

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Robert Young)
(Property Identification Number) PCB 16-
27-17.0-300-012) (Tax Certification)
)

NOTICE


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

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

Robert Young
3991 Young Road
Rochester, Illinois 62563

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.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: 
Christine M. Zeivel
Assistant Counsel
Division of Legal Counsel

DATED: January 14, 2016

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

Robert Young)
(Property Identification Number) PCB 16-
27-17-300-012) (Tax Certification)
)

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: 
Christine M. Zeivel
Assistant Counsel
Division of Legal Counsel

DATED: January 14, 2016

Illinois Environmental Protection Agency
1021 North Grand Avenue East
Post Office Box 19276
Springfield, Illinois 62794-9276
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THIS FILING IS SUBMITTED ON RECYCLED PAPER

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Robert Young)
(Property Identification Number) **PCB 16-**
24-17.0-300-012)) **(Tax Certification)**
)

RECOMMENDATION OF THE ILLINOIS
ENVIRONMENTAL PROTECTION AGENCY

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 ("Board"), 35 Ill. Adm. Code 125.204.

1. On April 20, 2015, the Illinois EPA received a request from Robert Young (log number TC-10-15, 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 facility's address is:

Robert Young
10086 Buckhart Road
Cooper, IL 62563

The proposed water pollution control facilities in this request are located at Section SW17, T14-15N, R3W of the 3rd P.M. in Sangamon County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (approximately 237 ft. x 122 ft. x 8 ft. deep) with ten livestock waste pumpout pits to allow for waste removal (approximately 4 ft. x. 4 ft. x. 8 ft.), and slotted floors over the pit that collect livestock waste.

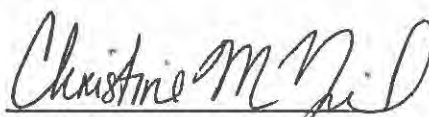
These livestock waste management facilities are used to contain livestock waste prior to cropland application, and is further described in Exhibit A.

3. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2014), and Section 125.200(a) of the Board's regulations, 35 Ill. Adm. Code 125.200(a), define "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: eliminating, preventing, or reducing air or water pollution ...or 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.
4. In order to receive preferential tax treatment as pursuant to 35 ILCS 200/11-5 (2014), pollution control facilities must be certified as such by the Board, 35 ILCS 200/11-20 (2014) and 35 Ill. Adm. Code 125.200(a).
5. Upon receipt of a tax certification application, the Illinois EPA must file a recommendation on the application with the Board, 35 Ill Adm. Code 125.204(a).
6. Based on the information in the application and the purpose of the facility, 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: 
Christine M. Zeivel
Assistant Counsel
Division of Legal Counsel

Dated: January 14, 2016
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) 782-2829

BRUCE RAUNER, GOVERNOR

LISA BONNETT, DIRECTOR

Memorandum

To: Charles Gunnarson, Division of Legal Counsel

From: Al Keller, Manager, Permit Section *Al Keller to Oshannon*

Date: December 31, 2105

Re: Robert Young - Cooper
Recommendation of Tax Certification
Log # TC-10-15
Property Identification # 24-17.0-300-012

The Bureau of Water received a request on April 20, 2015 from Robert Young for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204. We offer the following recommendation.

The water pollution control facilities in this request include the following:

Robert Young
10086 Buckhart Rd.
Cooper, IL

SW ¼ of Section 17, T14-15N, R3W of the 3rd PM in Sangamon County.

The livestock waste handling facilities consist of one (1) 237 ft. x 122 ft. x 8 ft. concrete pit, and the slotted concrete portion of the floor over the manure pit that capture and contain livestock waste. The pit has ten (10) 4 ft. x 4 ft. x 8 ft. livestock waste pumpout pits to allow removal from the pits. The facility collects, transports and stores livestock waste prior to cropland application.

The facility is 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 Wei Han at 217/782-0610.

