

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Muegge Stock LLC)
(Property Identification Number) PCB 015-
07-0-0030-000-60) (Tax Certification
) Water)

NOTICE

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

David Muegge
2300 E. 1000 St.
Menden, IL 62351

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.

ILLINOIS ENVIRONMENTAL PROTECTION
AGENCY

By: Vera Herst
Vera Herst
Assistant Counsel
Division of Legal Counsel

DATED: July 3, 2014

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

Muegge Stock LLC)
(Property Identification Number) PCB 015-
07-0-0030-000-60) (Tax Certification
) Water)

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: Vera Herst
Vera Herst
Assistant Counsel
Division of Legal Counsel

DATED: July 3, 2014
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

Muegge Stock LLC)
(Property Identification Number) PCB 015-
07-0-0030-000-60)) (Tax Certification
) Water)

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 May 31, 2013, the Illinois EPA received a request from Muegge Stock, LLC (log number TC-14-13, 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: Muegge Stock, LLC
2300 E. 1000 St.
Menden, IL 62351

3. The proposed water pollution control facilities in this request are located at Section 4, T1N, R8W of 3rd PM in Adams County, at the above street address and consist of the following:

Livestock waste management facility consists of a swine finishing building, containing a concrete manure pit (approximately 300 ft. x 70 ft. x 8 ft. deep) overlain by a reinforced concrete slotted floor with 6 manure pump out pits (each approximately 6 ft. x 4 ft. x 8 ft. deep).

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 (2012), 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.

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WHEREFORE, the Illinois EPA recommends that the Board issue the requested tax certification.

ILLINOIS ENVIRONMENTAL
PROTECTION AGENCY

By: Vera Herst
Vera Herst
Assistant Counsel
Division of Legal Counsel

Dated: July 3, 2014
Illinois Environmental Protection Agency
1021 North Grand Ave. E.
P.O. Box 19276
Springfield, Illinois 62794-9276
217/782-5544

TC-14-13

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.

