

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

RECEIVED
CLERK'S OFFICE

MAR 17 2005

STATE OF ILLINOIS
Pollution Control Board

County Line Pork
(Property Identification Number
25-01-400-002)

)
)
)
) PCB 05- 175
) (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

Jan Hueber
20788 Heal Road
Creston, Illinois 60113

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: Vera Herst
Vera Herst
Assistant Counsel
Division of Legal Counsel

DATED: March 16, 2005

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

THIS FILING IS SUBMITTED ON RECYCLED PAPER

RECEIVED
CLERK'S OFFICE

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

MAR 17 2005

County Line Park
(Property Identification Number
25-01-400-002

)
)
)
) PCB 05- 175
) (Tax Certification)
)

STATE OF ILLINOIS
Pollution Control Board

A P P E A R A N C E

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By:

Vera Herst

Vera Herst
Assistant Counsel
Division of Legal Counsel

DATED: March 16, 2005
Illinois Environmental Protection Agency
1021 North Grand Avenue East
Post Office Box 19276
Springfield, Illinois 62794-9276
(217)782-5544

THIS FILING IS SUBMITTED ON RECYCLED PAPER

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MAR 17 2005

STATE OF ILLINOIS
Pollution Control Board

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

County Line Pork)
(Property Identification Number) PCB 05- 175
25-01-400-002) (Tax Certification)
)

RECOMMENDATION

The Illinois Environmental Protection Agency ("Illinois EPA") hereby files its Recommendation pursuant to Section 125.204 of the regulations of the Illinois Pollution Control Board, 35 Ill. Adm. Code 125.204.

1. On December 30, 2004, the Illinois EPA received a request from County Line Pork (log number TC-41-04, Exhibit A) for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204.
2. The applicant's address is: County Line Pork
20788 Heal Road
Creston, Illinois 60113
3. The proposed water pollution control facilities in this request are located at Section 1, T40N, R2E of the 3rd P.M. in Ogle County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (76 ft. x 283 ft. x 10 ft. deep), with the slotted concrete portion of the floor over the manure pit; one concrete manure pit (76 ft. x 283 ft. x 8 ft. deep) with the slotted concrete portion of the floor over the manure pit; one concrete manure pit (35 ft. x 80 ft. x 8 ft. deep) with the slotted concrete portion of the floor over the manure pit; and 32 concrete manure pits (each 7 ft. x 60 ft. x 3 ft. deep) with the wire mesh portion of the floor over the pits.

These livestock waste management facilities are used to collect, transport, and/or store livestock wastes prior to cropland application, and are further described in Exhibit A.

4. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2004), 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.”

5. Pollution control facilities are entitled to preferential tax treatment, 35 ILCS 200/11-5.

6. Based on the information in the application and the purpose of the facilities, 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, and are eligible for tax certification from the Board.

WHEREFORE, the Illinois EPA recommends that the Board issue the

requested tax certification.

ILLINOIS ENVIRONMENTAL
PROTECTION AGENCY

By: *Vera Herst*
Vera Herst
Assistant Counsel
Division of Legal Counsel

Dated: March 16, 2005

Illinois Environmental Protection Agency
1021 North Grand Ave. E.
P.O. 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 THE 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

Jan Hueber
20788 Heal Road
Creston, Illinois 60113

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

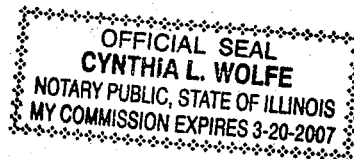
and mailing it from Springfield, Illinois, on March 16, 2005, with sufficient postage affixed for first class mail.

