



# Illinois Environmental Protection Agency

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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 eliminate, prevent, or reduce water pollution the Illinois Environmental Protection Agency (Illinois EPA) 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 Pollution Control Board (Illinois PCB) as a pollution control facility. The applicant is required to submit a tax certification application to the Illinois EPA for the improvements proposed to be certified. The Illinois EPA conducts a review of the application for purposes of making a recommendation to the Illinois PCB regarding the eligibility of the improvements to meet the definition of pollution control facility. A facility's primary purpose must be to eliminate, prevent, or reduce water pollution to meet the definition of Pollution Control Facility.

The following are examples of pollution control facilities for livestock waste management.

1. Manure pits under confined animal feed structures.
2. Slotted 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 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.
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 recommended that the improvements made by the producer qualify as a pollution control facility, the Agency submits a copy of the recommendation to the producer and the Illinois PCB. If the Illinois PCB finds that the improvements qualify as a pollution control facility then they issue certification. If the Agency recommends that the Board deny tax certification the applicant has an opportunity to file a petition to contest with the Illinois PCB within 35 days after the Agency serves the applicant a copy of the filing.

A copy of the certification will be sent 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. 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 PCB 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, 2013, or December 31, 2013, both would come under the IDOR's assessment jurisdiction as of January 1, 2014.

Property tax bills in Illinois are issued the year following the assessment date. For example, a tax bill will not be issued until approximately May 2015 for all property assessed as of January 1, 2014.

## **INSTRUCTIONS**

### **Section I – Applicant Information:**

Include contact information and correct mailing address.

### **Section II – Facility Information:**

Provide the property index 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 or at [isgs.illinois.edu/plss](http://isgs.illinois.edu/plss).

### **Manufacturing Operations Information and Permit Information:**

Indicate what type of operations are conducted at the facility. 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.

### **Manufacturing Process Information:**

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

### **Pollution Control Facility Information:**

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

Neatly sketch a diagram showing the flow of livestock waste from the initial animal waste collection or containment area through all 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, lagoons, 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.

### **Nature of Contaminants or Pollutants:**

Generally identify the pollutants being controlled (i.e., beef feedlot runoff, swine manure, silage leachate, etc.) and points of discharge if there are any.

### **Section III – Verification and Signature:**

Complete, sign and send to:  
Illinois EPA  
BOW/DWPC/Permit Section  
P.O. Box 19276  
Springfield, Illinois 62794-9276