

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Paul B. Findley	)	
(Property Identification Number	)	PCB 15-
90-07-21-400-006)	)	(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

Paul B. Findley  
11504 N. 900th Street  
Newton, Illinois 62448

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: Roberto M. Durango  
Roberto M. Durango  
Assistant Counsel  
Division of Legal Counsel

DATED: July 15, 2015

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**

<b>Paul B. Findley</b>	)	
<b>(Property Identification Number</b>	)	<b>PCB 15-</b>
<b>90-07-21-400-006)</b>	)	<b>(Tax Certification)</b>
	)	

**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:  \_\_\_\_\_  
Roberto M. Durango  
Assistant Counsel  
Division of Legal Counsel

DATED: July 15, 2015

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**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

<b>Paul B. Findley</b>	)	
<b>(Property Identification Number</b>	)	<b>PCB 15-</b>
<b>90-07-21-400-006)</b>	)	<b>(Tax Certification)</b>
	)	
	)	

**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, 35 Ill. Adm. Code 125.204.

1. On December 1, 2014, the Illinois EPA received a request from Paul B. Findley (log number TC-18-14, 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:

Paul B. Findley
11504 N. 900th Street
Newton, Illinois 62448

The proposed water pollution control facilities in this request are located at Section 21, T7N, R9E of the 3rd P.M. in Jasper County, at the above street address and consist of the following:

Livestock waste handling facilities consisting of two concrete-manure-pit (approximately 160 ft. x 51 ft. x 9 ft. and 160 ft. x 101 ft. x 9 ft.), with slotted floors over the pits.

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 (2014), defines

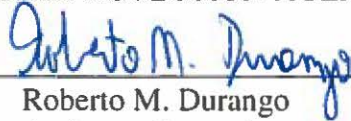
“pollution control facilities” as:

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:   
Roberto M. Durango  
Assistant Counsel  
Division of Legal Counsel

Dated: July 15, 2015  
Illinois Environmental Protection Agency  
1021 North Grand Ave. E.  
P.O. Box 19276  
Springfield, Illinois 62794-9276  
(217) 782-5544

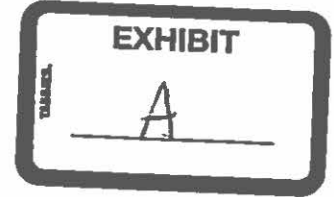


## ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

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 *AK*  
Date: July 6, 2015  
Re: Paul B. Finley  
11504 N 900<sup>th</sup> St.  
Newton, IL 62448  
Recommendation of Tax Certification  
Log # TC-18-14  
Property ID # 90-07-21-400-006

The Bureau of Water received a request on December 1, 2014 from Paul B. Finley 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:

Paul B. Finley  
11504 N 900<sup>th</sup> St.  
Newton IL, 62448

Section 21, T7N, R9E of the 3<sup>rd</sup> PM in Jasper County

The facility consists of two (2) concrete manure pits (approximately 160 ft. x 51 ft. x 9 ft. and 160 ft. x 101 ft. x 9ft.) and slotted floors. These livestock waste handling facilities are used to collect, transport, and/or store livestock waste 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 Jenny Larsen at 217/782-0610.

SAK:JML:Tax Certs\Livestock\LogTC-18-14.docx

cc: Tax Cert File

## Watershed Unit Tax Certification Review Sheet

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Project Name: Paul B. Finley

Location: Newton, IL

Reviewer: Jenny Larsen

Date: January 8, 2015

Log number: TC-18-14

Type:  Agchem  
 Livestock

Applicant: Paul B. Finley  
11504 N 900<sup>th</sup> St.  
Newton, IL 62448

Contact: Paul B. Finley

Phone: (618)783-8154

Facility: Paul B. Finley  
11504 N 900<sup>th</sup> St.  
Newton, IL 62448

Property ID: 90-07-21-400-006

County: Jasper

Legal Description:

S: 21 T: 7N R: 9E PM: 3rd

Signature: Paul B. Finley

Date Control Devices installed: 06/01/14

Title: Owner

Provided Fair cash Value: \$284,683

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 (160 ft. x 51 ft. x 9 ft. deep and 160 ft. x 101 ft. x 9 ft. deep) with slotted floors. The manure is taken to the appropriate field and injected.

01/15 - Spoke with Paul B. Finley who confirmed that he does not want the perimeter drains and sample ports certified as a pollution control.

The primary purpose for these structures is to store swine waste thereby eliminating waste runoff.

Recommended Action: Permit the above mentioned structures.

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.

