

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Jason Bielema)	
(Property Identification Number)	PCB 16-
05-08-10-400-002))	(Tax Certification)
)	
)	

NOTICE

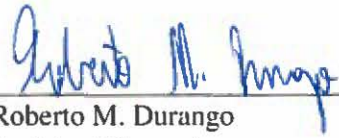
Steve Santarelli
Illinois Department of Revenue
101 West Jefferson
Post Office Box 19033
Springfield, Illinois 62794

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

Jason Bielema
15577 US Hwy 52
Mount Carroll, Illinois 61053

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: February 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

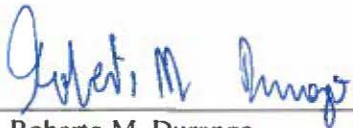
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)	

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: February 4, 2016

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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(a) of the regulations of the Illinois Pollution Control Board (the Board), 35 Ill. Adm. Code 125.204(a).

1. On June 29, 2015, the Illinois EPA received a request from Jason Bielema (log number TC-16-15, Exhibit A) for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to Section 125.204(a) of the Board's regulations, 35 Ill. Adm. Code 125.204(a).
2. The facility's address is:

Jason Bielema
15415 US Hwy 52
Carroll County, Illinois
3. The proposed water pollution control facilities in this request are located at Section 10, T24N, R4E of the 4th P.M. in Carroll County, at the above street address and consist of the following:

Livestock waste handling facilities consisting of one concrete-manure-pit (approximately 100 ft. x 193 ft. x 8 ft. deep) with slotted floors over the pit to collect livestock waste. The pit has eight concrete pump out slots (each approximately 3 ft x 3 ft x 8ft deep) to remove manure from the pits.

4. 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.
5. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2014), and Section 125.200(a)(1) of the Board's regulations, 35 Ill. Adm. Code 125.200(a)(1), define pollution control facilities as:

[A]ny 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, as the terms "air pollution" and "water pollution" are defined in the Act; 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.

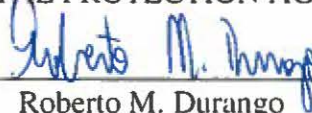
6. If it is found that the claimed facility or relevant portion thereof is a pollution control facility as defined in Section 125.200(a)(1) of the Board's regulations, 35 Ill. Adm. Code 125.200(a)(1), the Board has the authority to enter a finding and issue a certificate to that effect, pursuant to Section 11-20 of the Property Tax Code, 35 ILCS 200/11-20 (2014) and Section 125.216 of the Board's regulations, 35 Ill. Adm. Code 125.216.
7. Pursuant to Section 125.204(a) of the Board's regulations, 35 Ill. Adm. Code 125.204(a), if the Illinois EPA receives a tax certification application it must file a recommendation on the application with the Board.
8. 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, with the primary purpose of eliminating, preventing, or reducing water pollution, or as otherwise provided in Section 125.200(a)(1) of the Board's regulations, 35 Ill. Adm. Code 125.200(a)(1), 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

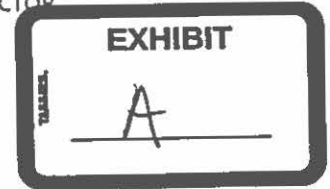
Dated: February 4, 2016
Illinois Environmental Protection Agency
1021 North Grand Ave. E.
P.O. Box 19276
Springfield, Illinois 62794-9276
(217) 782-5544



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: January 26, 2016

Re: Jason Bielema
15577 US Hwy 52
Mount Carroll, IL 61053
Recommendation of Tax Certification
Log # TC-16-15
Property ID # 05-08-10-400-002

The Bureau of Water received a request on June 29, 2015 from Bielema Farms 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:

Bielema Farms
15415 US Hwy 52
Mount Carroll, IL 61053

Section 10, T24N, R4E of the 4th PM in Carroll County

Livestock waste management facilities consist of one concrete manure pit (approximately 100 ft. x 193 ft. x 8 ft. deep), eight concrete pump outs (each approximately 3 ft. x 3 ft. x 8 ft. deep), and slotted floors over the pit to 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\LogTC-16-15.docx

cc: Tax Cert File

Watershed Unit Tax Certification Review Sheet

Project Name: Bielema Farms

Location: Mount Carroll

Reviewer: Jenny Larsen

Date: 07/16/2015

Log number: TC-16-15

Type: Agchem
 Livestock

Applicant:

Jason Bielema
15577 US Hwy 52
Mount Carroll, IL 61053

Contact: Jason Bielema

Phone: (815)275-0892

Facility:

Bielema Farms
15415 US Hwy 52
Mount Carroll, IL 61053

Property ID: 05-08-10-400-002

County: Carroll

Signature: Jason Bielema

Legal Description:

S: 10 T: 24N R: 4E PM: 4th

Title: Owner

Date Control Devices installed: 11/2013

Provided Fair cash Value:
\$240,000

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 193 ft. x 8 ft. deep), slotted floors to collect swine waste, and eight concrete pump outs (each 3 ft. x 3 ft. x 8 ft. deep). The manure is pumped out of the pits and applied to the fields as crop fertilizer.

8/14/2015 - I spoke with Jason Bielema who confirmed that he only wants the manure pit, slotted floors, and pumps outs certified as pollution control devices and not the entire building. Jason confirmed that he is the owner of the facility and the manure pit was installed in November of 2013. Jason confirmed that manure pit is concrete. Jason also confirmed that there are eight concrete pump outs that each measure approximately 3 ft. x 3 ft. x 8 ft. deep.

The primary purpose for these structures is to contain swine manure thereby preventing contaminated water runoff.

Recommended Action: Permit the above mentioned structures.

15415 US Hwy 52 mount carroll il

County	Twp	Rng	Sec	Mer	Quad
Carroll	24N	4E	10	4	Wacker

Twp./Precinct:	Mount Carroll Township
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Lat:	42.0803353	Long:	-90.0179563
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World Geodetic System of 1984 (WGS84)
 This location is within 200 feet of a section line. Please verify using a topographic map.

Legend
 [] Counties
 [] Townships
 [] Sections

Map data ©2013 Google

APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)

POLLUTION CONTROL FACILITY

AIR WATER

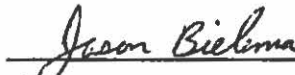
ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
P. O. Box 19276, Springfield, IL 62794-9276

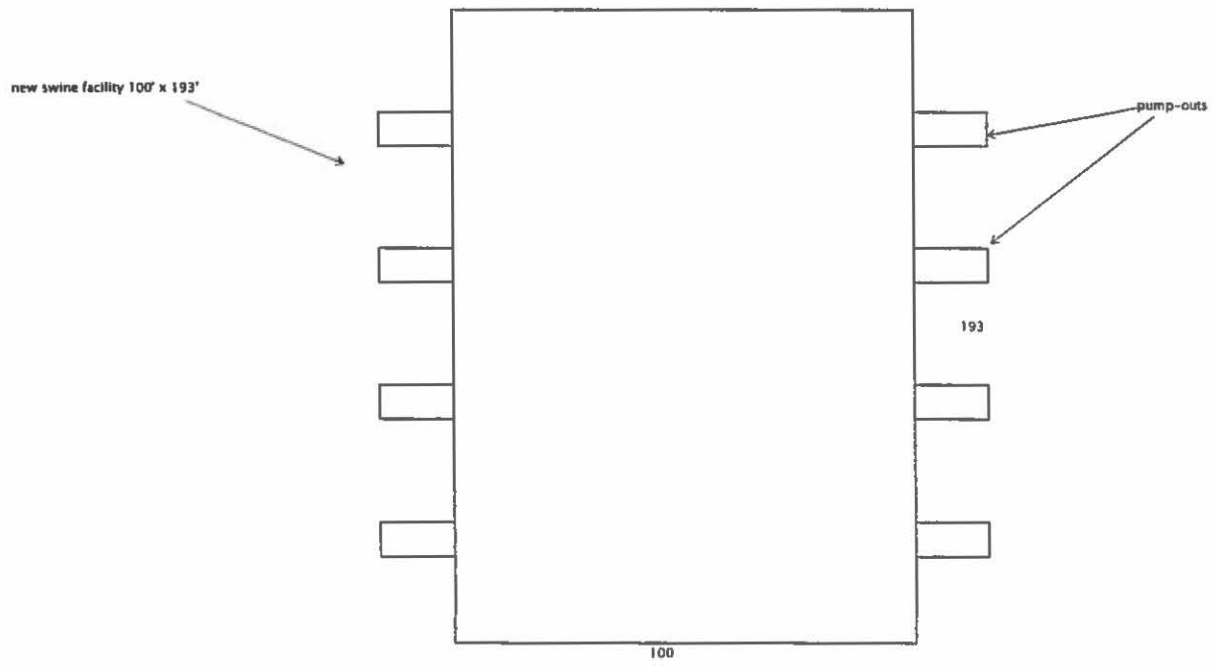
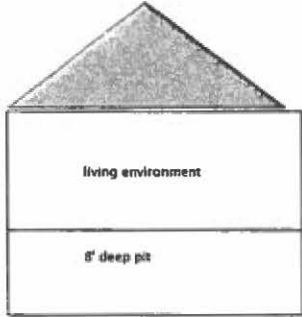
This Agency is authorized to request this information under Illinois Revised Statutes, 1979, Chapter, 120, Section 502a-5. Disclosure of this information is voluntary. However, failure to comply could prevent your application from being processed or could result in denial of your application for certification.

