## BEFORE THE ILLINOIS POLLUTION CONTROL BORE CEIVED CLERK'S OFFICE

| Quality Pork L.L.C. (Property Identification Number | )   | الما _ندا                         | OCT 0 1 2003                                |
|---|-----|-----------------------------------|---|
| 24-05-300-004)                                      | )   | 04-4 <br>PCB ∰-<br>(Tax Certifica | STATE OF ILLINOIS timeljution Control Board |
|   | . ) |                                   |   |

#### NOTICE

Dorothy M. Gunn, Clerk Illinois Pollution Control Board James R. Thompson Center 100 West Randolph Street, Suite. 11-500 Chicago, Illinois 60601 Kim Huntley 5173 Bend Road Chana Illinois 61015

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 <u>APPEARANCE AND THE RECOMMENDATION</u> of the Illinois Environmental Protection Agency, a copy of which is herewith served upon you.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

Lisa Moreno

Assistant Counsel

Division of Legal Counsel

DATED: September 29, 2003

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

## RECEIVED CLERK'S OFFICE

# BEFORE THE ILLINOIS POLLUTION CONTROL BOARD OCT 0 1 2003

| Quality Pork L.L.C.             | ) | STATE OF ILLINOIS  of 4 Pollution Control Board |
|---------------------------------|---|---|
| (Property Identification Number | ) | PCB 🥵-  |
| 24-05-300-004)                  | ) | (Tax Certification)                             |
|                                 | ) |   |
|                                 |   |   |

#### **APPEARANCE**

The undersigned, as one of its attorneys, hereby enters an <u>APPEARANCE</u> on behalf of Respondent, Illinois Environmental Protection Agency.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

Bv:

Lisa Moreno Assistant Counsel

Division of Legal Counsel

DATED: September 29, 2003

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

CLERK'S OFFICE

OCT 0 1 2003

## BEFORE THE ILLINOIS POLLUTION CONTROL BOARD OF ILLINOIS Pollution Control Board

| Quality Pork L.L.C.             | ) ,4-41                | 1     |
|---------------------------------|------------------------|-------|
| (Property Identification Number | ) PCB <b>66</b> -04-4( | •     |
| 24-05-300-004)                  | ) (Tax Certification   | on) - |
|                                 | )                      |       |

## **RECOMMENDATION**

The Illinois Environmental Protection Agency ("Illinois EPA") hereby files its

Recommendation regarding the tax certification of water pollution control facilities pursuant to
pursuant to Section 125.204 of the regulations of the Illinois Pollution Control Board, 35 Ill.

Adm. Code 125.204.

- On December 20, 2002, the Illinois EPA received a request from Quality Pork L.L.C.
   (Ogle County) (log number TC 18-02, 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: Kim Huntley 5173 Bend Road Chana Illinois 61015
- 3. The proposed water pollution control facilities in this request are located at Section 5, T40N, Range 1E of the 3rd Principal Meridian, Ogle County at 10339 East Gristmill, Rochelle and consist of the following:

Livestock waste management facilities consisting of two concrete manure pits (each 52 ft. x 325 ft. x 8 ft.), each pit having eight concrete pump-out boxes (each 6 ft. x 6 ft. x 8 ft.) and the slotted portion of the floor over the manure pit in two swine production buildings

These livestock waste facilities are used to collect, transport, and/or store livestock waste 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 (2000), 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.
- 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

