

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

RECEIVED  
CLERK'S OFFICE  
MAR 24 2008  
STATE OF ILLINOIS  
Pollution Control Board

McCune Farm Gold-East  
(Property Identification Number  
07-21-100-001)

)  
) PCB 08- 51  
) (Tax Certification)  
)  
)

NOTICE

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

James McCune  
4201 North Columbus  
Ottawa, Illinois 61350

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 21, 2008

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**

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

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McCune Farm Gold-East  
(Property Identification Number  
07-21-100-001)

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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 21, 2008  
Illinois Environmental Protection Agency  
1021 North Grand Avenue East  
Post Office Box 19276  
Springfield, Illinois 62794-9276  
(217)782-5544

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MAR 24 2008

STATE OF ILLINOIS  
Pollution Control Board

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

McCune Farm Gold-West  
(Property Identification Number  
07-21-100-001)

)  
) PCB 08- 51  
) (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 October 2, 2006, the Illinois EPA received a request from McCune Farm (log number TC-19-06, 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: James McCune  
4201 N. Columbus  
Ottawa, Illinois 61350

The proposed water pollution control facilities in this request are located at SW ¼ of Section 21, T17N, R6E of the 4<sup>th</sup> P.M. in Bureau County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (approximately 274 ft. x 101 ft. 10 in. x 8 ft. deep) with 12 concrete pump out pits (each approximately 6 ft. x 6 ft. x 9 ft. deep) and the slotted concrete portion of the floor over the manure pit.

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 (2006), 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 21, 2008

Illinois Environmental Protection Agency  
1021 North Grand Ave. E.  
P.O. Box 19276  
Springfield, Illinois 62794-9276  
217/782-5544



# 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

DOUGLAS P. SCOTT, DIRECTOR

## Memorandum

Environmental Protection Agency

RECEIVED  
Division of Legal Counsel

To: Connie Tonsor, Division of Legal Counsel

From: Al Keller, Manager, Permit Section *AK*

Date: MAR 12 2006

Re: McCune Farm – Gold (West)  
 Recommendation of Tax Certification  
 Log # TC-19-06  
 Property Identification # 07-21-100-001

The Bureau of Water received a request on October 2, 2006 from McCune Farm for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Il. Adm. Code 125.204. We offer the following recommendation.

The water pollution control facilities in this request include the following:

James McCune  
 4201 North Columbus  
 Ottawa, IL 61350

SW ¼ of Section 21, T17N, R6E of the 4<sup>th</sup> P.M. in Bureau County

Livestock waste management facilities consisting of one concrete manure pit (approximately 274 ft. x 101 ft. 10 in. x 8 ft. deep) with 12 concrete pump out pits (each approximately 6 ft. x 6 ft. x 9 ft. deep) and the slotted concrete portion of the floor over the manure pit.

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

These facilities are further described in the enclosed applications and supporting documents.

Based on the information included in this submittal, it is our engineering judgment that the above proposed facilities may be considered "Pollution Control Facilities" under 35 IAC 125.200(a), with the primary purpose of eliminating, preventing, or reducing water pollution, or as otherwise provided in this section, and therefore eligible for tax certification from the Illinois Pollution Control Board. The Bureau of Water therefore recommends that the Board issue the requested tax certification for these facilities.

If you have any questions regarding the above, please contact Thaddeus Faught at 217/782-3362.

SAK:TJF:TC-19-06.doc

cc: Tax Cert File

Watershed Unit Tax Certification Review Sheet

Project Name: McCree Farm - Grid (West)  
Reviewer: Thaddeus Fenchel  
Log No: TC-19-06

Location: Grid  
Date: 2/7/07  
Type:  Agchem  
 Livestock

Applicant: John McCreary  
4221 N Columbus  
Osage, IL 61350  
309-451-1812

Contact: Terry Feldman  
Phone: 309-613-7615

Facility: 2000 North

Property ID: 07-21-100-001

Legal Description: Section 21, T11N, R3E of 110<sup>th</sup> PM

County: Bureau

Date Control Devices Installed: 10/1/05

Provided Fair Cash Value: \$270,000

Signature: Terry Feldman

Title: Owner

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:

One concrete catch pit (274 sq ft x 101 sq ft x 4 ft deep) w/ 12 pipes  
pit (each 6 ft dia) #10 trap w/ concrete catch pit

Other: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



RECEIVED  
JUL 26 2007



Watershed Management Section  
BUREAU OF WATER

Jim McCabe  
Illinois Valley FBFM  
4201 N Columbus  
Ottawa IL 61350

11-19-06

Office Phone  
(815) 433-1635

Fax #  
(815) 433-1702

Car  
(815) 712-9370

e-mail  
jmccabe031@sbcglobal.net

July 25, 2007

Thaddeus Faught

This letter is in response to your letter dated April 4 2007. We do realize that th exemption will only apply to the structures stated in the letter and we look forward to the process moving forward.

