

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Moss Family Farms, Inc.)	
(Property Identification Number)	PCB 15-
34-023-13))	(Tax Certification)
)	
)	

NOTICE

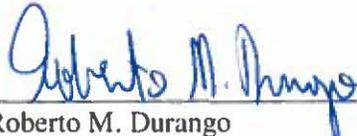
Steve Santarelli
Illinois Department of Revenue
101 West Jefferson
Post Office Box 19033
Springfield, Illinois 62794

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

Moss Family Farms, Inc.
Jerry L. Moss
35837 385th Avenue
Baylis, Illinois 62314

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: 
Roberto M. Durango
Assistant Counsel
Division of Legal Counsel

DATED: July 9, 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

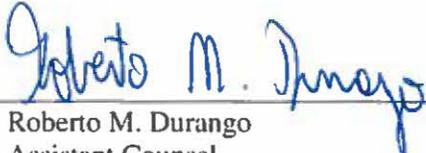
BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Moss Family Farms, Inc.)	
(Property Identification Number)	PCB 15-
34-023-13))	(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:  _____
 Roberto M. Durango
 Assistant Counsel
 Division of Legal Counsel

DATED: July 9, 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

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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 May 29, 2014, the Illinois EPA received a request from Jerry L. Moss (log number TC-07-14, 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 facility's address is:

Moss Family Farms, Inc.
35278 370th Avenue
Griggsville, Illinois 62340

The proposed water pollution control facilities in this request are located at SW ¼ of Section 26, T3S, R4W of the 4th P.M. in Pike County, at the above street address and consist of the following:

Livestock waste handling facilities consisting of two concrete manure pits (approximately 101 ft. x 304 ft. x 8 ft. deep), and the slotted concrete portion of the floor over the manure pits that capture and contain waste hogs generate. Each pit has twelve (approximately 5 ft. x 6 ft. 8 ft. deep) pump-out pits.

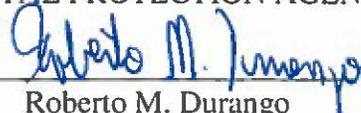
These livestock waste management facilities are used to collect, transport and/or store livestock wastes prior to cropland application, and are further described in Exhibit A.

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: 
Roberto M. Durango
Assistant Counsel
Division of Legal Counsel

Dated: July 9, 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

EXHIBIT

A

Memorandum

To: Charles Gunnarson, Division of Legal Counsel

From: Al Keller, Manager, Permit Section 

Date: June 10, 2015

Re: Moss Family Farms, Inc. – Griggsville
Recommendation of Tax Certification
Log # TC-07-14
Property Identification # LF-14-90-590-000

The Bureau of Water received a request on May 29, 2014 from Jerry Moss for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204. We offer the following recommendation.

The water pollution control facilities in this request include the following:

Moss Family Farms, Inc.
35278 370th St.
Griggsville, IL 62340

SW ¼ of Section 26, Township 3S, Range 4W of the 4th PM in Pike County.

The facility consists of two (2) 101 ft. x 304 ft. x 8 ft. deep concrete manure pits, and the slotted concrete portion of the floor over the manure pits that capture and contain waste generated by the hogs in the barns above. Each pit has twelve (12) 5 ft. x 6 ft. x 8 ft. deep pump-outs pits. These facilities collect, transport and store livestock waste prior to application to crop land.

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 Wei Han at 217/782-0610.

SAK:WH:Tax Cert Recommendation.docx

cc: Tax Cert File

Watershed Unit Tax Certification Review Sheet

Project Name: Moss Family Farms, Inc

Date: May 26, 2015

Reviewer: WH

Type: Agchem
 Livestock

Log number: TC-07-14

Applicant: Jerry L. Moss
35837 385th Ave
Baylis, IL 62314

Contact: Jaron E. Moss
33570 340th St.
Baylis, IL 62314
Phone: 217-430-2885

Facility: Moss Family Farms, Inc.
35278 370th St.
Griggsville, IL 62340

Property ID: LF-14-90-590-000 (DoA ID)

County: Pike

Legal Description:
SW Section: 26 Twp: 3S R: 4W PM: 4th

Signature: Jerry L. Moss

Title: Owner

Date Control Devices installed: 12/1/2013

Provided Fair cash Value: \$750,000

Location: Griggsville, IL

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:

The facility consists of two (2) 101 ft. x 304 ft. x 8 ft. deep concrete manure pits, and the slotted concrete portion of the floor over the manure pit that capture and contain all waste generated by the hogs in the barns above. Per phone conversation with Mr. Jaron Moss on 03/03/2015, each pit has twelve (12) 5 ft. x 6 ft. x 8 ft. deep pump-outs to agitate and send out the waste for cropland application.