Nancy J. D. Lampert

SUBSCRIBED AND SWORN TO BEFORE ME

this 16th day of March, 2005

Cynthia L. Wolfe
Notary Public



THIS FILING IS SUBMITTED ON RECYCLED PAPER

Watershed Unit Tax Certification Review Sheet

Project Name: County Line Pork Location: Creston
Reviewer: Thaddeus Faught Date: 1/26/05
Log No.: TC-41-04 Type: Agchem
 Livestock

Applicant: Jan Hueber Contact: Jan Hueber
20788 Heal Road Phone: 815-384-3344
Creston, IA 60113

Facility: County line Pork Property ID: 25-01-400-002
same as applicant

Legal Description: Section 1, T40N, R2E of 3rd P.M County: Ogle

Date Control Devices Installed: 2/1998 Provided Fair Cash Value: \$2,000,000

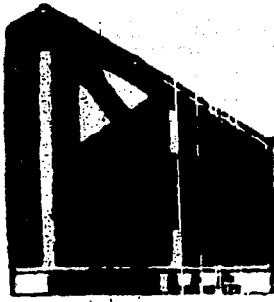
Signature: signed by Jan Hueber Title: Manager

Wastes: Livestock waste is applied to cropland.
 Agrichemical rinsate and spillage is recycled through the facility and/or land applied.
 Other: _____

Physical Description of Pollution Control Devices:

1 concrete manure pit (76 ft x 283 ft x 10 ft deep) w/ concrete slats
1 concrete manure pit (35 ft x 90 ft x 8 ft deep) w/ concrete slats
32 concrete manure pits (7 ft x 60 ft x 3 ft deep) w/ wire flooring
1 concrete manure pit (76 ft x 283 ft x 8 ft deep) w/ concrete slats

Other: _____



HUEBER L.L.C.

110 South Main Street • Creston, IL 60113

Phone: (815) 384-3751

Fax: (815) 384-3751

Shelburne: (815) 384-2121

Holcomb: (815) 384-4848

FAX TRANSMISSION COVER SHEET

Date: 2-28-05

To: Thaddeus Frucht

Fax #: 217-785-1225

From: Joel

Subject: Lane & Catelyne

4 PAGE(S), INCLUDING THIS COVER SHEET IF ALL SHEETS
ARE NOT RECEIVED, PLEASE CALL (815)384-3750

Thad,

Please look at this and call me
if it meets your approval.
Thank you for your help in this
matter.

Joel



APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)

POLLUTION CONTROL FACILITY

AIR WATER

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
P. O. Box 10878, Springfield, IL 62784-8278

The Agency is authorized to request this information under Illinois Revised Statutes, 1979, Chapter, 120, Section 202b-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 AIR POLLUTANT	Company Name County Line Park		
	Person Authorized to Receive Certificate Jan Hueber		Person to Contact for Additional Details
	Street Address 20788 Heel Road		Street Address
	Municipality, State & Zip Code Creston		Municipality, State & Zip Code
	Telephone Number (815) 384-3344		Telephone Number
	Location of Facility Quarter Section Township Range 872' of 5,500' of S 1/2 Sec 1 Twp 40N, R2E		Municipality Township County Book Number
	Street Address		County Book Number
	Property Identification Number		Parcel Number 25-02-400-002
Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location 2400 Sow Breed to W facility w/3 Deep Pits and 32-34 foot pits that are flushed into 10' pit.		
	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 1- 76'x283' x 10' Deep manure pit 1 76'x283' x 8' Deep manure pit 32- 7'x60' x 3 foot Deep manure pits that flush into 10' foot pit. There are cement skatted floors on the Deep Pits, 10'x8'. There is wire mesh flooring covering the 32- 3 foot Pits.		

County Line

POLLUTION CONTROL FACILITY - CONTAMINANTS ACCOUNTING DATA	(1) Nature of Contaminants or Pollutants <i>Livestock Waste</i>		
			Material Retained, Captured or Recovered
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	<i>Swine Manure</i>		<i>Field Applied</i>
	(2) Point(s) of Waste Water Discharge		
			Plans and Specifications Attached
			Yes <input checked="" type="checkbox"/> No <input 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 _____ status of installation on date of application _____	
(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY.	\$ <i>2,000,000</i>	
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY.	\$ <i>1,500,000</i>	
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY.	\$ <i>1,840,000⁰²</i>	
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY.	\$ <i>0 - 100,000</i>	
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% <i>35</i>	

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 COMPLETING 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 his position 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. MSC 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) Sowers 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 62794-2276	Thomas McSwiggan Permit Section Division of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution Control

Countyline



HUEBER L.L.C.

