

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Trevor Dunn Farms)
(Property Identification Number) PCB 014-
46-15-22-400-004) (Tax Certification
) Water)

NOTICE

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

Trevor Dunn
1836 40th Ave.
Aledo, Illinois 61231

Steve Santarelli
Illinois Department of Revenue
101 West Jefferson
Post Office Box 19033
Springfield, Illinois 62794

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: Vera Herst
Vera Herst
Assistant Counsel
Division of Legal Counsel

DATED: December 17, 2013

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

Trevor Dunn Farms)
(Property Identification Number) PCB 014-
46-15-22-400-004) (Tax Certification
) Water)

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: Vera Herst
Vera Herst
Assistant Counsel
Division of Legal Counsel

DATED: December 17, 2013
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

Trevor Dunn Farms)
(Property Identification Number) PCB 014-
46-15-22-400-004) (Tax Certification
) Water)

RECOMMENDATION

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 January 7, 2013, the Illinois EPA received a request from Trevor Dunn (log number TC-01-13, 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 applicant's address is: Trevor Dunn Farms
1836 40th Ave.
Aledo, Illinois 61231

3. The proposed water pollution control facilities in this request are located at Section 22, T27N, R3E of the 3rd PM in Mercer County, at the above street address and consist of the following:

Livestock waste management facility consisting of a concrete manure pit (approximately 391 ft. x 51 ft. x 8 ft.) overlain by a reinforced concrete slotted floor, 10 concrete pumpout ports (each 6 ft. x 5 ft. x 8 ft.), six-inch diameter perimeter groundwater drain and a sampling port

These pollution control facilities have the primary purpose of collecting, transporting, and/or storing 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 (2012), 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

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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: Vera Herst
Vera Herst
Assistant Counsel
Division of Legal Counsel

Dated: December 17, 2013
Illinois Environmental Protection Agency
1021 North Grand Ave. E.
P.O. Box 19276
Springfield, Illinois 62794-9276
217/782-5544

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ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 • (217) 782-3397
PAT QUINN, GOVERNOR JOHN J. KIM, INTERIM DIRECTOR

Memorandum

To: Connie Tonsor, Division of Legal Counsel

From: Al Keller, Manager, Permit Section *AK*

Date: December 6, 2013

Re: Trevon Dunn
Trevon Dunn Farms – Aledo, IL
Recommendation of Tax Certification
Log # TC-01-13
Property Identification # 46-15-22-400-004

The Bureau of Water received a request on January 7, 2013 from Trevor Dunn 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:

Trevon Dunn
Trevon Dunn Farms
1836 40th Ave.
Aledo, IL 61231

Section 22, T27N, R3E of the 3rd PM in Mercer County.

Livestock waste management facility consists of a concrete manure pit (approximately 391' x 51'8" x 8") overlain by a reinforced concrete slotted floor, 10 concrete pumpout ports (6' x 5' x 8' each), six inch diameter perimeter groundwater drain and a sampling port. Livestock waste is collected, transported, and stored by these facilities prior to application on cropland.

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 Yacine Anane at 217/782-0610.

SAK:YA:l_13TaxMemo

cc: Tax Cert File

STATE OF ILLINOIS
ENVIRONMENTAL PROTECTION AGENCY

IL 532-0357
ACM 39
054-002

Subject Tax cert- TC-01-13

Data Call with Mark Dunn

Reviewed by Yacine Anane

Date 12-5-2013

309-371-6024

All ~~fertilizer~~ ^{contents of pits} are land applied

Depth is 8'

Floor is slatted and made of reinforced concrete

ENVIRONMENTAL PROTECTION AGENCY
STATE OF ILLINOIS
ROUTE SLIP

DATE _____

TO: _____

	Remarks
<input type="checkbox"/> Approval	<p><i>Mark Dunn</i></p> <p>309-582-7792</p> <p>cell phone</p> <p>309-371-6024</p>
<input type="checkbox"/> As requested	
<input type="checkbox"/> Comment	
<input type="checkbox"/> Confer	
<input type="checkbox"/> For information	
<input type="checkbox"/> For recommendation	
<input type="checkbox"/> Investigate	
<input type="checkbox"/> Necessary action	
<input type="checkbox"/> Note and destroy	
<input type="checkbox"/> Note and file	
<input type="checkbox"/> Note and return	
<input type="checkbox"/> Per conversation	
<input type="checkbox"/> Prepare reply	
<input type="checkbox"/> Signature	