The property ID is left blank in the application form. WH called Jaron Moss 03/03/2015 requesting the ID number.

Recommended Action: Issue tax certification.

TC-07-14

APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)
 POLLUTION CONTROL FACILITY
 AIR WATER

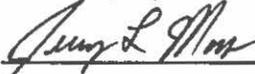
ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
 P. O. Box 19276, Springfield, IL 62794-9276

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 Moss Family Farms, Inc.			
	Person Authorized to Receive Certification Jerry L. Moss		Person to Contact for Additional Details Jaron E. Moss	
	Street Address 35837 385th Ave.		Street Address 33570 340th. St.	
	Municipality, State & Zip Code Baylis, IL 62314		Municipality, State & Zip Code Baylis, IL 62314	
	Telephone Number (217) 430-2882		Telephone Number (217) 430-2885	
	Location of Facility Quarter Section Township Range SW 26 Frmnt R4W		Municipality Township Frmnt	
	Street Address 35278 370th. St. Griggsville, IL 62340		County Book Number Pike	
	Property Identification Number		Parcel Number 34-023-13	
	Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location Contracted wean-to-finish hog production.		
Water Pollution Control Construction Permit No.		Date Issued		
NPDES PERMIT No. ILR105382		Date Issued 07/30/13	Expiration Date 07/31/18	
Air Pollution Control Construction Permit No.		Date Issued		
Air Pollution Control Operating Permit No.		Date Issued		
Sec. C MANUFACTURING PROCESS	Describe Unit Process Livestock are brought in as 10-14 lb. wean pigs and raised up to about 265 lb. fat hogs and then hauled to market.			
	Materials Used in Process H2O, feed, power, medicine, local labor force			
Sec. D POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility Buildings are constructed over an 8' deep sealed concrete pit structure. Piers, beams, & slats provide the cover for animals to walk & excrete waste down into the pit. Manure is then pumped via hose to applicator running in nearby fields & injected at agronomic rates. <i>See attached</i>			

