

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

JS Finishing, LLC - Alexis)
(Property Identification Numbers) PCB 09-
16-16-24-100-002 and 16-16-23-400-001)) (Tax Certification)
)
)

NOTICE

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

Bob Flowers
242 250th Street
Alexis IL 61412

Steve Santarelli
Illinois Department of Revenue
101 West Jefferson
Post Office Box 19033
Springfield IL 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.

ENVIRONMENTAL PROTECTION AGENCY
OF THE STATE OF ILLINOIS.

By: 
Chad M. Kruse
Assistant Counsel
Division of Legal Counsel

DATED: June 2, 2009

Illinois Environmental Protection Agency
1021 North Grand Avenue East
Post Office Box 19276
Springfield IL 62794-9276
(217) 782-5544

THIS FILING IS SUBMITTED ON RECYCLED PAPER

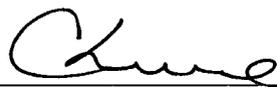
BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

JS Finishing, LLC - Alexis)
(Property Identification Numbers) **PCB 09-**
16-16-24-100-002 and 16-16-23-400-001)) **(Tax Certification)**
)

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:  _____
Chad M. Kruse
Assistant Counsel
Division of Legal Counsel

DATED: June 2, 2009
Illinois Environmental Protection Agency
1021 North Grand Avenue East
Post Office Box 19276
Springfield IL 62794-9276
(217)782-5544

THIS FILING IS SUBMITTED ON RECYCLED PAPER

STATE OF ILLINOIS)
)
)
COUNTY OF SANGAMON)
)

PROOF OF SERVICE

I, the undersigned, on oath state that I have served the attached **APPEARANCE AND THE RECOMMENDATION**, upon the person to whom it is directed, by placing a copy in an envelope addressed to:

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

Bob Flowers
242 250th Street
Alexis IL 61412

and mailing it from Springfield, Illinois, on June 2, 2009, with sufficient postage affixed for first class mail.

And electronically, on June 2, 2009 to:

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



SUBSCRIBED AND SWORN TO BEFORE ME

This 2nd day of June, 2009



Notary Public



BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

JS Finishing, LLC - Alexis)
(Property Identification Numbers) PCB 09-
16-16-24-100-002 and 16-16-23-400-001) (Tax Certification)
)
)

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 December 23, 2008, the Illinois EPA received a request from Bob Flowers, JS Finishing (log number TC-29-08, 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: JS Finishing, LLC
238 & 239 270th Street
Alexis IL 61412

The proposed water pollution control facilities in this request are located at Sections 23 & 24, T13N, R2W of the 4th P.M. in Mercer County, at the above street address and consist of the following:

Livestock waste management facilities consisting of two concrete manure pits (approximately 281 ft. x 71 ft. x 8 ft. deep) and the slotted concrete portion of the floor over the manure pits.

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.

4. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2006), 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 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: 
Chad M. Kruse
Assistant Counsel
Division of Legal Counsel

Dated: June 2, 2009
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

JAMES R. THOMPSON CENTER, 100 WEST RANDOLPH, SUITE 11-300, CHICAGO, IL 60601 - (312) 814-6026

ROD R. BLAGOJEVICH, GOVERNOR

DOUGLAS P. SCOTT, DIRECTOR

Memorandum

To: Connie Tonsor, Division of Legal Counsel

From: Al Keller, P.E., Manager, Permit Section *AK*

Date: May 18, 2009

Re: JS Finishing, LLC - Alexis
Recommendation of Tax Certification
Log # TC-29-08
Property Identification # 16-16-24-100-002 and 16-16-23-400-001

RECEIVED
Division of Legal Counsel

MAY 22 2009

**Environmental Protection
Agency**

The Bureau of Water received a request on December 23, 2008 from Bob Flowers 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:

JS Finishing, LLC
238 & 239 270th St.
Alexis, IL 61412

Sections 23 & 24, T13N, R2W of the 4th P.M. in Mercer County

Property Identification # 16-16-24-100-002:

Livestock waste management facilities consisting of one concrete manure pit (approximately 281 ft. x 71 ft. x 8 ft. deep) and the slotted concrete portion of the floor over the manure pit.

Property Identification # 16-16-23-400-001:

Livestock waste management facilities consisting of one concrete manure pit (approximately 281 ft. x 71 ft. x 8 ft. deep) and the slotted concrete portion of the floor over the manure pit.

These livestock waste management facilities are used to collect, transport and/or store livestock wastes 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 Thaddeus Faught at 217/782-3362.