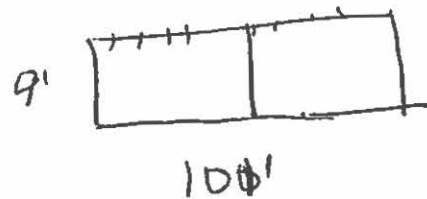
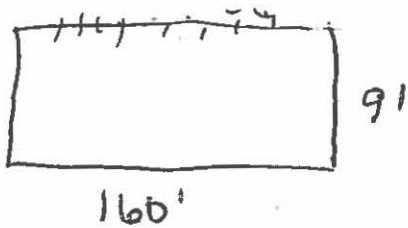
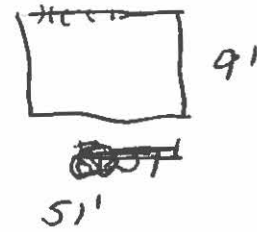
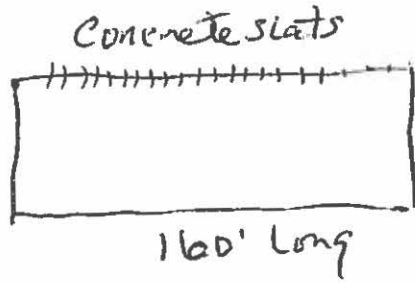
FOR AGENCY USE				
File No.	Date Received	Certification No.	Date	
APPLICANT	Sec. A	Company Name <i>PAUL B Finley</i>	<i>PAUL B Finley</i>	
	Person Authorized to Receive Certification <i>PAUL B Finley</i>	Person to Contact for Additional Details <i>11504 N 900<sup>th</sup> ST</i>		
	Street Address <i>11504 N 900<sup>th</sup> ST</i>	Street Address <i>NEWTOWN IL 62448</i>		
	Municipality, State & Zip Code <i>NEWTOWN IL 62448</i>	Municipality, State & Zip Code <i>618 783-8154</i>		
	Telephone Number <i>618-783-8154</i>	Telephone Number <i>NEWTOWN</i>		
	Location of Facility Quarter Section Township Range <i>5 1/2 NE 1/4 SE 1/4 Sec 21 T 7 R 9</i>	Municipality Township <i>JASPER WADE</i>		
	Street Address <i>11504 N 900<sup>th</sup> ST</i>	County Book Number <i>JASPER</i>		
	Property Identification Number <i>90-07-21-400-006</i>	Parcel Number		
	Sec. B	Nature of Operations Conducted at the Above Location <i>Swine Finishing Hog Production 40lb to 300lb</i>		
	MANUFACTURING OPERATIONS	Water Pollution Control Construction Permit No. <i>NA</i>	Date Issued	
NPDES PERMIT No. <i>NA</i>		Date Issued	Expiration Date	
Air Pollution Control Construction Permit No. <i>NA</i>		Date Issued		
Air Pollution Control Operating Permit No. <i>NA</i>		Date Issued		
MANUFACTURING PROCESS	Sec. C	Describe Unit Process <i>TWO Hog Finishing Buildings Barns are total slatted with concrete manure pit under each Barn one Barn 51'x160' one Barn 101'x160'</i>		
	Materials Used in Process <i>The 2 Barns are wood framed metal Roof &amp; Curtain sides. Both set over a concrete pit</i>			
POLLUTION CONTROL FACILITY DESCRIPTION	Sec. D	Describe Pollution Abatement Control Facility <i>Concrete pits 100'x160' &amp; 200'x160'. Pits have concrete floors with steel reinforcing bars, perimeter drains and sump ports. The pits are 9-ft deep. they were designed by Frank &amp; West Engineers, and approved by EPA and IL Dept of Hq.</i>		

RECEIVED  
 DEC 01 2014

Sec. E	(1) Nature of Contaminants or Pollutants		
POLLUTION CONTROL FACILITY - CONTAMINANTS			Material Retained, Captured or Recovered
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	HOG MANURE	Hog Manure and waste water from Finishing Hog	Manure is injected into crop fields for fertilizer for crops
	(2) Point(s) of Waste Water Discharge		
	Plans and Specifications Attached <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
ACCOUNTING DATA	(3)	Are contaminants (or residues) collected by the control facility? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
	(4)	Date installation completed <u>6-1-14</u> status of installation on date of application <u>Complete</u>	
	(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ 284683. <sup>00</sup>
		b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ 0
		c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$	
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% 45	
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	<div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;">               Signature         </div> <div style="text-align: center;">             Owner              Title         </div> </div>		
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.		
INSTRUCTIONS	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.	
	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:
		Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Al Keller Permit Section Division of Water Pollution Control
			Attention: Donald E. Sutton Permit Section Division of Air Pollution Control



