

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Keith Naftzger)
(Property Identification Number) PCB 011-
12-01-400-001) (Tax Certification)
)

NOTICE

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

Keith Naftzger
11555 Albany Road
Albany, Illinois 61230

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

Keith Naftzger)
(Property Identification Number) PCB 011-
12-01-400-001) (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

Keith Naftzger)
(Property Identification Number) PCB 011-
12-01-400-001)) (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 January 18, 2011, the Illinois EPA received a request from Keith Naftzger (log number TC-01-11, 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: Keith Naftzger
11555 Albany Road
Albany, Illinois 61230

3. The proposed water pollution control facilities in this request are located at SW 1/4 Section 1, T20N, R2E of the 4th PM in Whiteside County, at the above street address and consist of the following:

Livestock waste management facilities consisting of a manure pit (approximately 51 ft. x 392 ft. x 9 ft.) underneath the building, slotted floor over the pit, and 10 pumpouts (approximately 4 ft. x 4 ft. x 9 ft.).

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.”

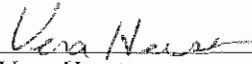
5. Pollution control facilities are entitled to preferential tax treatment, 35 ILCS 200/11-5.

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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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: May 27, 2011

Re: Keith Naftzger - Albany
Recommendation of Tax Certification
Log # TC-01-11
Property Identification # 12-01-400-001

The Bureau of Water received a request on January 18, 2011 from Keith Naftzger 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:

Keith Naftzger
11555 Albany Rd.
Albany, IL 61230

SW 1/4 Section 1, T20N, R2E of the 4th PM in Whiteside County

Livestock waste management facilities consisting of a manure pit (approximately 51ft. x 392 ft. x 9 ft.) underneath the building, slotted floor over the pit, and 10 pumpouts (approximately 4 ft. x 4 ft. x 9 ft.). Livestock Waste is collected, transported or stored by these facilities 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 Raj Ojha at 217/782-3362.

SAK:RKO:TC-01-11

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

Electronic Filing - Received, Clerk's Office, June 17, 2011

Project Name: Keith Naftzger PCB 2011-100 *****
Reviewer: Raf Bhs
Log No.: TC-61-11

Location: Albany
Date: 04/15/11
Type: Agchem
 Livestock

Applicant: Keith Naftzger
11555 Albany Rd.
Albany, IL 61230

Contact: Keith Naftzger
Phone: 309-738-6313

Facility: Same as Applicant

Property ID: 12-01-400-001

Legal Description:

County: Whiteside

Date Control Devices Installed: August 2009*

Provided Fair Cash Value: \$471,000

Signature: By Owner on Application

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: 51ft x 342ft x 9ft* deep manure pit underneath the building with slatted casing and pump pits used to pump manure into tanker trucks after agitation for final incorporation into crop land.

* Date and Description provided by owner on 04/15/11

10 pumpout pits, approximately 4' x 4' x 9' deep -> Per Telephone conversation with the Keith Naftzger on 05/25/11, WDAH

Other: _____

***** PCB 2011-100 *****

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 502a5. 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.

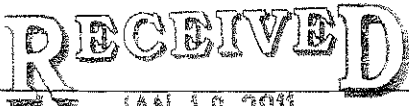
FOR AGENCY USE

File No. Date Received Certification No. Date

APPLICANT	Sec. A	Company Name	Keith Nafziger				
		Person Authorized to Receive Certification	Person to Contact for Additional Details				
		Street Address	11555 Albany Rd	Street Address			
		Municipality, State & Zip Code	Albany IL 61230	Municipality, State & Zip Code			
		Telephone Number	309-738-6313	Telephone Number			
		Location of Facility	Quarter Section	Township	Range	Municipality	Township
			SW Sec. 20	North	2-E	Albany	Albany
		Street Address	11200 Fuller Rd	County	Whiteside		
	Property Identification Number			Parcel Number	12-01-400-001		

MANUFACTURING OPERATIONS	Sec. B	Nature of Operations Conducted at the Above Location		
		Swine manure		
		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		

