RECEIVED CLERK'S OFFICE

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD DEC 0 6 2004

STATE OF ILLINOIS
Pollution Control Board

PCB 94(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 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

L&M PORK FARM, INC.

Petitioner,

PROTECTION AGENCY Respondent.

14-01-300-005)

(Property Identification Number

ILLINOIS ENVIRONMENTAL

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.

ENVIRONMENTAL PROTECTION AGENCY OF THE STATE OF ILLINOIS

Bv:

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



BEFORE THE ILLINOIS POLLUTION CONTROL BOARD DEC 0 6 2004

&M PORK FARM, INC.	ATE OF ILLINOIS ution Control Board
roperty identification Number	
4-01-300-005))) (-10 ⁻¹)	
Petitioner,) PCB 04-	
) (Tax Certification)	
LLINOIS ENVIRONMENTAL)	
ROTECTION AGENCY)	
Respondent.	•

APPEARANCE

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

ENVIRONMENTAL PROTECTION AGENCY OF THE STATE OF ILLINOIS

Ву: У

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



BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

DEC	Π	ĥ	2004
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L&M PORK FARM, INC.)	Pollution Control Board
(Property Identification Number 14-01-300-005)	3 05-104	
Petitioner,) PCB 04-	
) (Tax Certification)	
ILLINOIS ENVIRONMENTAL)	
PROTECTION AGENCY)	
Respondent.)	i de la companya de l

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.

- 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 Wast of the 3rd 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.
- 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."
- Pollution control facilities are entitled to preferential tax treatment, 35 ILCS 200/11-5(2000).
- 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 <u>APPEARANCE AND</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 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.

SUBSCRIBED AND SWORN TO BEFORE ME

this third day of December, 2004

OFFICIAL SEAL CYNTHIA L. WOLFE NOTARY PUBLIC, STATE OF ILLINOIS MY COMMISSION EXPIRES 3-20-2007

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.			·
		tification No.	Date
Sec. A	Company Name		
	Person Authorized to Receive Certification	Person to Contac	t for Additional Details
	LAVIV 6. Leman		
	Street Address	Street Address	·
	1931 County Road 1050, Municipality, State & Zip Code	<u> </u>	;
Ę	Municipality, State & Zip Code	Municipality, State	e & Zip Code
<u> 5</u>	Secor II. 6/77/ Telephone Number	Telephone Numb	-
APPLICANT	(309) 744-2474	reeprore numb	el ·
`	Location of Facility	Municipality	Township
	Quarter Section Township Rai	nge	^
	T 2 6 N - R I W Street Address	County	Palestine
	Street Address 1931 County Food Property Identification Number 14-01-300-00	County	Book Number
	Property Identification Number	Parcel Number	(-0),9
	14-01-300-00	5	·
Sec. B	Nature of Operations Conducted at the Above Loc	ation	
	Finishing building	for Hopp.	
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<u>o</u>		•	·
N SN S	Water Pollution Control Construction Permit No.	Date Issued	
ACT			
MANUFACTURING OPERATIONS	NPDES PERMIT No.	Date Issued	Expiration Date
MA			
	Air Pollution Control Construction Permit No.	Date Issued	
	Air Pollution Control Operating Permit No.	Date Issued	
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Sec. C	Describe Unit Process		
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MANUFACTURING PROCESS	Materials Used in Process		MAY CS com
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NAN			ILLINOIS ENVIRONMENTAL
. ~			PROTECTION AGENCY BOWWPC/PERMIT SECTION
			OF ENWIT SECTION
Sec. D	Describe Pollution Abatement Control Facility	Concrete	R:+
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INC.	18'eit	correte pit 4;	x4'x8' for agitiation
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5 5 7		the start in Fire	shing building.
POLLUTION CONTROL FACILITY DESCRIPTION	Slatted building	ya gar	
σĘ	JIAMEN DOLL		<u>.</u>

