. Electronic Filing - Received, Clerk's Office : 07/30/2014 - *** PCB 2015-015 ***

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Charles Leary-Little York
(Property Indentification Number
05-022-004-00)
) (Tax Certification
) Water)

NOTICE

Clerk

Illinois Pollution Control Board James R. Thompson Center 100 West Randolph Street, Suite 11-500 Chicago, Illinois 60601 Charles Leary RR#1 Box 44 Little York, IL 61453-9502

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 <u>APPEARANCE AND THE RECOMMENDATION</u> of the Illinois Environmental Protection Agency, a copy of which is herewith served upon you.

ILLINOIS ENVIRONMENTAL PROTECTION `AGENCY

Bv:

Vera Herst

Assistant Counsel

Division of Legal Counsel

Vera Herst

DATED: July 30, 2014

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

Charles Leary-Little York)
(Property Indentification Number) PCB 015-
05-022-004-00)) (Tax Certification
) Water)

APPEARANCE

The undersigned, as one of its attorneys, hereby enters an <u>APPEARANCE</u> on behalf of Respondent, Illinois Environmental Protection Agency.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

Vers He

Assistant Counsel

Division of Legal Counsel

DATED: July 30, 2014 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

Charles Leary-Little York)
(Property Indentification Number) PCB 015-
05-022-004-00)) (Tax Certification
) Water)

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.

- On December 26, 2012, the Illinois EPA received a request from Charles Leary (log number TC-27-12, 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: RR#1 Box 44
 Little York, IL 61453-9502
- 3. The proposed water pollution control facilities in this request are located at SW ¼ of Section 22, T12N, R4W of 4th PM in Warren County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (approximately 191 ft. x 51 ft. x 8 ft. deep) with two concrete pump out pits (approximately 4.5 ft. x 4.5. ft. x 8 ft. deep) amd the portion of slotted concrete flooring oer the manure pits in building # 1; one concrete manure pit (approximately 191 ft. x 51 ft. x 8 ft. deep) with two concrete pump out pits (approximately approximately 4.5 ft. x 4.5. ft. x 8 ft. deep) and the portion of the slotted concrete flooring over the manure pits 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.

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4. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2012), 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.

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WHEREFORE, the Illinois EPA recommends that the Board issue the requested tax certification.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

y: <u>ver</u>

Assistant Counsel

Division of Legal Counsel

Dated: July 30, 2014 Illinois Environmental Protection Agency 1021 North Grand Ave. E. P.O. Box 19276 Springfield, Illinois 62794-9276 217/782-5544

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ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 North Grand Avenue East, P.O. Box 19276, Springfield, Illinois 62794-9276 • (217) 782-2829 PAT QUINN, GOVERNOR LISA BONNETT, DIRECTOR

Memorandum

To:

Al Keller, Manager, Permit Section all well 4 Affeller

From:

Date:

July 22, 2014

Re:

Charles Leary - Little York

Recommendation of Tax Certification

Log # TC-27-12

Property Identification # 05-022-004-00

The Bureau of Water received a request on December 26, 2012 from Charles Leary for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 II. Adm. Code 125.204. We offer the following recommendation.

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

Charles Leary RR#1 Box 44 Little York, IL 61453-9502

SW 1/4 of Section 22, Township 12N, Range 4W of the 4th PM in Warren County.

Livestock waste management facilities consisting of one concrete manure pit approximately (191 ft. x 51 ft. x 8 ft. deep) with 2 concrete pump out pits approximately (4.5 ft. x 4.5 ft. x 8 ft. deep) and the portion of slotted concrete flooring over the manure pits in building #1; one concrete manure pit approximately (191 ft. x 51 ft. x 8 ft. deep) with 2 concrete pump out pits approximately (4.5 ft. x 4.5 ft. x 8 ft. deep) and the portion of slotted concrete flooring over the manure pits 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-27-12 Tax Cert Recommendation 26Dec12.docx

cc:

Tax Cert File

4302 N. Main St., Rockford, IL 61103 (815)987-7760 595 S. Stafe, Elgin, IL 60123 (847)608-3131 2125 S. First St., Champaign, IL 61820 [217]278-5800 2009 Mall St., Collinsville, IL 62234 (618)346-5120