110 South Main Street • Creston, IL 60113

Phone: (815) 384-3750
Fax: (815) 384-3751
Shelbourn: (815) 824-2138
Holcomb: (815) 393-4679

FAX TRANSMISSION COVER SHEET

Date: 12-30-04

To: David Ginder

From: Joel Prestegard

Subject: County Line Park

Fax #: 217-782-3362

RECEIVED

DEC 30 2004

Watershed Management Section

~~BUREAU OF WATER~~

4 PAGE(S), INCLUDING THIS COVER SHEET. IF ALL SHEETS
ARE NOT RECEIVED, PLEASE CALL (815)384-3750

David,

Here is a copy for County Line Park.
If you need more ITRB please call
(815) 761-7426 my cell. Thanks

Joel Prestegard



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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
 P. O. Box 10076, Springfield, IL 62784-0076

This Agency is authorized to request this information under Illinois Revised Statutes, 1975, Chapter, 120, Section 302b-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 <i>County Line Pack</i>		Person to Contact for Additional Details
	Person Authorized to Receive Certification <i>Jan Hueber</i>		Street Address
	Signal Address <i>210789 Hegl Road</i>		Municipality, State & Zip Code
	Municipality, State & Zip Code <i>Creston, IL 60113</i>		Telephone Number
	Telephone Number <i>(815) 384-3344</i>		Municipality
	Location of Facility County, Township, Range <i>872' of S 500' of S 1/2 of Sec 1, Twp 40N, R2E</i>		Township
	Serial Address		Book Number
	Property Identification Number		Parcel Number <i>2501-400-002</i>
MANUFACTURING OPERATIONS	Sec. B Nature of Operations Conducted at the Above Location <i>2400 Saw Bread to wear facility w/ 3 Deep pits and 1-3" pit that is flushed into 10' pit.</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	
MANUFACTURING PROCESS	Sec. C Describe Unit Process		
	Materials Used in Process		
POLLUTION CONTROL FACILITY DESCRIPTION	Sec. D Describe Pollution Abatement Control Facility		
	<i>2- 76' x 283' x 10' deep manure pit 1- 35' x 80' x 8' deep manure pit 32- 7' x 60' x 3' deep flush pits that flush into the 10' pit There are cement slotted floors & wire mesh flooring</i>		

RECEIVED

DEC 30 2004

Watershed Management Section
 BUREAU OF WATER

Sec. E (1) Nature of Contaminants or Pollutants
Livestock Waste

Contaminant or Pollutant	Material Retained, Captured or Recovered	
	DESCRIPTION	DISPOSAL OR USE
<i>Swine Manure</i>		<i>Field Applied</i>
(2) Point(s) of Waste Water Discharge		
Plans and Specifications Attached		
	Yes <input checked="" type="checkbox"/>	No <input 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 <i>Feb 98</i> status of installation on date of application _____		
(5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY.	\$	<i>0</i>
b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY.	\$	<i>0</i>
c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY.	\$	<i>0</i>
d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY.	\$	<i>0</i>
e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	%	<i>35</i>

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]*
Signature Title

INSTRUCTIONS FOR COMPLETING 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 on the tax records and the person to be contacted for further details or for the permit 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. MSC Construction Permit)

