276, Springfield, IL 62794-9276

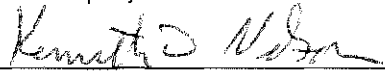
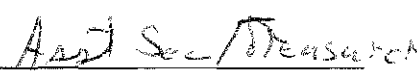
This Agency is authorized to request this information under Illinois Revised Statutes, 1979, Chapter, 120, Section 502a-5. Disclosure of this information is voluntary. However, failure to comply could prevent your application from being processed or could result in denial of your application for certification.

FOR AGENCY USE

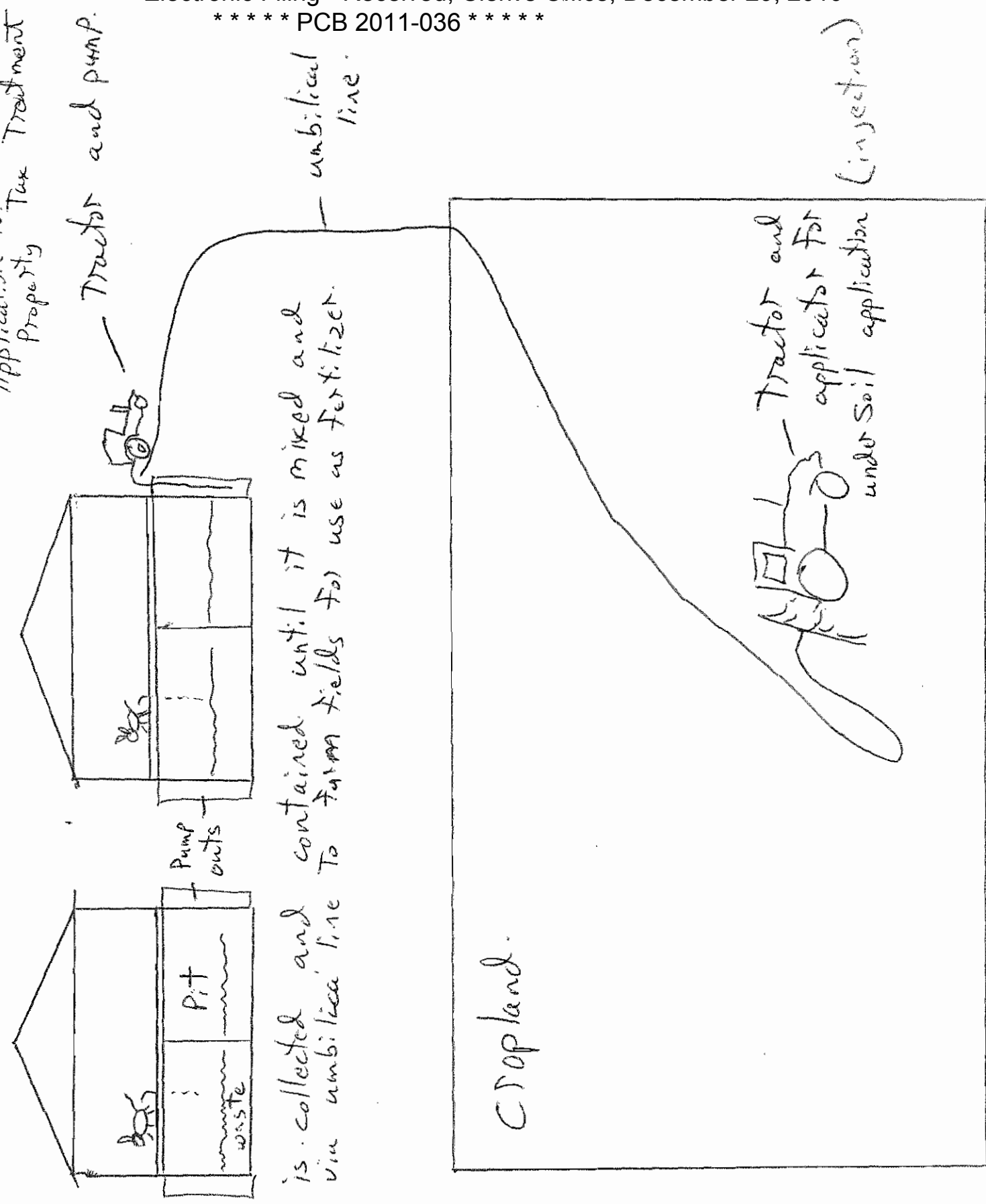
File No.	Date Received	Certification No.	Date	
Sec. A           APPLICANT	Company Name 4 Nelson Farms, Inc.			
	Person Authorized to Receive Certification Kenneth D. Nelson		Person to Contact for Additional Details Ken Nelson	
	Street Address 1681 Knox Rd. 2900N		Street Address	
	Municipality, State & Zip Code Altona, IL 61414		Municipality, State & Zip Code	
	Telephone Number (309) 484-2741		Telephone Number (309) 368-7685	
	Location of Facility Quarter Section	Township 13N	Range 3E	Municipality 13N
	Street Address 1681 Knox Rd. 2900N		County Knox	Book Number 2281&2137
	Property Identification Number 03-02-400-005		Parcel Number Farmland	
	Sec. B     MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location Containment of Swine Waste		
		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			
	The facility consists of 2 buildings with pits covered by 4 inch gang slats. Each pit is 8 feet by 100 feet wide and 277 feet long with a 4 inch floor. The perimeter walls are 8 inch concrete with #5 grade 60 rebar spaced 18" on center. The pits are divided in half by a 10" support wall with flow through openings spaced every 25' at pit floor level. Each building's pit has a designed capacity of 219,000 cubic feet. There are a total of ten 5'x6' pumpouts for each building.(20 total) The nearest creek is Mud Run Creek. The pits will collect and store the swine waste for 1 yr. until it can be properly applied to farm ground as fertilizer.			

