

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

JMTR, LLC-Sterling )  
(Property Identification Number ) PCB 011-  
04-20-300-004 ) (Tax Certification)  
)

NOTICE

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

Max Dail  
8571 Albany Road  
Erie, Illinois 61250

Steve Santarelli  
Illinois Department of Revenue  
101 West Jefferson  
Post Office Box 19033  
Springfield, Illinois 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: Vera Herst  
Vera Herst  
Assistant Counsel  
Division of Legal Counsel

DATED: June 16, 2011

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

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

JMTR, LLC-Sterling )  
(Property Identification Number ) PCB 011-  
04-20-300-004 ) (Tax Certification)  
)  
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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  
Vera Herst  
Assistant Counsel  
Division of Legal Counsel

DATED: June 17, 2011  
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

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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 20, 2010, the Illinois EPA received a request from JMTR (log number TC-25-10, 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: JMTR, LLC  
20103 Manton Road  
Sterling, Illinois 61081

3. The proposed water pollution control facilities in this request are located at Section 20, T22N, R6E of 4<sup>th</sup> P.M.- Township of Genesee in Whiteside County, at the above street address and consist of the following:

Livestock waste management facilities consisting of concrete manure pits under building with approximate dimensions as follows: Barn 1 – 168 ft. x 41 ft. x 3 ft., Barn 2 – 150 ft. x 41 ft. x 6 ft., Barn 3 – 68 ft. x 44 ft. x 3 ft., Barn 4 – 65 ft. x 44 ft. x 3 ft., Barn 5 – 76 ft. x 12 ft. x 3 ft., Barn 6 – 36 ft. x 8 ft. x 8 ft., Barn 7 – 65 ft. x 44 ft. x 10 ft., Barn 8 – 104 ft. x 60 ft. x 10 ft., a concrete manure storage tank (approximately 104 ft. diam. x 10 ft.), and the slotted floors that overlay the concrete 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 (2010), defines "pollution control facilities" as:

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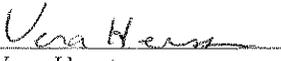
“any system, method, construction, device or appliance appurtenant thereto or any portion of any building or equipment, that is designed, constructed, installed or operated for the primary purpose of: (a) eliminating, preventing, or reducing air or water pollution ...or (b) treating, pretreating, modifying 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:   
Vera Herst  
Assistant Counsel  
Division of Legal Counsel

Dated: June 17, 2011  
Illinois Environmental Protection Agency  
1021 North Grand Ave. E.  
P.O. Box 19276  
Springfield, Illinois 62794-9276  
217/782-5544



**ILLINOIS ENVIRONMENTAL PROTECTION AGENCY**

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

PAT QUINN, GOVERNOR

DOUGLAS P. SCOTT, DIRECTOR

# Memorandum

To: Connie Tonsor, Division of Legal Counsel

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

Date: June 2, 2011

Re: JMTR, LLC - Sterling  
Recommendation of Tax Certification  
Log # TC-25-10  
Property Identification # 04-20-300-004

**RECEIVED**  
Division of Legal Counsel

JUN 03 2011

**Environmental Protection Agency**

The Bureau of Water received a request on December 20, 2010 from JMTR, LLC 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:

JMTR, LLC  
20103 Manton Road  
Sterling, Illinois 61081

Section 20, T22N, R6E of 4<sup>th</sup> P.M. - Township of Genesee in Whiteside County

Livestock waste management facilities consisting of concrete manure pits under buildings with approximate dimensions as follows: Barn 1 – 168 ft. x 41 ft. x 3 ft., Barn 2 – 150 ft. x 41 ft. x 6 ft., Barn 3 – 68 ft. x 44 ft. x 3 ft., Barn 4 – 65 ft. x 44 ft. x 3 ft., Barn 5 – 76 ft. x 12 ft. x 3 ft., Barn 6 – 36 ft. x 8 ft. x 8 ft., Barn 7 – 65 ft. x 44 ft. x 10 ft., Barn 8 – 104 ft. x 60 ft. x 10 ft., a concrete manure storage tank (approximately 104 ft. dia. x 10 ft.), and the slotted floors that overlay the concrete manure pits.

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 Jamie Cowles at 217/782-3362.

