

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

| | |
|-------------------------------------|-----------------------|
| Larson Farms North, LLC- Maple Park |) |
| (Property Identification Number |) PCB 15- |
| 12-01-300-004) |) (Tax Certification) |
| |) |
| |) |

NOTICE

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

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

Michael Martz
Larson Farms North, LLC
17520 Keslinger Road
Maple Park, Illinois 60151

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: 
Joey Logan-Pugh
Assistant Counsel
Division of Legal Counsel

DATED: June 23, 2015

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

| | |
|--------------------------------------|-----------------------|
| Larson Farms North, LLC – Maple Park |) |
| (Property Identification Number |) PCB 15- |
| 12-01-300-004) |) (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: 
 Jocelyn Logan-Pugh
 Assistant Counsel
 Division of Legal Counsel

DATED: June 23, 2015

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

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Larson Farms North, LLC – Maple Park)
(Property Identification Number) PCB 15-
12-01-300-004) (Tax Certification)
)
)

RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

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 January 3, 2014, the Illinois EPA received a request from Larson Farms North, LLC (log number TC-02-14, 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: Larson Farms North, LLC
17520 Keslinger Road
Maple Park, IL 60151

The proposed water pollution control facilities in this request are located at the SW¼ of Section 1, T39N, R5E of the 3rd P.M. in DeKalb County, at the above street address and consist of the following:

Livestock waste management facilities consisting of thirty concrete manure pits (approximately 40 ft. x 40 ft. x 8 ft. each) within four buildings with slotted floors 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 (2014), defines

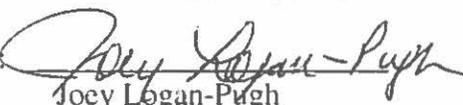
“pollution control facilities” as:

“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: 
Joey Logan-Pugh
Assistant Counsel
Division of Legal Counsel

Dated: June 23, 2015
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

BRUCE RAUNER, GOVERNOR

LISA BONNETT, DIRECTOR

Memorandum

To: Charles Gunnarson, Division of Legal Counsel

From: Al Keller, Manager, Permit Section

Date: June 15, 2015

Re: Larson Farms North, LLC – Maple Park
Recommendation of Tax Certification
Log # TC-02-14
Property Identification # 12-01-300-004

The Bureau of Water received a request on January 3, 2014 from Larson Farms North, 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:

Larson Farms North, LLC
17520 Keslinger Road
Maple Park, IL 60151

SW¼ Section 1, Township 39N, Range 5E of the 3rd PM in DeKalb County.

Livestock waste management facilities consisting of thirty concrete manure pits (approximately 40 ft. x 40 ft. x 8 ft. deep each) within 4 buildings and the portion of concrete slotted flooring over the 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 Thaddeus Faught at 217/782-0610.

SAK:TJF:TC-02-14.docx

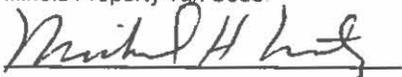
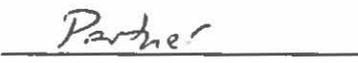
cc: Tax Cert File

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>Larson Farms North LLC</i> | | |
| | Person Authorized to Receive Certification <i>Michael Mantz</i> | | Person to Contact for Additional Details <i>Michael Mantz</i> |
| | Street Address <i>17520 Kestinger Road</i> | | Street Address <i>Same</i> |
| | Municipality, State & Zip Code <i>Maple Park, IL 60151</i> | | Municipality, State & Zip Code <i>Same</i> |
| | Telephone Number <i>815-827-3400</i> | | Telephone Number <i>Same</i> |
| | Location of Facility Quarter Section Township Range | Municipality | Township |
| | <i>SW Section 1 39N SE</i> | <i>Maple Park</i> | <i>Pierce</i> |
| | Street Address <i>17520 Kestinger Road</i> | County <i>Maple Park, IL 60151</i> | Book Number <i>DeKalb County</i> |
| Property Identification Number | Parcel Number <i>12-01-300-004</i> | | |
| Sec. B MANUFACTURING OPERATIONS | Nature of Operations Conducted at the Above Location <i>Beef Production</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  | | |
| | Materials Used in Process | Watershed Management Section BUREAU OF WATER | |
| Sec. D POLLUTION CONTROL FACILITY DESCRIPTION | Describe Pollution Abatement Control Facility <i>Manure Pits, Concrete Slabs over pits</i> | | |