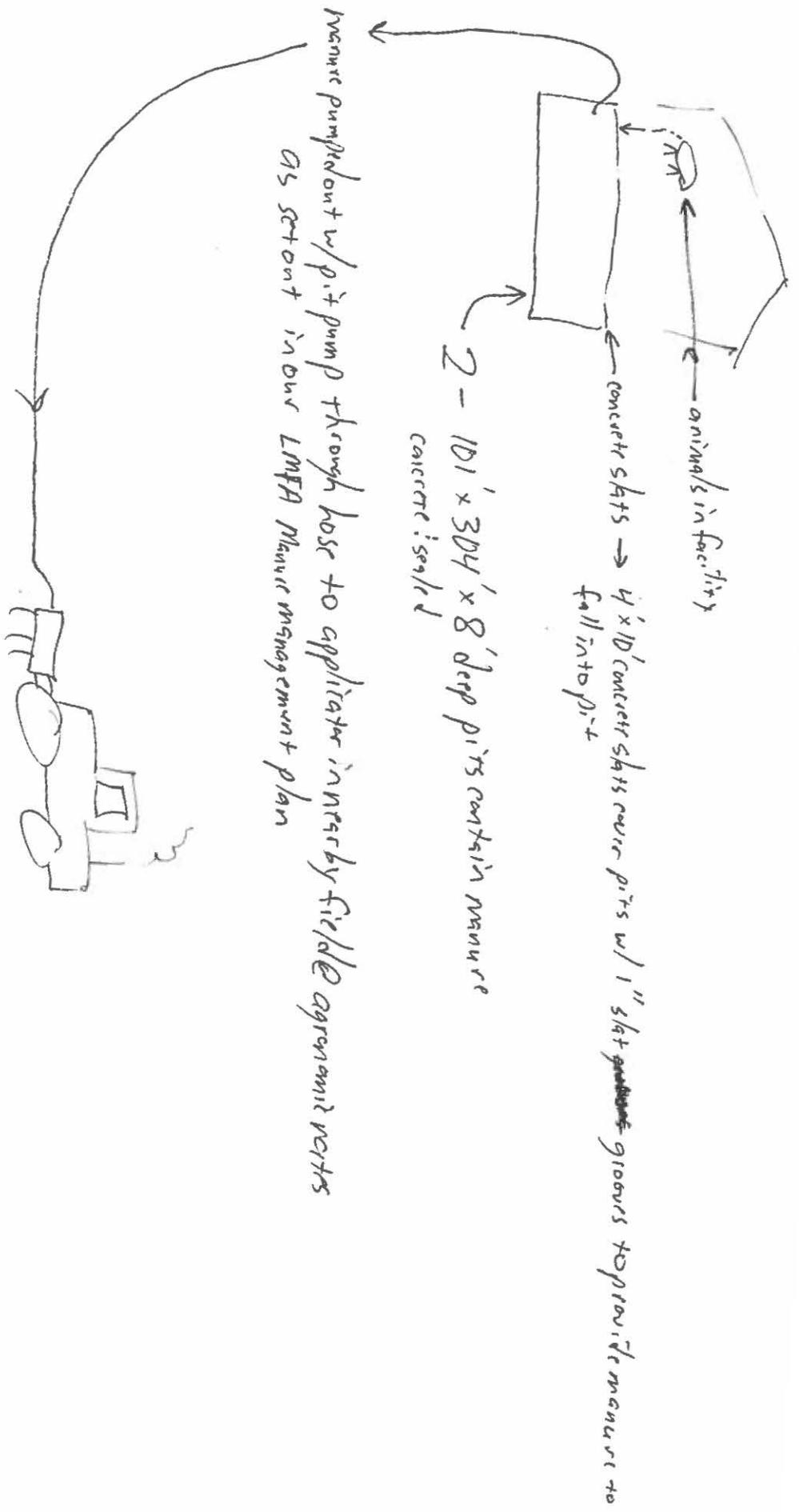
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Sec. E	(1) Nature of Contaminants or Pollutants Hog manure			
	CONTAMINANTS		Material Retained, Captured or Recovered	
		Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
		Hog manure	100% manure	Field applied fertilizer
		(2) Point(s) of Waste Water Discharge 100% contained in pit structure		
		Plans and Specifications Attached	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
		(3) Are contaminants (or residues) collected by the control facility?	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
	(4) Date installation completed <u>12/01/13</u> status of installation on date of application <u>05/21/14</u>			
ACCOUNTING DATA	(5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ 750,000.00		
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ 0.00		
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ 30,000.00		
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ 0.00		
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% 30%		
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	President _____ 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	

