BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

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Victor DeBlock – Aledo (Property Index Number 15-15-02-300-002)

) PCB 16-) (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, Stuite 11-500 Chicago, Illinois 60601

Victor DeBlock 732 230th Street Viola, Illinois 61231

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: Joe Logar-Pugh

Assistant Counsel **Division of Legal Counsel**

DATED: March 3, 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

Victor DeBlock - Aledo (Property Index Number 15-15-02-300-002))) PCB 16-) (Tax Certification)

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

By: Logan Joev

Assistant Counsel Division of Legal Counsel

DATED: March 3, 2016

Illinois Environmental Protection Agency 1021 North Grand Avenue East Post Office Box 19276 Springfield, Illinois 62794-9276 (217)782-5544

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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 November 25, 2015, the Illinois EPA received a request from Victor DeBlock

(log number TC-30-15, Exhibit A) for an Illinois EPA recommendation regarding

the tax certification of water pollution control facilities pursuant to 35 III. Adm.

Code 125.204.

2. The facility's address is:

Victor DeBlock 2031 55th Avenue Aledo, Illinois 61231

The following proposed water pollution control facilities in this request are located at Section 2, T13N, R3W of the 4th P.M. in Mercer County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (approximately 51 ft. x 393 ft. x 8 ft.), ten concrete pump out ports (approximately 4 ft. x 4 ft. x 8 ft. each) a PVC perimeter foundation drain (2 in. x 888 ft.), with slotted floors over the 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.

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 III. 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: (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.

- In order to receive preferential treatment in accordance with 35 ILCS 200/11-5, 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).
 - Upon receipt of a tax certification application, the Illinois EPA must file a recommendation regarding the application with the Board, in accordance with 35 Ill. Adm. Code 125.204(a).
 - 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: By: By: By:

Assistant Counsel Division of Legal Counsel

Dated: March 3, 2016 Illinois Environmental Protection Agency 1021 North Grand Ave. East P.O. Box 19276 Springfield, Illinois 62794-9276 217/782-5544



From:

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

Al Keller, Manager, Permit Section

Date: February 23, 2016

Re: Victor DeBlock 732 230th Street Viola, IL 61231 Recommendation of Tax Certification Log # TC-30-15 Property ID # 15-15-02-300-002

The Bureau of Water received a request on November 25, 2015 from Victor DeBlock 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:

Victor DeBlock 2031 55th Avenue Aledo, IL 61231

Section 2, T13N, R3W of the 4th PM in Mercer County

Livestock waste management facilities consist of one concrete manure pit (approximately 51 ft. x 393 ft. x 8 ft. deep), ten concrete pump out ports (approximately 4 ft. x 4 ft. 8 ft. deep), a PVC perimeter foundation drain (2 in. diameter, approximately 888 ft. in length), and slotted floors over the pit that collect swine waste. These livestock waste management 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-30-15.docx

Watershed Unit Tax Certification Review Sheet

| Project Name: Victor DeBlock | Location: Aledo, IL | | |
|--|--|--|--|
| Reviewer: Jenny Larsen | Date: 12/09/2015 | | |
| Log number: TC-30-15 | Type: Agchem X Livestock | | |
| Applicant: Victor DeBlock 732 230 th Street | Contact: John DeBlock | | |
| Viola, IL 61231 | Phone: (309)221-1243 | | |
| Facility: 2031 55 th Avenue | Property ID: 15-15-02-300-002 | | |
| Aledo, IL 61231 | County: Mercer | | |
| Legal Description: | Signature: Victor DeBlock | | |
| S: 2 T: 13N R: 3W PM: 4 th | Title: Owner | | |
| Date Control Devices installed: 2011 | Provided Fair cash Value: \$600,000 | | |
| | | | |

Wastes:

X 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:

This facility consists of one concrete manure pit (approximately 51 ft. x 393 ft. x 8 ft. deep), ten concrete pump out ports (approximately 4 ft. x 4 ft. x 8 ft. deep), a PVC perimeter tile drain (approximately 2" diameter and 888 ft. long) and slotted floors over the pit to collect swine waste. The manure is pumped out of the pits and applied to the fields as crop fertilizer.

12/09/2015- Spoke with John DeBlock. He confirmed that there were pump out ports and a perimeter tile drain. He provided the dimensions and construction materials. He also confirmed that they are asking for the pit to be endorsed and not the entire barn.

The primary purpose for these structures is to contain livestock waste thereby preventing contaminated water runoff.

Recommended Action: Permit the above mentioned structures.