FOR AGENCY USE

File No.	Date Received	Certification No.	Date	
Sec. A APPLICANT	Company Name Bielema farms			
	Person Authorized to Receive Certification Jason Bielema		Person to Contact for Additional Details Jason Bielema	
	Street Address 15577 US Hwy 52		Street Address	
	Municipality, State & Zip Code Mount Carroll, IL 61053		Municipality, State & Zip Code	
	Telephone Number (815) 275-0892		Telephone Number	
	Location of Facility Quarter Section	Township	Range	Municipality
	10	24	4	Mount Carroll
	Street Address 15415 US Hwy 52		County	Township
	Property Identification Number 05-08-10-400-002		Parcel Number	Book Number
	05-08-10-400-002		05-08-10-400-002	
Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location 2400 head swine finishing facility 100' x 193'			
	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 MANUFACTURING PROCESS	Describe Unit Process			
	Materials Used in Process			
Sec. D POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility One 2400 head swine finishing facility. 100' x 193' building that contains a concrete slatted floor with an 8' deep pit and concrete pumpouts.			

APC 151

Sec. E	(1) Nature of Contaminants or Pollutants		
POLLUTION CONTROL FACILITY - CONTAMINANTS		Material Retained, Captured or Recovered	
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	Liquid swine waste	From finishing pigs	Land applied to adjacent fields
ACCOUNTING DATA	(2) Point(s) of Waste Water Discharge		
	Plans and Specifications Attached		Yes <input checked="" 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 _____ status of installation on date of application _____		
	(5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ 240,000.00	
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$	
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$	
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$	
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% 35	
	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. <div style="display: flex; justify-content: space-between; align-items: center;"> <div style="text-align: center;">  _____ Signature </div> <div style="text-align: center;"> _____ 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:	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



The swine waste is contained in the concrete pit under the building. Waste falls through the concrete slats into the pit below. It is pumped out from the concrete pump-outs into a manure spreader. The manure spreader is used to inject the waste into the ground through a no-till toolbar, preventing runoff and maximizing the fertilizer value of manure.

STATE OF ILLINOIS)
)
COUNTY OF SANGAMON)
)
)

PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on February 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]

Steve Santarelli
Illinois Department of Revenue
101 West Jefferson
P.O. Box 19033
Springfield, Illinois 62794

[1st Class U.S. Mail]

Jason Bielema
15577 US Hwy 52
Mount Carroll, Illinois 61053

[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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