

RECEIVED  
CLERK'S OFFICE

DEC 06 2004

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

STATE OF ILLINOIS  
Pollution Control Board

L&M PORK FARM, INC.  
(Property Identification Number  
14-01-300-005)  
Petitioner,

)  
)  
)  
) *05-104*  
) PCB 04-  
) (Tax Certification)

ILLINOIS ENVIRONMENTAL  
PROTECTION AGENCY  
Respondent.

)  
)  
)  
)

NOTICE

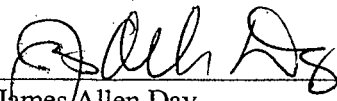
Dorothy M. Gunn, Clerk  
Illinois Pollution Control Board  
James R. Thompson Center  
100 West Randolph Street, Suite. 11-500  
Chicago, Illinois 60601

Larry G. Leman  
L&M Pork Farm, Inc.  
1931 County Road 1050N  
Secor, IL 61771

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: December 3, 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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BEFORE THE ILLINOIS POLLUTION CONTROL BOARD DEC 06 2004

L&M PORK FARM, INC.  
(Property Identification Number  
14-01-300-005)

Petitioner,

ILLINOIS ENVIRONMENTAL  
PROTECTION AGENCY

Respondent.

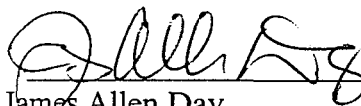
STATE OF ILLINOIS  
Pollution Control Board

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) <sup>05-104</sup> 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: December 3, 2004

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STATE OF ILLINOIS  
Pollution Control Board

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

L&M PORK FARM, INC. )  
(Property Identification Number )  
14-01-300-005 ) *05-104*  
Petitioner, ) PCB 04-  
) (Tax Certification)  
ILLINOIS ENVIRONMENTAL )  
PROTECTION AGENCY )  
Respondent. )

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 May 8, 2003, the Illinois EPA received three requests from L&M Pork Farm, Inc. for Illinois EPA recommendations regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204, and noted the requests as log numbers TC-07-03, TC-08-03 and TC-09-03. (Exhibit A)
- 2) The applicant's address is: L&M Pork Farm, Inc.  
1931 County Road 1050N  
Secor, IL 61771
- 3) The water pollution control facilities in this request are located at Section 1, Township 26 North, Range 1 West of the 3<sup>rd</sup> Principal Meridian in Woodford County, Illinois at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (33 ft. x 96 ft. x 8 ft. deep) with one concrete agitation and pump out pit (4 ft. x 4 ft. x 8 ft.) and the concrete slotted portion of the flooring over the manure pit in one

swine building; one concrete manure pit (12 ft. x 64 ft. x 8 ft. deep) with one concrete agitation and pump out pit (6 ft. x 6 ft. x 8 ft.) and the concrete slotted portion of the flooring over the manure pit in one swine building; and one concrete manure pit (12 ft. x 50 ft. x 8 ft. deep) with the concrete slotted portion of the flooring over the manure pit in one swine building.

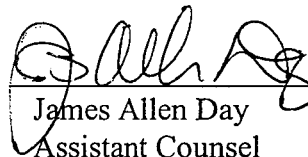
- 4) These livestock waste management facilities are used to collect, transport, and/or store livestock wastes prior to cropland application.
- 5) Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2000), defines “pollution control facilities” as: “any system, method, construction, device or 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

December 3, 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

Larry G. Leman  
L&M Pork Farm, Inc.  
1931 County Road 1050N  
Secor, IL 61771

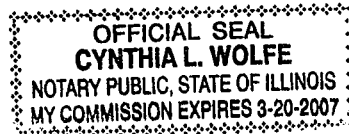
Steve Santarelli  
Illinois Department of Revenue  
101 West Jefferson  
Post Office Box 19033  
Springfield, Illinois 62794

and mailing it from Springfield, Illinois on **December 3, 2004** with sufficient postage affixed for first class mail.

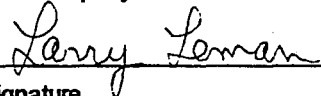
*Nancy J. Lampert*

SUBSCRIBED AND SWORN TO BEFORE ME  
this third day of December, 2004

*Cynthia L. Wolfe*  
Notary Public





POLLUTION CONTROL FACILITY - CONTAMINANTS          ACCOUNTING DATA	Sec. E	<b>(1) Nature of Contaminants or Pollutants</b>		
			Material Retained, Captured or Recovered	
	Contaminant or Pollutant		DESCRIPTION	DISPOSAL OR USE
	Swine manure		retained	crop application
	<b>(2) Point(s) of Waste Water Discharge</b>			
			Plans and Specifications Attached	Yes      No
	(3)	Are contaminants (or residues) collected by the control facility?		Yes      No
	(4)	Date installation completed <u>11-88</u> status of installation on date of application _____		
(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$	18,750	
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$	NA	
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$	NA	
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$	NA	
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	%	25	
SIGNATURE	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	<u>Owner</u> Title	
INSTRUCTIONS	Sec. G	<b>INSTRUCTIONS FOR COMPILING AND FILING APPLICATION</b>		
		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 McSwiggan Permit Section Division of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution Control	



APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)  
POLLUTION CONTROL FACILITY