Sec. C Refer 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 facility cash value for real property. Include an operating analysis of the relevant and efficient of the control facility stating the pollution 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 end 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 expenses.
 Item (4) - State the date which the pollution control facility was first placed in service and operated. If not, explain.
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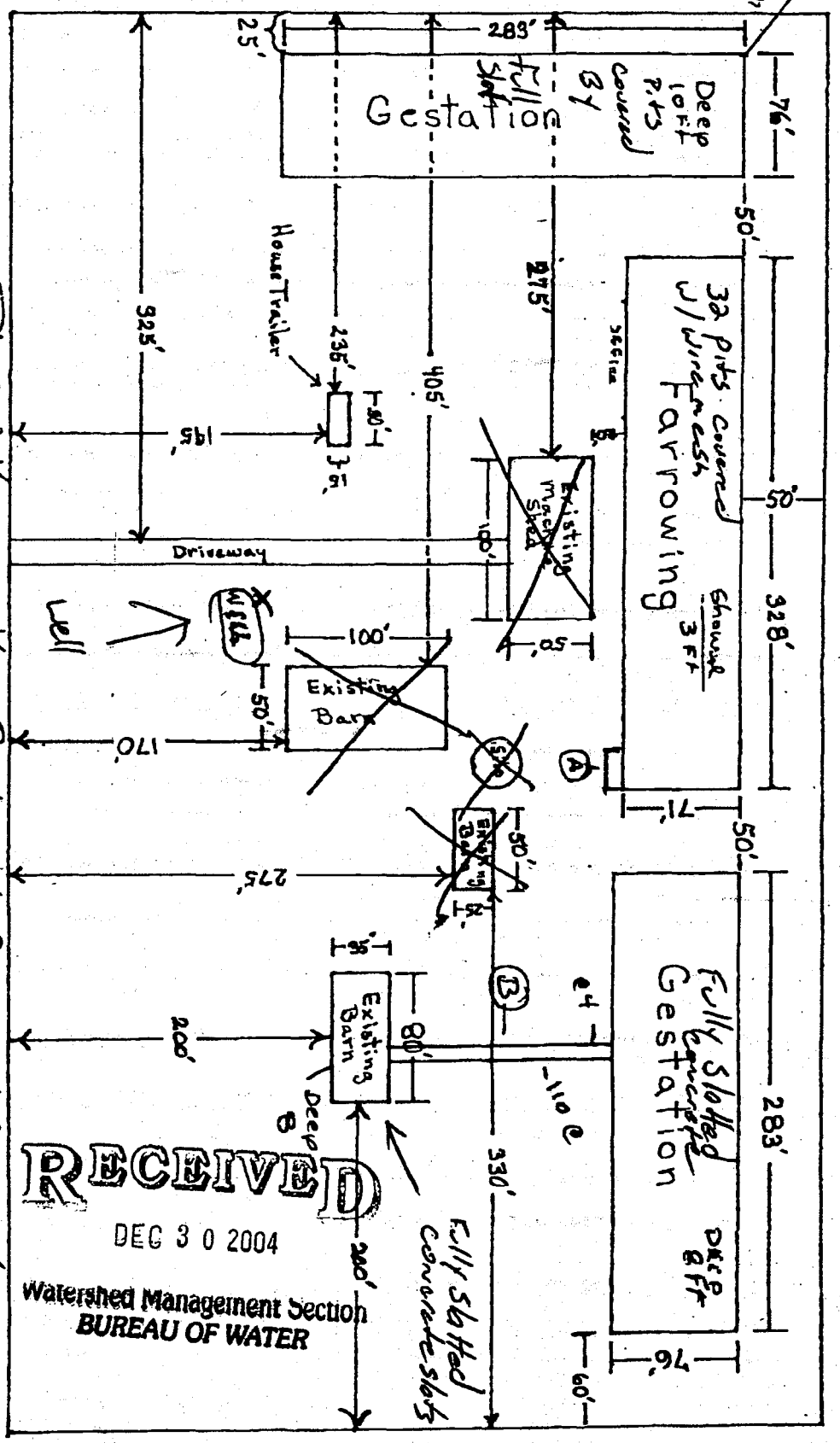
Sec. F Self-explanatory. Signature must be a corporate authorized signature.

