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## Tax Certification Program for Livestock Waste Management Facilities

As an incentive for livestock producers to construct waste storage structures and other structures which prevent water pollution the Agency administers a tax certification program, which reduces the property tax value for many pollution control improvements. In order to recognize this tax reduction, the producer must have the improvement certified by the Illinois Environmental Protection Agency (Illinois EPA) as a pollution control facility.

Various facilities have been determined to meet the definition of a pollution control facility for livestock waste management. The following are examples of pollution control facilities for livestock waste management.

1. Manure pits under confined animal feed structures.
2. Slatted floors over manure pits.
3. Floors (not in feeding areas) specifically designed to collect and transport livestock wastes to liquid waste storage facilities.
4. Liquid livestock waste storage facilities including, but not limited to: tanks, lagoons, and holding ponds.
5. Dry manure stacking structures.
6. Feedlot runoff sediment capture basins.
7. Vegetative filter systems including, but not necessarily limited to those components designed, constructed and operated pursuant to Title 35 Illinois Administrative Code, Subtitle E, Chapter 11, Part 570 titled Design and Maintenance Criteria Regarding Runoff Field Application Systems adopted August 3, 1982.
8. Structures or other devices used specifically to divert uncontaminated runoff and roof drainage away from animal feeding facilities so as to minimize the production of feedlot runoff.
9. Roof structures specifically intended to prevent precipitation from entering livestock waste storage facilities provided that such a roof shall meet the requirement that animal feeding operations are not and also could not be normally conducted below said roof.
10. Building or structure walls specifically intended to support those roof structures described in item #9 above.
11. Tanks or other similar structures, such as methane digesters, that are specifically designed, constructed and operated for the only purpose of reducing odors from livestock wastes provided that such facilities shall meet the requirement that methane or products other than processed animal manures are not produced or collected for utilization in any purpose other than the normal operation of the facility.
12. Specific appurtenances to those facilities listed above such as pumps, pump pits, manure scrapers, ramps, manure stackers, or other devices provided that such appurtenances are designed, constructed and operated for the primary purpose of the normal operation of the pollution control facility.
13. Other facilities that meet the definition of a pollution control facility.

Once Illinois EPA has certified that the improvements made by the producer qualify as a pollution control facility, the Agency submits a copy of the certification to the producer and the Illinois Department of Revenue (IDOR). The IDOR assumes authority from the county tax assessment office to assess the value of the certified facilities based upon remaining useful lifetime and the salvage value (usually property taxes are based upon fair cash value). This reduces the assessed value of the certified facilities and, therefore, the property tax.

The date upon which the Illinois EPA received an application form from a producer determines the first assessment year that the IDOR assumes assessment jurisdiction from the county.

Pollution control facilities certified by the Illinois EPA will be assessed by the IDOR as of January 1 of the year after Illinois EPA's receipt of the tax certification application. For instance, if an application is received by the Illinois EPA on January 1, 1999, or December 31, 1999, both would come under the IDOR's assessment jurisdiction as of January 1, 2000.

The producer will receive the benefit of the reduced assessment for the first year the IDOR assumes jurisdiction, but it will not be reflected in the producers tax bill until the following year. All tax bills in Illinois are actually issued the year following the assessment date. For example, a tax bill will not be issued until approximately May 2001 for all property assessed as of January 1, 2000.

## ***INSTRUCTIONS***

Although the tax certification application form was originally designed for industrial use, the Agency uses it for all pollution control facilities. The following instructions indicate how to complete the application form when tax certification is being sought for livestock waste management facilities.

### **Section A - Applicant:**

Be sure to provide the property tax identification number for the parcel of land where pollution control facilities are located. Also indicate the location of the pollution control facilities by quarter section, township, range and county. This information is available on county plat maps.

### **Section B – Manufacturing Operations:**

Indicate what type of livestock waste the pollution control facilities control. Most livestock facilities in Illinois do not have or need any permits from the Illinois EPA and, therefore, the permits space can usually be left blank.

### **Section C – Manufacturing Process:**

This section does not need to be completed on applications for livestock waste management facilities.

### **Section D – Pollution Control Facility:**

The following information must be provided. Use additional paper when necessary.

Neatly sketch a diagram showing the flow of livestock waste from the animals through the pollution control facilities to final disposal on cropland. Include the locations of components such as pumps, pipes, gutter scrapers, manure pits, tanks, slotted floors, holding ponds for runoff, lagoons, methane digesters, settling basins, vegetative filters, etc.

Briefly describe the major pollution control components on the flow diagram including dimensions (length, width, depth, diameter), construction materials (steel, concrete block, etc.), and size (i.e., 10 H-P centrifugal pump).

Identify local streams, lakes, groundwater, or other waters that the pollution control facilities protect from contamination by livestock wastes. Briefly explain how the pollution control facilities prevent livestock wastes from entering these waters.

### **Section E – Pollution Control Facility Contaminants and Accounting Data:**

Generally identify the pollutants being controlled (i.e., beef feedlot runoff, swine manure, silage leachate, etc.) and points of discharge if there are any. Items 3, 4 and 5 must be completed. Be sure to sign in Section F.

Completed forms may be sent to:

Illinois EPA  
BOW/Watershed Management Section/Facility Evaluation Unit  
P.O. Box 19276  
Springfield, Illinois 62794-9276

**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 \_\_\_\_\_

APPLICANT	Sec. A				Company Name			
	Person Authorized to Receive Certification			Person to Contact for Additional Details				
	Street Address			Street Address				
	Municipality, State & Zip Code			Municipality, State & Zip Code				
	Telephone Number			Telephone Number				
	Location of Facility		Township		Municipality		Township	
	Quarter Section	Range		County		Book Number		
	Street Address			Parcel Number				
Property Identification Number				Parcel Number				
MANUFACTURING OPERATIONS	Sec. B							
	Nature of Operations Conducted at the Above Location							
	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				
MANUFACTURING PROCESS	Sec. C							
	Describe Unit Process							
Materials Used in Process								
POLLUTION CONTROL FACILITY DESCRIPTION	Sec. D							
Describe Pollution Abatement Control Facility								

Sec. E	(1) Nature of Contaminants or Pollutants			
	CONTAMINANTS	Material Retained, Captured or Recovered		
		Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	(2) Point(s) of Waste Water Discharge			
	Plans and Specifications Attached		Yes	No
	(3)	Are contaminants (or residues) collected by the control facility?	Yes	No
	(4)	Date installation completed _____ status of installation on date of application _____		
	(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$	
	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:	%		
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	<p>_____</p> <p style="text-align:left;">Signature</p> <p style="text-align:right;">_____</p> <p style="text-align:right;">Title</p>		
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 <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	