

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

VonHolten Farms)
(Property Identification Number) PCB 16-
15-01-300-001) (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

Mark VonHolten
19170 Rush Road
Lyndon, Illinois 61261

PLEASE TAKE NOTICE that I have today filed with the Office of the Clerk of the Pollution Control Board an **APPEARANCE and RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY**, a copy of which is herewith served upon you.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: Vera Herst
Vera Herst
Assistant Counsel
Division of Legal Counsel

DATED: March 7, 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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BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

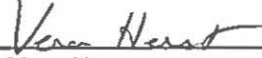
**VonHolten Farms
(Property Identification Number
15-01-300-001)**

)
) **PCB 16-**
) **(Tax Certification)**
)

APPEARANCE

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
Assistant Counsel
Division of Legal Counsel

DATED: March 7, 2016
Illinois Environmental Protection Agency
1021 North Grand Avenue East
Post Office Box 19276
Springfield, Illinois 62794-9276
(217)782-5544
217.782.9143 (TDD)

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BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

VonHolten Farms	)
(Property Identification Number	) PCB 16-
15-01-300-001)	) (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 December 31, 2015, the Illinois EPA received a request from VonHolten Farms (log number TC-38-15, 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: VonHolten Farms
19170 Rush Rd.
Lyndon, IL 61261

The proposed water pollution control facilities in this request are located in the Section 1, T20N, R5E of the 4th P.M. in Whiteside County, at the above street address and consist of the following:

Livestock waste handling facilities consisting of one concrete manure pit (approximately 360 ft. x 60 ft. x 10 ft. deep), 12 concrete pump out ports (approximately 6 ft. by 6 ft. x 10 ft. each), a PVC perimeter foundation drain (approximately 2 in. x 6 in. x 840 ft. in length), and slotted floors over the pit that collects livestock waste.

These livestock waste management facilities are used to collect, transport and/or store livestock waste prior to cropland application, and are further described in Exhibit A.

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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

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tax certification.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: Vera Herst
Vera Herst
Assistant Counsel
Division of Legal Counsel

Dated: March 7, 2016

Illinois Environmental Protection Agency
1021 North Grand Ave. E.
P.O. Box 19276
Springfield, Illinois 62794-9276
217/782-5544
217.782.9143 (TDD)

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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 

Date: February 25, 2016

Re: VonHolten Farms
19170 Rush Rd.
Lyndon, IL 61261
Recommendation of Tax Certification
Log # TC-38-15
Property ID # 15-01-300-001

The Bureau of Water received a request on December 31, 2015 from VonHolten Farms 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:

VonHolten Farms
19170 Rush Rd.
Lyndon IL, 61261

Section 1, T20N, R5E of the 4th PM in Whiteside County

Livestock waste management facilities consist of one concrete manure pit (approximately 360 ft. x 60 ft. x 10 ft. deep), twelve concrete pump out ports (approximately 6 ft. x 6 ft. x 10 ft. deep each), a PVC perimeter foundation drain (approximately 2 in. x 6 in. x 840 ft. in length), and slotted floors over the pit that collect livestock 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-38-15.docx

cc: Tax Cert File
4302 N. Main St., Rockford, IL 61103 (815)987-7760
595 S. State, 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, Peoria, IL 61614 (309)693-5462
2309 W. Main St., Suite 116, Marion, IL 62959 (618)993-7200
100 W. Randolph, Suite 11-300, Chicago, IL 60601 (312)814-6026

Watershed Unit Tax Certification Review Sheet

Project Name: VonHolten Farms

Location: Lyndon, IL

Reviewer: Jenny Larsen

Date: 01/13/2015

Log number: TC-38-15

Type: ☐ Agchem
☒ Livestock

Applicant:
VonHolten Farms
19170 Rush Rd.
Lyndon, IL 61261

Contact: Mark VonHolten

Phone: (815)718-0050

Facility:
19170 Rush Rd.
Lyndon, IL 61261

Property ID: 15-01-300-001

County: Whiteside

Legal Description:
S: 1 T: 20N R: 5E PM: 4th

Signature: Mark VonHolten

Title: Owner

Date Control Devices installed: 11/01/14

Provided Fair cash Value:
\$700,000

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:

This facility consists of one concrete manure pit (approximately 360 ft. x 60 ft. x 10 ft. deep), twelve concrete pump out ports (approximately 6 ft. x 6 ft. x 10 ft. deep), a PVC perimeter tile drain (approximately 2" x 6" and 840 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.

1/13/2015- Spoke with Mark VonHolten confirmed the dimensions of the pump out ports and that the construction material is concrete as well as the manure pit. Mark also confirmed that there is a PVC perimeter tile drain and its dimensions.

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

Recommended Action: Permit the above mentioned structures.

