

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Joe Stead--Viola)
(Property Identification Number) PCB 20-
06-06-31-300-003) (Tax Certification)
)

NOTICE

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**, copies of which are herewith served upon you.

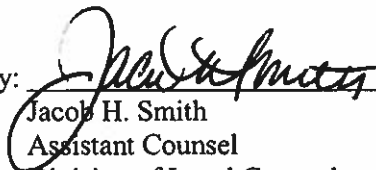
Joe Stead
2828 120th Ave.
Viola, Illinois 61486

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

Copies also provided electronically as follows:

Illinois Department of Revenue
via email at REV.PropTaxApp@illinois.gov
101 West Jefferson
Springfield, Illinois 62794

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: 
Jacob H. Smith
Assistant Counsel
Division of Legal Counsel

DATED: October 11, 2019

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

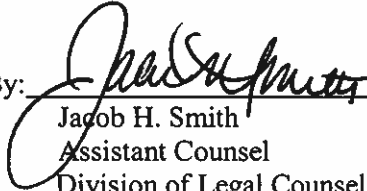
Joe Stead--Viola)
(Property Identification Number) PCB 20-
06-06-31-300-003) (Tax Certification)
)

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: _____


Jacob H. Smith
Assistant Counsel
Division of Legal Counsel

DATED: October 11, 2019

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

Joe Stead--Viola)
(Property Identification Number) **PCB 20-**
06-06-31-300-003)) **(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 July 15, 2019, the Illinois EPA received a request from Nick Biggs on behalf of Joe Stead (log number TC-141491, 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:

Joe Stead
2828 120 th Avenue
Viola, IL 61486

The proposed water pollution control facility in this request is located in the SW ¼ of Section 31, T15N, R1W of the 4th P.M. in Mercer County, at the above street address and consist of the following facilities:

Livestock waste handling facilities consisting of one (1) concrete manure pit (approximately 71 ft. x 207 ft. x 8 ft.), the concrete slatted portion of the floor over the manure pit that capture and contain waste generated in the barn above, and two (2) pumpout pits (approximately 6 ft. x 6 ft. x 8 ft. each) to allow manure removal from the manure pit.

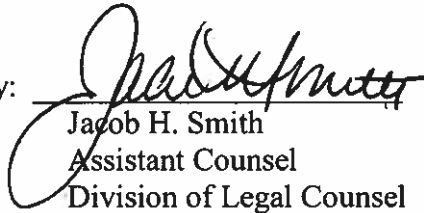
These livestock waste management facilities are used to collect, transport, and/or store livestock waste prior to cropland application, and is further described in Exhibit A.

3. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2018), 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 (2018), 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 is 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: 
Jacob H. Smith
Assistant Counsel
Division of Legal Counsel

Dated: October 11, 2019

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) 782-3397

JB PRITZKER, GOVERNOR

JOHN J. KIM, DIRECTOR

Memorandum

To: Charles Gunnarson, Division of Legal Counsel

From: Darin E. LeCrone, Manager, Industrial Unit, Permit Section *DEL*

Date: October 2, 2019

Re: Joe Stead – Viola
Recommendation of Tax Certification
Log# TC-141491
Property Index# 06063130003

The Bureau of Water received a request on July 15, 2019 from Nick Biggs 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:

Joe Stead
2828 120th Ave.
Viola, IL

SW ¼ of Section 31, T15N, R1W of the 4th PM in Mercer County

The livestock waste handling facilities consisting of one (1) concrete manure pit (approximately 71 ft. x 207 ft. x 8 ft.), the concrete slatted portion of the floor over the manure pit that capture and contain waste generated in the barn above, and two (2) pumpout pits (approximately 6 ft. x 6 ft. x 8 ft. each) to allow manure removal from the manure pit, 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.

DEL:WH:Tax Cert Recommendation.docx

cc: Tax Cert File

Watershed Unit Tax Certification Review Sheet

Project Name: Joe Stead

Reviewer: WH

Log number: TC-141491

Applicant: Joe Stead

2828 120 Ave.

Viola, IL 61486

Facility: Joe Stead

2828 120 Ave.

Viola, IL 61486

Legal Description:

SW of Section: 31 Twp: 15N R: 1W PM: 4th

Date Control Devices installed: November 2018

Wastes: Livestock waste is applied to cropland.

