

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

<b>Hopkins Farms</b>	)	
<b>(Property Identification Number</b>	)	<b>PCB 15-</b>
<b>17-12-200-006)</b>	)	<b>(Tax Certification)</b>
	)	
	)	

**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

Frank Hopkins  
675 Knox Hwy 8  
Gilson, Illinois 61436

**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  
Assistant Counsel  
Division of Legal Counsel

DATED: July 17, 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>Hopkins Farms</b>	)	
<b>(Property Identification Number</b>	)	<b>PCB 15-</b>
<b>17-12-200-006)</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 17, 2015

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<b>Hopkins Farms</b>	)	
<b>(Property Identification Number</b>	)	<b>PCB 15-</b>
<b>17-12-200-006)</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 9, 2014, the Illinois EPA received a request from Frank Hopkins (log number TC-19-14, 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: Hopkins Farms  
696 Knox Highway 23  
Abingdon, Illinois 61410

The proposed water pollution control facilities in this request are located at Section 12, T9N, R2E of the 4th P.M. in Knox County, at the above street address and consist of the following:

Livestock waste handling facilities consisting of one concrete-manure-pit (approximately 101 ft. x 193 ft. x 8 ft. deep) and ten concrete pump-out ports (approximately 4ft. x 4ft. x 8 ft. each) with slotted floors that collect swine waste.

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 17, 2015  
Illinois Environmental Protection Agency  
1021 North Grand Ave. E.  
P.O. Box 19276  
Springfield, Illinois 62794-9276  
(217) 782-5544

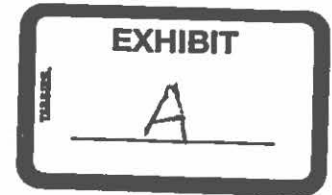


**ILLINOIS ENVIRONMENTAL PROTECTION AGENCY**

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 

Date: July 6, 2015

Re: Frank Hopkins  
675 Knox Hwy 8  
Gilson, IL 61436  
Recommendation of Tax Certification  
Log # TC-19-14  
Property ID # 17-12-200-006

The Bureau of Water received a request on December 9, 2014 from Hopkins Farms 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:

Hopkins Farms  
696 Knox Hwy 23  
Abingdon, IL 61410

Section 12, T9N, R2E of the 4<sup>th</sup> PM in Knox County

The facility consists of one concrete manure pit (approximately 101 ft. x 193 ft. x 8 ft. deep), 10 concrete pump outs (approximately 4 ft. x 4 ft. x 8 ft.) and slotted floors. 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-19-14.docx

cc: Tax Cert File

## Watershed Unit Tax Certification Review Sheet

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Project Name: Hopkins Farms

Location: Abingdon, IL

Reviewer: Jenny Larsen

Date: January 13, 2015

Log number: TC-19-14

Type:  Agchem  
 Livestock

Applicant: Frank Hopkins  
675 Knox Hwy 8  
Gilson, IL 61436

Contact: Frank Hopkins

Phone: (309)368-0382

Facility:  
696 Knox Hwy 23  
Abingdon, IL 61410

Property ID: 17-12-200-006

County: Knox

Legal Description:  
S: 12 T: 9N R: 2E PM: 4th

Signature: Frank Hopkins

Date Control Devices installed: unknown

Title: Owner

Provided Fair cash Value: \$600,000

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:

One concrete manure pit (101 ft. x 193 ft. x 8 ft.) with slotted floors and 10 concrete pump outs (4 ft. x 4 ft. x 8 ft.). The manure will be used on the surrounding fields as fertilizer.