Sincerely

James P McCabe  
Illinois Valley FBFM





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 DOUGLAS P. SCOTT, DIRECTOR

217/782-3362

APR 4 2007

Mr. James McCune  
4201 North Columbus  
Ottawa, IL 61350

Re: Illinois Property Tax: McCune Farm -- Fairfield & Gold  
Livestock Waste Pollution Control Facilities  
Log No. TC-19-06 (Gold (West))  
Log No. TC-20-06 (Fairfield)  
Log No. TC-21-06 (Gold (East))

Dear Mr. McCune:

The applications for Illinois Property Tax Certification received October 2, 2006 for the above listed facilities have been reviewed and the following is offered for your consideration and appropriate action

- 1 For all three facilities, please provide written verification that you are only seeking certification for the concrete pits, pumpouts and concrete slatted floors. Please be advised that walls, building structures, etc. with the primary purpose of housing livestock above the manure pits are not eligible for tax certification.

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-19&20&21-06a doc

cc: T.C File  
Mr Terry Feldmann, 7615 N. Harker Drive  
Peoria, IL 61615



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) 814-6076

ROD R. BLAGOJEVICH, GOVERNOR

DOUGLAS P. SCOTT, DIRECTOR

217/782-3362

APR 4 2007

Mr. James McCune  
4201 North Columbus  
Ottawa, IL 61350

Re Illinois Property Tax: McCune Farm -- Fairfield & Gold  
Livestock Waste Pollution Control Facilities  
Log No. TC-19-06 (Gold (West))  
Log No. TC-20-06 (Fairfield)  
Log No. TC-21-06 (Gold (East))

Dear Mr. McCune:

The applications for Illinois Property Tax Certification received October 2, 2006 for the above listed facilities have been reviewed and the following is offered for your consideration and appropriate action

- 1 For all three facilities, please provide written verification that you are only seeking certification for the concrete pits, pumpouts and concrete slatted floors. Please be advised that walls, building structures, etc. with the primary purpose of housing livestock above the manure pits are not eligible for tax certification

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-19&20&21-06a.doc

cc. T.C. File  
Mr. Terry Feldmann, 7615 N. Harker Drive  
Peoria, IL 61615

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

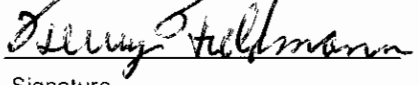
**ILLINOIS ENVIRONMENTAL PROTECTION AGENCY**  
P. O. Box 19276, Springfield, IL 62794-9276

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 <b>McCune Farm</b>			
	Person Authorized to Receive Certification <b>James McCune</b>		Person to Contact for Additional Details <b>Terry Feldmann</b>	
	Street Address <b>4201 N. Columbus</b>		Street Address <b>7615 N Harker Drive</b>	
	Municipality, State & Zip Code <b>Ottawa, IL 61350</b>		Municipality, State & Zip Code <b>Peoria, IL 61615</b>	
	Telephone Number <b>(815) 454-2512</b>		Telephone Number <b>(309) 693-7615</b>	
	Location of Facility Quarter Section      Township      Range <b>Sec 21 (SW 1/4)      17N      6E</b>		Municipality      Township <b>Gold</b>	
	Street Address <b>2000 North</b>		County      Book Number <b>Bureau</b>	
	Property Identification Number <b>07-21-100-001</b>		Parcel Number	
	Sec. B     MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location <b>Wean-Finish Swine Operation</b>		
		Water Pollution Control Construction Permit No. <b>N/A</b>		Date Issued
NPDES PERMIT No. <b>N/A</b>		Date Issued		
		Expiration Date		
Air Pollution Control Construction Permit No. <b>N/A</b>		Date Issued		
Sec. C    MANUFACTURING PROCESS	Describe Unit Process <b>N/A</b>			
	Materials Used in Process <b>N/A</b>			
Sec. D   POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility <b>See Attached Document</b>			

