

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Nathan Oak – Taylor Ridge)
(Property Index Number) PCB 16-
22-15-400-001)) (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

Nathan Oak
12802 105th St. W.
Taylor Ridge, Illinois 61284

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: 
Joey Logan-Pugh
Assistant Counsel
Division of Legal Counsel

DATED: March 4, 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

Nathan Oak - Aledo)
(Property Index Number) PCB 16-
22-15-400-001) (Tax Certification)
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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: 
Joey Logan-Pugh
Assistant Counsel
Division of Legal Counsel

DATED: March 4, 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

Nathan Oak – Viola)
(Property Index Number) PCB 16-
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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 August 21, 2015, the Illinois EPA received a request from Nathan Oak (log number TC-24-15, 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:

Nathan Oak
14211 105 th St. W.
Taylor Ridge, Illinois 61284

The following proposed water pollution control facilities in this request are located at Section 15, T16N, R3W of the 4th P.M. in Rock Island County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (approximately 100 ft. x 200 ft. x 8 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 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: (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.
4. 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).
5. 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:


Joey Logan-Pugh

Assistant Counsel

Division of Legal Counsel

Dated: March 4, 2016

Illinois Environmental Protection Agency

1021 North Grand Ave. East

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: February 23, 2016

Re: Nathan Oak
12802 105th St. W.
Taylor Ridge, IL 61284
Recommendation of Tax Certification
Log # TC-24-15
Property ID # 22-15-400-001

The Bureau of Water received a request on August 21, 2015 from Nathan Oak 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:

Nathan Oak
14211 105th St. W.
Taylor Ridge, IL 61284

Section 15, T16N, R3W of the 4th PM in Rock Island County

Livestock waste management facilities consist of one concrete manure pit (approximately 100 ft. x 200 ft. x 8 ft. deep) and slotted floors over the pit to 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-24-15.docx

cc: Tax Cert File

Watershed Unit Tax Certification Review Sheet

Project Name: Nathan Oak

Location: Taylor Ridge, IL

Reviewer: Jenny Larsen

Date: 09/08/2015

Log number: TC-24-15

Type: Agchem
 Livestock

Applicant:
Nathan Oak
12802 105th St. W
Taylor Ridge, IL 61284

Contact: Nathan Oak

Phone: (309)738-5993

Facility:
14211 105th St. W
Taylor Ridge, IL 61284

Property ID: 22-15-400-001

County: Rock Island

Legal Description:
S: 15 T: 16N R: 3W PM: 4th

Signature: Nathan Oak

Title: Owner

Date Control Devices installed: 11/01/2013

Provided Fair cash Value:
\$250,000

- 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 (100 ft. x 200 ft. x 8 ft. deep) and slotted floors over the pit to collect swine waste.

09/08/2015 – Spoke with Nathan Oak and he confirmed that he only wishes to have the manure pit and slotted floors over the pit certified as pollution control devices. Nathan confirmed that the fair cash value for these pollution control devices is \$250,000. Nathan also confirmed that there are slotted floors over the pit.

08/24/2015 - Nathan submitted a note indicating that he sent a PTAX-401 form to IDOR on 11/01/2013. He wants an exemption for his 2014 taxes.

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

Recommended Action: Permit the above mentioned structures.

TC-24-15



Illinois Environmental Protection Agency

1021 North Grand Avenue East • P.O. Box 19276 • Springfield • Illinois • 62794-9276

Application for Certification (Property Tax Treatment) Pollution Control Facility

FOR AGENCY USE ONLY

File Number: _____	Date Rec'd: _____
Certification Number: _____	Date: _____

Facility Type (check one): Air Water

This form is to be used for any application for certification of property tax treatment for a pollution control facility for air or water from the Illinois EPA. Separate applications must be completed for each control facility claimed. Do not mix types (air and water). Where both air and water operations are related, file two applications.

If attachments are needed, record them consecutively on an index sheet.

You may complete this form online, save a copy locally, print, sign and submit it to:

Illinois EPA
Attention: Al Keller, Permit Section
Division of Water Pollution Control
1021 North Grand Avenue East, P.O. Box 19276
Springfield, IL 62794-9276

I. Applicant Information:

Company Name: <u>Nathan Oak</u>	Person to Contact for Additional Details <u>Nathan Oak</u>
Person Authorized to Receive Certification <u>Nathan Oak</u>	Street Address: <u>12802 105th st W</u>
Street Address: <u>12802 105th st W</u>	City: <u>Taylor Ridge</u> State: <u>IL</u>
City: <u>Taylor Ridge</u> State: <u>IL</u>	Zip: <u>61284</u> Phone: <u>309-738-5993</u>
Zip: <u>61284</u> Phone: <u>309-738-5993</u>	Email Address: <u>oak.nathan@yahoo.com</u>
Email Address: <u>oak.nathan@yahoo.com</u>	

II. Facility Information:

Facility Location: Quarter Section: 15 SE Township: 16N Range: 3W
Municipality: _____ Township: edginton
Note: A plat map location is requested for facilities located outside of municipal boundaries.
Address: 14211 105th st W City: Taylor ridge
State: IL Zip Code: 61284 County: Rock Island Book Number: _____
Property Index Number: 2215400001

Note: The Property Index Number is the numerical reference used to identify a parcel of real property for assessment and taxation purposes.

