

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

MSF Farms, LLC-New Boston )  
(Property Identification Number ) PCB 17-  
08-004-013-00) (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

Matt Frieden  
1098 - 110<sup>th</sup> Street  
Joy, Illinois 61260

**PLEASE TAKE NOTICE** that I have today filed with the Office of the Clerk of the Pollution Control Board an **APPEARANCE** and **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: September 27, 2016

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**

**MSF Farms, LLC-New Boston  
(Property Identification Number  
08-004-013-00)**

)  
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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  
Assistant Counsel  
Division of Legal Counsel

DATED: September 27, 2016

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**

MSF Farms, LLC-New Boston )  
(Property Identification Number ) PCB 17-  
08-004-013-00 ) (Tax Certification)  
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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 ("Board"), 35 Ill. Adm. Code 125.204.

1. On December 14, 2015, the Illinois EPA received a request from, LLC-New Boston (log number TC-33-15, 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: MSF Farms, LLC-New Boston  
524 107<sup>th</sup> Ave  
New Boston, IL 61272

The proposed water pollution control facilities in this request are located in the SW ¼ of Section 5, T14N, R5W of the 4th P.M. in Mercer County, at the above street address and consist of the following:

Livestock waste handling facilities consisting of two (2) concrete manure pits (approximately 390 ft. x 50 ft. x 8 ft. each) and the concrete slat portion of the floor over the manure pits that capture and contain waste generated in the barn above. Each pit has ten (10) (approximately 6 ft. x 5 ft. x 8 ft. each) pump out pits to allow manure removal from the manure pit.

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

3. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2014), and Section 125.200(a) of the Board's regulations, 35 Ill. Adm. Code 125.200(a), define

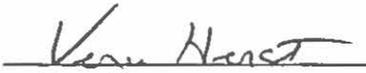
"pollution control facilities" as:

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: eliminating, preventing, or reducing air or water pollution ...or 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.

4. In order to receive preferential tax treatment as pursuant to 35 ILCS 200/11-5 (2014), pollution control facilities must be certified as such by the Board, 35 ILCS 200/11-20 (2014) and 35 Ill. Adm. Code 125.200(a).
5. Upon receipt of a tax certification application, the Illinois EPA must file a recommendation on the application with the Board, 35 Ill Adm. Code 125.204(a).
6. Based on the information in the application and the purpose of the facility, 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: September 27, 2016

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) 782-3397

BRUCE RAUNER, GOVERNOR

ALEC MESSINA, ACTING DIRECTOR

## Memorandum

To: Charles Gunnarson, Division of Legal Counsel

From: Al Keller, Manager, Permit Section 

Date: September 6, 2016

Re: MSF Farms, LLC – New Boston  
Recommendation of Tax Certification  
Log # TC-33-15  
Property Identification #: 08-004-013-00

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The Bureau of Water received a request on December 14, 2015 from Matt Frieden 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:

MSF Farms, LLC  
524 107th Ave  
New Boston, IL

SW ¼ of Section 5, T14N, R5W of the 4th PM in Mercer County.

The livestock waste handling facilities consist of two (2) concrete manure pits (approximately 390 ft. x 50 ft. x 8 ft. each) and the concrete slat portion of the floor over the manure pits that capture and contain waste generated in the barn above. Each pit has ten (10) (approximately 6 ft. x 5 ft. x 8 ft. each) pumpout pits to allow manure removal from the manure pit. These facilities collect, transport and store livestock waste prior to cropland application.

The facility is 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

**Han, Wei**

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**From:** Matt Wagner <wagnerconsultag@mediacombb.net>  
**Sent:** Monday, August 08, 2016 11:18 AM  
**To:** Han, Wei  
**Cc:** wcbelgians@frontiernet.net  
**Subject:** MSF Farms, LLC.

Good morning Wei,

We are sending you this email in regards to Section D of the Tax Certification form for MSF farms. Per our phone conversation, a clarification is needed in regards to the pollution control facilities. The pollution control facilities will include the concrete waste storage structures being 51'2" x 391'4" and floor, but will not include the buildings. If you need any more information, please let me know.

*Matthew Wagner, P.E.*

**Wagner Consulting & Agriculture, LLC.**

**709 West Oak Street**

**Lena, Illinois 61048**

**[wagnerconsultag@mediacombb.net](mailto:wagnerconsultag@mediacombb.net)**

**Phone: 815-275-7642**

This transmission may contain information that is privileged, confidential and/or exempt from disclosure under applicable law. If you are not the intended recipient, you are hereby notified that any disclosure, copying, distribution, or use of the information contained herein (including any reliance thereon) is STRICTLY PROHIBITED. If you received this in error, please notify the sender immediately.