| | | | |
|-----------------|--|--|---|
| Sec. E | (1) Nature of Contaminants or Pollutants | | |
| CONTAMINANTS | | | Material Retained, Captured or Recovered |
| | Contaminant or Pollutant | DESCRIPTION | DISPOSAL OR USE |
| | <i>Ice & Mason</i> | | <i>Crop Fertilizer</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 type="checkbox"/> | |
| | (4) Date installation completed _____ status of installation on date of application <i>Complete</i> | | |
| ACCOUNTING DATA | (5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY: | \$ <i>see attached</i> | |
| | b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY: | \$ <i>see attached</i> | |
| | c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY: | \$ <i>2500</i> | |
| | d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY: | \$ <i>2500</i> | |
| | 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 |   | | |
| | 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 |

Larson Farms North LLC Building Description Summary

Parcel: 12-01-300-004

| Number | Description | Built | Dimensions | Slats | Manure Pit | Original Building Cost | Concrete Pit & Slat Cost | % of Total Cost |
|----------------|-------------|-------|------------|----------|-------------------------|------------------------|--------------------------|-----------------|
| 1-6 | Finishing | 1971 | 56' X 200' | Concrete | 5-8' Deep 40' X 40' | \$69,524 | \$31,293 | 45.0% |
| 11-20 | Finishing | 1972 | 56' X 400' | Concrete | 10-8' Deep 40' X 40' | \$98,206 | \$50,663 | 51.6% |
| 7-10 | Finishing | 1978 | 56' X 200' | Concrete | 5-8' Deep 40' X 40' | \$80,648 | \$46,115 | 57.2% |
| 21-34 | Finishing | 1997 | 56' X 400' | Concrete | 10-8' Deep 40' X 40' | \$350,394 | \$157,264 | 44.9% |
| Totals: | | | | | | \$598,772 | \$285,335 | 47.7% |

Google

To see all the details that are visible on the screen, use the "Print" link next to the map.

