

RECEIVED  
CLERK'S OFFICE

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD AUG 25 2004

MOSS FAMILY FARMS, INC. )  
(Property Identification Number 34-013-08) )  
Petitioner, )  
ILLINOIS ENVIRONMENTAL )  
PROTECTION AGENCY )  
Respondent. )

STATE OF ILLINOIS  
Pollution Control Board

05-34  
PCB 04-  
(Tax Certification)

NOTICE

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

Moss Family Farms, Inc.  
Attn.: Jerry L. Moss  
RR 1 Box 189  
Baylis, Illinois 62314

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.

ENVIRONMENTAL PROTECTION AGENCY  
OF THE STATE OF ILLINOIS

By: James Allen Day  
James Allen Day  
Assistant Counsel  
Division of Legal Counsel

DATED: August 24, 2004

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

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AUG 25 2004

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STATE OF ILLINOIS  
Pollution Control Board

) (Tax Certification)

ILLINOIS ENVIRONMENTAL )  
PROTECTION AGENCY )  
Respondent. )

APPEARANCE

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

ENVIRONMENTAL PROTECTION  
AGENCY OF THE STATE OF ILLINOIS

By: James Allen Day  
James Allen Day  
Assistant Counsel  
Division of Legal Counsel

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RECOMMENDATION

Now Comes the Illinois Environmental Protection Agency ("Illinois EPA") by James Allen Day, one of its attorneys, and pursuant to Section 125.204 of the Illinois Pollution Control Board's (Board) regulations files the following Recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204.

- 1) On December 19, 2003, the Illinois EPA received a request from Moss Family Farms, Inc. for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204, and noted the request as log number TC-28-03. (Exhibit A)
- 2) The applicant's mailing address is: Moss Family Farms, Inc.  
Attn.: Jerry L. Moss  
RR 1 Box 189  
Baylis, Illinois 62314
- 3) The facilities' physical address is: Moss Family Farms, Inc.  
RR 1 Box 138  
Baylis, Illinois 62314
- 4) The water pollution control facilities in this request are located at the Northeast Quarter of Section 16, Township 3 South, Range 4 West of the 4<sup>th</sup> Principal Meridian in Pike County, Illinois at the above physical address and consist of the following:

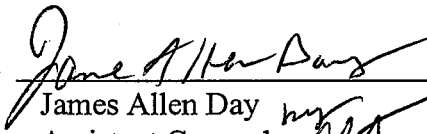
One concrete manure pit (304 ft. x 101 ft. x 8 ft. deep) with eight concrete pump out pits (6 ft. x 6 ft. x 8 ft. deep) with the slotted concrete portion of the floor over the manure pit located in one swine wean to finish building; one concrete manure pit (244 ft. x 101 ft. x 8 ft. deep) with six concrete pump out pits (6 ft. x 6 ft. x 8 ft. deep) with the slotted concrete portion of the floor over the manure pit located in one swine wean to finish building.

- 5) These livestock waste management facilities are used to collect, transport, and/or store livestock wastes prior to cropland application.
- 6) 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.”
- 7) Pollution control facilities are entitled to preferential tax treatment, 35 ILCS 200/11-5 (2000).
- 8) Based on the information in the application and the purpose of the facilities (collecting, transporting and/or storing livestock wastes prior to cropland application), 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. Therefore, the facilities are eligible for tax certification from the Board.

- 9) Therefore, the Illinois EPA recommends that the Board issue the requested tax certification.

Illinois Environmental Protection Agency,

By:   
James Allen Day  
Assistant Counsel  
Division of Legal Counsel

August 24, 2004

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

STATE OF ILLINOIS

COUNTY OF SANGAMON

)  
)  
)  
)  
)

**PROOF OF SERVICE**

I, the undersigned, on oath state that I have served the attached **APPEARANCE AND RECOMMENDATION**, 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

Moss Family Farms, Inc.  
Attn.: Jerry L. Moss  
RR 1 Box 189  
Baylis, Illinois 62314

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

and mailing it from Springfield, Illinois on August 24, 2004 with sufficient postage affixed for first class mail.