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 MSF Farms, LLC			
	Person Authorized to Receive Certification Matt Frieden		Person to Contact for Additional Details Matt Frieden or Sue Frieden	
	Street Address 1098 - 110th Street		Street Address 1098 - 110th Street	
	Municipality, State & Zip Code Joy, IL 61260		Municipality, State & Zip Code Joy, IL 61260	
	Telephone Number (309) 584-4214		Telephone Number (309) 584-4214	
	Location of Facility Quarter Section	Township 14N	Range 5W	Municipality New Boston
	Street Address 524 - 107th Avenue		County Mercer	Township 14N
	Property Identification Number 08-004-013-00		Parcel Number 07-08-05-300-001	Book Number
	Sec. B  MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location Raising of Hogs		
		Water Pollution Control Construction Permit No. N/A		Date Issued
NPDES PERMIT No. N/A		Date Issued	Expiration Date	
Air Pollution Control Construction Permit No. N/A		Date Issued		
Air Pollution Control Operating Permit No. N/A		Date Issued		
Sec. C  MANUFACTURING PROCESS	Describe Unit Process N/A			
	Materials Used in Process N/A			
Sec. D  POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility Two facilities are included in this application. The facilities are identical confinement buildings built 2015. Both buildings measure 51'2" x 391'4" and each have their own manure storage measuring 49' 10" x 390'.			

		Slatted Floor Confinement Building	Slatted Floor Confinement Building
(4)	Date Installation Completed	10/31/2015	10/31/2015
	Status of Installation on date of application	In Progress	In Progress
(5)	a.) Fair cash value if considered real property	\$ 650,000	\$ 650,000
	* b.) Net salvage value if considered real property	\$ 425,000	\$ 425,000
	c.) Productive gross annual income of control facility	\$ 98,400	\$ 98,400
	d.) Productive net annual income of control facility	\$ 12,000	\$ 12,000
	e.) Percentage control facility bears to whole facility value	65.00%	65.00%

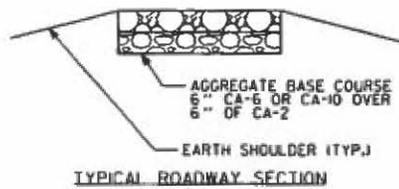
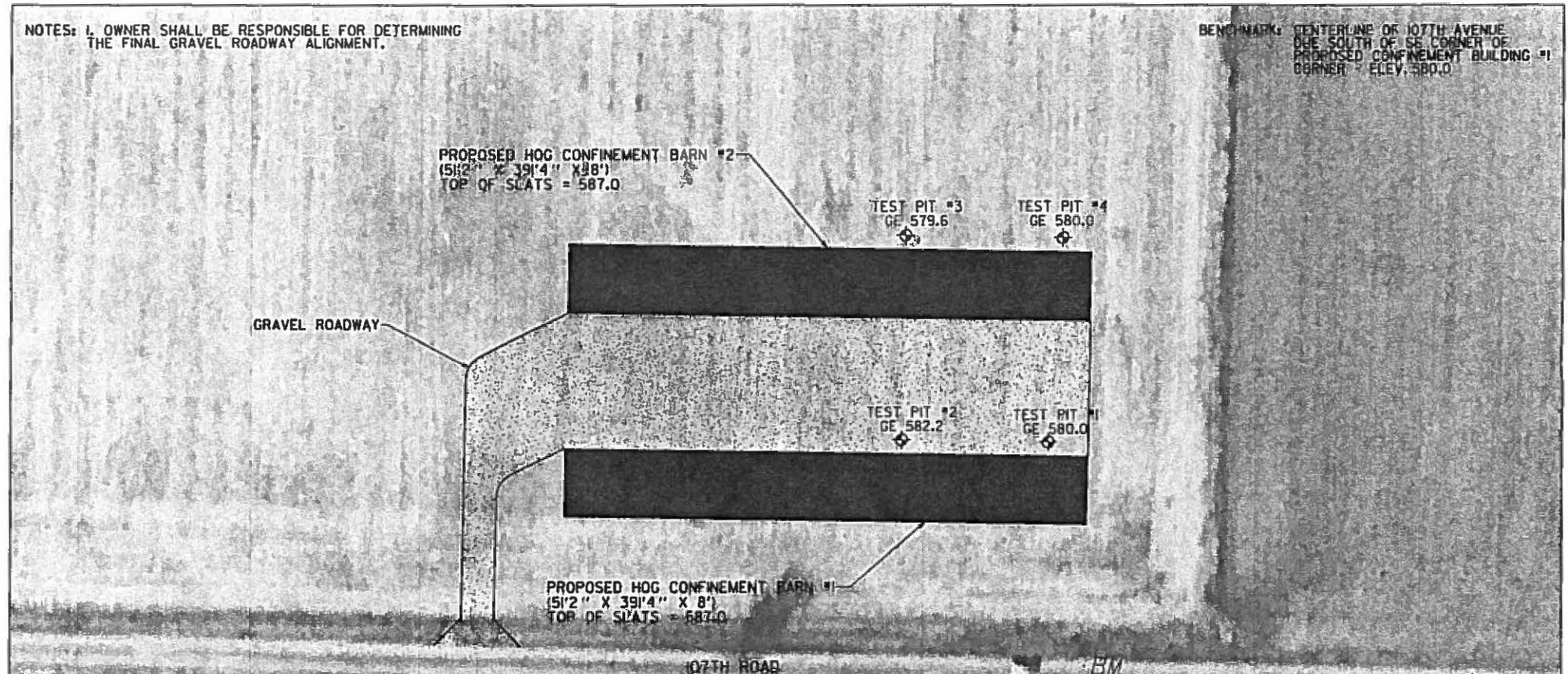
*\* Net salvage value is calculated as the remaining concrete for the facilities being the salvage value.*