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 19278, Springfield, IL 62794-9278

This Agency is authorized to request the information under Illinois Revised Statutes, 1979, Chapter, 150, 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	Company Name <b>Hopkins Farms - Frank Hopkins, Jr.</b>			
	Person Authorized to Receive Certification <b>Frank Hopkins</b>	Person to Contact for Additional Details -		
APPLICANT	Street Address <b>675 Knox Hwy 8</b>		Street Address -	
	Municipality, State & Zip Code <b>Gilson, IL 61436</b>		Municipality, State & Zip Code	
	Telephone Number <b>(309) 368-0382</b>		Telephone Number	
	Location of Facility Quarter Section <b>NE 1/4 Sect 12</b>	Township <b>9-N</b>	Range <b>8-E</b>	Municipality <b>Indian Point</b>
	Street Address <b>696 Knox Hwy 23, Abingdon, IL 61410</b>		County <b>Knox</b>	Township Book Number
	Property Identification Number <b>17-12-200-006</b>		Parcel Number	
	Sec. B	Nature of Operations Conducted at the Above Location <b>Wear-to-finish Hog facility</b>		
	MANUFACTURING OPERATIONS	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	Describe Unit Process			
MANUFACTURING PROCESS	Materials Used in Process			
Sec. D	Describe Pollution Abatement Control Facility <b>Livestock waste management facility consisting of a concrete pit (101' x 193' x 8' deep) with 10 concrete pump outs (4' x 4' x 8' deep) and the portion of the concrete slatted floor over the manure pit.</b>			

IL 17-3222  
 AF 14 (Rev. 8/00)

The Certification for Pollution Control Facilities  
 Page 1 of 2  
 8 00

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 BOW/WPC/PERMIT SECTION

POLLUTION CONTROL FACILITY - CONTAMINANTS	Sec. E (1) Nature of Contaminants or Pollutants		
	Contaminant or Pollutant		Material Retained, Captured or Recovered
	Hog Manure		DISPOSAL OR USE
			spread on fields for fertilizer
	Sec. E (2) Point(s) of Waste Water Discharge		
	None - 0		
	Plans and Specifications Attached		Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
	Sec. (3) Are contaminants (or residues) collected by the control facility?		Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
	Sec. (4) Date installation completed <u>Project 7115</u> status of installation on date of application <u>Planning Stage</u>		
ACCOUNTING DATA	Sec. (5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:		\$ <u>\$600,000</u>
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:		\$ <u>600,000</u>
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:		\$ <u>30,000</u>
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:		\$ <u>10,000</u>
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:		% <u>80</u>
SIGNATURE	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.		
	<u>[Signature]</u>		<u>Owner</u>
		Signature	Title
INSTRUCTIONS	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 amount 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 62764-0276		Al Ketter Permit Section Division of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution Control

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ICP1  
BOWWPC/PERMIT SECTION  
TOT 1 PAGE