*Nancy J. D. Lantry*

SUBSCRIBED AND SWORN TO BEFORE ME

this twenty-fourth day of August, 2004

*Cynthia L. Wolfe*  
Notary Public



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

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

TC-28-03

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

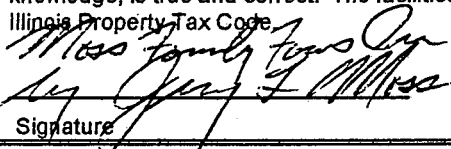
File No. Date Received Certification No. Date

APPLICANT	Sec. A	Company Name Moss Family Farms, Inc.				
		Person Authorized to Receive Certification Jerry L. Moss		Person to Contact for Additional Details same		
		Street Address RR#1 Box 189		Street Address		
		Municipality, State & Zip Code Baylis, IL 62314		Municipality, State & Zip Code		
		Telephone Number 217-338-4360		Telephone Number		
		Location of Facility	Municipality	Township		
		Quarter Section NE 1/4 sec 16	Township 35	Range 4W	Fairmount	
		Street Address RR#1 Box 138 Baylis, IL 62314		County Pike	Book Number	
	Property Identification Number 34-013-08		Parcel Number 34-013-08			

MANUFACTURING OPERATIONS	Sec. B	Nature of Operations Conducted at the Above Location wean to finish swine production		
		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	

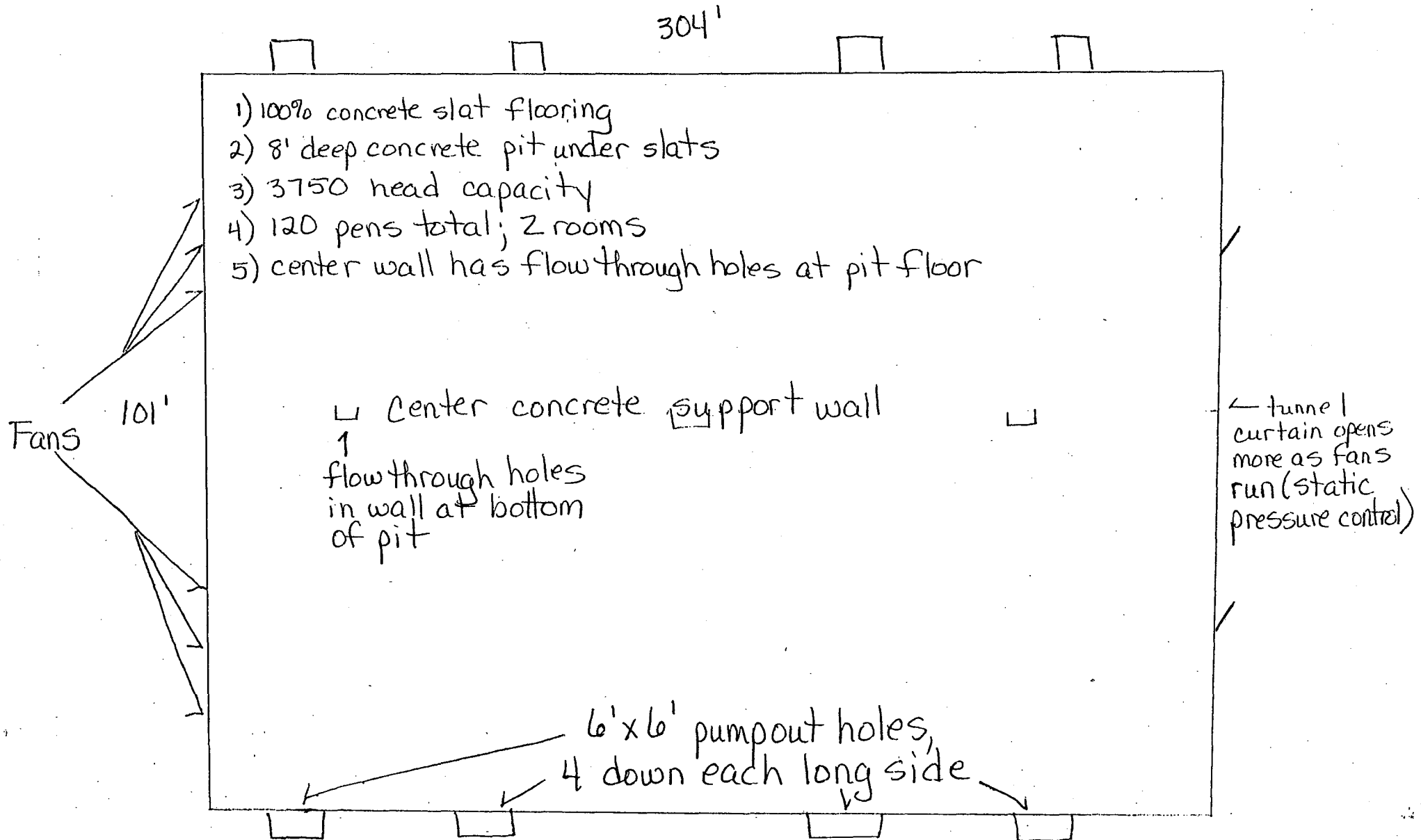
MANUFACTURING PROCESS	Sec. C	Describe Unit Process  N/A
		Materials Used in Process