SAK:WH:Tax Cert Recommendation.docx

cc: Tax Cert File

Watershed Unit Tax Certification Review Sheet

Project Name: Robert Young

Location: Cooper, IL

Reviewer: WH

Date: December 31, 2015

Log number: TC-10-15

Type: Agchem

Livestock

Applicant: Robert Young
3991 Young Road
Rochester, IL 62563

Contact: Robert Young
3991 Young Road
Rochester, IL 62563
Phone: 217-891-4027

Facility: Robert Young
10086 Buckhart Rd.
Cooper, IL

Property ID: 24-17.0-300-012

County: Sangamon

Legal Description:

Section: SW 17 Twp: 14-15N R: 3W PM: 3rd

Signature: Robert Young

Title: Owner

Date Control Devices installed: 3/9/2009

Provided Fair cash Value: \$163,299

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:

The livestock waste handling facilities consist of one (1) 237 ft. x 122 ft. x 8 ft. concrete pit, and the slotted concrete portion of the floor over the manure pit that capture and contain livestock waste. The pit has ten (10) 4 ft. x 4 ft. x 8 ft. livestock pumpout pits to allow removal from the pits. The facility collects, transports and stores livestock waste prior to cropland application.

06/19/2015: The property ID, pit depth and pumpout dimentions were missed from the application form. WH called Rober Young and he provided the information above. The property Indification Number is still the Parcel Number provided in the application form.

Recommended Action: Issue tax certification.

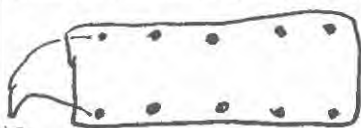
TC-10-15

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

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

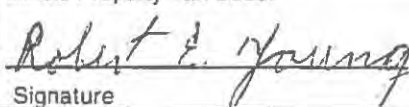
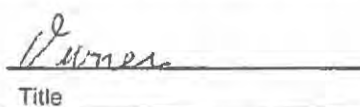
This Agency is authorized to request this information under Illinois Revised Statutes, 1979, Chapter, 120, Section 502a-5. Disclosure of this information is voluntary. However, failure to comply could prevent your application from being processed or could result in denial of your application for certification.

FOR AGENCY USE

File No.	Date Received	Certification No	Date	
Sec. A APPLICANT	Company Name Robert Young			
	Person Authorized to Receive Certification Robert Young		Person to Contact for Additional Details Robert Young	
	Street Address 3991 Young Rd		Street Address 3991 Young Rd	
	Municipality, State & Zip Code Rochester, IL 62563		Municipality, State & Zip Code Rochester, IL 62563	
	Telephone Number (217) 891-4027		Telephone Number (217) 891-4027	
	Location of Facility Quarter Section	Township 14-15N	Range 3W	Municipality Sangamon
	Street Address 10086 Buckhart Rd		County Sangamon	Township 14-15N
	Property Identification Number		Parcel Number 24-17.0-300-012	Book Number
Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location Confinement Swine Finishing Operation. The waste management system of this facility is slat floors over a manure pit.			
	Water Pollution Control Construction Permit No.		Date Issued	
	NPDES PERMIT No.		Date Issued Expiration Date	
	Air Pollution Control Construction 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 <div style="display: flex; align-items: flex-start;"> <div style="flex: 1;">  <p>10 Pump stations to haul manure to cropland</p> </div> <div style="flex: 2;"> <p>Facility (pit) is 237' long x 122' wide Pit is made of concrete with slatted floors above it. The nearest natural body of water is a gravel pit over 3/4 mile away to the North east.</p> </div> </div>			

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 APR 20 2015
 ITHA
 BOW/WPC/PERMIT SECTION

POLLUTION CONTROL FACILITY - CONTAMINANTS	Sec. F (1) Nature of Contaminants or Pollutants Swine Manure		
			Material Retained, Captured or Recovered
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	Swine Manure	Captured in pit	Pumped from pit and halued via tank
	(2) Point(s) of Waste Water Discharge No discharge made from the facility. There are pumping stations at 10 locations in the building for waste removal		
	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"/>
	(4)	Date installation completed <u>03/09/09</u> status of installation on date of application _____	
ACCOUNTING DATA	(5) a.	FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ 163,299.00
	b.	NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$
	c.	PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ 147,600.00
	d.	PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ 57,888.00
	e.	PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% 50

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.		
			
	Signature	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: Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Attention: Al Keller Permit Section Division of Water Pollution Control	Attention: Donald E. Sutton Permit Section Division of Air Pollution Control

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STATE OF ILLINOIS

COUNTY OF SANGAMON

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PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on January 14, 2016, I served true and correct copies of an **APPEARANCE AND THE RECOMMENDATION**, upon the persons and by the methods as follows:

[1st Class U.S. Mail]

Steve Santarelli
Illinois Department of Revenue
101 West Jefferson
P.O. Box 19033
Springfield, Illinois 62794

[1st Class U.S. Mail]

Robert Young
3991 Young Road
Rochester, Illinois 62563

[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/ Christine M. Zeivel
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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