Sec. E	(1) N	ature of Contaminants or Pollutants					
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N.	Contaminant or Pollutant		DESCRIPTION		USE		
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=		· · · · · · · · · · · · · · · · · · ·			**		
FAC	(2) Point(s) of Waste Water Discharge						
⁵	17						
N.			Plans and Specifications	Attached	Yes	No	
8	(3)	Are contaminants (or residues) collect	ted by the control facility?		Yes	No	
Ď.	(4)	Date installation completed 1/	status of installation of	n date of a	pplication		
POLLUTION CONTROL FACILITY - ACCOUNTING DATA CONTAMINANTS	(5)	a. FAIR CASH VALUE IF CONSIDERE	D REAL PROPERTY:		\$ 18	75°V	
NG .		b. NET SALVAGE VALUE IF CONSIDE	RED REAL PROPERTY:		\$	NA	
EN		c. PRODUCTIVE GROSS ANNUAL INC	COME OF CONTROL FACILITY:	-	. \$	NA	
8		d. PRODUCTIVE NET ANNUAL INCOM				VA	
		e. PERCENTAGE CONTROL FACILITY			% 25		
Sec. F	The fo	llowing information is submitted in accorda	nce with the Illinois Property Tax	Code, as ar	nended, and to t	he best of my	
ш		edge, is true and correct. The facilities class Property Tax Code.	med nerein are "poliution control	facilities" as	defined in Secti	on 11-10 of the	
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SIGNATURE	7	arry Leman	Dwner		•		
Ø	Sign	ature /	lītije	_			
Sec. G		INSTRUCTIONS	FOR COMPILING AND FILING AP	PLICATION			
	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.						
į	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. I				MSD Construction	Permit)	
	Sec. 0	Refers to manufacturing processes or mate	erials on which pollution control facility	is used.			
	Sec. [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.					
INSTRUCTIONS	Sec. E	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.					
	Sec. F	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. Self-explanatory. Signature must be a corporate authorized signature.					
}			ntion:	'Attaction:			
			•	Attention:		•	
			mas McSwiggin mit Section	Donald E. St Permit Section			
			sion of Water Pollution Control		ori ir 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 Statues, 1979, Chapter, 120, Section 502a-5. Disolosure 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			
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File No.	Date Received	Certification No.	1	Date
Sec. A	Company Name			,
i	Person Authorized to Receive Certification			
ļ			Person to Contact for Add	itional Details
Ì	LAMP G. LemAN			
	Street Address		Street Address	
<u> </u>	1931 County Road Municipality, State & Zip Code	1050 N		•
	Municipality, State & Zip Code		Municipality, State & Zip C	ode
APPLICANT	Secor, IL. 6/7	71	•	
Ä	Telephone Number	- 4 &	Telephone Number	
₹	(309) $744-247$	7 4		
	Location of Facility	_	Municipality	Township
	Quarter Section Township 726N-RIW-	Range	- 3	Palestine
	12610 - RIW-	-301		a 125TINE
Ì	Street Address	1	County	Book Number
	Property Identification Number	149 70501	N Wood For	9
	Property Identification Number	a a C	Parcel Number	•
	14-01-300 6	907		
Sec. B	Nature of Operations Conducted at the Above	Location		
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20	Water Pollution Control Construction Permit	No.	Date Issued	
MANUFACTURING OPERATIONS			•	
F F F	NPDES PERMIT No.		Date issued	Expiration Date
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_	Air Pollution Control Construction Permit No.		Date Issued	
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	Air Pollution Control Operating Permit No.		Date Issued	
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Sec. C	Describe Unit Process		D)(3(C)	
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UFACTURING PROCESS			" " " " " " " " " " " " " " " " " " " "	U //DOMMATAITAI
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Sec. D	Describe Pollution Abatement Control Facility	<u> </u>		
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POLLUTION CONTROL FACILITY DESCRIPTION		and 5/0	a tred then for	127
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Sec. E	(1) Na	Nature of Contaminants or Pollutants						
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ZTS	Conta	minant or Pollutant	DESCRIPTION	al Retained, Captured or Recovered DISPOSAL OR USE				
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긲	(2) Po	int(s) of Waste Water Discharge						
Ĕ		Plans and Specifications Attached Yes No						
ទី	(3)	Are contaminants (or residues) o		Adduted	Yes	No		
<u>8</u>		Date installation completed _//-		n date of a		110		
POLLUTION CONTROL FACILITY ~ ACCOUNTING DATA	 	a. FAIR CASH VALUE IF CONSID				500		
გ გ	 	b. NET SALVAGE VALUE IF CON	ISIDERED REAL PROPERTY:			v#		
N N		c. PRODUCTIVE GROSS ANNUA	AL INCOME OF CONTROL FACILITY:			V#		
<u> </u>		d. PRODUCTIVE NET ANNUAL II	NCOME OF CONTROL FACILITY:			VA		
Š		e. PERCENTAGE CONTROL FAC	CILITY BEARS TO WHOLE FACILITY	VALUE:	% 25			
Sec. F	The fol	lowing information is submitted in ac	cordance with the Illinois Property Tax	Code as an				
SIGNATURE		dge, is true and correct. The facilities Property Tax Code. Larry Leman	es claimed herein are "pollution control	facilities" as	defined in Section	n 11-10 of the		
Ø	Signat	ture T	Title					
Sec. G			TIONS FOR COMPILING AND FILING API	PLICATION				
	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.							
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	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.							
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	Sec. F	F Self-explanatory. Signature must be a corporate authorized signature.						
j		Submit to:	Attention:	Attention:		•		
		Minois EPA P.O. Box 19276 Springfield, IL 62794-9276	Thomas McSwiggin Permit Section Division of Water Pollution Control	Donald E. St. Permit Section Division of Air				

APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT) POLLUTION CONTROL FACILITY AIR WATER 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 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.	D	late .	
Sec. A	Company Name			
	Person Authorized to Receive Certification .			
	Person Authorized to Receive Certification	Person to Contact for Addi	tional Details	
	Street Address	Street Address		
ł	1971 County Road 1050N	Ou cet Audiess		
ļ	Municipality, State & Zip Code	Municipality, State & Zip Co	ode	
OA OA	Secor, II. 6/77/			
APPLICANT	(309) 744-2474	Telephone Number		
	Location of Facility	Municipality 7	Township	
	Quarter Section Township Range	ρ	lestine	
	Street Address		Book Number	
	Property Identification Number 14-01-500-005		ook Number	
	Property Identification Number	Parcel Number		
	14-01-500-003			
Sec. B	Nature of Operations Conducted at the Above Location			
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2 <u>8</u>	Water Pollution Control Construction Permit No.	Date Issued		
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MANUFACTURING OPERATIONS	NPDES PERMIT No.	Date Issued	Expiration Date	
È	Air Pollution Control Construction Permit No.	Date Issued	<u> </u>	
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	Air Pollution Control Operating Permit No.	Date Issued		
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Sec. C	Describe Unit Process			
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MANUFACTURING PROCESS		-MAY 13 2003	8	
S S S	Materials Used in Process	MAT SO ZOOS		
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Sec. D	Describe Pollution Abatement Control Facility	· · · · · · · · · · · · · · · · · · ·	J. 1 1	
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POLLUTION CONTROL FACILITY DESCRIPTION	980	V V		
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Sec. E	(1) Na	ture of Contaminants or Pollutant	s ····			
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S TS	Conta	minant or Pollutant	DESCRIPTION		DISPOSAL	
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2	(2) 20	int(s) of Waste Water Discharge		·		
Ā	 		Plans and Specifications	Attached	Yes	No
Ö	(3)	Are contaminants (or residues) co		Muachec	Yes /	No
<u>8</u>		Date installation completed /	- 80 status of installation of	n data of a		1140
POLLUTION CONTROL FACILITY - ACCOUNTING DATA CONTAMINANTS		a. FAIR CASH VALUE IF CONSID		n vate or a	\$ /	2,500
0 P.A		b. NET SALVAGE VALUE IF CONS			\$	
Ž	 		L INCOME OF CONTROL FACILITY:		\$	NA
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ğ	<u> </u>		ICOME OF CONTROL FACILITY:	·	\$	NA
•	, ,		CILITY BEARS TO WHOLE FACILITY		% 2S	5%
SIGNATURE 38	knowle	lowing information is submitted in acc dge, is true and correct. The facilities Property Tax Code.	cordance with the Illinois Property Tax is claimed herein are "pollution control"	Code, as an facilities" as	nended, and defined in S	d to the best of my Section 11-10 of the
Ø	Signat		Title	_		
Sec. G	Organia.		TIONS FOR COMPILING AND FILING APP	M ICATION		·
	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	Seat-explainatory. Soluting copies of all permits issued by local politicion control agencies. (e.g. MSD Construction Permit)				
	Sec. C		r materials on which pollution control facility			
·	Sec. D	State the type of control facility. State permit number, date, and agency issuing permit: A namative 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	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	a corporate authorized signature.	 		
		Submit to:	Attention:	Attention:		•
		Minois EPA P.O. Box 19276 Springfield, IL 62794-9276	.	Donald E. Su Permit Section Division of Air	en .	ontrol