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MAY 29 2015

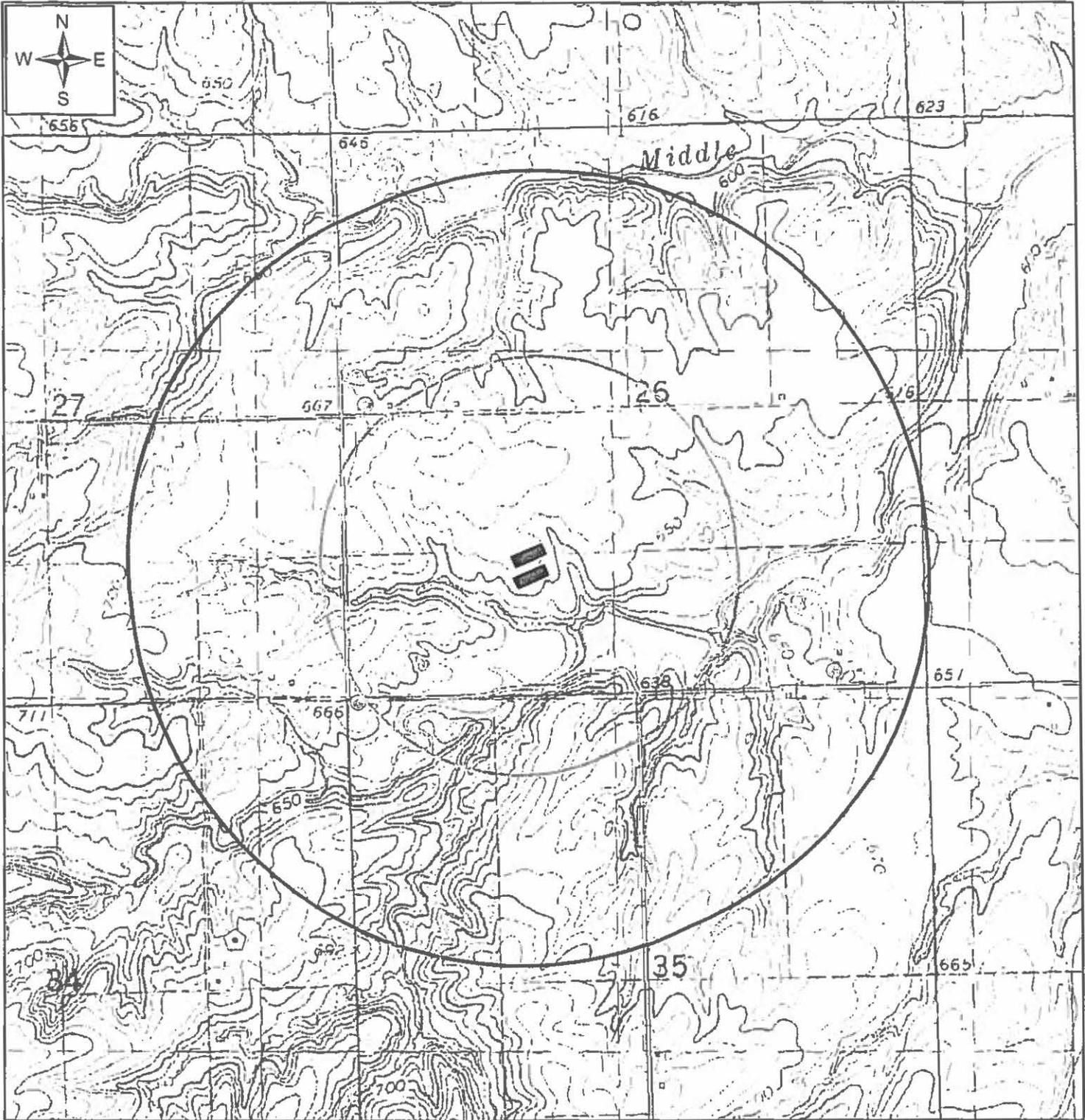
BOARD OF SUPERVISORS



Attached Topographic map of facilities shows local streams that are protected by our concrete sealed pit structures from manure wastes.

Heartland Hogs 2

Attachment D - Topographic Map



Legend

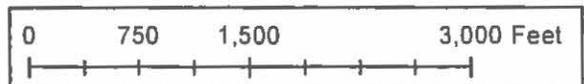
-  Residences
-  Non Farm Business & Common Place of Assembly
-  Proposed Facility
-  Populated Area Setback (3520 ft)
-  Residence Setback (1760 ft)

