

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Tim Leman)
(Property Identification Number) PCB 17-
14-01-300-005) (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

Tim Leman
1931 County Road 1050N
Secor, Illinois 61771

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: December 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


**Tim Leman
(Property Identification Number
14-01-300-005)**

)
) PCB 17-
) (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: December 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

Tim Leman)
(Property Identification Number) PCB 17-
14-01-300-005) (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 April 12, 2016, the Illinois EPA received a request from Tim Leman (log number TC-134960, 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: Tim Leman
1931 County Road 1050N
Secor, Illinois 61771

The proposed water pollution control facilities in this request are located in Section 1, T26N, R1W of the 3rd PM in Woodford County, at the above street address and consist of the following:

One concrete manure pit (approximately 200 ft. x 51 ft. x 10 ft. deep), a PVC perimeter foundation drain (approximately 4 in. in diameter x 502 ft. in length, six concrete pump out ports (each approximately 6 ft. x 5 ft. 10 ft. deep), 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, 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
Assistant Counsel
Division of Legal Counsel

Dated: December 7, 2016

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) 782-2829

BRUCE RAUNER, GOVERNOR

LISA BONNETT, DIRECTOR

Memorandum

To: Charles Gunnarson, Division of Legal Counsel

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

Date: **NOV 21 2016**

Re: Tim Leman
1931 County Road 1050N
Secor, IL 61771
Recommendation of Tax Certification
Log # TC-134960
Property ID # 14-01-300-005

The Bureau of Water received a request on April 12, 2016 from Tim Leman 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:

Tim Leman
1931 County Road 1050N
Secor, IL 61771

Section 1, T26N, R1W of the 3rd PM in Woodford County

Livestock waste management facilities consist of one concrete manure pit (approximately 200 ft. x 51 ft. x 10 ft. deep), a PVC perimeter foundation drain (approximately 4 in. diameter x 502 ft. in length), six concrete pump out ports (each approximately 6 ft. x 5 ft. x 10 ft. deep) 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\TC-134960.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: Tim Leman

Location: Secor, IL

Reviewer: Jenny Larsen

Date: 05/10/2016

Log number: TC-134960

Type: Agchem
 Livestock

Applicant:
Tim Leman
1931 County Road 1050N
Secor, IL 61771

Contact: Tim Leman

Phone: (309)303-6678

Facility:
1931 County Road 1050N
SEcor, IL 61771

Property ID: 14-01-300-005

County: Woodford

Legal Description:
S: 1 T: 26N R: 1W PM: 3rd

Signature: Timothy Leman

Title: Owner

Date Control Devices installed: 12/30/2014

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 200 ft. x 51 ft. x 10 ft. deep), a PVC perimeter tile drain (approximately 4" diameter and 502 ft. long), six concrete pump outs (each approximately 6 ft. x 5 ft. x 10 ft. deep) 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.

05/10/2016- Spoke with Tim Leman and he confirmed that there is a perimeter tile drain around the swine building and gave me the dimensions above. He confirmed that he only wishes the pit, slotted floors, perimeter tile drain, and pump outs to be certified as pollution controls.

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

Recommended Action: Recommend the above mentioned structures be certified.



Illinois Environmental Protection Agency

TC-134960

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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: Ray E. Pilapil, Permit Section
 Division of Air Pollution Control
 1021 North Grand Avenue East, P.O. Box 19276
 Springfield, IL 62794-9276

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>Tim Leman</u>	Person to Contact for Additional Details _____
Person Authorized to Receive Certification: <u>Tim Leman</u>	Street Address: _____
Street Address: <u>1931 County Road 1050N</u>	City: _____ State: _____
City: <u>Secor</u> State: <u>IL</u>	Zip: _____ Phone: _____
Zip: <u>61771</u> Phone: <u>3093036678</u>	Email Address: _____
Email Address: <u>timleman@live.com</u>	

II. Facility Information:

Facility Location: Quarter Section: SW1 Township: 26-North Range: 1-west 50
 Municipality: _____ Township: Palestine

Note: A plat map location is requested for facilities located outside of municipal boundaries.

Address: 1931 County Road 1050N City: Secor
 State: IL Zip Code: 61771 County: Woodford Book Number: _____

Property Index Number: 14-01-300-005

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:

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)

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:

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):

One concrete manure pit (200 ft. x 51 ft. x 10 ft. deep) with concrete slats over the manure pit in the building. There are 6 concrete pump outs with lids and fans on top. - (6 ft x 5 ft x 10 ft deep)

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

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).

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
swine manure	retained	fall applied crop application

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

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

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: 12/30/2014

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

Status of installation on date of application:

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))

Timothy L Leman	Owner
Printed Name:	Title:

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

<i>Timothy L Leman</i>	4-8-16
Signature:	Date:

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 December 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

Tim Leman
1931 County Road 1050N
Secor, Illinois 61771

[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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