**RECEIVED**  
OCT - 2 2006  
DIVISION OF  
**Water Pollution Control**

POLLUTION CONTROL FACILITY - CONTAMINANTS	Sec. E (1) Nature of Contaminants or Pollutants		
			Material Retained, Captured or Recovered
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	Liquid Manure	Manure	field application
	Sec. E (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"/>	No <input type="checkbox"/>
(4)	Date installation completed <u>10/01/05</u> status of installation on date of application _____		
ACCOUNTING DATA	(5) a.	FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ 270,000.00
	b.	NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ 0.00
	c.	PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ 0.00
	d.	PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ 0.00
	e.	PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% 45
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.		
			Authorized Agent/Engineer
		Signature	Title
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.	
	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 <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.	
	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:
		Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Al Keller Permit Section Division of Water Pollution Control
			Attention: Donald E. Sutton Permit Section Division of Air Pollution Control

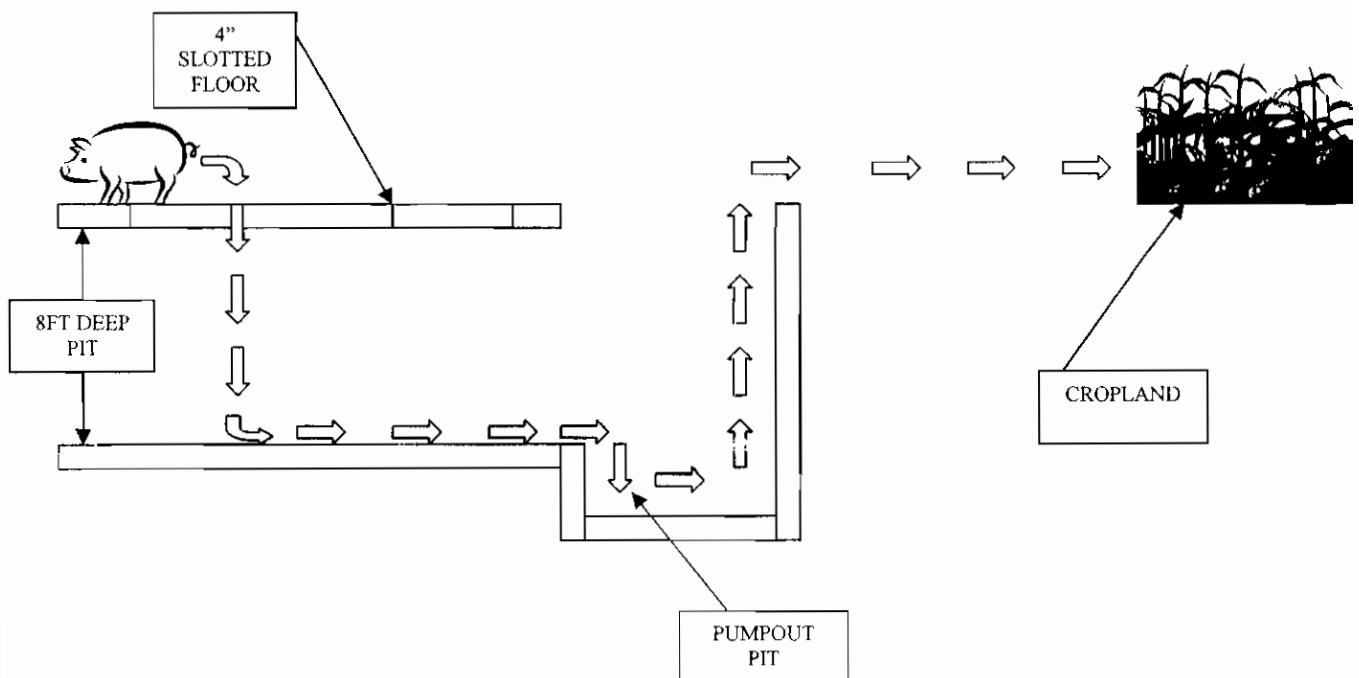
McCune (West Site – SECTION 21)