Manufacturing Operations Information:

Nature of Operations Conducted at the Above Location:

Manure storage (year round)

Permit Information:

WPC Construction Permit Number: _____	Date Issued: _____
NPDES Permit Number: _____	Date Issued: _____ Exp. Date: _____
APC Construction Permit Number: _____	Date Issued: _____
APC Operating Permit Number: _____	Date Issued: _____ Exp. Date: _____

Note: Submit copies of all relevant permits issued by local pollution control agencies. (e.g. MSD Construction Permit)

This Agency is authorized to request this information under 415 ILCS 5/4(b)(2012). Disclosure of this information is voluntary and no penalties will result from the failure to provide the information. However, the absence of the information could prevent your application from being processed or could result in denial of your application.

Manufacturing Process Information:

Please provide information on the manufacturing process and materials on which pollution control facility is used, including each major piece of equipment associated with the pollution control facility (or low sulfur dioxide emission coal fueled device).
Description of the Process:

100x200 8' deep cement pit to hold wean-finish hog manure 12 months capacity, covered by the hog building. it is agitated by a

Materials Used in the Process:

Pollution Control Facility Information:

Please provide a narrative description of the pollution control facility (or low sulfur dioxide emission coal fueled device), and an explanation of why its primary purpose is to eliminate, prevent or reduce pollution. State the type of control facility, as well as a narrative description and a process flow diagram describing the pollution control facility. Include an average analysis of the influent and effluent of the control facility stating the collection efficiency, if applicable.

Describe the Pollution Control Facility (or Low Sulfur Dioxide Emission Coal Fueled Device):

100x200 8' deep cement pit to hold wean-finish hog manure 12 months capacity, covered by the hog building. it is agitated by a
and hauled/applied to the crop ground agronomically

Describe the Primary Purpose of the Pollution Control Facility (or Low Sulfur Dioxide Emission Coal Fueled Device):

to protect ground water and most effectively utilize the fertilizer value of the manure.

Identify the statute or regulation (federal or state), or local ordinance, if any, requiring the installation of the subject pollution control facility (or low sulfur dioxide emission coal fueled device).

EQUIP project through NRCS

Nature of Contaminants or Pollutants:

List air contaminants or water pollution substances released as effluents to the manufacturing processes. Also list the final disposal of any contaminants removed from the manufacturing processes.

Contaminant or Pollutant	Material Retained, Captured or Recovered	
	Description	Disposal or Use
manure	hog feces	injection into crop ground

Note: Contaminant or pollutant means that which is removed from the process by the pollution control facility.

Point(s) of Waste Water Discharge:

Identify the location of the discharge to the receiving stream. This will typically refer to a source of water pollution but can include water-carried wastes from air pollution control facilities.

Plans and Specifications Attached Yes No *The waste is pumped onto a tank wagon that*

Submit Drawings, which clearly show: *injects the manure into the crop ground*

- (a) Point(s) of discharge to receiving stream; and
- (b) Sewers and process piping to and from the control facility.

Are contaminants (or residues) collected by the control facility? Yes No

Note: If the collected contaminants are disposed of other than as wastes, state the disposition of the materials, and the value dollars reclaimed by the sale or reuse of the collected substances. State the cost of reclamation and related expense.

Project Status:

Date Installation Completed: 11/1/2013

Provide the date the pollution control facility was first placed into service and operated. If not, explain.

11/1/13

Status of installation on date of application:

inspected and approved by II EPA

III. Verification and 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.

Any person who knowingly makes a false, fictitious, or fraudulent material statement, orally or in writing, to the Illinois EPA commits a Class 4 felony. A second or subsequent offense after conviction is a Class 3 felony. (415 ILCS 5/44(h))

Nathan Oak	owner
Printed Name:	Title:

For incorporated entities, signature should be from an authorized corporate representative.

	8/18/15
Signature:	Date:

8/18/2015

To whom it may concern, This facility was completed and put into use 11/1/2013. The following spring I completed and sent in a PTAX-401 form to ll dept. of revenue, we did not ever get any verification that it was received until about June 2015 after checking up on it frequently since I sent it. In June we were told it had been seen in Springfield at Dept of Revenue and it would be to the local govt soon.

Shortly after that Thaddeus Faight informed us that it was not the proper paperwork or Dept and we needed to fill this one out for the EPA. My hope is that this can take care of getting me exempt for the 2014 tax season also since we had been misguided and not redirected in appropriate time after making the numerous calls to check up on the old form here in RI county and also Springfield.

Thank you for your help and consideration!



RECEIVED

AUG 24 2015

Watershed Management Section



STATE OF ILLINOIS)
)
)
COUNTY OF SANGAMON)
)

CERTIFICATE OF SERVICE

I, the undersigned attorney at law, hereby certify that on March 4, 2016, I served true and correct copies of an **APPEARANCE AND THE RECOMMENDATION**, 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

Nathan Oak
12802 105th St. W.
Taylor Ridge, Illinois 61284

[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)

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