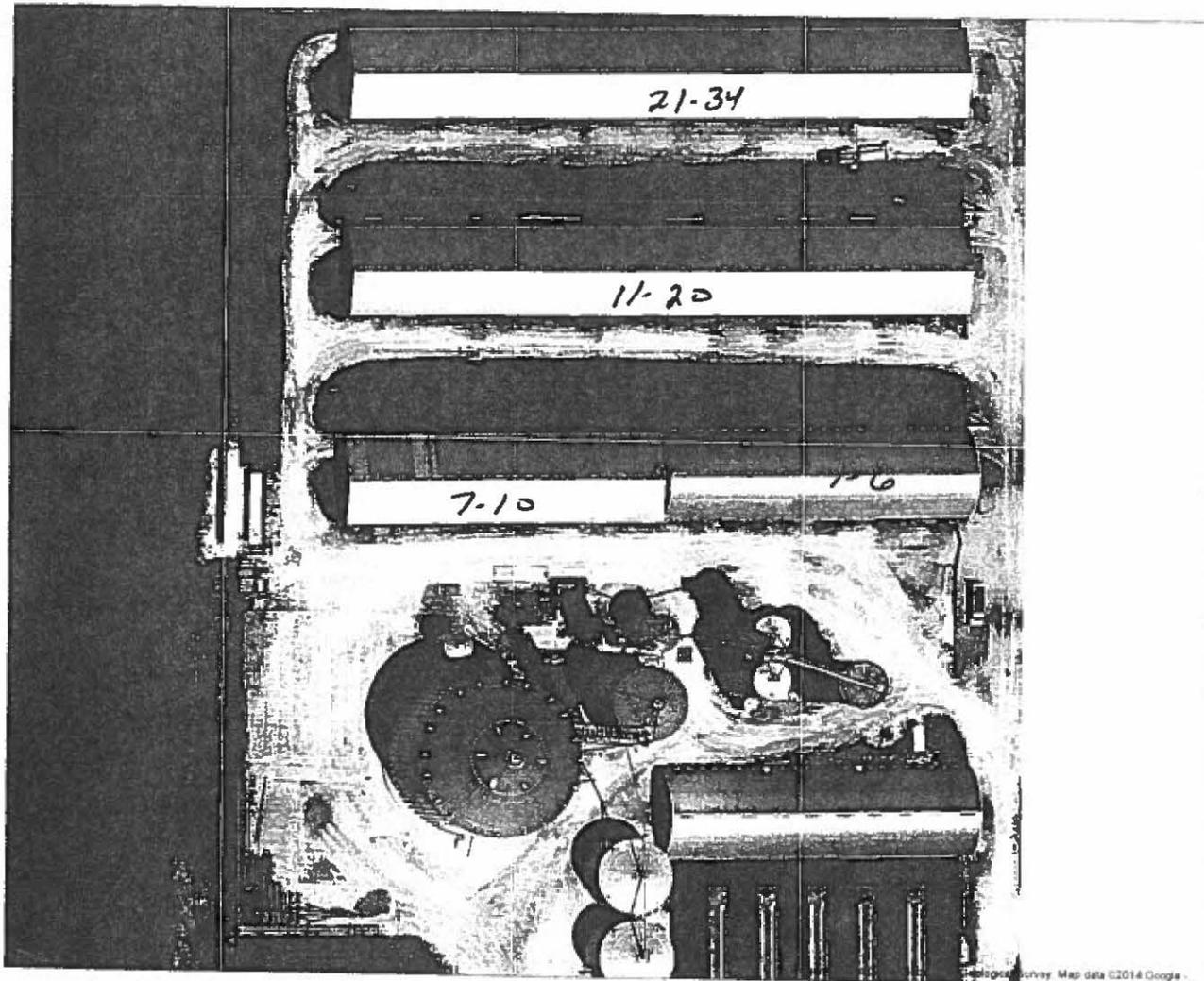
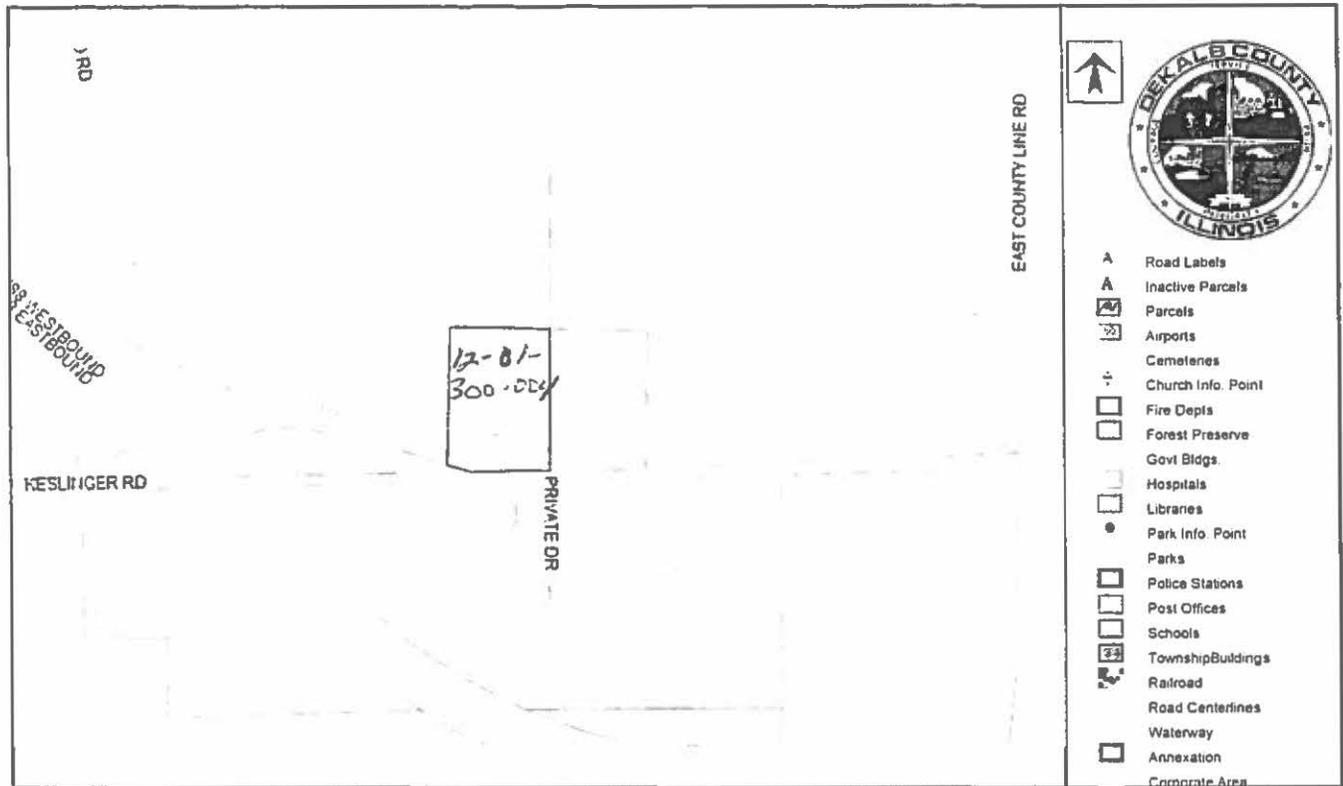
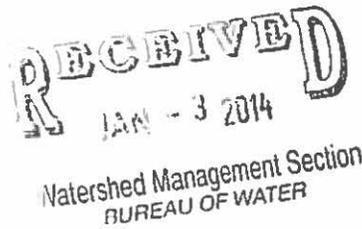