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 STATE OF ILLINOIS  
 OCT 21 2009  
 Environmental Protection Agency  
 BUREAU OF AIR



Sec. E	(1) Nature of Contaminants or Pollutants			
			Material Retained, Captured or Recovered	
		DESCRIPTION	DISPOSAL OR USE	
	Contaminant or Pollutant	swine waste	hog manure fertilizer for crop production	
		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>08/26/00</u> status of installation on date of application _____			
ACCOUNTING DATA	(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ 741,000.00	
		b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$	
		c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ 88,527.00	
		d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ 51,687.00	
		e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% 52.4	
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	 Signature		
		 Title		
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 <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

Section D  
Application For Certification  
For Tax Treatment  
Property



manure is collected and contained until it is mixed and pumped via umbilical line To farm fields for use as fertilizer.

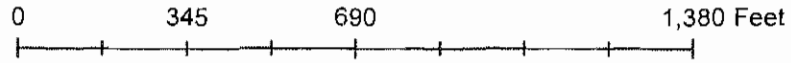
Crop land.

Tractor and applicator for under Soil application






(injection)

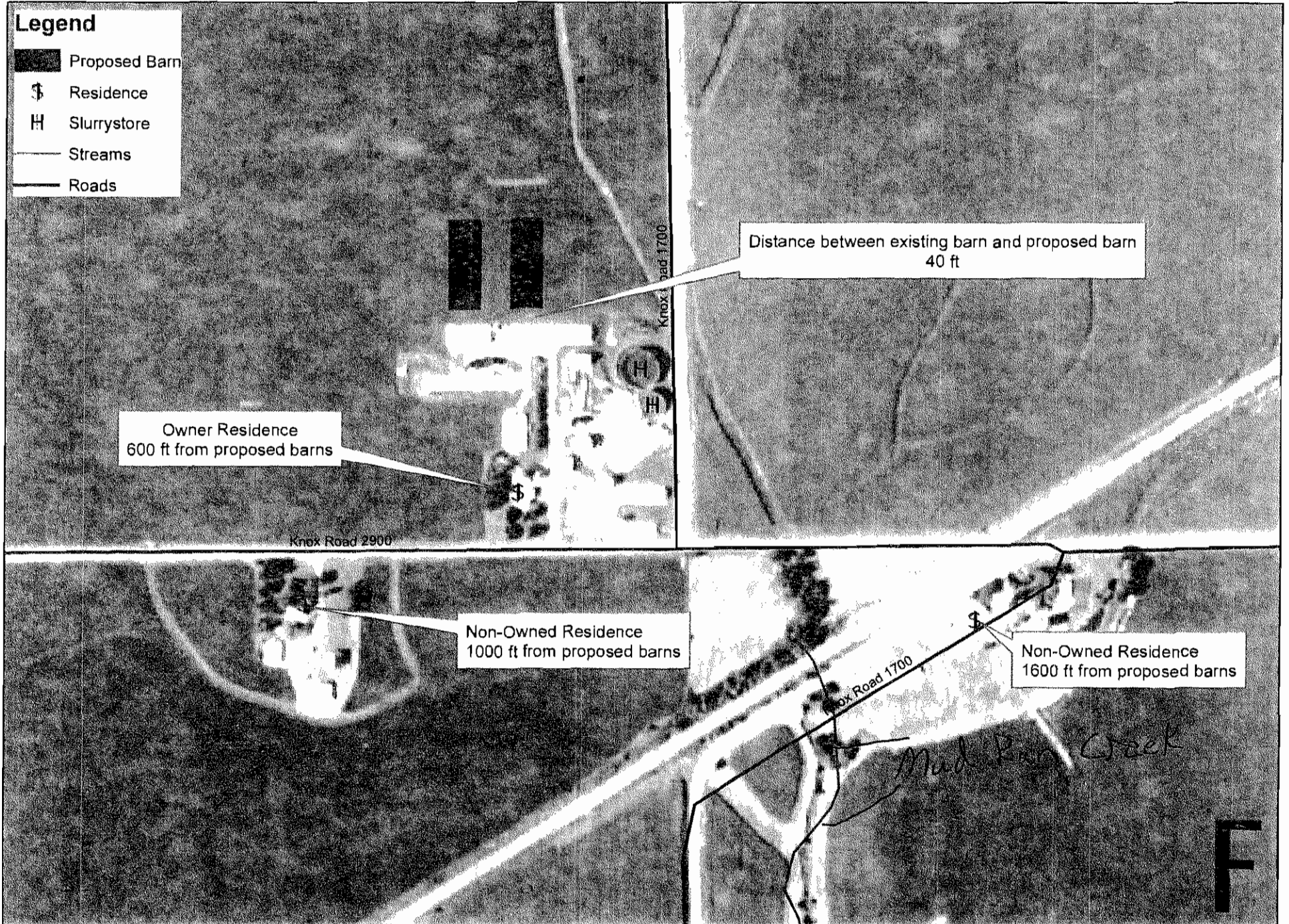
\*\*\*\*\* PCB 2011-036 \*\*\*\*\*

4 Nelson Farms, Inc



**Legend**

-  Proposed Barn
-  Residence
-  Slurrystore
-  Streams
-  Roads



F

STATE OF ILLINOIS

COUNTY OF SANGAMON

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)  
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**PROOF OF SERVICE**

I, the undersigned attorney at law, hereby certify that on December 29, 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]

Kenneth D. Nelson  
1681 Knox Road 2900N  
Altona, Illinois 61414

[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)

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