FROM: _____


**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.

RECEIVED
Date: JAN 07 2013

FOR AGENCY USE									
File No.	Date Received								
<p>Sec. A</p> <p style="writing-mode: vertical-rl; transform: rotate(180deg);">APPLICANT</p>	<p>Certification No.</p> <p>Company Name <i>Trevon Dunn Farms</i></p> <p>Person Authorized to Receive Certification <i>Trevon Dunn</i></p> <p>Street Address <i>1836 40th Ave</i></p> <p>Municipality, State & Zip Code <i>Aledo, IL 61231</i></p> <p>Telephone Number <i>(309) 371-8105</i></p> <p>Location of Facility Quarter Section Township Range <i>SE 1/4 of Sec 22 Ohio Grove 3</i></p> <p>Street Address <i>1985 24th Ave</i></p> <p>Property Identification Number <i>46-15-22-400-004</i></p> <p>Person to Contact for Additional Details <i>Trevon Dunn</i></p> <p>Street Address <i>1836 40th Ave</i></p> <p>Municipality, State & Zip Code <i>Aledo, IL 61231</i></p> <p>Telephone Number <i>(309) 371-8105</i></p> <p>Municipality Township <i>Aledo Ohio Grove</i></p> <p>County Book Number <i>Merier</i></p> <p>Parcel Number</p>								
<p>Sec. B</p> <p style="writing-mode: vertical-rl; transform: rotate(180deg);">MANUFACTURING OPERATIONS</p>	<p>Nature of Operations Conducted at the Above Location <i>Want to finish hog operation</i></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Water Pollution Control Construction Permit No.</td> <td>Date Issued</td> </tr> <tr> <td>NPDES PERMIT No.</td> <td>Date Issued Expiration Date</td> </tr> <tr> <td>Air Pollution Control Construction Permit No.</td> <td>Date Issued</td> </tr> <tr> <td>Air Pollution Control Operating Permit No.</td> <td>Date Issued</td> </tr> </table>	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
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								
<p>Sec. C</p> <p style="writing-mode: vertical-rl; transform: rotate(180deg);">MANUFACTURING PROCESS</p>	<p>Describe Unit Process</p> <p>Materials Used in Process</p>								
<p>Sec. D</p> <p style="writing-mode: vertical-rl; transform: rotate(180deg);">POLLUTION CONTROL FACILITY DESCRIPTION</p>	<p>Describe Pollution Abatement Control Facility</p> <p><i>One concrete manure pit 391 ft x 51'8" with 10 concrete pump out pits. Each pumpout location is 6ft x 5 ft and 8 ft deep. The floor over ^{the} pit is slotted. The shed also has a 6 inch perimeter pipe tile surrounding entire shed with an inspection port 8 ft deep.</i></p>								

Sec. E	(1) Nature of Contaminants or Pollutants		
CONTAMINANTS			Material Retained, Captured or Recovered
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	Nitrogen, Phosphorus, Potassium	Manure	Fertilizer
(2) Point(s) of Waste Water Discharge			
Plans and Specifications Attached			Yes <input type="checkbox"/> No <input 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>11-29-13</u> status of installation on date of application <u>Finished</u>		
ACCOUNTING DATA	(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>500,000</u>
		b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>0</u>
		c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ <u>98,400</u>
		d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ <u>15,000</u>
		e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	%
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.		
SIGNATURE	<div style="display: flex; justify-content: space-between;"> <div style="text-align: center;">  Signature </div> <div style="text-align: center;"> <u>owner/operator</u> Title </div> </div>		
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.			
INSTRUCTIONS	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:
		Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	AI Keller Permit Section Division of Water Pollution Control
			Attention: Donald E. Sutton Permit Section Division of Air Pollution Control

STATE OF ILLINOIS

COUNTY OF SANGAMON

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PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on December 17, 2013, 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]

Steve Santarelli
Illinois Department of Revenue
101 West Jefferson
Post Office Box 19033
Springfield, Illinois 62794

[1st Class U.S. Mail]

Trevor Dunn
1836 40th Ave.
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/ Vera Herst
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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