POLLUTION CONTROL FACILITY DESCRIPTION	Sec. D	Describe Pollution Abatement Control Facility  see attached
		<p><b>RECEIVED</b>          DEC 19 2003          ILLINOIS ENVIRONMENTAL PROTECTION AGENCY          BOW/WPC/PERMIT SECTION</p>

Sec. E	(1) Nature of Contaminants or Pollutants			
	CONTAMINANTS	Material Retained, Captured or Recovered		
		Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
		swine manure		cropland (corn) fertilizer
		(2) Point(s) of Waste Water Discharge <u>none</u>		
		Plans and Specifications Attached	Yes	No
	(3)	Are contaminants (or residues) collected by the control facility?	Yes <input checked="" type="checkbox"/>	No
	(4)	Date installation completed <u>7/20/03</u> status of installation on date of application <u>complete</u>		
ACCOUNTING DATA	(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>245 K</u>	
		b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>0</u>	
		c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY: <u>manure</u>	\$ <u>19 K</u>	
		d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY: <u>less appl.</u>	\$ <u>2.5 K</u>	
		e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% <u>45%</u>	
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 <u>President</u>			
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.			
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.			
INSTRUCTIONS	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	Thomas McSwiggin Permit Section Division of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution Control	



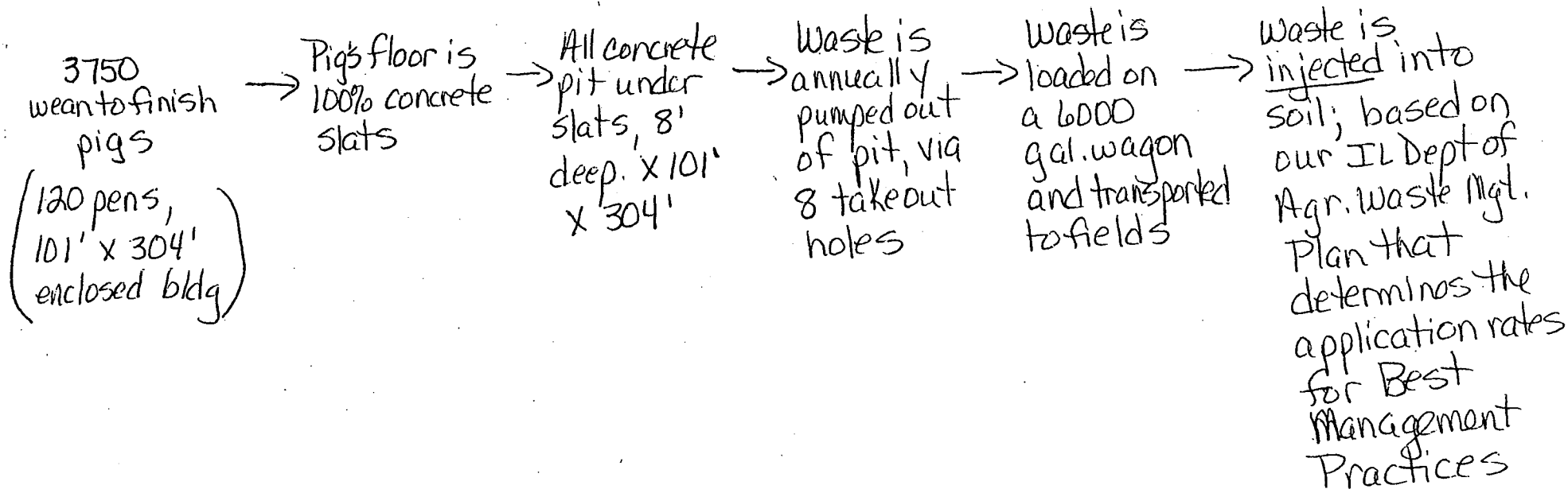
# Heartland Hogs 107' x 304' Hog Finishing Barn