Submit to:	Attention:	Attention:
Illinois EPA P.O. Box 18270 Springfield, IL 62716-0270	Thomas McEvoy Permit Section Division of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution Control

RECEIVED
DEC 30 2004

Watershed Management Section
BUREAU OF WATER

2000' 1st Along Farm
100' 1st Along Farm



A

GRIS concrete pad
2x4 Framing Leads
60x Generator

County Line Park, LLC with steel roof & base
AND CURBAIN SLOF WALLS

24 SW Y4 SE Y4 Section 1, Democrat Township NE
North Range 2 East of the 3rd P.M. Ogje County IL

Concrete Walkway

RECEIVED
DEC 30 2004
Watershed Management Section
BUREAU OF WATER

Fully Slotted
Concrete slots

Scale: 1 square = 10

Sec. E	(1) Nature of Contaminants or Pollutants <i>Livestock Waste</i>		
	Material Retained, Captured or Recovered		
POLLUTION CONTROL FACILITY - CONTAMINANTS	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	<i>Swine Manure</i>		<i>Field Applied</i>
ACCOUNTING DATA	(2) Point(s) of Waste Water Discharge		
	Plans and Specifications Attached		
		Yes <input checked="" type="checkbox"/>	No
	(3) Are contaminants (or residues) collected by the control facility?	Yes <input checked="" type="checkbox"/>	No
	(4) Date installation completed	status of installation on date of application	
	(5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY.	\$	<i>2,000,000</i>
b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY.	\$	<i>1,500,000</i>	
c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY.	\$	<i>1,840,000⁰²</i>	
d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY.	\$	<i>0 - 100,000</i>	
e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	%	<i>35</i>	

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: _____

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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.
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 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.
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 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 62794-0276	Thomas McSwiggin Permit Section Division of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution Control

Countyline

POLLUTION CONTROL FACILITY - CONTAMINANTS ACCOUNTING DATA	(1) Nature of Contaminants or Pollutants <i>Livestock Waste</i>			
	Contaminant or Pollutant <i>Swine Manure</i>		Material Retained, Captured or Recovered DESCRIPTION DISPOSAL OR USE <i>Field Application</i>	
	(2) Point(s) of Waste Water Discharge <i>No Discharge</i>			
			Plans and Specifications Attached Yes <input checked="" type="checkbox"/> No <input 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 _____ status of installation on date of application _____		
	(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY: \$ <i>400,000</i>		
		b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY: \$ <i>250,000</i>		
		c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY: \$ <i>104,000</i>		
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY: \$ <i>0-12,000</i>			
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE: % <i>35</i>			
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 <i>Gene Lane</i> Title <i>Pres.</i>			
INSTRUCTIONS	INSTRUCTIONS FOR COMPLETING 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 <u>expense</u> 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 expenses. 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 achieve project review prior to certification by this Agency.		
	Sec. F	Self-explanatory. Signature must be a corporate authorized signature.		
		Submit to: Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Attention: Thomas McSwiggan Permit Section Division of Water Pollution Control	Attention: Donald E. Stumm Permit Section Division of Air Pollution Control

Gene Lane



ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276, 217-782-3397
JAMES R. THOMPSON CENTER, 100 WEST RANDOLPH, SUITE 11-300, CHICAGO, IL 60601, 312-814-6026

ROD R. BLAGOJEVICH, GOVERNOR

RENEE CIPRIANO, DIRECTOR

217/782-3362

FEB 14 2005

Jan Hueber
County Line Pork
20788 Heal Road
Creston, IL 60113

Re: Illinois Property Tax: County Line Pork -- Creston
Livestock Waste Pollution Control Facilities
Log No. TC-41-04

Dear Jan Hueber:

The application for Illinois Property Tax Certification received December 30, 2004 for the above listed facilities has been reviewed and the following is offered for your consideration and appropriate action.

1. Please provide a fair cash value as requested in Section E (5) (a).
2. Please verify the depth of the two 76' x 283' pits as the narrative description states that both are 10 feet deep and the submitted diagram labels one as 10 foot deep and one as 8 foot deep.

Please review the subject applications accordingly for the items specified above and submit to the Illinois Environmental Protection Agency so that we may complete the review of the subject application. Please include the above log number on all correspondence.

If you have any questions or comments concerning the above items, please contact me at the above address and telephone number.