Agrichemical rinsate and spillage is recycled through the facility and/or land applied.

Other: _____

Date: July 26, 2019

Type: Agchem

Livestock

Contact: Nick Biggs

Phone: 309-259-0008

Property Index#: 060631300003

Parcel#:

County: Mercer

Signature: Nick Biggs

Title: Manager

Physical Description of Pollution Control Devices:

The livestock waste handling facilities consist of one (1) concrete manure pit (approximately 71 ft. x 207 ft. x 8 ft.) and the concrete slatted portion of the floor over the manure pit that capture and contain waste generated in the barn above. The concrete manure pit has two (2) pumpout pits (approximately 6 ft. x 6 ft. x 8 ft. each) to allow manure removal from the manure pit. The facility collects, transports and stores livestock waste prior to cropland application.

Pollution control facilities requested by the applicant through Description of Pollution Control Facilities, Section C of the application form and the attached drawings.

One (1) concrete manure pits;

Concrete slatted floor;

Pumpout pits attached to the manure pit;

A process flow diagram and a plan view of the pit are also submitted by email on 07/26/2019.

Recommended Action: Issue tax certification.

Han, Wei

From: Han, Wei
Sent: Thursday, July 25, 2019 4:47 PM
To: Nick Biggs
Subject: RE: TC-141491 Joe Stead Application for Certification(Property Tax Treatment) Pollution control Facility

Mr. Biggs,

The Agency has received your application for tax certification for a swine facility located in Aledo, IL. The following information is needed in order to complete our review:

1. The construction material (concrete, steel, etc.) of the slatted floor, manure pit, and the pumpout pits.
2. A plan view drawing of the manure pit showing the dimension of the pit and locations of the pumpout pits.
3. A diagram showing the flow of livestock waste from the initial animal waste collection or containment area through all pollution control facilities to final disposal on cropland.

Please let me know if you have any questions.

Wei Han, P.E.
Illinois Environmental Protection Agency BOW/DWPC/Permit Section
1021 North Grand Avenue E.
P.O. Box 19276
Springfield, IL 62794-9276

Phone: 217-524-3034
Email: Wei.Han@Illinois.gov

-----Original Message-----

From: Nick Biggs <nickb@trioak.com>
Sent: Friday, July 12, 2019 1:28 PM
To: mercersoa@mercercountyil.org; Han, Wei <Wei.Han@Illinois.gov>
Cc: Nick Biggs <nickb@trioak.com>; tystead90@gmail.com
Subject: [External] Joe Stead Application for Certification(Property Tax Treatment) Pollution control Facility

Wei Han,
Please find attached an application for Certification (Property Tax Treatment) Pollution control Facility, For Joe Stead.

A hard copy is also in the mail to you.

If you have any questions, email or call.

Thank You,

Nick Biggs
309-259-0008

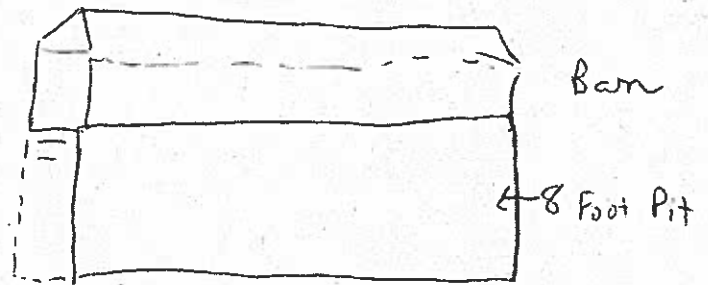
TC-141491

Joe Stead (Flow Diagram)