Lisa Moreno

Assistant Counsel

Division of Legal Counsel

DATED: September 29, 2003

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

## 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 Statues. 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                                    | Company Name  Quality Pork LL  Person Authorized to Receive Certification | Person to Contact for Additional Details                         |  |  |
|   | Street Address  | Kim Huntley  |  |  |
|   | 1 5173 Bend Rd  | Street Address 5173 Bend Rd                                      |  |  |
| APPLICANT                                 | Municipality, State & Zip Code  Chan 4 TL 6/0/5  Telephone Number         | Municipality, State & Zip Code  Chana TL 6/0/5  Telephone Number |  |  |
| APPI                                      | 815 562 6897  | 815 751 7426   |  |  |
| • •                                       | Location of Facility Quarter Section Township Range SW/4 5 40 N / E       | Municipality Fownship  Rochelle F/99                             |  |  |
|   | Street Address<br>10339 E. Gristmill                                      | County Book Number   |  |  |
|   | Property Identification Number  | Parcel Number 2 4 - 05 - 300 - 004                               |  |  |
| Sec. B                                    | Nature of Operations Conducted at the Above Location                      |  |  |  |
|   | Swine livestock was   | ste to helow   |  |  |
| S ING                                     |   |  |  |  |
| ACTUF<br>VATION                           | Water Pollution Control Construction Permit No.                           | Date Issued.   |  |  |
| MANUFACTURING<br>OPERATIONS               | 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                                     | Describe Unit Process   |  |  |  |
| . NG                                      | ) Keceral   | DRECENT)   |  |  |
| TUR<br>E\$S                               | Materials Used in Process   | DEC 2 0 2002   |  |  |
| INUFACTÚRING<br>PROCESS                   | ILLINOIS ENVIRONMENT  | AL   |  |  |
| ĀĀ  | PROTECTION AGENCY   | Surface Water Section  |  |  |
|   | BOW/WPC/PERMIT SECTION  | BUREAU OF WATER  |  |  |
| Sec. D                                    | Describe Pollution Abatement Control Facility                             | . L. A. I. Hestock   |  |  |
| TION                                      | Swine confineme   | + pit for livestock  |  |  |
| put. waste. Building sits directly over   |   |  |  |  |
| POLLUTION CONTROL<br>FACILITY DESCRIPTION | Livestock waste pit.  | 1  |  |  |
| POLL                                      | Example 1 + 2 in instructions   | point of Reference only  |  |  |

IL 532-0222 APC 151 (Rev. 8/00) Tax Certification for Pollution Control Facilities
Puge 1 of 2