Very truly yours,

Thaddeus Faught
Facility Evaluation Unit
Watershed Management Section
Bureau of Water

TJF:TC-41-04a.doc

cc:
Mr. Joel Prestegaard, 1194 Pine Hill Rd
Amboy, IL 61310

FAX TRANSMISSION COVER SHEET

***** (815) 384-3751

Date: 12-30-04

To: David Ginder

Fax #: 217-782-3362

From: Joel Prestegard

Subject: County Line Park

4 PAGE(S), INCLUDING THIS COVER SHEET. IF ALL SHEETS
ARE NOT RECEIVED, PLEASE CALL (815)384-3750

RECEIVED
JAN 03 2005

ILLINOIS ENVIRONMENTAL
PROTECTION AGENCY
BOW/WPC/PERMIT SECTION

David,

Here is a copy for County Line Park.
If you need more info please call
(815) 761-7426 my cell. Thanks

Joel Prestegard



			3'07"	30.8:38	FINE	12177851225
Note	Result	Page	Time	Start	Mode	Fax/Phone Number

Dec 30 2004 8:38

P.1

** Transmit Conf. Report **

Fax: 1-815-384-3751

HUEBER L L C

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
 P. O. Box 19276, Springfield, IL 62784-9276

This Agency is authorized to request this information under Illinois Revised Statutes, 1979, Chapter, 120, Section 302b-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 <i>County Line Pock</i>			
	Person Authorized to Receive Certification <i>Tom Hueber</i>		Person to Contact for Additional Details	
	Street Address <i>20788 Heq1 Road</i>		Street Address	
	Municipality, State & Zip Code <i>Creston, IL 60113</i>		Municipality, State & Zip Code	
	Telephone Number <i>(815) 384-3344</i>		Telephone Number	
	Location of Facility Quarter Section Township Range <i>872' of S 500' of S 1/2 of Sec 1, Twp 40N, R2E</i>		Municipality Township	
	Street Address		County Book Number	
	Property Identification Number		Parcel Number <i>25-01-400-002</i>	
	MANUFACTURING OPERATIONS	Sec. B Nature of Operations Conducted at the Above Location <i>2400 Sow Breed TO Wean facility w/ 3 Deep pits and 1-3' pit that is flushed into 10' pit.</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		
MANUFACTURING PROCESS	Sec. C Describe Unit Process			
	Materials Used in Process			
POLLUTION CONTROL FACILITY DESCRIPTION	Sec. D Describe Pollution Abatement Control Facility <i>2- 76' x 283' x 10' deep manure pit 1- 35 x 80 x 8' deep manure pit 32- 7x60 x 3' deep flush pits that flush into the 10' pit There are cement slotted floors + wire mesh flooring</i>			

POLLUTION CONTROL FACILITY - CONTAMINANTS	Sec. E (1) Nature of Contaminants or Pollutants <i>Livestock Waste</i>		
	Contaminant or Pollutant		Material Retained, Captured or Recovered
	DESCRIPTION		DISPOSAL OR USE
	<i>Swine Manure</i>		<i>Field Applied</i>
ACCOUNTING DATA	(2) Point(s) of Waste Water Discharge		
	Plans and Specifications Attached		Yes <input checked="" type="checkbox"/> No
	(3) Are contaminants (or residues) collected by the control facility?	Yes <input checked="" type="checkbox"/> No	No
	(4) Date installation completed <i>Feb 1 98</i>	status of installation on date of application	
	(5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY.	\$	<i>0</i>
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY.	\$	<i>0</i>
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY.	\$	<i>0</i>
d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY.	\$	<i>0</i>	
e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE.	%	<i>35</i>	
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.		
	<i>[Signature]</i> Signature	<i>[Signature]</i> Title	
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 his position 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. MSC 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 overall 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 expenses. 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.	
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	Submit to: Illinois EPA P.O. Box 18276 Springfield, IL 62794-8276	Attention: Thomas McSwain Permit Section Division of Water Pollution Control	Attention: Donald E. Sutor Permit Section Division of Air Pollution Control

