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AUG 30 2004

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

STATE OF ILLINOIS
Pollution Control Board

MUSSMAN'S BACK ACRES, INC.)
(Property Identification Number)
01-04-14-200-008))
Petitioner,)
ILLINOIS ENVIRONMENTAL)
PROTECTION AGENCY)
Respondent.)

05-37
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

Mussman's Back Acres
Attn.: Craig Mussman
9998 N. 16000 E. Road
Grant Park, Illinois 60940

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
Assistant Counsel
Division of Legal Counsel

DATED: August 26, 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 30 2004**

MUSSMAN'S BACK ACRES, INC.)
(Property Identification Number)
01-04-14-200-008)
Petitioner,)
ILLINOIS ENVIRONMENTAL)
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Respondent.)

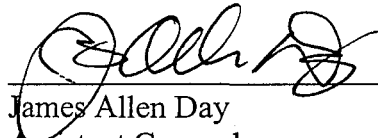
STATE OF ILLINOIS
Pollution Control Board

0537
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 26, 2004

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AUG 30 2004

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

STATE OF ILLINOIS
Pollution Control Board

MUSSMAN'S BACK ACRES, INC.)
 (Property Identification Number)
 01-04-14-200-008))
 Petitioner,)
)
 ILLINOIS ENVIRONMENTAL)
 PROTECTION AGENCY)
 Respondent.)

05-37
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 (Tax Certification)

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 23, 2003, the Illinois EPA received a request from Mussman's Back Acres, 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-33-03. (Exhibit A)

2) The applicant's mailing address and the facilities' physical address is:


Mussman's Back Acres
 Attn.: Craig Mussman
 9998 N. 16000 E. Road
 Grant Park, Illinois 60940

3) The water pollution control facilities in this request are located in the northwest quarter of Section 14, Township 32 North, Range 14 East of the 3rd Principal Meridian in Kankakee County, Illinois at the above physical address and consist of the following:

Livestock waste management facilities consisting of one concrete manure containment structure (460 ft. x 59 ft. x 4 ft. deep) located in one poultry building.

- 4) These livestock waste management facilities are used to collect, transport, and/or store livestock wastes prior to cropland application.
- 5) 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."
- 6) Pollution control facilities are entitled to preferential tax treatment, 35 ILCS 200/11-5 (2000).
- 7) 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.
- 8) 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 26, 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

Mussman's Back Acres
Attn.: Craig Mussman
9998 N. 16000 E. Road
Grant Park, Illinois 60940

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

and mailing it from Springfield, Illinois on August 26, 2004 with sufficient postage affixed for first class mail.

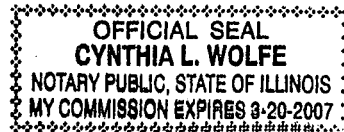
Nancy J. Lampert

SUBSCRIBED AND SWORN TO BEFORE ME

this twenty-sixth day of August, 2004

Cynthia L. Wolfe

Notary Public



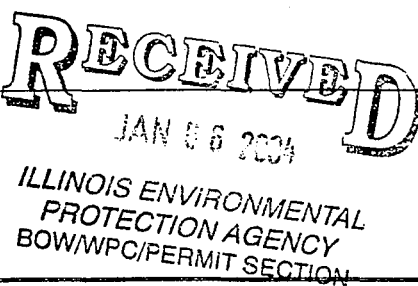
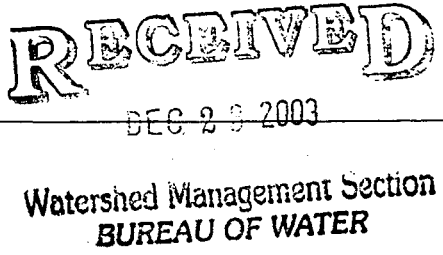
TC-33-03