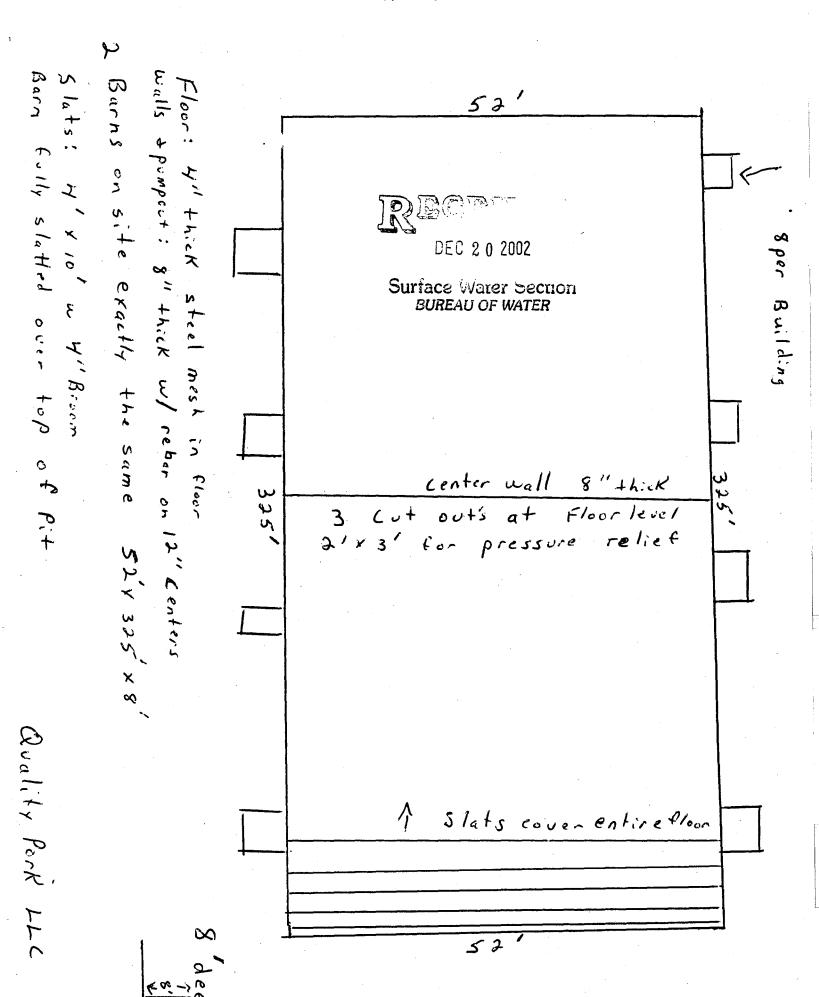
ENMOITA

| E (1) Na    | ture of Contaminants or Polli  | utants   |   |                |  |  |
|-------------|--|--|---|----------------|--|--|
|             | Material Retained, Captured or Recovered   |  |   |                |  |  |
| Conta       | minant or Pollutant  | DESCRIPTION  |   |                |  |  |
| Conta       | Swine eff h  |  |   | 200            |  |  |
|             |  |  |   |                |  |  |
|             |  |  |   |                |  |  |
| (2) Po      |  |  |   |                |  |  |
| (0) 5       |  |  |   |                |  |  |
| (2) Po      | int(s) of Waste Water Discha   | rge  |   |                |  |  |
|             | Blown and Considerations Attoched   Van  |  |   |                |  |  |
| (3)         | Plans and Specifications Attached Yes No  (3) Are contaminants (or residues) collected by the control facility? Yes No                             |  |   |                |  |  |
| (4)         | Date installation completed _  |  | ion on date of application  | <del>7.1</del> |  |  |
| (4)         |  | <del></del>  |   |                |  |  |
| (5)         | a. FAIR CASH VALUE IF CON  | ISIDERED REAL PROPERTY:  | \$ 230,000  | )<br>          |  |  |
|             | b. NET SALVAGE VALUE IF  | CONSIDERED REAL PROPERTY:  | \$ 0  |                |  |  |
|             | c. PRODUCTIVE GROSS AN   | NUAL INCOME OF CONTROL FACI  | LITY: \$ O  |                |  |  |
|             | d. PRODUCTIVE NET ANNUA  | AL INCOME OF CONTROL FACILITY  | (i. \$ C)   |                |  |  |
|             | e. PERCENTAGE CONTROL  | FACILITY BEARS TO WHOLE FAC  | LITY VALUE: % 3 8 9   | <del></del>    |  |  |
|             |  |  | y Tax Code, as amended, and to the best of  |                |  |  |
| <del></del> | (1) blob   | Managing P   | artner  |                |  |  |
| Signat      | ure  | Title  |   |                |  |  |
| G           | INST   | RUCTIONS FOR COMPILING AND FILIN   | IG APPLICATION  |                |  |  |
|             |  | impleted for each control facility claimed ations. If attachments are needed, record   | Do not mix types (water and air). Where both  | air and        |  |  |
| Sec. A      |  |  | o be contacted for further details or for inspection  | n of           |  |  |
|             | facilities. Define facility location   | by street address or legal description. A  | plat map location is required for facilities located  |                |  |  |
| 55          | outside of municipal boundaries  | The property identification number is re-  | quired:   |                |  |  |
| Sec. B      | Self-explanatory. Submit copies  | of all permits issued by local pollution co  | ntrol agencies. (e.g. MSD Construction Permit)  |                |  |  |
| Sec. C      | Refers to manufacturing process  | es or materials on which pollution control   | facility is used.   |                |  |  |
| Sec. D      | Narrative description of the pollu-<br>State the type of control facility.<br>flow diagram describing the pollu-                                   | tion control facility, indicating that its prim<br>State permit number, date, and agency is<br>ution control facility. Include a testing of ea | ary purpose is to eliminate, prevent or reduce poi<br>suling permit. A narrative description and a proc<br>ch major piece of equipment included in the claim<br>nt and effluent of the control facility stating the | ess            |  |  |
| Sec. E      | List air contaminants, or water p<br>disposal of any contaminants re-<br>ltem (1) – Refers to pollutants ar-<br>ltem (2) – Refers to water polluti | moved from the manufacturing processes<br>ad contaminants removed from the proces<br>on but can apply to water-carried wastes                  |   | ıgs,           |  |  |
|             | Item (3) – If the collected contain in dollars reclaimed by sale or rettem (4) – State the date which t  | suse of the collected substances. State the<br>he pollution control facility was first placed<br>sential to the certification and assessment   | tes, state the disposition of the materials, and the<br>e cost of reclamation and related expense.<br>I in service and operated. If not, explain.<br>actions. This accounting data must be complete                 |                |  |  |
| Sec. F      | Self-explanatory. Signature mus  | at be a corporate authorized signature.  | •   |                |  |  |
|             | Submit to:   | Attention:   | Attention:  |                |  |  |
| 1.          | Illinois EPA   | Thomas McSwiggin   | Donald E. Sutton  |                |  |  |
| Ł           | §  | Permit Section   | Permit Section  |                |  |  |
| - 1         | P.O. Box 19276   | Division of Water Pollution Control  |   |                |  |  |