Topographic Source: USDA-NRCS

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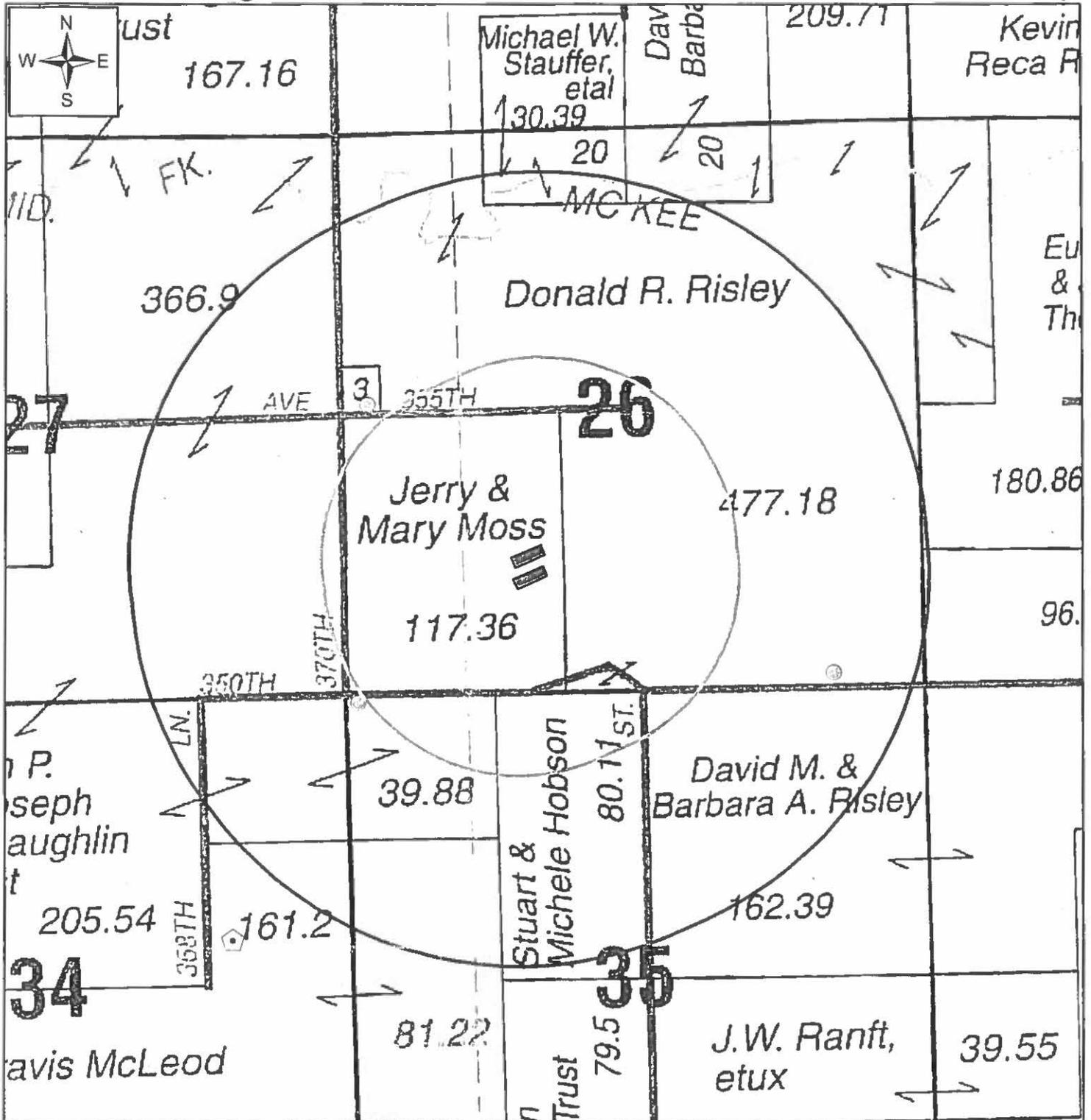
MAY 29 2015

SOA



Heartland Hogs 2

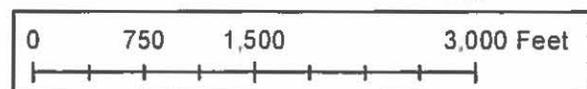
Attachment C - Plat Map



Plat Source: Rockford Map Publishers, Inc. 2008

Legend

- Residences
- Non Farm Business & Common Places of Assembly
- Proposed Facility
- Populated_Area_Setback_(3520_ft)
- Residence_Setback_(1760_ft)



STATE OF ILLINOIS

COUNTY OF SANGAMON

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PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on July 9, 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]

Moss Family Farms, Inc.
Jerry L. Moss
35837 385th Avenue
Baylis, Illinois 62314

[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/ Roberto M. Durango
Assistant Counsel
Division of Legal Counsel
1021 North Grand Avenue East
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Springfield, Illinois 62794-9276
217.782.5544
217.782.9143 (TDD)

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