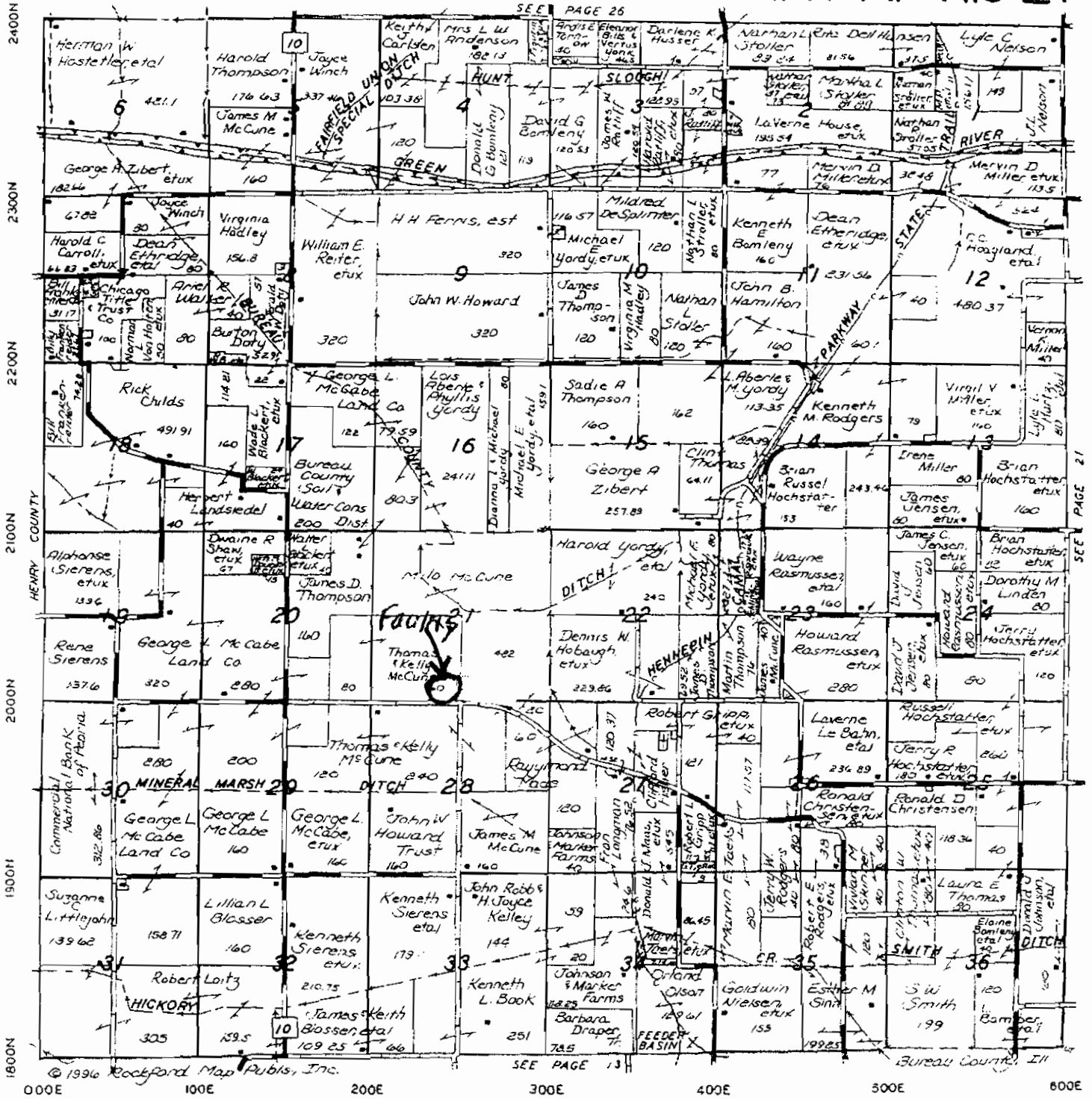
The facility consists of one 274'x 101'-10" swine building with 8ft deep concrete pits. Precast concrete slotted floors enable excreta and wastewater to fall through and accumulate in the below floor pit. The building has 12 pumpout pits that collect manure and allow manure transfer through a hose to be pumped for field application. The building has an animal capacity of 3600 head of wean-finish swine.

The pit consists of a 4" thick concrete slab and 8" thick concrete endwalls and sidewalls. The endwalls have footings that are 2'-0" wide and the sidewall footings are 2'-6" wide. All footings are 9 inches thick. Columns within the pit are 12" in diameter, 7'-2" tall and supported by 42"x42" square footings. The columns support 8"x10"x12ft long concrete floor beams. The floor beams support a 4" thick slotted gang slat floor. There is a 10" thick by 8ft tall center pit divider wall the runs the length of the pit. Each pumpout pit is 6'-0" x 6'-0" with 8" thick walls. Footings around the pumpout pit walls measure 1'-6" by 9 inches thick. The recessed sump area is 3'-10"x 5'-4" x 11" deep.

The facility protects ground and surface water by providing collection and storage of livestock waste for over 365 days. Subsequently, the waste may be agronomically applied to cropland under proper soil and weather conditions for safe use.