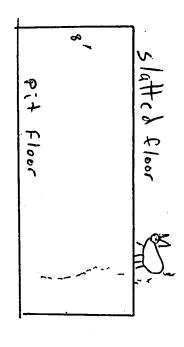
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Tax Certification for Pollution Control Facilities Page 2 of 2 8/10

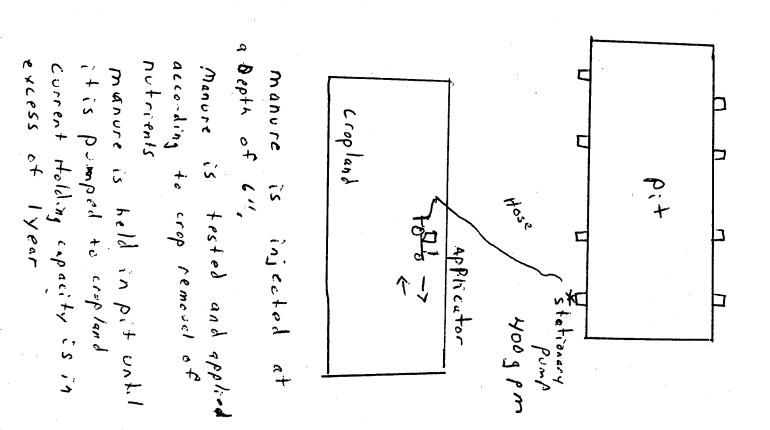




Surface water Section.
BUREAU OF WATER



Z Ld



# STATE OF ILLINOIS COUNTY OF SANGAMON ()

## PROOF OF SERVICE

I, the undersigned, on oath state that I have served the attached <u>APPEARANCE AND THE</u>

<u>RECOMMENDATION</u>, upon the person to whom it is directed, by placing a copy in an envelope addressed to:

Dorothy M. Gunn, Clerk Illinois Pollution Control Board James R. Thompson Center 100 West Randolph Street, Suite. 11-500 Chicago, Illinois 60601 Kim Huntley 5173 Bend Road Chana Illinois 61015

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

and mailing it from Springfield, Illinois on September 29, 2003 with sufficient postage affixed for first class mail.

SUBSCRIBED AND SWORN TO BEFORE ME this 29<sup>th</sup> day of September, 2003.

Notary Public

OFFICIAL SEAL

BRENDA BOEHNER

NOTARY PUBLIC, STATE OF ILLINOIS

MY COMMISSION EXPIRES 11-14-2005