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY P. O. Bax 19276, Springfield, IL 62794-9276 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 N | o. [| Date | | | |
| Sec. A | Company Name | | | | | |
| | in a second general second s | | | | | |
| 1 | Person Authorized to Receive Certification | | Person to Contact for Additional Details | | | |
| | Victor DeBlock | John DeBla | John DeBlock | | | |
| | Street Address | | | | | |
| | 7.32 230 TL 31. Municipality, State & Zip Code | 2179 75th A | Aug Municipality, State & Zip Code | | | |
| L L | | | | | | |
| APPLICANT | Viola IL GIZ31 Telephone Number | Alrdo, IL L:1231 Telephone Number | | | | |
| APP | | <u>309 - 221 - 1243</u> Municipality Township | | | | |
| | <u>309-396-2482</u> Location of Facility | Municipality | Township | | | |
| | Quarter Section Township Range | Aledo | | | | |
| | SW 2 TI3N R3W | County | Book Number | | | |
| | | D.2753.5 • 1 | oon Humon | | | |
| | 2031 55th Ave | Mercer Parcel Number | | | | |
| | | | -02-300-002 | | | |
| Sec. B | Nature of Operations Conducted at the Above Location | | | | | |
| | | | | | | |
| | 1 - 2400 head wan to F. | wish barn for s | SUMP | | | |
| 5 | | - | | | | |
| RIN | Water Pollution Control Construction Permit No. | Date Issued | · · · · · · · · · · · · · · · · · · · | | | |
| MANUFACTURING | Water Polition Control Constitucion Fermic No. | Date Issued | 2.7 | | | |
| UFA | NPDES PERMIT No. | Date Issued | Expiration Date | | | |
| AAN | | | | | | |
| - | Air Pollution Control Construction Permit No. | Date Issued | | | | |
| | | | | | | |
| · · · · | Air Pollution Control Operating Permit No. | Date Issued | | | | |
| Sec. C | Describe Unit Process | a and a manufacture of a sum of the state of the second state of the | | | | |
| Jecu | Describe Offic Process | | | | | |
| | | | | | | |
| NUFACTURING | | | | | | |
| LURI 85 | | A. | | | | |
| OCE | Materials Used in Process | | ···· ··· ··· ··· ··· ··· ··· ··· ··· · | | | |
| NUN RE | | | | | | |
| MAN | | | | | | |
| | | | | | | |
| | | | | | | |
| Sec. D | Describe Pollution Abatement Control Facility | | | | | |
| <u>A</u> 2 | | | | | | |
| 10N | The concrete pit will not allow the swine waste to enter | | | | | |
| LING | ground water or runoff to Neurby Creeks | | | | | |
| NC | Jun water or IUNDER to NECEDY CERES | | | | | |
| POLILUTION CONTROL FACILITY DESCRIPTION | SIATS | | | | | |
| 110 | | | | | | |
| For white Converte Pit 8' deep 51'WX 3931 | | | | | | |
| | | UT WA VIUM | | | | |

Tax Certification for Pollution Control Facilities Page 1 of 2 8/00

×

| Sec. E | (1) Na | ture of Contaminants or Pollutant | 5 | | | | | |
|--|--|--|---|---------------------------------|------------------------|----------------|--|--|
| ~ | | | Material Reta | | ured or Recover | | | |
| ANTS | And in case of the local division in the loc | minant or Pollutant | DESCRIPTION | | SPOSAL OR | | | |
| NIM | 5 | wide Manure | Swine Manure | USEa | 5 Crop Fer | filizer | | |
| INTA | | | | | | | | |
| ' ² | | | | | | | | |
| CILL | | | | | | | | |
| JL EI | (2) Point(s) of Waste Water Discharge | | | | | | | |
| ATRC | } | | Plans and Specification | Attached | Yes 🗖 | No 🖾 | | |
| ĉ | (3) | Are contaminants (or residues) c | | | Yes 🕅 | No 🗆 | | |
| NOL | | and the second | ROIIstatus of installation of | n date of a | pplication _ Co | mplete | | |
| ₽E | (5) | a. FAIR CASH VALUE IF CONSID | ERED REAL PROPERTY: | | \$ 600 | .000 | | |
| 0 DA | | . NET SALVAGE VALUE IF CON | SIDERED REAL PROPERTY: | | \$ 100 | 두 가 맛을 다 나는 것 | | |
| NIL | | PRODUCTIVE GROSS ANNUA | L INCOME OF CONTROL FACILITY: | | | 000 | | |
| POLLUTION CONTROL FACILITY - CCOUNTING DATA CCOUNTING DATA | | . PRODUCTIVE NET ANNUAL IN | ICOME OF CONTROL FACILITY: | | C | | | |
| ACC | | PERCENTAGE CONTROL FAC | ILITY BEARS TO WHOLE FACILITY | VALUE: | 0/ | 000 | | |
| Sec. F | | | cordance with the Illinois Property Tax | | 10 | e best of my | | |
| | knowle | dge, is true and correct. The facilitie Property Tax Code. | s claimed herein are "pollution control | facilities" as | defined in Section | n 11-10 of the | | |
| SIGNATURE | | | | | · | | | |
| IGN | 24 | ite DeBlock | own | | | | | |
| ŝ | Signat | иге | Title | | | | | |
| Sec. G | | INSTRUC | TIONS FOR COMPILING AND FILING AP | PLICATION | | | | |
| | 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 | 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. | | | | | | |
| INSTRUCTIONS | 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 efficient 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. | | | | | | |
| 1 | | Submit to: | Attention: | Attention: | | | | |
| | | Itinois EPA | Al Keller | Donald E. Su | | | | |
| | | P.O. Box 19276 Springfield, IL 62794-9276 | Permit Section Division of Water Pollution Control | Permit Sectio Division of Al | n Pollution Control | | | |
| | | | | | | | | |

| STATE OF ILLINOIS |) |
|--------------------|--------|
| COUNTY OF SANGAMON |)) |

CERTIFICATE OF SERVICE

I, the undersigned attorney at law, hereby certify that on March 3, 2016, I served true and correct copies of an <u>APPEARANCE AND THE RECOMMENDATION</u>, upon the persons and by the methods as follows:

[1st Class U.S. Mail, With Sufficient Postage Attached]

Steve Santarelli Illinois Department of Revenue 101 West Jefferson P.O. Box 19033 Springfield, Illinois 62794 Victor DeBlock 732 230th Street Aledo, Illinois 61231

[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/ Joey Logan-Pugh 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