9511 Harrison St., Des Plaines, IL 60016 (847)294-4000 5407 N. University St., Arbor 113, Peoría, il. 61614 (309)693-5462 2309 W. Main St., Suite 116, Marion, IL 62959 (616)993-7200 100 W. Randolph, Saite 10-300, Chicago, IL 60601 (312)814-6026 Electronic Filing - Received, Clerk's Office : 07/30/2014 - * * * PCB 2015-015 * * *

Watershed Unit Tax Certification Review Sheet

Project Name: Charles Leary	Location: Little York					
Reviewer: DRG	Date: June 25, 2014 Type: Agchem					
Log number: TC-27-12	∠ Livestock					
Applicant: Charles Leary RR#1 Box 44	Contact:_					
Little York, IL 61453-9502	Phone: _309 255-5300					
Facility: Charles Leary RR#1 Box 44	Property ID: 05-022-004-00					
Little York, IL 61453-9502	County: Warren					
Legal Description:	Signature: Charles Leary					
S: SW 1/4 of Section 22 Twp: 12N R: 4W PM: 3rd	Title: Owner					
Date Control Devices installed: date.	Provided Fair cash Value: \$60,500					
Physical Description of Pollution Control Devices: Livestock waste management facilities consisting of one concrete manure pit approximately (191 ft. x 51 ft. x 8 ft. deep) with 2 concrete pump out pits approximately (4.5 ft. x 4.5 ft. x 8 ft. deep) and the portion of slotted concrete flooring over the manure pits in building #1; one concrete manure pit approximately (191 ft. x 51 ft. x 8 ft. deep) with 2 concrete pump out pits approximately (4.5 ft. x 4.5 ft. x 8 ft. deep) and the portion of slotted concrete flooring over the manure pits in building #2. These livestock waste management facilities are used to collect, transport and/or store livestock wastes prior to cropland						
Notes on 6/26/2014 phone call to Charles Leary.						
The application actually included tax certification requests for two separate facilities. The facilities have different tax ID numbers, this facility is the new structure that was finished in 2007. The other facility was completed in 1997. The other facility has been logged in with a receipt date of 12/26/2012.						
According to Mr. Leary, each building, 2 total at each facility have pump out structures measuring 4.5 feet x 4.5 feet for the whole depth of the pit on each end of the pit.						
Mr. Leary also indicated that each of the pits have slotted concrete slab flooring that cover the entire pit area.						

7	
	Mr. Leary also confirmed that the waste stored within the pits gets land applied on their own farmed lands.
-	
Section of the Section	
TOTAL CONTRACTOR	
STATE OF THE PERSON NAMED IN	
NAME OF TAXABLE PARTY.	
CONTRACTOR SALES	
STATISTICS STATISTICS	
1	

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drg/taxcert review sheet

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY P. O. Box 19275, Springfield, IL 62794-9278

This Agency is authorized to request this information under Illinois Revised Statues, 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		Jate					
Sec. A	Company Name							
S e e o o	Person Authorized to Receive Certification Charles Zeary Person Authorized to Receive Certification Charles Zeary Street Address KRH Rox 44 Municipality, State & Zip Code Little York EL 61453-9502 Telephone Number 309-255-5300 Location of Facility Quarter Section 22 Township Range SWY SI T12 RY Street Address	Person to Contact for Addi Charles Zea Street Address R H Box 4 Municipality, State & Zip C L, +He York, Tu Telephone Number 309-255- Municipality County	4 ode - 61453-9502					
	Property Identification Number	Parcel Number	-004-00					
MANUFACTURING 6 OPERATIONS 9	Nature of Operations Conducted at the Above Location Two- 1200 - Hero Wear To Finish Buildings with Water Pollution Control Construction Permit No. NPDES PERMIT No. Air Pollution Control Construction Permit No. Air Pollution Control Operating Permit No.	Dec P Pi + 8' Date Issued Date Issued Date Issued Date Issued	Expiration Date					
Sec. C	Describe Unit Process							
MANUFACTURING PROCESS	FINIShing Swine	Wa , To Feed Pig	DIVISION OF					
Se c . D	Describe Pollution Abatement Control Facility		/					
POLLUTION CONTROL FACILITY DESCRIPTION	Two eight foo Concrete pits	t Deep 1919	2.51					

