

ORIGINAL

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APR 14 2008

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD STATE OF ILLINOIS  
Pollution Control Board

D & V Pork  
(Property Identification Number  
05-0-0305-001-00)

)  
) PCB 08- 71  
) (Tax Certification)  
)

NOTICE

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

Bruce Duesterhaus  
1828 East 1300<sup>th</sup> Street  
Fowler, Illinois 62338

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: April 10, 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**

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STATE OF ILLINOIS  
Pollution Control Board

APPEARANCE

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: April 10, 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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STATE OF ILLINOIS  
Pollution Control Board

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

D & V Pork  
(Property Identification Number  
05-0-0305-001-00)

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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 August 9, 2007, the Illinois EPA received a request from D & V Pork, Inc. (log number TC-13-07, 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: D & V Pork.  
1828 East 1300<sup>th</sup> Street  
Fowler, Illinois 62338

3. The proposed water pollution control facilities in this request are located at SW 1/4 of Section 31, T1N, R7W of the 4th PM in Adams County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete pit (102 ft. x 192 ft. x 8 ft. deep) with four concrete pump out pits (each 5 ft. x 6 ft. x 8 ft. deep) with wooden covers and the portion of the concrete slotted flooring over the manure pit in one swine building.

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.

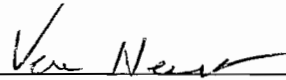
4. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2006), defines “pollution control facilities” as:

“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  
Assistant Counsel  
Division of Legal Counsel

Dated: April 10, 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

To: Connie Tonsor, Division of Legal Counsel

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

Date: MAR 12 2008

Re: D & V Pork  
 Recommendation of Tax Certification  
 Log # TC-13-07  
 Property Identification # 05-0-0305-001-00

**RECEIVED**  
 Division of Legal Counsel  
 MAR 12 2008  
 Environmental Protection  
 Agency

The Bureau of Water received a request on August 9, 2007 from D & V Pork 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:

D & V Pork  
 1828 East 1300th St.  
 Fowler, IL 62338

SW 1/4 of Section 31, T1N, R7W of the 4th PM in Adams County

Livestock waste management facilities consisting of one concrete pit (102 ft. x 192 ft. x 8 ft. deep) with four concrete pump out pits (each 5 ft. x 6 ft. x 8 ft. deep) with wooden covers and the portion of the concrete slotted flooring over the manure pit in one swine building. 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 James Allison at 217/782-3362.

SAK:DLH:JRA:

cc: Tax Cert File

Watershed Unit Tax Certification Review Sheet

Project Name: D+V Park  
Reviewer: JRA  
Log No.: TC-13-07

Location: Fowler  
Date: 11 Feb 08  
Type:  Agcnem  
 Livestock

Applicant: Bruce Duesterhaus  
1828 East 1300th St  
Fowler, IL 62338

Contact: Sony  
Phone: (217) 430-2272

Facility: Sony

Property ID: 05-0-0305-001-00

Legal Description: SW 1/4 Sec 31 T1N-R7W.24<sup>th</sup> PM

County: Adams

Date Control Devices installed: 10/1/06

Provided Fair Cash Value: \$ 177,000

Signature: Bruce Duesterhaus

Title: Co-owner

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

Physical Description of Pollution Control Devices: 100' x 190' x 8' conc. w/ 4 - 5' x 6' x 8' precast pits w/ wooden covers w/ conc. slats

Other: 19 Feb 08 spoke w/ Bruce for dimensions of pit.

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

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

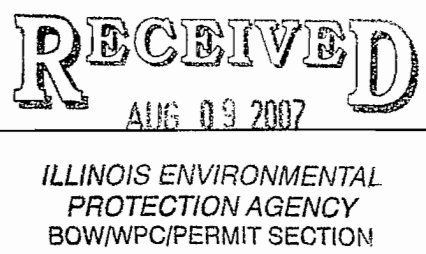
This Agency is authorized to request this information under Illinois Revised Statutes, 1979, Chapter, 120, Section 502a-5. Disclosure of this information is voluntary. However, failure to comply could prevent your application from being processed or could result in denial of your application for certification.

