

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Jeff and Mitzi Sharer )  
(Property Identification Number ) PCB 011-  
05-016-003-01) (Tax Certification)  
)

NOTICE

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

Jeff and Mitzi Sharer  
RR 2, Box 95  
Little York, Illinois 61453

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: June 17, 2011

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**

Jeff and Mitzi Sharer )  
(Property Identification Number ) PCB 011-  
05-016-003-01) (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: June 17, 2011  
Illinois Environmental Protection Agency  
1021 North Grand Avenue East  
Post Office Box 19276  
Springfield, Illinois 62794-9276  
(217)782-5544

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BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Jeff and Mitzi Sharer )  
(Property Identification Number ) PCB 011-  
05-016-003-01) (Tax Certification)  
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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 April 27, 2010, the Illinois EPA received a request from Jeff and Mitzi Sharer (log number TC-05-10, 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: Jeff and Mitzi Sharer  
RR 2, Box 95  
Little York, Illinois 61453
  
3. The proposed water pollution control facilities in this request are located at NE 1/4 Section 16, T12N, R4W of the 4th PM in Henderson County, at the above street address and consist of the following:  
  
Livestock waste management facilities consisting of one concrete manure pit (approximately 71 ft. x 281 ft. x 9 ft.) deep with 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 (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

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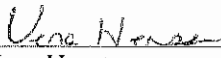
for the primary purpose of: (a) eliminating, preventing, or reducing air or water pollution ...or (b) treating, pretreating, modifying or disposing of any potential solid, liquid or gaseous pollutant which if released without treatment, pretreatment modification or disposal might be harmful, detrimental 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: June 17, 2011  
Illinois Environmental Protection Agency  
1021 North Grand Ave. E.  
P.O. Box 19276  
Springfield, Illinois 62794-9276  
217/782-5544

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## Memorandum

To: Connie Tonsor, Division of Legal Counsel

From: Al Keller, P.E., Manager, Permit Section 

Date: May 27, 2011

Re: Jeff and Mitzi Sharer - Henderson  
Recommendation of Tax Certification  
Log # TC-05-10  
Property Identification # 05-016-003-01

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The Bureau of Water received a request on April 27, 2010 from Jeff and Mitzi Sharer 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:

Jeff and Mitzi Sharer  
RR 2, Box 95  
Little York, IL 61453

NE 1/4 Section 16, T12N, R4W of the 4<sup>th</sup> PM in Henderson County

Livestock waste management facilities consisting of one concrete manure pit (approximately 71 ft. x 281 ft. x 9 ft.) deep with slotted concrete portion of the floor over the manure pit. Livestock waste is transported, collected and stored by these facilities prior to application to cropland.

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 Raj Ojha at 217/782-3362.

SAK:RKO:TC-05-10

cc: Tax Cert File

\*\*\*\*\* PCB 2011-097 \*\*\*\*\*

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY  
 P. O. Box 19276, Springfield, IL 62794-8276

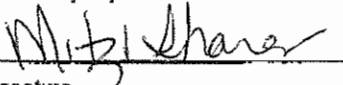
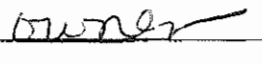
This Agency is authorized to request this information under Illinois Revised Statutes, 1979, Chapter, 120, Section 502a-5. Disclosure of this information is voluntary. However, failure to comply could prevent your application from being processed or could result in denial of your application for certification.

FOR AGENCY USE

File No.	Date Received	Certification No.	Date	
Sec. A  APPLICANT	Company Name			
	Person Authorized to Receive Certification Jeff + Mitzi Sharer		Person to Contact for Additional Details Mitzi Sharer	
	Street Address RR2 Box 95		Street Address	
	Municipality, State & Zip Code Little York IL 61453		Municipality, State & Zip Code SAME	
	Telephone Number 309-586-4141		Telephone Number 309-341-6347	
	Location of Facility Quarter Section Township Range 16 NE 12 North 4 West		Municipality Township Henderson Bald Bluff	
	Street Address 2750N Little York, IL		County Book Number Henderson	
	Property Identification Number		Parcel Number 05-016-003-01	
	Sec. B  MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location  wean-finish swine facility		
		Water Pollution Control Construction Permit No.		Date Issued
NPDES PERMIT No. ILR10L321		Date Issued 4-17-09		
		Expiration Date 7-31-13		
Air Pollution Control Construction Permit No.		Date Issued		
Sec. C  MANUFACTURING PROCESS	Describe Unit Process  wean-finish swine facility			
	Materials Used in Process  natural break down of nutrient			
Sec. D  POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility  concrete deep holding pit dimensions 71' x 281'			

RECEIVED

APR 27 2010

Sec. E	(1) Nature of Contaminants or Pollutants			
	CONTAMINANTS	Material Retained, Captured or Recovered		
		Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
		livestock swine manure	retained	land applied as fertilizer
		(2) Point(s) of Waste Water Discharge		NONE
		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 checked="" type="checkbox"/> No <input type="checkbox"/>	
		(4) Date installation completed <u>NOV 2009</u> status of installation on date of application _____		
ACCOUNTING DATA	(5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$	231,000 -	
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$	0	
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$	0	
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$	0	
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	%	42%	
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		
Sec. G	INSTRUCTIONS FOR COMPLYING 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.			
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 streams, 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 62764-9276	Al Keller Permit Section Division of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution Control