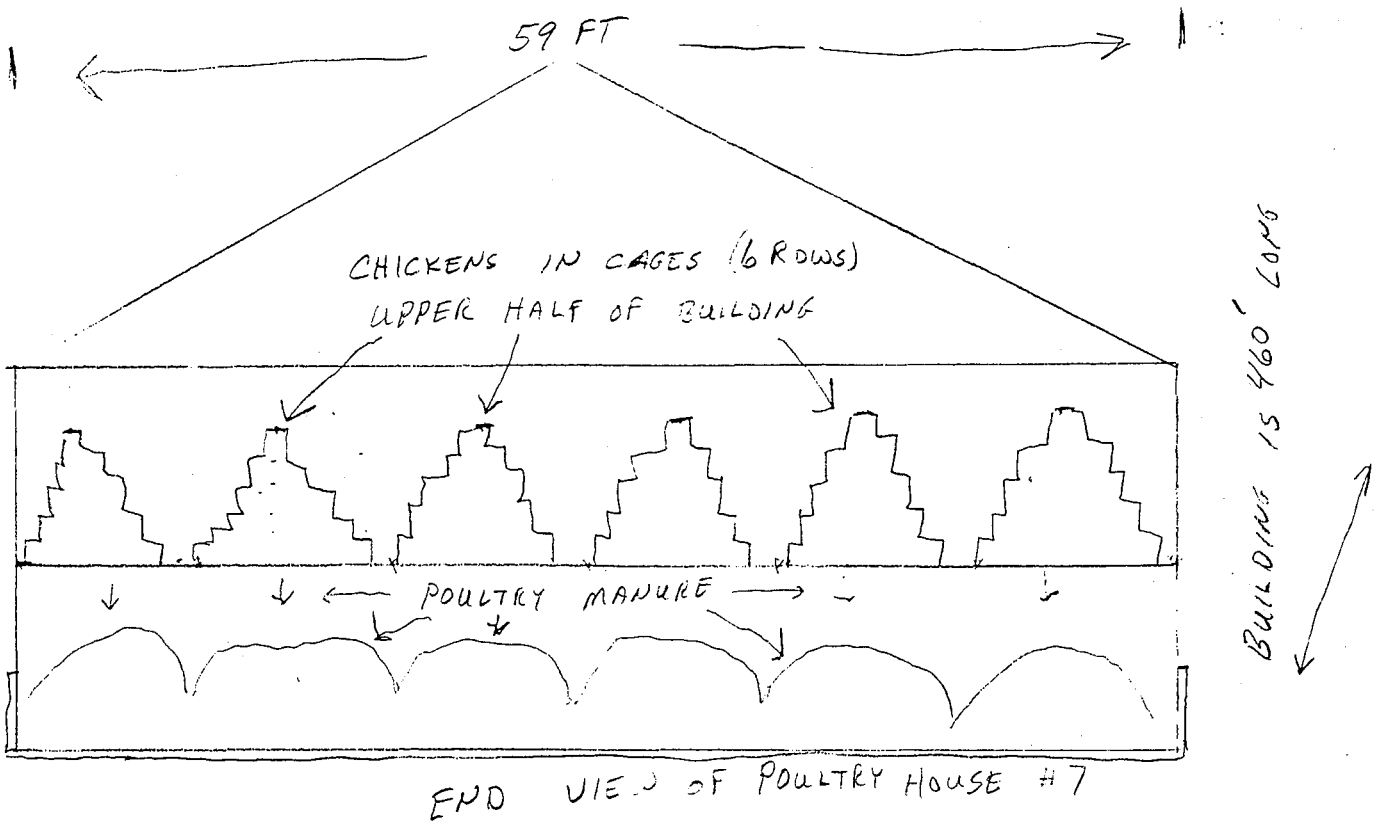
APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)
 POLLUTION CONTROL FACILITY
 AIR WATER

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>MUSSMAN'S BACK ACRES INC</i>		
	Person Authorized to Receive Certification <i>CRAIG MUSSMAN</i>		Person to Contact for Additional Details <i>CRAIG MUSSMAN</i>
	Street Address <i>9998 N 16000 E RD</i>		Street Address <i>SAME</i>
	Municipality, State & Zip Code <i>GRANT PARK, IL 60940</i>		Municipality, State & Zip Code <i>SAME</i>
	Telephone Number <i>815 465-6425</i>		Telephone Number <i>SAME</i>
	Location of Facility Quarter Section <i>SECTION 14</i> Township <i>32N</i> Range <i>14E</i>		Municipality <i>GRANT PARK</i> Township <i>YELLOWHEAD</i>
	Street Address <i>9998 N 16000 E RD</i>		County <i>KANKAKEE</i> Book Number
	Property Identification Number <i>01-04-14-200-508</i>		Parcel Number <i>POULTRY BUILDING #7</i>
Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location <i>COMMERCIAL EGG PRODUCTION</i>		
	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	
Sec. C MANUFACTURING PROCESS	Describe Unit Process		
	Materials Used in Process	<div style="text-align: center;">   </div>	
Sec. D POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility <i>LOWER LEVEL OF BUILDING HAS SOLID CONCRETE FLOOR AND POURED CONCRETE WALLS FOUR FEET HIGH FOR CONTAINMENT OF POULTRY MANURE - STRUCTURE WAS BUILT IN ACCORDANCE WITH REQUIREMENTS OF ILLINOIS DEPT OF AGRICULTURE FOR A LIVESTOCK WASTE HANDLING FACILITY TO PREVENT POLLUTION.</i> <i>SEE ATTACHED DIAGRAM</i>		



POULTRY MANURE IS CONTAINED IN STORAGE AREA IN LOWER HALF OF BUILDING WHICH PREVENTS CONTAMINATION OF SURFACE AND GROUND WATER.

THREE 14' x 8' DOORS ON SOUTH SIDE OF BUILDING ALLOW ACCESS TO CLEAN OUT STORAGE AREA WHEN MANURE IS APPLIED TO CROPLAND.