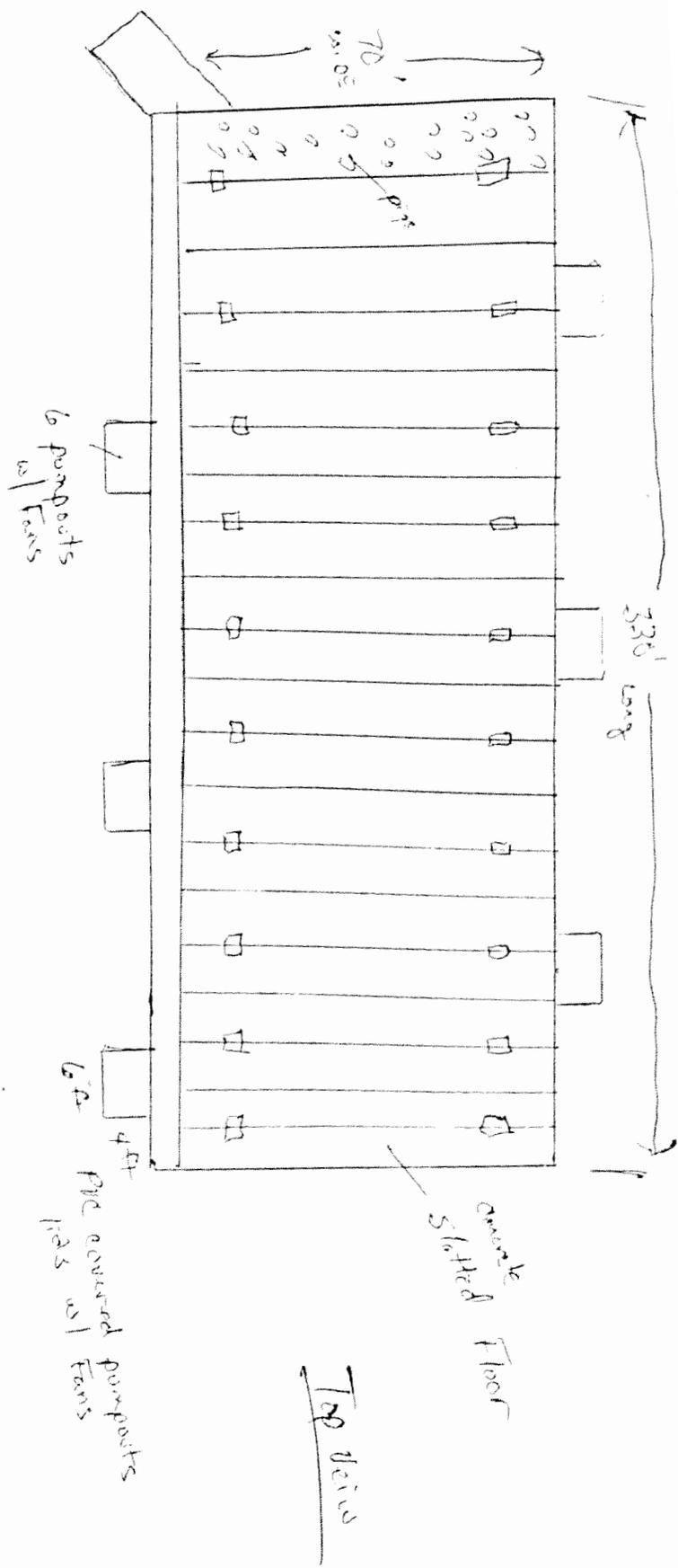
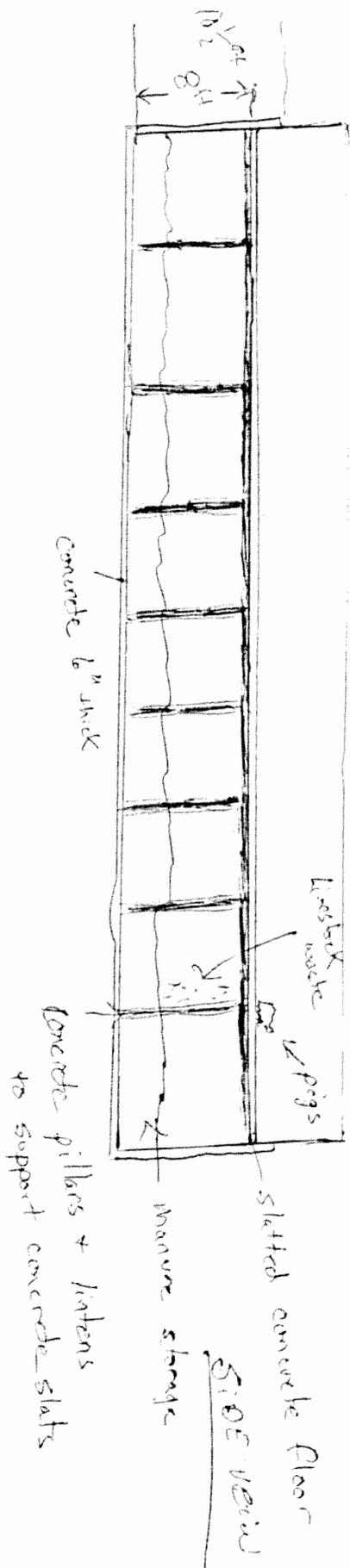
FOR AGENCY USE				
File No.	Date Received	Certification No.	Date	
Sec. A APPLICANT	Company Name Muegge Stock LLC			
	Person Authorized to Receive Certification David Muegge	Person to Contact for Additional Details David Muegge		
	Street Address 2300 E 1000 St	Street Address 2300 E 1000		
	Municipality, State & Zip Code Mendon, IL 62351	Municipality, State & Zip Code Mendon, IL 62351		
	Telephone Number 217 430-6740	Telephone Number 217 430-6740		
	Location of Facility Quarter Section 04	Township 1N	Range 0W	Municipality Mendon
	Street Address 975 N 1000 St	County Adams	Book Number	
	Property Identification Number 07-0-0030-000-60	Parcel Number		
Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location Production of Sausage from 55# to 275#s (Hogs)			
	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 1 Sausage Finishing Building 70'x300' holding 2450 head of 250 finishing hogs. Building has 6 covered pump-out to agitate + stir manure. There is 8 ft deep manure holding tank under entire building which supplies about 1 year of storage.			

5/23/14 spoke w/ David Muegge who confirmed the information on file

Sec. E	(1) Nature of Contaminants or Pollutants		
CONTAMINANTS			Material Retained, Captured or Recovered
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	<i>5712 manure</i>	<i>Liquid Slurry</i>	<i>Land app. for fert.</i>
(2) Point(s) of Waste Water Discharge			
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 checked="" type="checkbox"/>
(4)	Date installation completed <i>10/09</i> status of installation on date of application <i>Completed</i>		
ACCOUNTING DATA	(5) a.	FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ <i>350,000</i>
	b.	NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ <i>300,000</i>
	c.	PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ <i>82,200</i>
	d.	PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ <i>30,000</i>
	e.	PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% <i>60%</i>
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			
	Signature	Title	
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

RECEIVED

MAY 31 2013



REPORT NO.
F12346-6004

ACCOUNT NUMBER
99990

A & L GREAT LAKES LABORATORIES, INC.

3505 Conestoga Drive • Fort Wayne, IN 46808 • Phone 260-483-4759 • Fax 260-483-5274
www.algreatlakes.com • lab@algreatlakes.com



QUALITY ANALYSES FOR INFORMED DECISIONS

TO: RAGAN PETER
1770 E CO RD 50
WEST POINT, IL 62380

PD C.C.