\*\*\*\*\* PCB 2011-097 \*\*\*\*\*

Project Name: Jeff and Mitzi Sharer  
Reviewer: Raj Ghs  
Log No.: 7C-05-16

Location: Little York  
Date: 04/15/11  
Type:  Agchem  
 Livestock

Applicant: Jeff and Mitzi Sharer  
RR 2 Box 95  
Little York, IL 61453

Contact: Mitzi Sharer  
Phone: 309-341-6377

Facility: Same As Applicant

Property ID: 05-016-003-01

Legal Description:

County: Henderson

Date Control Devices Installed: Sept, 2009 (Per DWALR DW 04/15/11)

Provided Fair Cash Value: \$ 231,000

Signature: By Applicant (Mitzi Sharer)

Title: Owner

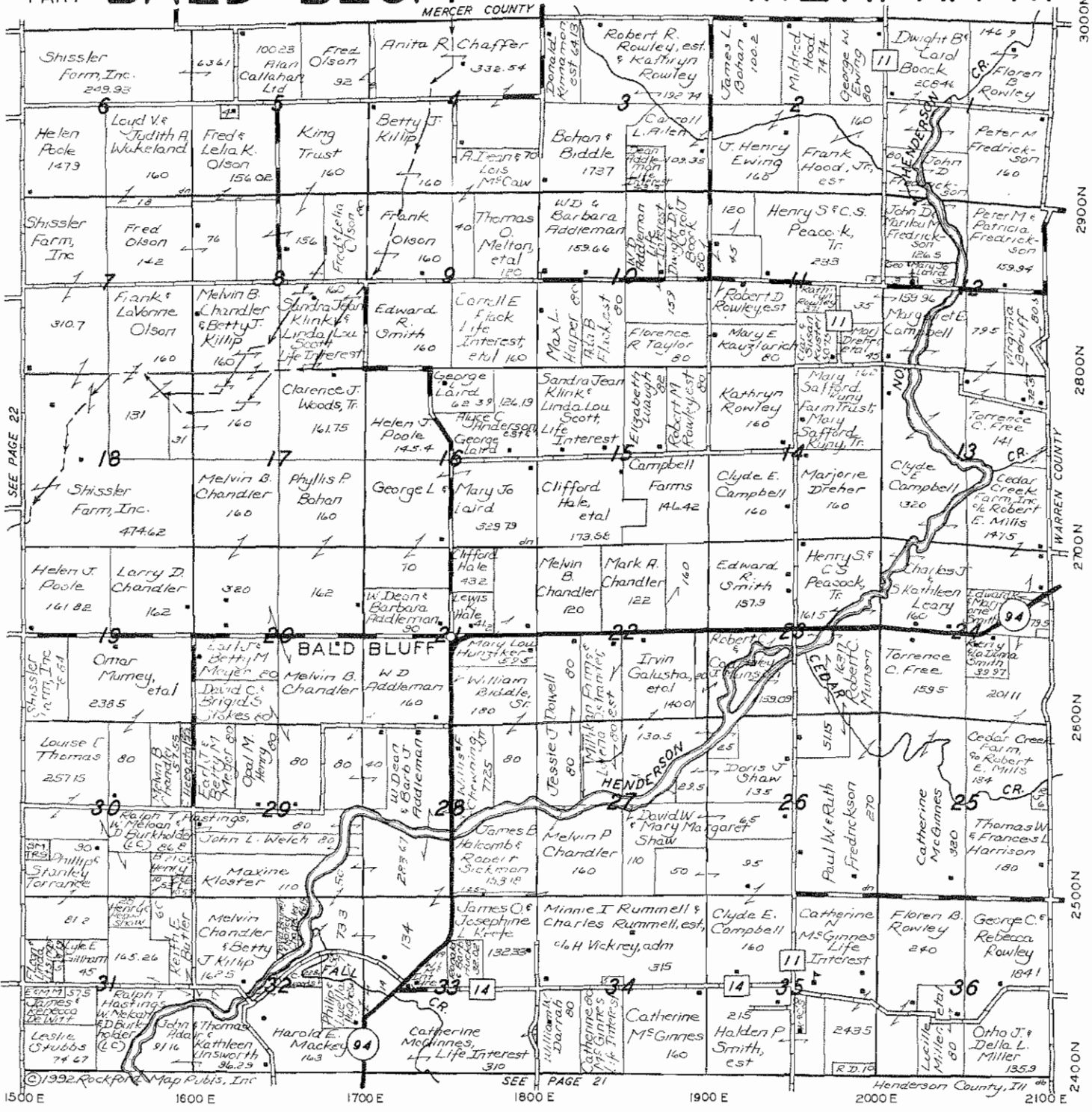
Wastes:  Livestock waste is applied to cropland.  
 Agrichemical rinsate and spillage is recycled through the facility and/or land applied.  
 Other: \_\_\_\_\_

Physical Description of Pollution Control Devices:

ceiling, concrete manure holding pit 71 ft x 281 ft x 9 ft deep with slatted floor. Manure is periodically pumped to a tanker truck for land application after agitation.  
Per owner on 04/15/11 during a phone call.

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

EAST PART BALD BLUFF T.12N.-R.4W.



SEE PAGE 22 SEE PAGE 21 SEE PAGE 20  
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 2400 N 2500 N 2600 N 2700 N 2800 N 2900 N 3000 N



**SVEA**  
**Mutual Insurance Company**

1103 Fourth Street • Orion, Illinois 61273  
 PHONE: (309) 526-3366

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 June 17, 2011, 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]**

Jeff and Mitzi Sharer  
RR 2, Box 95  
Little York, Illinois 61453

**[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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