Image courtesy: Map data ©2014 Google



| | | |
|---|---|---------------------------------------|
| <p>600 m 1 : 8558</p> | <p>Produced by 69.49.205.4 14:42 12/30/2013</p> | <p>Copyright © 2013 DeKalb County</p> |
| <p>Notice: Property tax data is current through Document 2013-11437 recorded in August of 2013. Annexations, Building Footprints, Roads, Rural Addresses, and Safe Zone data are maintained by JMO and are current through September 2013. Precincts and Board Districts are current through the 2010 census except where noted. This site and the information contained therein does not represent a survey product and should be used for informational purposes only. Information regarding zoning is proposed only, and should not be regarded as official zoning designation for properties. To confirm official zoning of any property in unincorporated DeKalb County, please contact the DeKalb County Planning, Zoning and Building Department (815-895-7188).</p> | | |

Larson Farms North LLC
17520 Keslinger Road
Maple Park, IL 60151
815-827-3400
815-827-3194 Fax



Illinois EPA
Bureau of Water/Watershed Management Section
Facility Evaluation Unit
P O Box 19276
Springfield, IL 62794-9276

Enclosed is an application for our beef production facility to certify the manure storage pits as a pollution control facility.

The site is identified on the included Pierce Township map (tax parcel number 12-01-300-004). The facility is located in the watershed of Battle Creek. Battle Creek waters go into Rock Creek, then into the East Branch of Big Rock Creek and into Big Rock Creek. Big Rock Creek flows through the Big Rock Forest Preserve.

Our manure storage facilities are utilized to store manure until it can be applied to crop land and prevent any discharge that might end up in Battle Creek.

The four finishing buildings utilize poured concrete pits under each building. Manure is stored until application each fall after harvest and each spring prior to planting. Larson Farms Partnership, owned by the same owners of Larson Farms North LLC, have 4602 crop acres that are available to have manure applied. Manure is hauled to appropriate fields each year as documented in our annually updated manure management plan. We utilize 3 PTO powered transfer pumps, two semi tankers and an applicator tank wagon equipped with GPS and a flowmeter that accurately apply the appropriate agronomic rate of manure per acre. The wagon injects the manure at a 4 to 6 inch depth.