SAK:JMC:TC-25-10

cc: Tax Cert File

Rockford • 4302 N. Main St., Rockford, IL 61103 • (815) 987-7760

Elgin • 595 S. State, Elgin, IL 60123 • (847) 608-3131

Bureau of Land – Peoria • 7620 N. University St., Peoria, IL 61614 • (309) 693-5462

Collinsville • 2009 Mall Street, Collinsville, IL 62234 • (618) 346-5120

Des Plaines • 9511 W. Harrison St., Des Plaines, IL 60016 • (847) 294-4000

Peoria • 5415 N. University St., Peoria, IL 61614 • (309) 693-5463

Champaign • 2125 S. First St., Champaign, IL 61820 • (217) 278-5800

Marion • 2309 W. Main St., Suite 116, Marion, IL 62959 • (618) 993-7200

APPLICATION FOR CERTIFICATION (PROPERTY TREATMENT)

POLLUTION CONTROL FACILITY

AIR

WATER

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

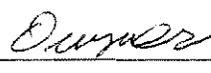
This Agency is authorized to request this information under Illinois Revised Statutes, 1979, Chapter, 120, Section 502a-5. Disclosure of this information is voluntary. However, failure to comply could prevent your application from being processed or could result in denial of your application for certification.

FOR AGENCY USE

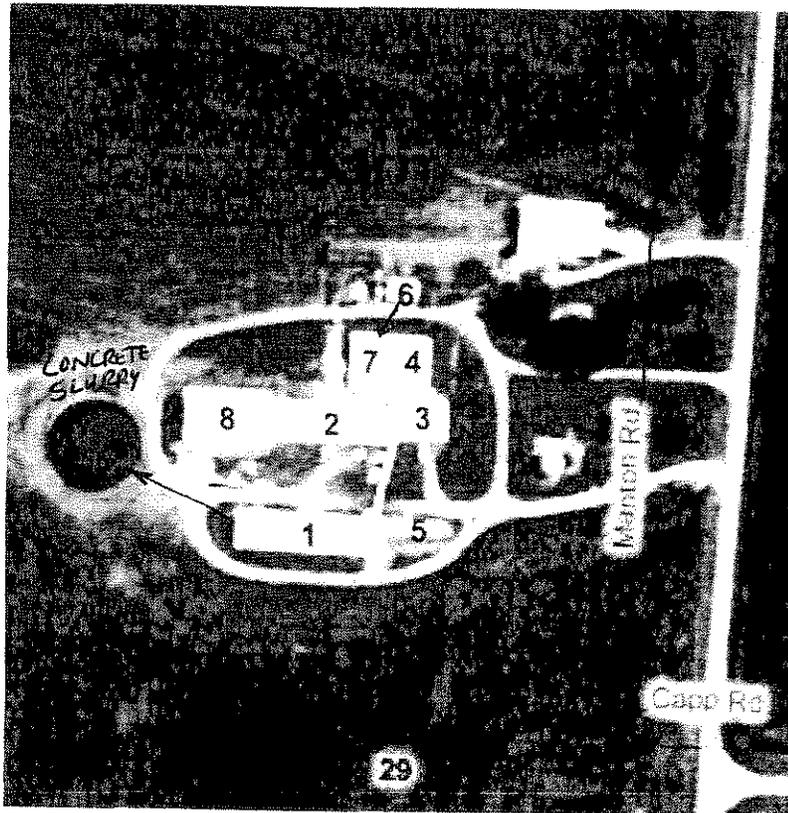
File No.	Date Received	Certification No.	Date
Sec. A  APPLICANT	Company Name <b>JMTR LLC</b>		
	Person Authorized to Receive Certification <b>MAX DAIL</b>	Person to Contact for Additional Details <b>MAX DAIL</b>	
	Street Address <b>8571 ALBANY RD</b>	Street Address <b>8571 ALBANY RD</b>	
	Municipality, State & Zip Code <b>ERIE, IL 61250</b>	Municipality, State & Zip Code <b>ERIE, IL 61250</b>	
	Telephone Number <b>309-659-2963</b>	Telephone Number <b>309-659-2963</b>	
	Location of Facility Quarter Section      Township      Range	Municipality      Township	
	<b>SEC 20      TWP 22      RANG 6</b>	<b>STERLING      GENESEE</b>	
	Street Address <b>20103 MANTON RD</b>	County <b>STERLING IL</b>	Book Number <b>610B1 WHITESIDE</b>
	Property Identification Number <b>04-20-300-004</b>	Parcel Number	
Sec. B  MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location <b>RAISE SWINE AND CONTROL SWINE MANURE</b>		
	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	<p style="text-align: center;"><b>RECEIVED</b> DEC 20 2010</p> <p style="text-align: center;">ILLINOIS ENVIRONMENTAL PROTECTION AGENCY BOW/WPC/PERMIT SECTION</p>	
Sec. D  POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility <b>FACILITY STORES SWINE MANURE IN SLATED COVERED CONCRETE PITS UNDER BUILDINGS. ADDITIONAL STORAGE PROVIDED IN CONCRETE SLURRY THAT PITS CAN BE DRAINED UNDERGROUND TO. STORED MANURE IS APPLIED TO CROPLAND IN THE SPRING AND FALL PER CERTIFIED NUTRIENT MANAGEMENT PLAN. DIAGRAM AND SIZES ATTACHED</b>		