# Hog Finishing Pit



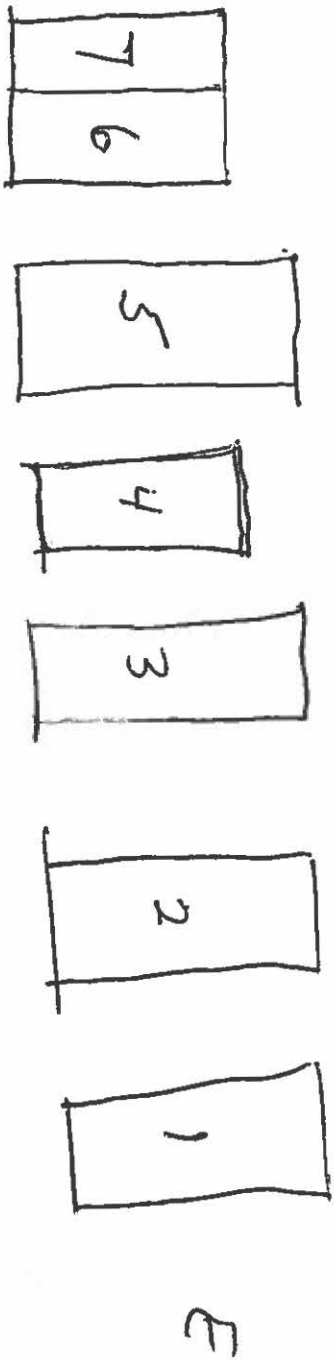
these Barns are a Expansion at a Existing site. I currently ~~do~~ have a tax reduction on this ~~of~~ property for Pollution Control. Index Number 90-06-00-402-279



HOG Production site

S 1/2 NE 1/4 SE 1/4 Sec 21 ~~RR~~ T7R9 204a

N)



Barn 4 and Barn 6+7 (Doublewide one building)

are New Construction. Barn 1,2,3,5 are old. Barns

Built in 1998. I have a Pollution Control adjustment for

these old Barns. I am Applying for a adjustment for the

New Barns.

**JASPER COUNTY COLLECTOR  
CLINTON BIGARD  
PO BOX 107  
NEWTON, IL 62448**

**REAL ESTATE TAX BILL**

OFFICE HOURS 8:00AM - 4:00PM  
MONDAY - FRIDAY PHONE 618-783-3211

TIF EAV	PAYABLE		INDEX NUMBER	TOWNSHIP		CLASS CODE	TAX CODE
	2013	2014		Wade Township			
1977 EQUALIZED VALUE	0		90-07-21-400-006	Wade Township		0011	90001
	0		Taxing Body		Prior Year	Prior Year	Current
SENIOR CAP BASE					Rate	Amount	Rate
PRIOR YEAR TAX	0		County Extension Service		0.02720	\$14.78	0.03018
	3,827.46		Jasper County		1.63815	\$889.36	1.21181
FAIR CASH VALUE			Jasper County	PENSION	0.00000	\$0.00	0.61077
TOTAL ACRES	20.00		Wade Community Fire		0.09780	\$53.10	0.11404
LAND VALUE	0		JECC JC 529		0.45773	\$248.50	0.28971
+ BUILD. AND IMPROV.	0		JECC JC 529	PENSION	0.00000	\$0.00	0.01687
- HOME IMPR / VETERAN'S	0		Newton Public Library		0.15000	\$81.44	0.15000
- TOTAL VALUE	0		Wade Twp Road District		0.64813	\$0.00	0.70397
* MULTIPLIER	1.0000		Wade Township		0.35122	\$541.48	0.23822
= EQ. ASSESSED VALUE	0		Wade Township	PENSION	0.00000	\$0.00	0.13983
- SENIOR CAP EXEMPTION	0		Jasper Unit School		3.68180	\$1,998.84	3.57208
- OWNER OCCUPIED	0		Jasper Unit School	PENSION	0.00000	\$0.00	0.25384
- HOMESTEAD	0						
- DISABLED/VETERANS	0						
- RETURNING VETERANS	0						
+ FARM LAND	2,990						
+ FARM BUILDINGS	51,570						
= NET TAXABLE VALUE	54,580						
* RATE	7.33142						
= CURRENT TAX	\$4,000.02						
- ENTERPRISE ZONE							
+ DRAINAGE TAX	\$0.00						
+ BACK TAX							
= TOTAL TAX	\$4,000.02						
					Totals	7.05003	\$3,827.46
						7.33142	\$4,000.02