Wei Han,

- ① Pit and Pump Outs and slatted floor
Construction Material Concrete + Rebar

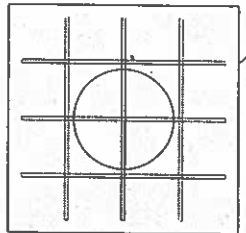
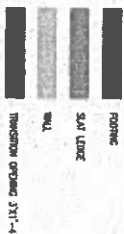
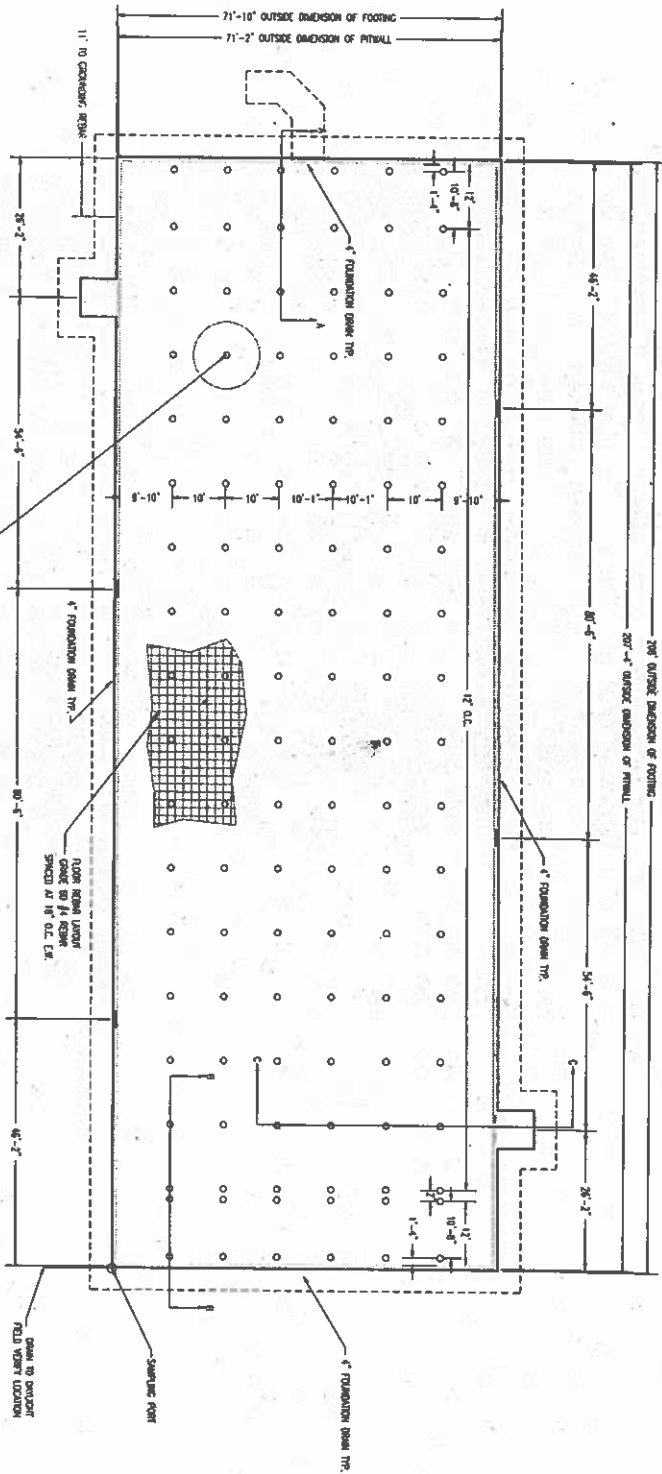
- ② Flow of Waste
from initial holding pit
to Crop Fields



Pump Waste out of concrete pit holding
Load into Manure tank wagon
Using a tractor and chopper pump.

Utilize Tractor and Manure tank wagon
to haul manure to crop field application
Area ↓

Utilize tractor and Manure tank wagon
to inject manure into crop ground.



NOTE: FOR ALL PERMITTED CONTRACTORS WITH WALLS TO AVOID GROUND JOINTS, POUR ALL CONCRETE CONTIGUOUS WITH WALLS TO AVOID GROUND JOINTS. SHALL BE REINFORCED WITH STAINLESS STEEL REBAR AND SHALL BE REINFORCED WITH STAINLESS STEEL REBAR. ALL REINFORCEMENT SHALL BE INSTALLED PER MANUFACTURER'S INSTRUCTIONS.

- 1. 4,000 PSI SANDWICH CONCRETE COMPOSITE SLAB (24 D.V.)
- 2. NO FLOORS OR WALL PENETRATIONS BELOW SLAB LEVEL.
- 3. ALL BEAMS & SLABS SHALL BE BENTED AND/OR DEVELOPED NOT.
- 4. REINFORCEMENT SHALL STRENGTH 60,000 PSI.
- 5. REINFORCEMENT IS TO BE INSTALLED PER MANUFACTURER'S INSTRUCTIONS.