**MANURE DIAGRAM**

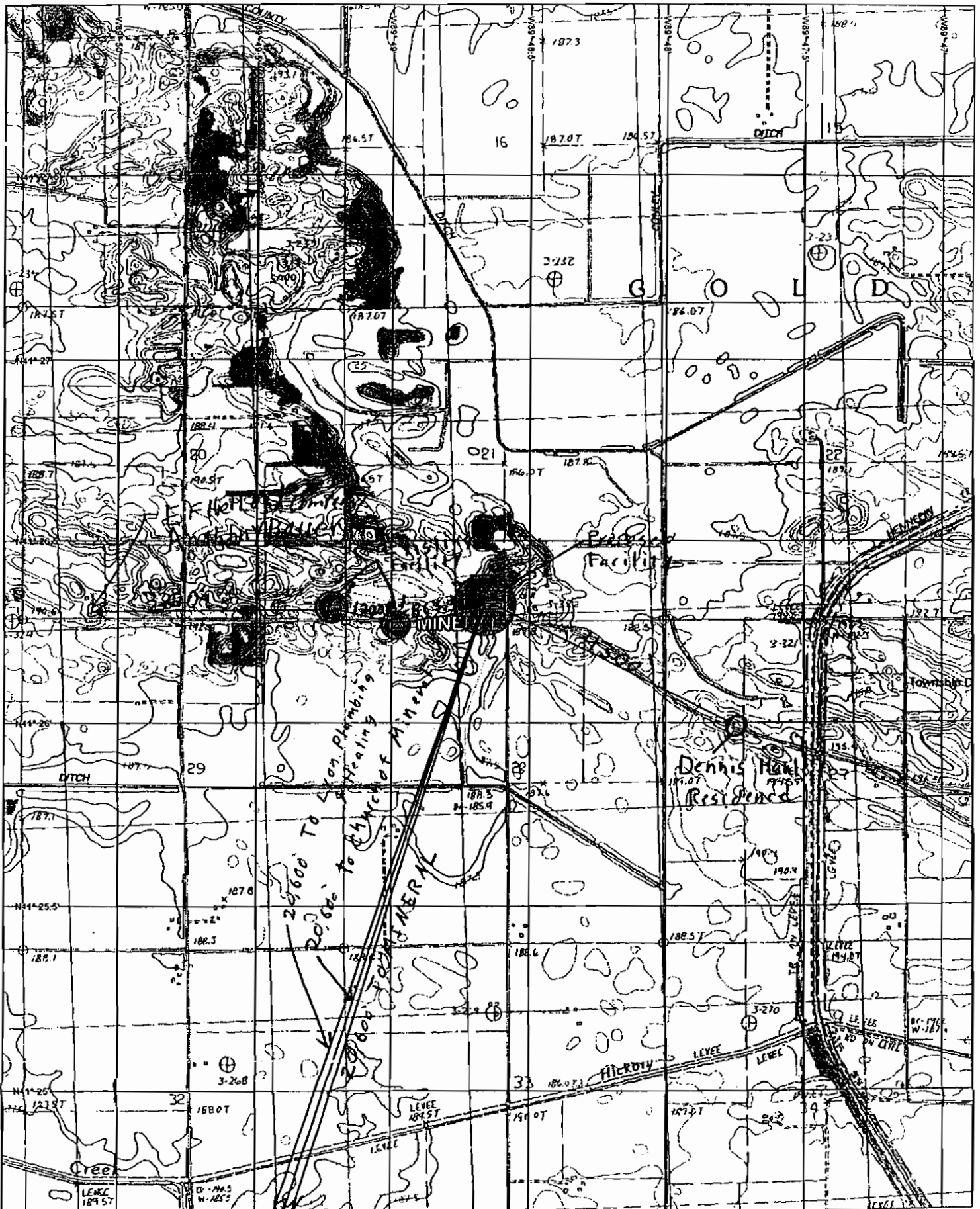




# Manlius Oil Co. Inc.

FUELS • PROPANE • TIRES • AUTO SERVICE

P.O. Box 325, Manlius, Illinois 61338 — Phone: (815) 445-3122



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 THE RECOMMENDATION**, upon the person to whom it is directed, by placing a copy in an envelope addressed to:

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

James McCune  
4201 North Columbus  
Ottawa, Illinois 61350

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

and mailing it from Springfield, Illinois, on March 21, 2008, with sufficient postage affixed for first class mail.

*Meredith Kelley*

SUBSCRIBED AND SWORN TO BEFORE ME  
This 21st day of March, 2008

*Cynthia L. Wolfe*  
Notary Public



**THIS FILING IS SUBMITTED ON RECYCLED PAPER**