PAYMENT INSTRUCTIONS			
TAX BILLS MAY BE PAID BY MAIL, AT THE COUNTY TREASURER'S OFFICE AT THE COUNTY OFFICE BUILDING, OR AT ANY JASPER COUNTY BANK. PLEASE BRING OR SEND, THE ENTIRE STATEMENT WHEN PAYING TAX BILL. FOR RETURN RECEIPT, ENCLOSE A SELF ADDRESSED STAMPED ENVELOPE WITH PAYMENT.			
1ST DUE DATE	08/15/2014	2ND DUE DATE	09/15/2014
1ST INSTALLMENT	\$2,000.01	2ND INSTALLMENT	\$2,000.01
INTEREST	COSTS	INTEREST	COSTS
FIRST INSTALLMENT PAID	SECOND INSTALLMENT PAID		
PAID		PAID	
AUG 12 2014		SEP 12 2014	
JASPER CO. COLLECTOR			
AMOUNT COLLECTED		AMOUNT COLLECTED	
BILLING ADDRESS			
FINLEY PAUL B & MARY C TR 11504 N 900TH ST NEWTON IL 62448			
PROPERTY ADDRESS			
OWNER'S NAME			
FINLEY, PAUL B & MARY C TR			
LEGAL DESCRIPTION			
S 1/2 NE 1/4 SE 1/4 S21 T7 R9 20 AC B 153 P 30; B 202 P 1247; B 232 P 83;			

JASPER COUNTY ELECTRIC  
CLINTON BIGARD  
PO BOX 107  
NEWTON, IL 62448

REAL ESTATE TAX BILL

TIF EAV	PAYABLE		INDEX NUMBER	TOWNSHIP	CLASS CODE	TAX CODE
0	2013	2014	90-06-00-402-279	Wade Township	4600	90001
1977 EQUALIZED VALUE	Taxing Body			Prior Year	Prior Year	Current
0				Rate	Amount	Rate
SENIOR CAP BASE						Current
0						Amount
PRIOR YEAR TAX	County Extension Service			0.02720	\$0.22	0.03018
55.16	Jasper County			1.63815	\$12.82	1.21181
FAIR CASH VALUE	Jasper County			0.00000	\$0.00	0.61077
\$0	Wade Community Fire			0.09780	\$0.76	0.11404
TOTAL ACRES	ECC JC 529			0.45773	\$3.58	0.28971
0.00	ECC JC 529			0.00000	\$0.00	0.01697
LAND VALUE	Newton Public Library			0.15000	\$1.18	0.15000
0	Wade Twp Road District			0.64813	\$0.00	0.70397
+ BUILD. AND IMPROV.	Wade Township			0.35122	\$7.80	0.23822
0	Wade Township			0.00000	\$0.00	0.13983
+ HOME IMPR / VETERAN'S	Jasper Unit School			3.68180	\$28.80	3.57208
0	Jasper Unit School			0.00000	\$0.00	0.25384
+ TOTAL VALUE						
0						
+ MULTIPLIER						
1.0000						
+ EQ. ASSESSED VALUE						
792						
+ SENIOR CAP EXEMPTION						
0						
+ OWNER OCCUPIED						
0						
+ HOMESTEAD						
0						
+ DISABLED/VETERANS						
0						
+ RETURNING VETERANS						
0						
+ FARM LAND						
0						
+ FARM BUILDINGS						
782						
+ NET TAXABLE VALUE						
1,574						
+ RATE						
7.33142						
+ CURRENT TAX						
\$115.40						
+ ENTERPRISE ZONE						
+ DRAINAGE TAX						
\$0.00						
+ BACK TAX						
+ TOTAL TAX						
\$115.40						

Totals 7.05003 \$55.16 7.33142 \$115.40 4549

PAYMENT INSTRUCTIONS

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1ST DUE DATE	08/15/2014	2ND DUE DATE	09/15/2014
1ST INSTALLMENT	\$57.70	2ND INSTALLMENT	\$57.70
INTEREST		COSTS	
FIRST INSTALLMENT PAID		SECOND INSTALLMENT PAID	

**PAID**  
AUG 12 2014  
JASPER CO. COLLECTOR

BILLING ADDRESS	FINLEY PAUL B 11504 N 900TH ST NEWTON IL 62448
PROPERTY ADDRESS	
OWNER'S NAME	FINLEY, PAUL B
LEGAL DESCRIPTION	POLLUTION CONTROL

JASPER CO. COLLECTOR AMOUNT COLLECTED

STATE OF ILLINOIS

COUNTY OF SANGAMON

)  
)  
)  
)  
)

**PROOF OF SERVICE**

I, the undersigned attorney at law, hereby certify that on July 15, 2015 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  
P.O. Box 19033  
Springfield, Illinois 62794

**[1<sup>st</sup> Class U.S. Mail]**

Paul B. Findley  
11504 N. 900th Street  
Newton, Illinois 62448

**[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/ Roberto M. Durango  
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**