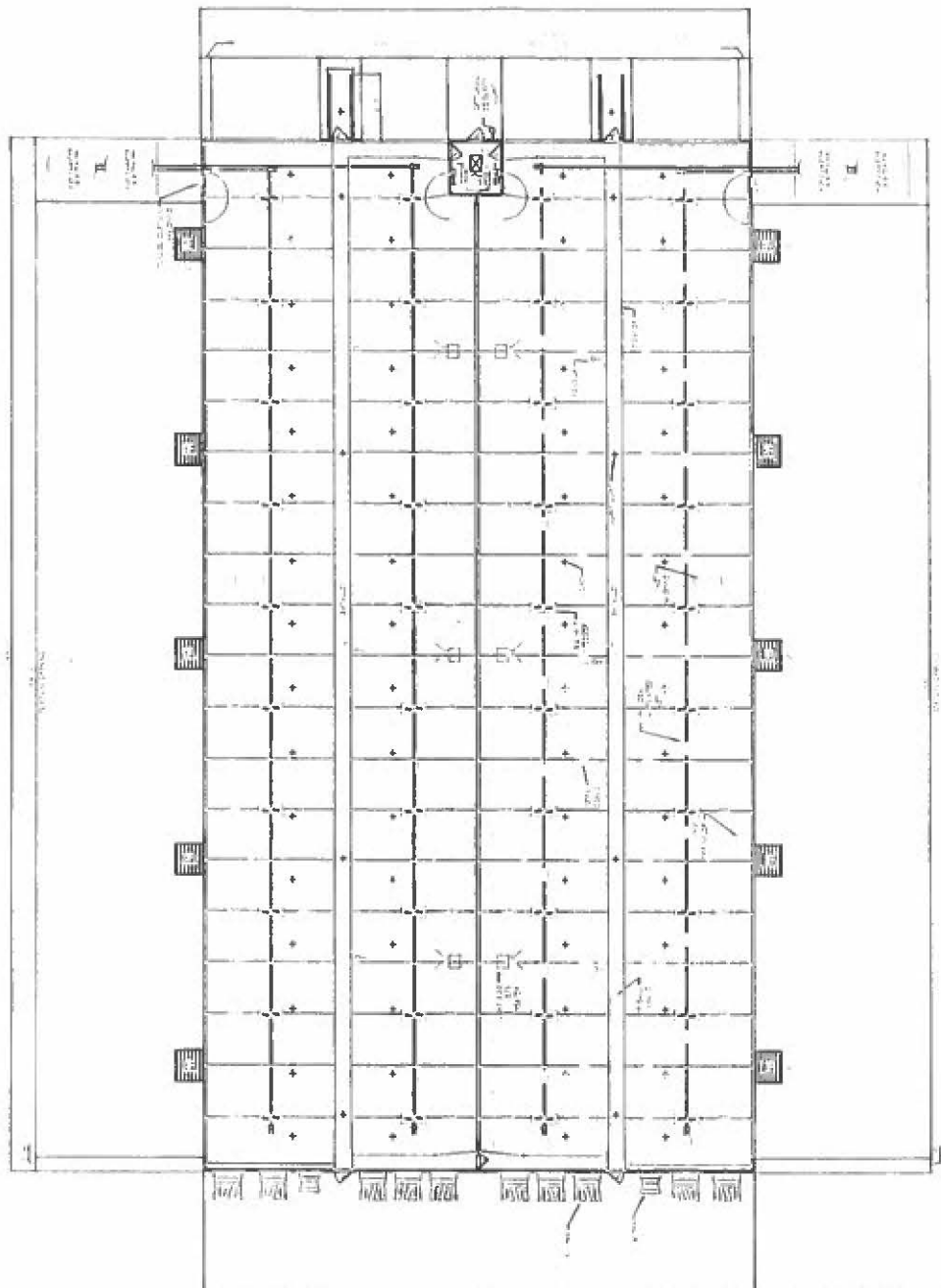
Section D:

The manure from the hogs is collected in the manure pit directly under where the hogs are raised. The manure falls through the slats into the pit where it is stored until it is pumped out in the fall. A PTO driven pump/agitator is inserted into one of the pump outs that is located on the side of the building. The manure is then loaded into a manure tanker and taken to the appropriate fields based upon current soil tests. The manure is then injected into the field. The gallons applied per acre are based upon a manure sample analysis that is taken just prior to pumping. All setbacks regarding creeks, streams, wells, and dry dams are met.

The pollution control facilities are under roof and keep rain water from entering and potentially from causing run off into local creeks and waterways.

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2400 WEAN-TO-FINISH FACILITY  
 (1) 2400 HEAD BUILDING  
 (2) 1200 HEAD ROOMS

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SYMBOLS FOR PER ROOM  
 + 1200 HEAD ROOM  
 ○ 2400 HEAD ROOM  
 □ 1200 HEAD ROOM  
 ○ 2400 HEAD ROOM  
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 □ 1200 HEAD ROOM

NEW  
 2400 HEAD ROOMS  
 1200 HEAD ROOMS

BDWWWPC/PERMIT

PROJECT NO.	DATE	SCALE	DRAWN BY	CHECKED BY	APPROVED BY
<p>NOTES: 1. THIS DRAWING IS A PART OF THE PERMIT APPLICATION FOR THE PROPOSED PROJECT AND IS SUBJECT TO THE TERMS AND CONDITIONS OF THE PERMIT.</p>					

### Proposed Layout



#### Legend

- Fields
- Water
- Wells
- Water Buffer
- Riser Buffer
- Tile Riser
- Finisher Buildings
- Proposed Livestock Barn
- Subsurface Drainage

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DEC 09 2014

150 Feet

STATE OF ILLINOIS

COUNTY OF SANGAMON

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)  
)  
)

**PROOF OF SERVICE**

I, the undersigned attorney at law, hereby certify that on July 17, 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]**

Frank Hopkins  
675 Knox Hwy 8  
Gilson, Illinois 61436

**[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)

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