PURCHASE ORDER: 346-6004

LAB NUMBER: 64128
MANURE TYPE: SWINE, LIQUID PIT (16)
SAMPLE ID: MUEGE NEW

MANURE ANALYSIS REPORT

DATE SAMPLED: 11/07/2012
DATE RECEIVED: 12/11/2012
DATE REPORTED: 12/12/2012 PAGE: 3 of 8

PARAMETER	UNIT	ANALYSIS RESULT	TOTAL POUNDS PER 1,000 GAL**	FIRST YEAR AVAILABILITY [@] POUNDS PER 1,000 GAL
Moisture	%	90.64	7550.3	
Solids	%	9.36	779.7	
Nitrogen, Total (TKN)	%	1.001	83.4	72.1 *
Nitrogen, Ammonium (NH ₄ -N)	%	0.794	66.1	66.1 *
Nitrogen, Organic (N)	%	0.207	17.2	6.0 *
Phosphorus (P)	%	0.216	41.2 (as P ₂ O ₅)	41.2 (as P ₂ O ₅) *
Potassium (K)	%	0.493	49.3 (as K ₂ O)	49.3 (as K ₂ O) *

[@] Estimate of first-year availability does not account for incorporation losses. Consult MWPS-18, "Livestock Waste Facilities Handbook" for additional information.

* Source: MWPS-18, Livestock Waste Facilities Handbook, 1993

** Manure density assumed to be 8.33 lb/gallon

REPORT NO.
F11332-6022
ACCOUNT NUMBER
99990

A & L GREAT LAKES LABORATORIES, INC.

3505 Conestoga Drive • Fort Wayne, IN 46808 • Phone 260-483-4759 • Fax 260-483-5274
www.algreatlakes.com • lab@algreatlakes.com



QUALITY ANALYSES FOR INFORMED DECISIONS

TO: RAGAN PETER
1770 E CO RD 50
WEST POINT, IL 62380



COPY: 217-430-0665
PD CK 1213 \$232.00

PURCHASE ORDER: 332-6022

LAB NUMBER: 58071
MANURE TYPE: SWINE, LIQUID PIT
SAMPLE ID: MUEGE

MANURE ANALYSIS REPORT

DATE SAMPLED: 11/15/2011
DATE RECEIVED: 11/28/2011
DATE REPORTED: 12/01/2011 PAGE: 7 of 8

PARAMETER	UNIT	ANALYSIS RESULT	TOTAL POUNDS PER 1,000 GAL**	FIRST YEAR AVAILABILITY [Ⓢ] POUNDS PER 1,000 GAL
Moisture	%	92.66	7718.6	
Solids	%	7.34	611.4	
Nitrogen, Total (TKN)	%	0.752	62.6	48.8 *
Phosphorus (P)	%	0.160	30.5 (as P2O5)	30.5 (as P2O5) *
Potassium (K)	%	0.416	41.6 (as K2O)	41.6 (as K2O) *

5000 2000

117.12 138.24

152.5 - 183.90

93.84 119.90

369.44 442.12

184.73 222.05

12 211 Pits from FS

N = 48 / # \$185 / Harmonia

P₂O₅ = 77 / #

K₂O = 48 / #

pumped total 823,000 gal on 11-14 + 15

[Ⓢ] Estimate of first-year availability does not account for incorporation losses. Consult MWPS-18, "Livestock Waste Facilities Handbook" for additional information.
* Source: MWPS-18, Livestock Waste Facilities Handbook, 1993
** Manure density assumed to be 8.33 lb/gallon

January 25, 2011

SPECIAL REPORT

DUESTERHAUS PUMPING

SAMPLE: <i>DAVE MUEGGE NEW</i>	AS IS	LBS/1000 GAL	LBS/ACRE-INCH
LAB# <i>1139</i>			when irrigating
	%		
MOISTURE			
SOLIDS			
VOLATILE SOLIDS			
ASH			
pH			
For Farm Use	%	LBS/1000 GAL	LBS/ACRE-INCH
Total N (TKN) as N	0.909	75.81	2091
P.A.N. (sub-surface)	0.626	52.21	1440
P.A.N. (surface)	0.447	37.23	1027
PHOSPHORUS			
AS P2O5 for farm use	0.065	5.42	149
POTASSIUM			
AS K2O for farm use	0.398	33.16	915
For Environmental Record Keeping	mg/kg	LBS/1000 GAL	LBS/ACRE-INCH
Total N (TKN) as N	9093	75.81	2091
AMMONIA	5133	42.79	1181
NITRATE			
ORGANIC N	3960	33.01	911
P.A.N. (surface)	4466	37.23	1027
P.A.N. (sub-surface)	6262	52.21	1440
PHOSPHORUS AS P	284	2.37	65
POTASSIUM AS K	3371	28.10	775
CALCIUM			
MAGNESIUM			
SULFUR			
CARBON/NITROGEN RATIO			

P.A.N. is potential available N for this cropping season. It is calculated using the factors below.

P.A.N. (surface) factors: Organic N release 35% Nonvolatilized NH3 60% availability

Second Year Release 713 5.94 164

SUBSURFACE: ORGANIC N RELEASE =35%: NH3 FACTOR SUBSURFACE 95% availability

STATE OF ILLINOIS
COUNTY OF SANGAMON

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)
)

PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on July 3, 2014, 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
Post Office Box 19033
Springfield, Illinois 62794

[1st Class U.S. Mail]

David Muegge
2300 E. 1000 St.
Menden, IL 62351

[Electronic Filing]

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

/s/ Vera Herst
Assistant Counsel
Division of Legal Counsel
1021 North Grand Avenue East
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217.782.9143 (TDD)

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