\*\*\*\*\* PCB 2011-099 \*\*\*\*\*

POLLUTION CONTROL FACILITY - CONTAMINANTS	Sec. F (1) Nature of Contaminants or Pollutants		
			Material Retained, Captured or Recovered
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	SWINE MANURE	RETAINED	APPLICATION TO CROPLAND
Sec. F (2) Point(s) of Waste Water Discharge			
NONE			
Plans and Specifications Attached		Yes	No <input checked="" type="checkbox"/>
(3)	Are contaminants (or residues) collected by the control facility?	Yes <input checked="" type="checkbox"/>	No
(4)	Date installation completed <u>9/1/1998</u> status of installation on date of application <u>COMPLETE</u>		
ACCOUNTING DATA	(5) a.	FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ 525,000
	b.	NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ 2,500
	c.	PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ 88,381
	d.	PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ 22,000
	e.	PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% 80%

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.	
	 _____ Signature	 _____ Title

INSTRUCTIONS	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 pollution control facility. Include a listing of each major piece of equipment included in the claimed fair cash value for real property. Include an average 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	Thomas McSwiggin Permit Section Division of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution Control

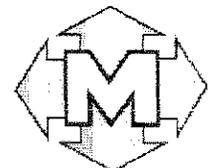


**Manure Storage Description:**

Concrete Slurry:	104ft.d x 10ft.	635,093	Gal.
	Minus 2ft. Freeboard:		508,075 Gal.
Barn 1:	Shallow Pit: 168ft. x 41ft. x 3ft.		154,567 Gal.
Barn 2:	Deep Pit: 150ft. x 41ft. x 6ft.		276,012 Gal.
Barn 3:	Shallow Pit: 68ft. x 44ft. x 3ft.		67,140 Gal.
Barn 4:	Shallow Pit: 65ft. x 44ft. x 3ft.		64,178 Gal.
Barn 5:	Shallow Pit: 76ft. x 12ft. x 3ft.		20,465 Gal.
Barn 6:	Deep pit: 36ft. x 8ft. x 8ft.		17,234 Gal.
Barn 7:	Deep pit: 65ft. x 44ft. X 4ft.		85,571 Gal.
Barn 8:	Deep pit: 104ft. x 60ft. x 10ft.		466,752 Gal.
	<b>Total Current Manure Storage:</b>		<b>1,659,994 Gal.</b>

**Type of Applicator:** Dragline w/17' injector

**Distance Reaching:** 1.25 mi.



Watershed Unit Tax Certification Review Sheet

Project Name: JMTR LLC

Location: Eric - Genesee Township

Reviewer: JMC

Date: April 18, 2011

Log number: TC-25-10

Type:  Agchem  
 Livestock

Applicant: JMTR LLC  
8571 Albany Road  
Erie, IL 61250

Contact: Max Dial

Phone: (309) 659-2963

Facility:  
20103 Manton Road  
Sterling, IL 61081

Property ID: 04-20-300-004

County: Whiteside

Legal Description:  
S: 20 Twp: 22N R: 6E PM: 4th

Signature: Max Dial *Dial*

Title: Owner

Date Control Devices installed: 9/1/98

Provided Fair cash Value: \$525,000

- 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:

Livestock waste management facilities consisting of a concrete manure pits under buildings with approximate dimensions of follows: Barn 1 - 168ft. x 41ft. x 3ft., Barn 2 - 150ft. x 41ft. x 6ft, Barn 3 - 68ft. x 44ft. x 3ft., Barn 4 - 65ft. x 44ft. x 3ft., Barn 5 - 76ft. x 12ft. x 3ft., Barn 6 36ft. x 8ft. x 8ft., Barn 7 - 65ft. x 44ft. x 10 ft. and Barn 8 - 104ft. x 60ft. x 10ft. Additional management is obtained in 104ft diameter by 10 ft. concrete slurry.

These livestock waste management facilities are used to collect, transport and/or store livestock wastes prior to cropland application.

[12/20/2010: Received ]-[12/20/10 Logged in]

STATE OF ILLINOIS

COUNTY OF SANGAMON

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PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on June 17, 2011, I served true and correct copies of an APPEARANCE AND THE RECOMMENDATION, upon the persons and by the methods as follows:

[1<sup>st</sup> Class U.S. Mail]

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

[1<sup>st</sup> Class U.S. Mail]

Max Dail  
8571 Albany Road  
Erie, Illinois 61250

[Electronic Filing]

Clerk  
Illinois Pollution Control Board  
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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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