Wagner Consulting & Agriculture  
 709 West Oak Street  
 Lena, Illinois 61048  
[wagnerconsultag@mediacombb.net](mailto:wagnerconsultag@mediacombb.net)  
 PH: 815-275-7642

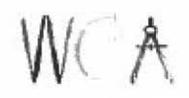
NOTES: 1. OWNER SHALL BE RESPONSIBLE FOR DETERMINING THE FINAL GRAVEL ROADWAY ALIGNMENT.

BENCHMARK: CENTERLINE OF 107TH AVENUE  
DUE SOUTH OF SE CORNER OF  
PROPOSED CONFINEMENT BUILDING #1  
CORNER ELEV. 580.0



REVISIONS			
NO.	DATE	BY	REMARKS

DRAWN  
M.L.W.  
CHECKED  
A.A.W.  
APPROVED  
M.L.W.



WAGNER CONSULTING & AGRICULTURE  
709 WEST OAK STREET  
LENA, ILLINOIS 61648  
#15-275-7942  
WAGNERCONSULTAG@MEDIACOMBR.NET

CONTACT JULIE AT 815 OR 800-802-0123  
with the following:  
County \_\_\_\_\_  
City/Township \_\_\_\_\_  
Soil & 1/4 Sec No. \_\_\_\_\_  
# HOURS (2 working days) BEFORE YOU GO

MATT AND SUE FRIEDEN  
107TH AVENUE  
NEW BOSTON, ILLINOIS 61272  
  
CIVIL SITE PLAN

PROJECT NO.  
4415  
DATE  
04/30/15  
SHEET NO.  
2  
OF (2) SHEETS





The producer will receive the benefit of the reduced assessment for the first year the IDOR assumes jurisdiction, but it will not be reflected in the producers tax bill until the following year. All tax bills in Illinois are actually issued the year following the assessment date. For example, a tax bill will not be issued until approximately May 2001 for all property assessed as of January 1, 2000.

## ***INSTRUCTIONS***

Although the tax certification application form was originally designed for industrial use, the Agency uses it for all pollution control facilities. The following instructions indicate how to complete the application form when tax certification is being sought for livestock waste management facilities.

### **Section A - Applicant:**

Be sure to provide the property tax identification number for the parcel of land where pollution control facilities are located. Also indicate the location of the pollution control facilities by quarter section, township, range and county. This information is available on county plat maps.

### **Section B - Manufacturing Operations:**

Indicate what type of livestock waste the pollution control facilities control. Most livestock facilities in Illinois do not have or need any permits from the Illinois EPA and, therefore, the permits space can usually be left blank.

### **Section C - Manufacturing Process:**

This section does not need to be completed on applications for livestock waste management facilities.

### **Section D - Pollution Control Facility:**

The following information must be provided. Use additional paper when necessary.

Neatly sketch a diagram showing the flow of livestock waste from the animals through the pollution control facilities to final disposal on cropland. Include the locations of components such as pumps, pipes, gutter scrapers, manure pits, tanks, slotted floors, holding ponds for runoff, lagoons, methane digesters, settling basins, vegetative filters, etc.

Briefly describe the major pollution control components on the flow diagram including dimensions (length, width, depth, diameter), construction materials (steel, concrete block, etc.), and size (i.e., 10 H-P centrifugal pump).

Identify local streams, lakes, groundwater, or other waters that the pollution control facilities protect from contamination by livestock wastes. Briefly explain how the pollution control facilities prevent livestock wastes from entering these waters.

### **Section E - Pollution Control Facility Contaminants and Accounting Data:**

Generally identify the pollutants being controlled (i.e., beef feedlot runoff, swine manure, silage leachate, etc.) and points of discharge if there are any. Items 3, 4 and 5 must be completed. Be sure to sign in Section F.

Completed forms may be sent to:

Illinois EPA  
BOW/Watershed Management Section/Facility Evaluation Unit  
P.O. Box 19276  
Springfield, Illinois 62794-9276

STATE OF ILLINOIS

COUNTY OF SANGAMON

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)  
)  
)  
)

**CERTIFICATE OF SERVICE**

I, the undersigned attorney at law, hereby certify that I have served on the date of September 27, 2016, the attached **APPEARANCE** and **RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY**, upon the following persons by First Class U.S. Mail, with proper postage or delivery charges prepaid:

Steve Santarelli  
Illinois Department of Revenue  
101 West Jefferson  
P.O. Box 19033  
Springfield, Illinois 62794

Matt Frieden  
1098 - 110<sup>th</sup> Street  
Joy, Illinois 61260

**[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/ 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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