This pollution control facility prevents swine wastes from entering

# Flow Diagram of Waste Handling

Moss Family Farms, Inc. dba Heartland Hogs



Note: Jerry Moss is a Certified Livestock Manager, license number LM14903752 state of IL Dept of Agr.; our written Waste Mgt. Plan, is on file at the hog facility.

101' x 304' Manure Pit Specs

**CONCRETE**

**CONCRETE SPECIFICATIONS:**

**FLOORS**

PSI: 4000 (Compressive strength tests are responsibility of owner)

**WALLS**

PSI: 4000 (Compressive strength tests are responsibility of owner)

**REBAR**

GRADE: 60

**CONCRETE ADDITIVES:**

Miscellaneous: Winterizing concrete, calcium chloride, hot water, blanket, etc not included, cost to be approved by owner. Change order provided before any additives will be used.

**FOOTINGS AND FLOORS:**

**FOOTINGS:**

Width at Sidewall: 16 inches  
 Depth: 8 inches  
 Width at Endwall: 16 inches  
 Depth: 8 inches  
 Note: Includes floor depth

**Reinforcement:**

Verticals:	16 inches o.c.	Size: 5/8"	rebar
L-Bars	5" x 19"	Size: 5/8"	rebar
Horizontals:	2 runs	Size: 1/2"	rebar

**PIT DIVIDER WALL**

**FOOTINGS:**

Width: 16 inches  
 Depth: 8 inches  
 Note: Includes floor depth

**Reinforcement:**

Verticals:	16 inches o.c.	Size: 1/2"	rebar
L-Bars	5" x 19"	Size: 5/8"	rebar
Horizontals:	2 runs	Size: 1/2"	rebar

**PIER FOOTINGS:**

Width and Length: 36 inches  
 Depth: 9 inches  
 Note: Includes floor depth

**PIT PUMPOUT FLOORS:**

Depth:	4 inches		
Reinforcement:	Remesh 6 x 6 x 2.9 x 2.9	Size: 6 ga. Wire	rebar
Reinforcement Grid:	6 inches o.c.	Size: 6 ga. Wire	rebar
Reinforcement Fibermesh:	0 pounds per yard		
Waterstop 4":	yes		
Miscellaneous:			

EXHIBIT "A" PLANS AND SPECIFICATIONS

**PIT FLOORS:**

Depth: 4 inches  
 Reinforcement: Remesh 6 x 6 x 2.9 x 2.9 Size: 6 ga. Wire rebar  
 Reinforcement Grid: 18 inches o.c. Size: 6 ga. Wire rebar  
 Reinforcement Fibermesh: 0 pounds per yard  
 Waterstop 4": yes  
 Miscellaneous:

**EXPANSION JOINTS:**

Expansion Joint Quantity: 2 # Joints on Slab width  
 Greenstreak Base Seal # 639 Yes

**PIT WALLS, COLUMNS, AND LINTELS:**

**PIT WALLS SIDES:**

Width: 8 inches  
 Height: 8 feet  
 Waterstop 4": yes  
 Reinforcement:  
 Verticals: 16 inches o.c. Size: 5/8" rebar  
 Horizontals: 12 runs Size: 1/2" rebar

**PIT WALLS END:**

Width: 8 inches  
 Height: 8 feet  
 Waterstop 4": yes  
 Reinforcement:  
 Verticals: 16 inches o.c. Size: 5/8" rebar  
 Horizontals: 12 runs Size: 1/2" rebar  
 Horizontals Top Rows: 0 runs Size: 5/8" rebar

**PIT WALLS**

Expansion Joint Quantity: Every 100'  
 Speed Dowel sleeves Yes  
 Water Stop Yes  
 Miscellaneous:

**DEEP PIT PUMPOUTS:**

Quantity: 8 Per Side: 4  
 Wall Width: 8 inches  
 Wall Height: 8 feet  
 Pumpout Width: 6 feet  
 Pumpout Length: 6 feet  
 Cover: Treated Plywood  
 Anchor bolts: 1 per side Size: 8"x 1/2" L bolts  
 Waterstop 4": yes  
 Sump:  
 Width: 48 inches  
 Length: 52 inches  
 Height: 11 inches  
 Reinforcement:  
 Verticals: 16 inches o.c. Size: 5/8" rebar  
 Horizontals: 12 runs Size: 1/2" rebar  
 Miscellaneous: walls flat on top

EXHIBIT "A" PLANS AND SPECIFICATIONS

**PIER / COLUMN:**

Size:	12 inches, round or square	(Minimum Diameter)
<b>Reinforcement:</b>		
Verticals: 4	quantity	Size: 3/4" rebar
Fastened By:	epoxy doweled	
Vertical 16" epoxied-in Dowels:	4 quantity	Size: 1/2" rebar
Horizontal:	8 runs	Size: 3/8" rings
Miscellaneous:		

**PRECAST LINTELS:**

Quantity: 204  
 Size: 8"x10"x12'  
 Miscellaneous:

**PIT DIVIDER WALLS:**

Quantity: 1		2- 18" x 36" block outs for equal pit flow
Width:	10 inches	
Height:	8 feet	
Length:	302 feet	8 inches
<b>Reinforcement:</b>		
Verticals:	16 inches o.c.	Size: 5/8" rebar
Fastened By:		
Horizontal:	10 runs	Size: 1/2" rebar

**NORTH SIDE STEMWALLS:**

Quantity: 1		
Width:	6 inches	
Height:	24 inches	
Height above slats:	20 inches	
<b>Reinforcement:</b>		
Verticals:	16 inches o.c.	Size: 5/8" rebar
Horizontal:	2 runs	Size: 1/2" rebar
Anchor bolts:	48 inches o.c.	Size: 8"x 1/2" L bolts

**SOUTH SIDE STEMWALLS:**

Quantity: 1		
Width:	6 inches	
Height:	24 inches	
Height above slats:	20 inches	
<b>Reinforcement:</b>		
Verticals:	16 inches o.c.	Size: 5/8" rebar
Horizontal:	2 runs	Size: 1/2" rebar
Anchor bolts:	48 inches o.c.	Size: 8"x 1/2" L bolts

**EAST STEMWALL:**

Quantity: 1		
Width:	6 inches	
Height:	24 inches	
Height Above Slats:	20 inches	
<b>Reinforcement:</b>		
Verticals:	16 inches o.c.	Size: 5/8" rebar
Horizontal:	2 runs	Size: 1/2" rebar
Anchor bolts:	48 inches o.c.	Size: 8"x 1/2" L bolts

**SOAKER SYSTEM:**

Nozzle Quantity: 18 per room  
 Type: Hog Slat Soaker System Size: 3/4"  
 Location: 3 rows - 2 over pens, 1 over aisleway  
 Timer Quantity: Manual

**FLOORING**

**SLATS:**

4'x10'x1" Smooth Quantity 760  
 8" x 10" x 12' Beam Quantity 204

**MATS:**

Quantity: 120  
 Type: 4' x 6' rubber mat with 1" feed saver LIP and two handles  
 Location: Two per pen

**FENCING:**

**FENCING SPECIFICATIONS:**

Type: Horizontal 36" - 8 rod Wean / Finisher Fencing  
 Height: 36" inches  
 Foot Type: 2" Stainless Steel  
 Finish: powder coated  
 Alley Width: 30 inches  
 Quantity of Pigs per Barn: 3600 Pigs per Room: 1800  
 Pen Space: 28886 square feet  
 Square Foot per Pig: 8.02 square feet

**FRONT GATES:**

Quantity: 119  
 Front Gates Size: 120 inches  
 Latch Type: Pin-less or Quick latch

**FRONT GATES:**

Quantity: 1  
 Front Gates Size: 156 inches  
 Latch Type: Pin-less or Quick latch

**LOAD PEN GATES:**

Quantity: 2  
 Front Gates Size: 90.00 inches  
 Latch type: Pin-less or Quick latch  
 Note: 1 Posts - gate must swing both ways in/out of pen