INTEGRITY BUILDERS & SUPPLY, INC.
 814 E. ADAMS STREET
 MEMPHIS, TN 38105
 PHONE (901) 752-3901

THESE PLANS AND SPECIFICATIONS ARE THE PROPERTY OF INTEGRITY BUILDERS & SUPPLY, INC. ANY COPIES, REPRODUCTIONS, OR ALTERATIONS SHALL BE THE RESPONSIBILITY OF THE USER. THESE PLANS AND SPECIFICATIONS SHALL NOT BE USED, COPIED, OR REPRODUCED WITHOUT PRIOR WRITTEN CONSENT.

JOB NO.	DATE: 3/13/2018	REVISION: 4/18/2018
OWNER: Joe Stod	SCALE: 1/2" = 1'-0" PAGE: 2	
SITE ADDRESS: 2828 - 120th Av.	BUILDING DESCRIPTION: 71'2" x 207' 74'-06" 1800 PIP	
CITY, STATE: ZIP 38008, 61488	DRAWN BY: Sals Inland	
HOME PHONE: 369-664-1282		
CELL PHONE:		

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	Joe Stead			
	Person Authorized to Receive Certification	Joe Stead		Person to Contact for Additional Details	Joe Stead	
	Street Address	1828 120th Ave		Street Address		
	Municipality, State & Zip Code	Viola, IL 61486		Municipality, State & Zip Code		
	Telephone Number	309-644-1252		Telephone Number		
	Location of Facility	Quarter Section	Township	Range	Municipality	Township
		SW 31	T-15-N	R-1-W	Mercer	Richland Grove
	Street Address	2828 120th Ave		County	Mercer	
Property Identification Number	060631300003		Parcel Number	060631300003		
MANUFACTURING OPERATIONS	Sec. B	Nature of Operations Conducted at the Above Location				
		1800 head swine finishing barn				
	Water Pollution Control Construction Permit No.	NA	Date Issued			
	NPDES PERMIT No.	NA	Date Issued	Expiration Date		
	Air Pollution Control Construction Permit No.	NA	Date Issued			
Air Pollution Control Operating Permit No.	NA	Date Issued				
MANUFACTURING PROCESS	Sec. C	Describe Unit Process				
		Swine are housed in the barn with a slatted floor over the manure holding pit. The swine eat the feed and their manure passes thru the slatted floor into the holding pit. The manure is then applied to the crop fields.				
	Materials Used in Process					
	Swine, Feeders & waterers, manure application equipment					
POLLUTION CONTROL FACILITY DESCRIPTION	Sec. D	Describe Pollution Abatement Control Facility				
	Deep pitted finishing 71' wide 207' Long and eight foot deep, with 2 six'x six' pump outs					

RECEIVED
 JUL 15 2019
 BOW/WPC/IEPA PERMIT SECTION

Sec. E	POLLUTION CONTROL FACILITY - CONTAMINANTS	(1) Nature of Contaminants or Pollutants <u>Livestock Waster</u>		
		Material Retained, Captured or Recovered		
		Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
ACCOUNTING DATA	(2) Point(s) of Waste Water Discharge <u>No Discharges</u>			
	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 checked="" type="checkbox"/> No <input type="checkbox"/>	
	(4)	Date installation completed <u>Nov 2018</u> status of installation on date of application <u>Operational</u>		
	(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>193,200</u>	
		b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>5,000</u>	
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ <u>0</u>		
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ <u>0</u>		
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% <u>42</u>		
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.		
		<u>Nick Bizer</u> Signature	Title	
Sec. G	INSTRUCTIONS FOR COMILING 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:	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

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 October 11, 2019, the attached **APPEARANCE** and **RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY**, upon the following persons by causing to be mailed a true copy thereof in an envelope duly addressed, bearing proper first class postage, and deposited in the United States mail at Springfield, Illinois:

Joe Stead
2828 120th Avenue
Viola, Illinois 61486

Copies also provided electronically as follows:

Illinois Department of Revenue
via email at REV.PropTaxApp.illinois.gov
101 West Jefferson
P.O. Box 19033
Springfield, Illinois 62794

[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/ Jacob H. Smith
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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