SAK:TJF:TC-29-08.doc

cc: Tax Cert File

ROCKFORD - 4302 North Main Street, Rockford, IL 61103 - (815) 987-7760 • DES PLAINES - 9511 W. Harrison St., Des Plaines, IL 60016 - (847) 294-4000
ELGIN - 595 South State, Elgin, IL 60123 - (847) 608-3131 • PEORIA - 5415 N. University St., Peoria, IL 61614 - (309) 693-5463
BUREAU OF LAND - PEORIA - 7620 N. University St., Peoria, IL 61614 - (309) 693-5462 • CHAMPAIGN - 2125 South First Street, Champaign, IL 61820 - (217) 278-5800
COLLINSVILLE - 2009 Mall Street, Collinsville, IL 62234 - (618) 346-5120 • MARION - 2309 W. Main St., Suite 116, Marion, IL 62959 - (618) 993-7200

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 <i>JS Finishing LLC</i>		
	Person Authorized to Receive Certification <i>Bob Flowers</i>		Person to Contact for Additional Details <i>Jason Schetz</i>
	Street Address <i>242 250th St</i>		Street Address <i>2150 NCR 1700</i>
	Municipality, State & Zip Code <i>Alexis IL 61412</i>		Municipality, State & Zip Code <i>Dallas City, FL 62330</i>
	Telephone Number <i>319-470-6488</i>		Telephone Number <i>217-755-4250</i>
	Location of Facility Quarter Section Township Range <i>SE Sec 23 13-N 2-West</i>		Municipality Township
	Street Address <i>238 270th St Alexis IL 61412</i>		County Book Number <i>Mercer</i>
	Property Identification Number		Parcel Number
Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location <i>Swine Finishers</i>		
	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 <i>N/A</i>		
	Materials Used in Process <i>N/A</i>		
Sec. D POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility <i>see attached</i>		

POLLUTION CONTROL FACILITY - CONTAMINANTS ACCOUNTING DATA	Sec. E	(1) Nature of Contaminants or Pollutants		
			Material Retained, Captured or Recovered	
		Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
		<i>Swine Manure</i>		
		(2) Point(s) of Waste Water Discharge		
		<i>None</i>		
			Plans and Specifications Attached	Yes <input type="checkbox"/> No <input type="checkbox"/>
		(3)	Are contaminants (or residues) collected by the control facility?	Yes <input type="checkbox"/> No <input type="checkbox"/>
		(4)	Date installation completed <i>Dec 2008</i> status of installation on date of application <i>Completed</i>	
		(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ <i>450,000</i>
			b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$
			c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ <i>94,000</i>
			d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$
		e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% <i>60%</i>	
SIGNATURE	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. <i>at Finishing</i> <i>Jason Schertz mgmt 12-22-08</i> Signature <i>Bob Flowers</i> Title		
	Sec. G	INSTRUCTIONS FOR COMPILING AND FILING APPLICATION		
INSTRUCTIONS		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: Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Attention: Al Keller Permit Section Division of Water Pollution Control	Attention: Donald E. Sutton Permit Section Division of Air Pollution Control

Section D

Building has a concrete pit below animals. The pit is 71 feet by 281 feet by 8 feet deep. Concrete slats are placed over the pit. All manure is contained under structure. Pit has a concrete floor and meets all Dept of Ag specs. Manure will be hauled to land using manure tanks and direct inject capabilities.

***** PCB 2009-118 *****
 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 <i>JS Finishing, LLC</i>		
	Person Authorized to Receive Certification <i>Bob Flowers</i>		Person to Contact for Additional Details <i>Same</i>
	Street Address <i>242 250th St</i>		Street Address
	Municipality, State & Zip Code <i>Alex IL 61412</i>		Municipality, State & Zip Code
	Telephone Number <i>319-470-6488 or 217-755-4250</i>		Telephone Number
	Location of Facility Quarter Section Township Range <i>NW Sec 24 13-N 2-west</i>		Municipality Township <i>Suez</i>
	Street Address <i>239 270th St Alex IL 61412</i>		County Book Number <i>Mercer</i>
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Air Pollution Control Operating Permit No.		Date Issued	
MANUFACTURING PROCESS	Sec. C Describe Unit Process <i>N/A</i>		
	Materials Used in Process <i>N/A</i>		
POLLUTION CONTROL FACILITY DESCRIPTION	Sec. D Describe Pollution Abatement Control Facility <i>see attached</i>		

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		Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
		<i>Swine Manure</i>		
	(2) Point(s) of Waste Water Discharge			
	<i>None</i>			
			Plans and Specifications Attached	Yes <input type="checkbox"/> No <input type="checkbox"/>
	(3)	Are contaminants (or residues) collected by the control facility?		Yes <input type="checkbox"/> No <input type="checkbox"/>
(4)	Date installation completed <i>May 2008</i> status of installation on date of application <i>Completed</i>			
ACCOUNTING DATA	(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ <i>450,000</i>	
		b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$	
		c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ <i>94,000</i>	
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	SIGNATURE	<i>Bob Flowers</i> <i>12-22-08</i>		
Signature		Title		
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