MANUFACTURING PROCESS	Sec. C	Describe Unit Process
		Materials Used in Process




JAN 18 2011

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
BOW/WPC/PERMIT SECTION

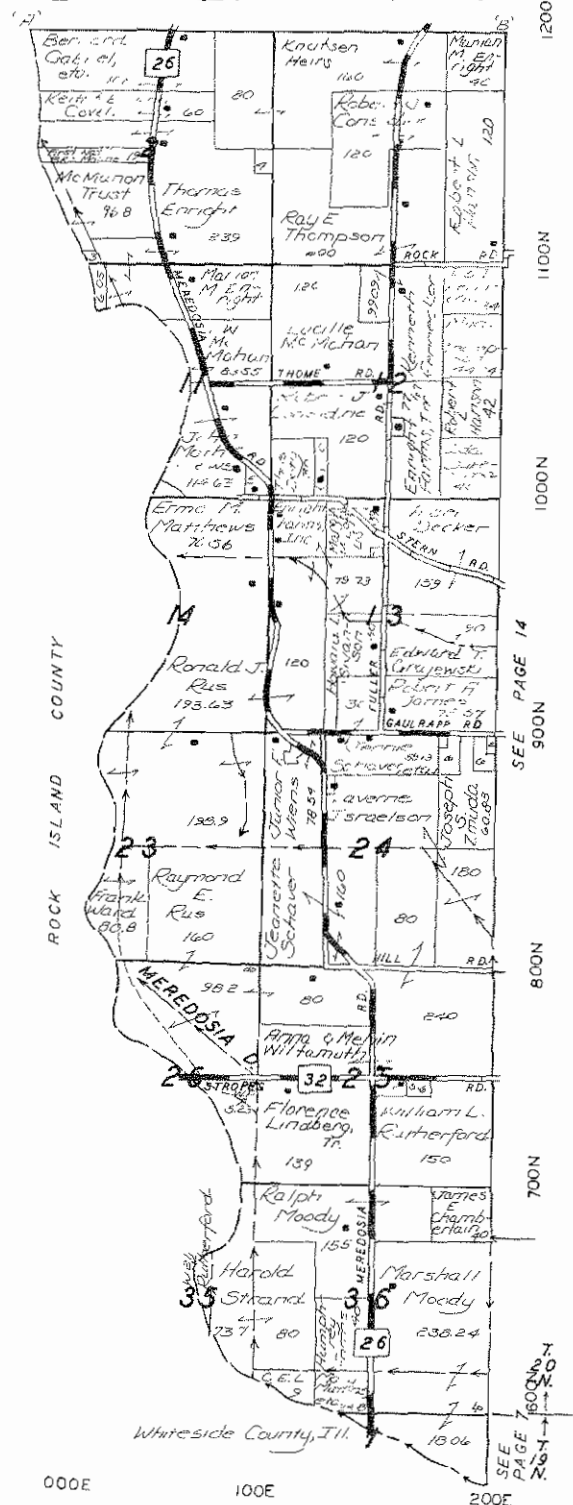
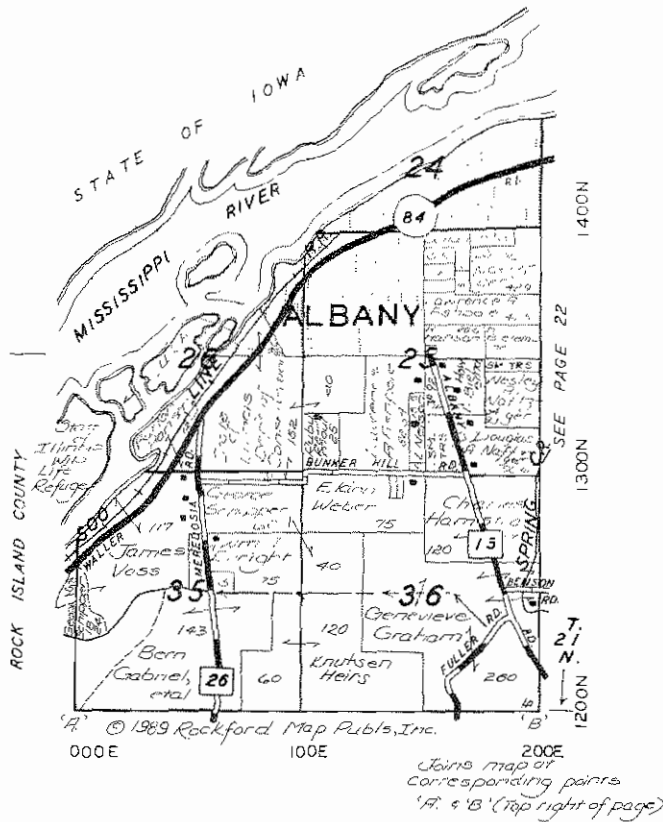
POLLUTION CONTROL FACILITY DESCRIPTION	Sec. D	Describe Pollution Abatement Control Facility
	Building with Fully slatted Floor. All waste for up to 13 months stored in pit under Building. Then Agitated and hauled to crop ground in Fall and Incorporated into soil thus reducing any	

chance of runoff

Sec. F POLLUTION CONTROL FACILITY - CONTAMINANTS	(1) Nature of Contaminants or Pollutants			
			Material Retained, Captured or Recovered	
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE	
	Swine Manure			
	(2) Point(s) of Waste Water Discharge			
	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>8-1-2009</u> status of installation on date of application <u>Good</u>			
ACCOUNTING DATA	(5) a.	FAIR CASH VALUE IF CONSIDERED REAL PROPERTY.	\$ 471,000	
	b.	NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$	
	c.	PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ 98,400	
	d.	PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ 3,000	
	e.	PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% 65%	
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			<u>Owner</u>	
	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 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 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

ALBANY

T.19-20-2IN-R.2E.



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