FOR AGENCY USE

File No. Date Received Certification No. Date

APPLICANT	Sec. A	Company Name	D+V PORK		
		Person Authorized to Receive Certification	BRUCE DUFLETERHAUS		
		Person to Contact for Additional Details	BRUCE DUFLETERHAUS		
		Street Address	1828 EAST 1300 <sup>th</sup> STREET		
		Municipality, State & Zip Code	FOWLER IL 62338		
		Telephone Number	217-430-2272		
		Location of Facility	Quarter Section	Township	Range
		Street Address	1828 EAST 1300 <sup>th</sup> STREET		
		Property Identification Number	05-0-0305-001-00		

MANUFACTURING OPERATIONS	Sec. B	Nature of Operations Conducted at the Above Location		
		NONE: MANURE PIT		
		Water Pollution Control Construction Permit No.	Date Issued	
		NPDES PERMIT No.	Date Issued	Expiration Date
		Air Pollution Control Construction 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
		MANURE PIT: USED TO CONTAIN LIVESTOCK WASTE TO PREVENT POLLUTION OF WATER. THE MANURE IS PRODUCED BY PIGS FLOWS INTO PIT. THEN IS RUMPED FROM PIT TO FARMLAND AND APPLIED BASED ON CROP NEEDS. THE <del>PIT</del> PIT IS MADE OF CONCRETE FLOOR AND WALLS WITH SLATED FLOOR ON TOP OF IT. THE AVERAGE MANURE ANALYSIS IS 40-10-20



Sec. E	(1) Nature of Contaminants or Pollutants			
	CONTAMINANTS	Material Retained, Captured or Recovered		
		Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
		NO MANUFACTURING		
		(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 <u>10/01/06</u> status of installation on date of application <u>COMPLETE</u>			
ACCOUNTING DATA	(5) a.	FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>177,000</u>	
	b.	NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>0</u>	
	c.	PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ <u>0</u>	
	d.	PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ <u>0</u>	
	e.	PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% <u>39</u>	
Sec. F	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.		
		<u>Bruce Duesterhaus</u>	<u>CO-OWNER</u>	
		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 <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:	Attention:
		Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Al Keller Permit Section Division of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution Control

THE TWO CLOSEST POINTS OF WASTE WATER DISCHARGE

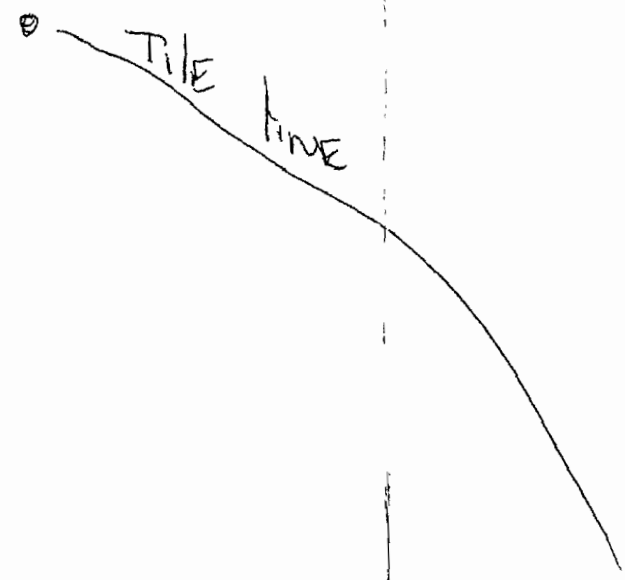
FLOW  
#2

DRY CREEK

600 FEET



300 FEET



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STATE OF ILLINOIS  
Pollution Control Board

STATE OF ILLINOIS

COUNTY OF SANGAMON

CONFIDENTIAL  
)  
)  
)  
)

**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

Bruce Duesterhaus  
1828 East 1300<sup>th</sup> Street  
Fowler, Illinois 62338

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

and mailing it from Springfield, Illinois, on April 10, 2008, with sufficient postage affixed for first class mail.

*Brenda Boehler*

SUBSCRIBED AND SWORN TO BEFORE ME

This 10th day of April, 2008

*Cynthia L. Wolfe*  
Notary Public



**THIS FILING IS SUBMITTED ON RECYCLED PAPER**