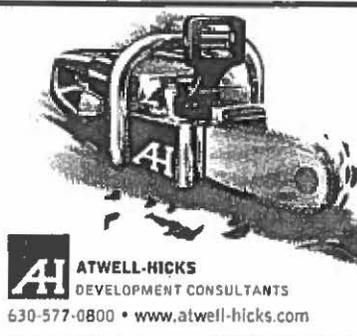
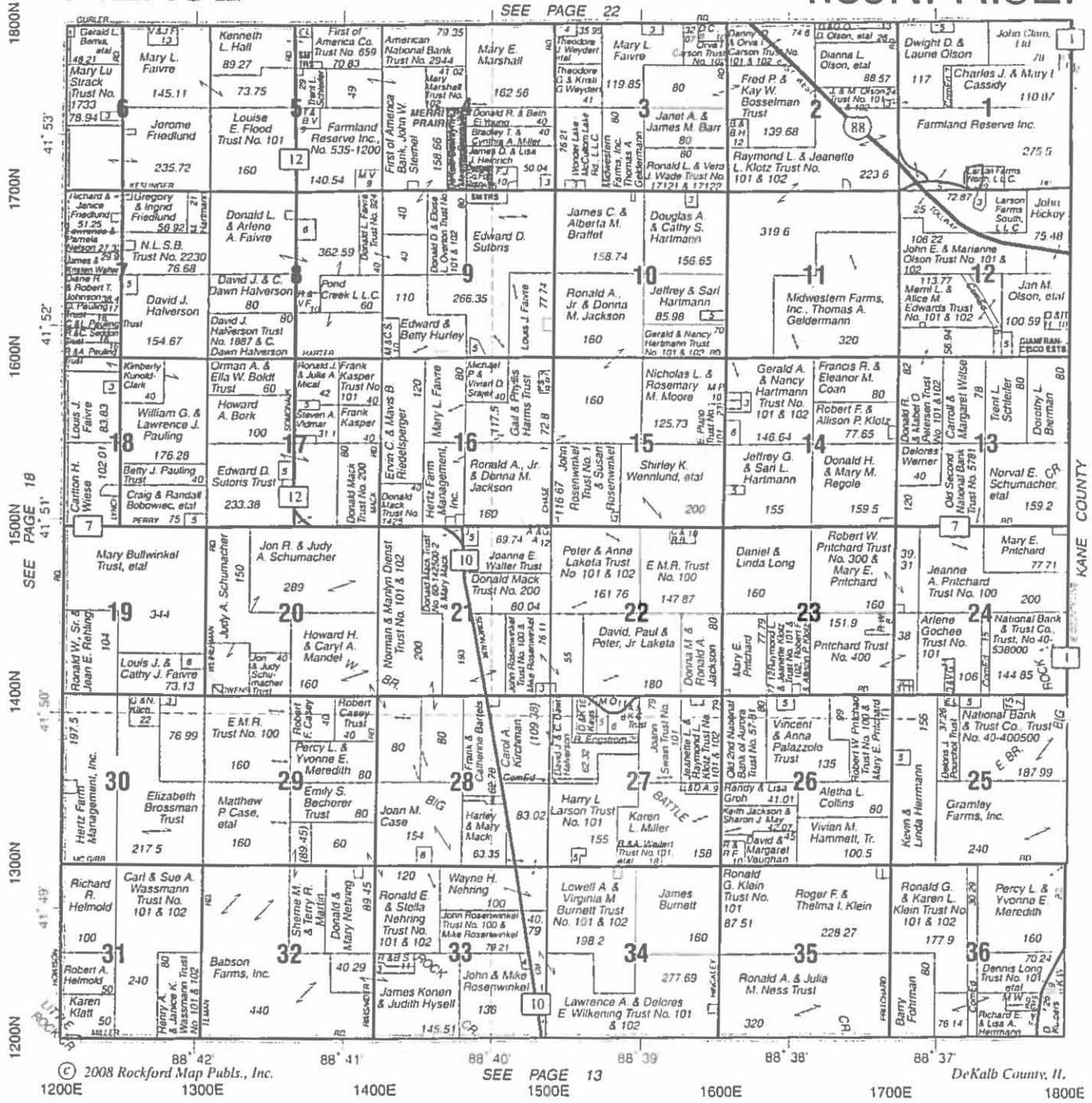
Sincerely,

A handwritten signature in black ink that reads "Michael Martz". The signature is fluid and cursive.

Michael Martz
Partner of Larson Farms North LLC

PIERCE

T.39N.-R.5E.



Red Tape Fears Us.

There's a lot of Red Tape between you and your project. Atwell has the right tools to cut through it. Our approach is as aggressive as your development plans.

Get Atwell. Get it Done.

AH ATWELL-HICKS
DEVELOPMENT CONSULTANTS
630-577-0800 • www.atwell-hicks.com

Land Planning • Civil Engineering • Environmental • Surveying • Water Resources

STATE OF ILLINOIS

COUNTY OF SANGAMON

)
)
)
)
)

PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on June 23, 2015, 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
P.O. Box 19033
Springfield, Illinois 62794

[1st Class U.S. Mail]

Michael Martz
Larson Farms North, LLC
17520 Keslinger Road
Maple Park, Illinois 60151

[Electronic Filing]

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

/s/ Joey Logan-Pugh
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)

THIS FILING IS SUBMITTED ON RECYCLED PAPER