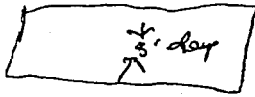
AIR  WATER

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

TC-08-03

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
Sec. A  APPLICANT	Company Name <i>L &amp; M Pork Farm Inc.</i>		
	Person Authorized to Receive Certification <i>LARRY G. LEMAN</i>		Person to Contact for Additional Details
	Street Address <i>1931 County Road 1050N</i>		Street Address
	Municipality, State & Zip Code <i>SELOR, IL. 61771</i>		Municipality, State & Zip Code
	Telephone Number <i>(309) 744-2474</i>		Telephone Number
	Location of Facility Quarter Section Township Range <i>T26N - R1W - 501</i>		Municipality Township <i>Palastine</i>
	Street Address <i>1931 County Road 1050N Woodford</i>		County Book Number
	Property Identification Number <i>14-01-300-005</i>		Parcel Number
	Sec. B  MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location <i>Finishing building for hogs</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		
Sec. D  POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility		
	<div style="display: flex; align-items: center;"> <div style="margin-right: 20px;"> <p>64'</p> <p>12'</p>  </div> <div> <p><i>12' x 64' x 8' deep pit concrete pit with 6' x 6' x 8' deep agitation pit and slatted floor for finishing hogs.</i></p> </div> </div>		

**RECEIVED**  
MAY 08 2003

ILLINOIS ENVIRONMENTAL  
PROTECTION AGENCY  
BOW/WPC/PERMIT SECTION

Sec. E	(1) Nature of Contaminants or Pollutants		
	CONTAMINANTS	Material Retained, Captured or Recovered	
		DESCRIPTION	DISPOSAL OR USE
	SWINE manure	retained	Crop application
	(2) Point(s) of Waste Water Discharge		
	Plans and Specifications Attached		
			Yes
(3)	Are contaminants (or residues) collected by the control facility?	Yes	No
(4)	Date installation completed <u>11-77</u> status of installation on date of application _____		
(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$	7500
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$	NA
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$	NA
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$	NA
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	%	25
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		
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 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

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

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

TC-09-03

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

<b>File No.</b>	<b>Date Received</b>	<b>Certification No.</b>	<b>Date</b>
<b>APPLICANT</b>	<b>Sec. A Company Name</b> L & M Pork Farm Inc.		
	<b>Person Authorized to Receive Certification</b> Larry G. Lemon		<b>Person to Contact for Additional Details</b>
	<b>Street Address</b> 1931 County Road 1050N		<b>Street Address</b>
	<b>Municipality, State &amp; Zip Code</b> Secor, FL 61771		<b>Municipality, State &amp; Zip Code</b>
	<b>Telephone Number</b> (309) 744-2474		<b>Telephone Number</b>
	<b>Location of Facility</b> Quarter Section Township Range		<b>Municipality</b> <b>Township</b>
	T 26 N - R 1 W - 501		Palistine
	<b>Street Address</b> 1931 County Road 1050N		<b>County</b> <b>Book Number</b>
	9		
<b>Property Identification Number</b> 14-01-300-005		<b>Parcel Number</b>	
<b>MANUFACTURING OPERATIONS</b>	<b>Sec. B Nature of Operations Conducted at the Above Location</b> Farrowing house for hogs		
	<b>Water Pollution Control Construction Permit No.</b>		<b>Date Issued</b>
	<b>NPDES PERMIT No.</b>		<b>Date Issued</b> <b>Expiration Date</b>
	<b>Air Pollution Control Construction Permit No.</b>		<b>Date Issued</b>
	<b>Air Pollution Control Operating Permit No.</b>		<b>Date Issued</b>
<b>MANUFACTURING PROCESS</b>	<b>Sec. C Describe Unit Process</b>		
	<div style="font-size: 2em; font-weight: bold; margin-bottom: 5px;">RECEIVED</div> <div style="font-size: 1.2em; margin-bottom: 5px;">MAY 03 2003</div> <div style="font-weight: bold;">ILLINOIS ENVIRONMENTAL PROTECTION AGENCY BOW/WPC/PERMIT SECTION</div>		
<b>POLLUTION CONTROL FACILITY DESCRIPTION</b>	<b>Sec. D Describe Pollution Abatement Control Facility</b>		
	<div style="display: flex; align-items: center;"> <div style="border: 1px solid black; padding: 5px; margin-right: 20px;">             50' long 8' deep 12' wide           </div> <div>             12' x 50' x 8' deep pit Limestone waste management facility consisting of concrete pit and slatted floor (concrete) for farrowing house           </div> </div>		

POLLUTION CONTROL FACILITY - CONTAMINANTS	Sec. E (1) Nature of Contaminants or Pollutants		
	Contaminant or Pollutant		Material Retained, Captured or Recovered
			DESCRIPTION
	SWINE MANURE		Retained
			DISPOSAL OR USE
			COOP applications
ACCOUNTING DATA	(2) Point(s) of Waste Water Discharge		
	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>1-80</u> status of installation on date of application _____	
	(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>12,500</u>
		b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>NA</u>
		c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ <u>NA</u>
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ <u>NA</u>	
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% <u>25%</u>	
SIGNATURE	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.		
	<p><u>Larry Leman</u> <u>Owner</u></p> <p>Signature Title</p>		
INSTRUCTIONS	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.	
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	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