RECEIVED
TC-28-15

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

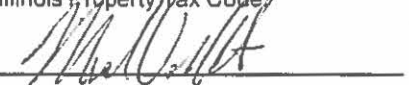
ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
P. O. Box 19276, Springfield, IL 62794-9276

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 VonHolten Farms		
	Person Authorized to Receive Certification Mark VonHolten		Person to Contact for Additional Details Mark VonHolten
	Street Address 19170 Rush Rd		Street Address 19170 Rush Rd
	Municipality, State & Zip Code Lyndon IL 61261		Municipality, State & Zip Code Lyndon IL 61261
	Telephone Number (815) 718-0050		Telephone Number (815) 718-0050
	Location of Facility Quarter Section sw	Township Lyndon	Range 5
	Street Address 19170 Rush Rd		County Whiteside
	Property Identification Number 15-01-300-001		Book Number Lyndon
Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location		
	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
Sec. C MANUFACTURING PROCESS	Describe Unit Process		
	Materials Used in Process		
Sec. D POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility		
	Livestock waste management facilities consist of a 360'x60'x10' deep manure pit and the slotted floor over the manure pit and 12 pump out sumps. Manure is stored in pit for annual application to surrounding cropland at agronomic rates.		

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DEC 31 2015

LOWWATER PERMIT SECTION

Sec. E POLLUTION CONTROL FACILITY - CONTAMINANTS ACCOUNTING DATA	(1) Nature of Contaminants or Pollutants swine manure		
	Material Retained, Captured or Recovered		
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	swine manure		use for crop nutrients at agronomic rate
	(2) Point(s) of Waste Water Discharge		
	Plans and Specifications Attached Yes ☐ No ☒		
(3)	Are contaminants (or residues) collected by the control facility?		Yes ☐ No ☒
(4)	Date installation completed 11/01/14 status of installation on date of application		
(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ 700,000.00	
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ 0.00	
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ 40,000.00	
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ 10,000.00	
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% 60	
Sec. F SIGNATURE	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		
	Owner 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.		
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

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DEC 31 2015



Property Tax Online Inquiry

Information for Parcel 15-01-300-001, Tax Year 2014 Payable 2015

Property Information

Tax Year 2014 ▾	Lot Size None	Acreage 79.8000	Tax Status Taxable
Township Lyndon	Tax Code 01505	Property Class 0011-Homesite-Dwelling	
Net Taxable Value 244,190	Tax Rate 7.518300	Total Tax \$18,358.94	
Site Address 19170 RUSH RD LYNDON, IL 61261	Owner Name and Address VONHOLTEN, MARK 19170 RUSH RD LYNDON, IL 61261 0000	Mailing Name and Address VONHOLTEN, MARK 19170 RUSH RD LYNDON, IL 61261-0000	
Legal Description N 1/2 SW SEC 1 TWP 20 RNG 5 MF 3677-99 700x			

Payments

Installment	Date Due	Tax Billed*	Penalty Billed	Cost Billed	Drainage Billed	Total Billed	Amount Paid
First	06/10/2015	\$9,179.47	\$0.00	\$0.00	\$0.00	\$9,179.47	\$9,179.47
Second	09/02/2015	\$9,179.47	\$0.00	\$0.00	\$0.00	\$9,179.47	\$9,179.47
Total		\$18,358.94	\$0.00	\$0.00	\$0.00	\$18,358.94	\$18,358.94

* Please use \$18,358.94 for income tax purposes.

Payment Detail

Installment	Receipt Number	Date Paid	Amount
First	2014020418	06/11/2015	
Second	2014037442	09/03/2015	
Total			

Disclaimers

The property information included in this site is available to the general public for inquiry and review purposes only. The information is not intended, or configured for automated data retrieval. The use of data crawler, robots and/or similar software programs for the purpose of acquiring bulk assessment/property characteristic data are advised to contact the Supervisor of Assessment's office. The use of billing data are advised to contact the Treasurer's office. They can provide data for a reasonable fee.

You may view and print records for personal use. The information cannot be shared, assigned, sold, leased, or otherwise made available to the public. You may not distribute, sell, market or translate any information from this website without receiving the explicit written permission from Whiteside County.

STATE OF ILLINOIS

COUNTY OF SANGAMON

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CERTIFICATE OF SERVICE

I, the undersigned attorney at law, hereby certify that I have served on the date of March 7, 2016, the attached **APPEARANCE** and **RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY**, upon the following persons by First Class U.S. Mail, with proper postage or delivery charges prepaid:

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

Mark VonHolten
19170 Rush Road
Lyndon, Illinois 61261

[Electronic Filing]

Clerk
Illinois Pollution Control Board
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ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

/s/ Vera Herst
Assistant Counsel
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