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Sec. E (1) Nature of Contaminants or Pollutants AIVESTICK LUASTE												
			Material Ret	ained, Captured or Recovered								
27.5	Conta	minant or Pollutant	DESCRIPTION	DISPOSAL OR USE								
ź	Ourita											
X.												
ıÖ												
ĭ												
힣												
÷ E	(2) Po	int(s) of Waste Water Discharge	No Discharge									
DRT.	Plans and Specifications Attached Yes ☐ No ☑											
Š	(2)	Are contaminants (or residues) co										
NO.				Yes ☐ No ☒ on date of application operational								
Ĕ	 ` ´ - 	Date installation completed										
DATA SATA	(5)	a. FAIR CASH VALUE IF CONSID		90,500								
ို့ ၌		b. NET SALVAGE VALUE IF CON-	SIDERED REAL PROPERTY:	\$ 10,000								
Ē.		c. PRODUCTIVE GROSS ANNUA	L INCOME OF CONTROL FACILITY:	\$								
POLLUTION CONTROL FACILITY — CONTAMINANTS		d. PRODUCTIVE NET ANNUAL IN	COME OF CONTROL FACILITY:	\$								
Ą		e. PERCENTAGE CONTROL FAC	ILITY BEARS TO WHOLE FACILITY	VALUE: %								
Sec. F				x Code, as amended, and to the best of my								
360.1				I facilities" as defined in Section 11-10 of the								
Ä	Illinois	Property Tax Code.										
¥.												
SIGNATURE	<u> </u>	halles Zeacy	DWNET									
	Signa											
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 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	B Self-explanatory. Submit copies of all permits issued by local pollution control agencies. (e.g. MSD Construction Permits issued by local pollution control agencies.										
	Sec. C	Refers to manufacturing processes or	ty is used.									
INSTRUCTIONS	Sec. D Narrative description of the pollution control facility, indicating that its primary purpose is to eliminate, prevent or reduce State the type of control facility. State permit number, date, and agency issuing permit. A narrative description and a p flow diagram describing the pollution control facility. Include a listing of each major piece of equipment included in the c fair cash value for real property. Include an average analysis of the influent and eiffluent of the control facility stating the collection efficiency.											
	Sec. E	disposal of any contaminants remove ltem (1) – Refers to pollutants and contem (2) – Refers to water pollution but which clearly show (a) Point(s) of disc facility. Item (3) – If the collected contaminant in dollars reclaimed by sale or reuse of ltem (4) – State the date which the po	d from the manufacturing processes, ntaminants removed from the process by it can apply to water-carried wastes from a charge to receiving stream, and (b) Sewen is are disposed of other than as wastes, so of the collected substances. State the cos- liution control facility was first placed in seal to the certification and assessment action	air pollution control facilities. Submit drawings, is and process piping to and from the control tate the disposition of the materials, and the value to freclamation and related expense.								
	Sec. F	Self-explanatory. Signature must be										
		Submit to:	Attention:	Attention:								
		Illinois EPA	At Keller	Donald E. Sutton								
		P.O. Box 19276 Springfield, IL 62794-9276	Permit Section Division of Water Pollution Control	Permit Section								
		opinighou, ic del 343210	DIVISION OF YARDS FORDBOTH CONTROL	Division of Air Pollution Control								

Ser)

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COURT HOUSE OQUAWKA, IL 61469 (309) 867-4141

S22 T12 R4

DEPARTMENT

W 1/2 SW

IMPROVMEN

TOWNSHIP LENDING LANDAUT FARM LAND ACRES ACRES FORFEITED TAX

BALD BLUFF TOWNSHIP .68 79.32

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05005

HOMESTEAD

SCAFHE

NAME:

LEARY CHARLES J & S KATHLEEN

RR 1 BOX 44

LITTLE YORK, IL 61453-9502

60.507

RETURN DISABLED DISABLED TAXABLE VALUE

80436

80436

PROPERTY OWNER IF OTHER THAN ABOVE

FAIR CASH VALUE IS

2011 REAL ESTATE TAX

1ST INSTALLMENT 2ND INSTALLMENT
06/01/2012 DUE DATE 09/07/2012
3,413.87 INSTALLMENT 3,413.87
PENALTY/COST
TOTAL

NO PERSONAL CHECKS AFTER SEPTEMBER 14, 2012 IMPORTANT INFORMATION ON BACK OF BILL

TOTAL TAX:

1.34570 1 .16260 1.25950 1 .61900 .41590 .03440 .04090	1,194.02 1,194.02 144.28 1,117.54 549.24 369.02 30.52	0011 TAXING DISTRICT COUNTY TAX CTY LIBRARY TOWNSHIP TAX CARL SANDBURG	144	BALD BL 2011 RATE 1.35230 .15740 1.40850	PERCENT 15.9 1.9	2011 TAX 1,087,74 126,60	PENSION 385.29
1.34570 1 .16260 1.25950 1 .61900 .41590 .03440 .04090	1,194.02 144.28 1,117.54 549.24 369.02	COUNTY TAX CTY LIBRARY TOWNSHIP TAX CARL SANDBURG		1,35230 ,15740	15.9 1.9	1,087.74	385.29
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	36.30 4,175.32	FPD LITTLE YORK MULTI TWP ASSESSOR COUNTY AMBULANCE UNIT SCHOOL #304		.61640 .36170 .03450 .03920 4.51840	16.6 7.3 4.3 .4 .5 53.1	1,132,94 495,80 290,94 27,76 31,54 3,634,42	9.73 8.69 169.16
8.58370		TOTAL TAX		8,48840	100.0	6.827.74	

YOU MAY BE EUGIBLE FOR THE SENIOR CITIZENS AND DISABLED PERSONS PROPERTY TAX RELIEF AND PHARMACEUTICAL ASSISTANCE ACT.

APPLICATIONS ARE AVAILABLE FROM THE ILLINIOS DEPARTMENT OF REVENUE FOR DUESTIONS CALL: 1-800-824-2459 FOR FORMS CALL: 1-800-356-6302

EAST BALD BLUFF

T.12N.-R.4W.

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Z		Halen Poole, est.	Loyd V & Judith A. Wakeland 169.79	Lolla Ofsi as	ort,	King Trust	Belty U. Kili p /	332 54 A. Dean & Lois McCaw 1 70	James A. & Jeanine K. Bohan & John A. Biddl	43.37	John A. A Wanda Biodle, etal	C. Whyne & Janice I. Gibson	Subn D A Subn D A Subn D A Friedricksor	Rowley Lature Ricketts Trust 150
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8	-7	306.11	David Olson & Paggy A. Anderson Trust 1 167 49	Melvii Chan 160		Sandra Jean Klink & Linds Lou Scott, (L.I.) 154.75	Marjorie L. \$ Edward Fl. Smith Trust 150	Stone Axe Farms, LL.C.	160	Richard & Kaihleen Rowley Trust 80	Robert D. Rowley, est. Mary E. Kauzlarich Trust 80	Simphon 35 R Rowley 35 Feld 11 Paul 4 50.75 Marjoire Orehan 45 Trus	Margaret E. Campbell 159.96	Paul A S Kinberry A Kinberry A Boruff 80.5
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5 <u>6</u>		Robert P. & Barbara Bailey 220.59	Soot State of State o	Berry M. Me	Describer	56 08 BAG	W. Dean Addleman, est. & Barbara J. Addleman Trust	Chewning, Jr.	Charles J. 8 S. Kathleen 80 Leary 80	130.5 CM ENDER 29.5	Shaw Childrens Trust	Paul W. A Ruth Fredrickson	KJD. 2	Cedar Creek Farm, Inc., Robert E. Mills 134 CR. 5 Frances L.
2500N	41,00.	SM Gary & Marie 3/ Beiermann 1 86.7	5 5 5 5 5 54 6 William 6 B.AL. 2 Sun P. Henry Rudd 10 C.L. Henry 8 Henry 42 58 10 C.L.	John	y A. McCon L. Welch iel A. Klos 100	80 7 F	William G. Slater & F. Grant Minor 1 126.99	Linda & Robert Sickmon Trust, etal 153.18	Melvin Chandler 160	Farms, LL.C.	Helen L. & Clyde E. Campbell Trust 95	267 6	L.L.C.	& Rita J. Harrison, etal
		74E 0 100 A 10	Hensham Henry 36 52 Joseph All Stanfort	Meh Chan 155.24	-7 3	83.3 FALL	134 134 139 139 141	James M. Keefe Barbara LHucks 2707 14		Trust 315	Helen L. Campbell Trust	243.5 11	Geon Ros	
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B)	Electronic Filing	- Received, Clerk's	Office: 07/	30/2014 - * * *	PCB 2015-015 * * *

STATE OF ILLINOIS)
)
COUNTY OF SANGAMON)

PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on July 30, 2014, 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 Post Office Box 19033 Springfield, Illinois 62794 [1st Class U.S. Mail] Charles Leary RR#1 Box 44 Little York, IL 61453-9502

[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