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BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

AUG 25 2004

VOLLBRACHT FARMS, INC.)
(Property Identification Number)
14-0-0282-000-00))
Petitioner,)
ILLINOIS ENVIRONMENTAL)
PROTECTION AGENCY)
Respondent.)

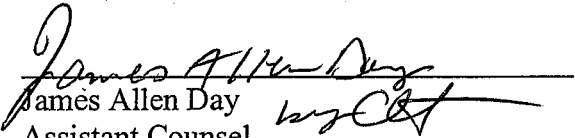
STATE OF ILLINOIS
Pollution Control Board

05-33
PCB 04-
(Tax Certification)

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
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

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

AUG 25 2004

VOLLBRACHT FARMS, INC.)
 (Property Identification Number)
 14-0-0282-000-00))
 Petitioner,)
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 ILLINOIS ENVIRONMENTAL)
 PROTECTION AGENCY)
 Respondent.)

STATE OF ILLINOIS
Pollution Control Board

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 PCB 04
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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 31, 2003, the Illinois EPA received a request from Vollbracht 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-32-03. (Exhibit A)
- 2) The applicant's mailing address is: Vollbracht Farms Inc.
Attn.: Terry Vollbracht
2455N. 950th Ave.
Clayton, IL 62324
- 3) The facilities' physical address is: Vollbracht Farms Inc.
840 E. 2450th St.
Liberty, IL 62347
- 4) The water pollution control facilities in this request are located in Section 24, Township 2 North, Range 6 West of the 4th Principal Meridian in Adams County, Illinois at the above physical address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (304 ft. x 101 ft. x 8 ft. deep) with eight concrete pump out pits (5 ft. x 5 ft. x 8 ft. deep) with the slotted concrete portion of the floor over the manure pit located in each of two swine wean to finish buildings.

- 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
James Allen Day
Assistant Counsel *kyct*
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

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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

Vollbracht Farms Inc.
Attn.: Terry Vollbracht
2455N. 950th Ave.
Clayton, IL 62324

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 Lamport

SUBSCRIBED AND SWORN TO BEFORE ME

this twenty-fourth day of August, 2004

Cynthia L. Wolfe
Notary Public



TC-32-03

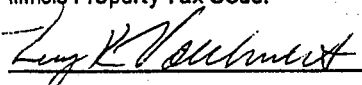
APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)
 POLLUTION CONTROL FACILITY
 AIR WATER

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>Vollbracht Farms Inc.</i>				
	Person Authorized to Receive Certification <i>Terry Vollbracht</i>		Person to Contact for Additional Details <i>Terry Vollbracht</i>		
	Street Address <i>2455 N 950th Ave</i>		Street Address <i>SAME</i>		
	Municipality, State & Zip Code <i>Clayton IL 62324</i>		Municipality, State & Zip Code <i>SAME</i>		
	Telephone Number <i>217-645-3738</i>		Telephone Number <i>SAME</i>		
	Location of Facility Quarter Section <i>24</i>		Township <i>2</i>	Range <i>6</i>	Municipality <i>Liberty</i>
	Street Address <i>840 E 2450th Liberty IL</i>		County <i>Adams</i>	Township Book Number	
	Property Identification Number <i>14-0-0282-000-00</i>		Parcel Number		
	Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location <i>Agricultural Production: feeder to finish Hog operation for commercial slaughter</i>			
Water Pollution Control Construction Permit No. <i>N/A</i>		Date Issued			
NPDES PERMIT No. <i>N/A</i>		Date Issued	Expiration Date		
Air Pollution Control Construction Permit No. <i>N/A</i>		Date Issued			
Air Pollution Control Operating Permit No. <i>N/A</i>		Date Issued			
Sec. C MANUFACTURING PROCESS	Describe Unit Process <i>2 buildings each 101' x 304' wren to finish buildings with a 8' deep pit under the total building</i>				
	Materials Used in Process <i>building is a wood frame building on a concrete foundation & floor. Exterior of building is tin end caps, fans on one end & curtains of 3 sides.</i>				
Sec. D POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility <i>Concrete pit sidewalk end floor 8 FT deep full measure of building; top of pit is covered by concrete slats. Each side of building has four 5x5 concrete pump outs.</i>				

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Sec. E POLLUTION CONTROL FACILITY - CONTAMINANTS ACCOUNTING DATA	(1) Nature of Contaminants or Pollutants		
		Material Retained, Captured or Recovered	
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	Swine Manure Runoff Pollutants	Swine Manure Liquid Solids	Livestock Waste is dumped from pit via nurse line & injected into soil.
	(2) Point(s) of Waste Water Discharge	8 Pump outs per building (4 on North, 4 on South)	
		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	9/15/03 status of installation on date of application Complete & in Use	
	(5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$	1,000,000
b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$	0	
c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$	0	
d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$	0	
e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	%	40	
Sec. F SIGNATURE	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		
	President Title		
Sec. G INSTRUCTIONS	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 pollution control facility. Include a listing of each major piece of equipment included in the claimed fair cash value for real property. Include an average 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	Thomas McSwiggin Permit Section Division of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution Control