

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Prime Pork Holdings, LLC-Kingston
(Property Identification Number
02-32-400-006)

)
) PCB 08-84
) (Tax Certification)
)

RECEIVED
CLERK'S OFFICE
MAY 02 2008
STATE OF ILLINOIS
Pollution Control Board

NOTICE

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

Mr. Charles Schelkopf
2435 Bethany Road.
Sycamore, Illinois 60178

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 25, 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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MAY 02 2008

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: April 25, 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

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 April 25, 2007, the Illinois EPA received a request from Charles Schelkopf (log number TC-26-07, 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: Prime Pork Holdings, LLC
30427 Glidden Road
Kingston, Illinois 60145

3. The proposed water pollution control facilities in this request are located at SE ¼ of Section 32, T42N, R4E of the 3rd P.M. in DeKalb County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (192 ft. x 100 ft. x 8 ft. deep) with eight concrete pump out pits (each 6 ft. x 6 ft. x 8 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*.

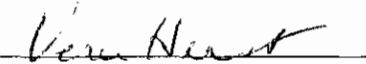
4. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2006), defines “pollution control facilities” as:

“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
Assistant Counsel
Division of Legal Counsel

Dated: April 25, 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: Al Keller, Manager, Permit Section *AK*

Date: MAR 13 2007

Re: Prime Pork Holdings, LLC – Kingston
 Recommendation of Tax Certification
 Log # TC-36-07
 Property Identification # 02-32-400-006

The Bureau of Water received a request on April 25, 2007 from Charles Schelkopf 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:

Prime Pork Holdings, LLC
 30427 Glidden Road
 Kingston, IL 60145

SE ¼ of Section 32, T42N, R4E of the 3rd P.M. in DeKalb County

Livestock waste management facilities consisting of one concrete manure pit (192 ft. x 100 ft. x 8 ft. deep) with eight concrete pump out pits (each 6 ft. x 6 ft. x 8 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-36-07.doc

cc: Tax Cert File

Watershed Unit Tax Certification Review Sheet

Project Name: Prime Park Holdings LLC
Reviewer: Therese Foght
Log No.: TC-36-07

Location: Kingston
Date: 2/15/09
Type: Agchem
 Livestock

Applicant: Dr. Charles Scholtkopf
2435 Bethany Road
Sycamore, IL 60178

Contact: Charles Scholtkopf
Phone: 815-756-3229

Facility: Prime Park Holdings LLC
30427 Glidden Road
Kingston, IL 60148

Property ID: 22-2-500-006

Legal Description: Section 32 T42N R4E of 31st PM

County: DeKalb

Date Control Devices Installed: 11/1/06

Provided Fair Cash Value: \$ 210,000

Signature: by Charles Scholtkopf

Title: member

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 manure pit (192 ft x 100 ft x 9 ft deep) with one concrete
w/ eight concrete pumps (6 ft x 4 ft x 9 ft deep)

Other: _____

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

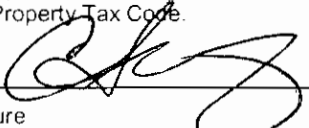
ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
 P. O. Box 19276, Springfield, IL 62794-9276

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.

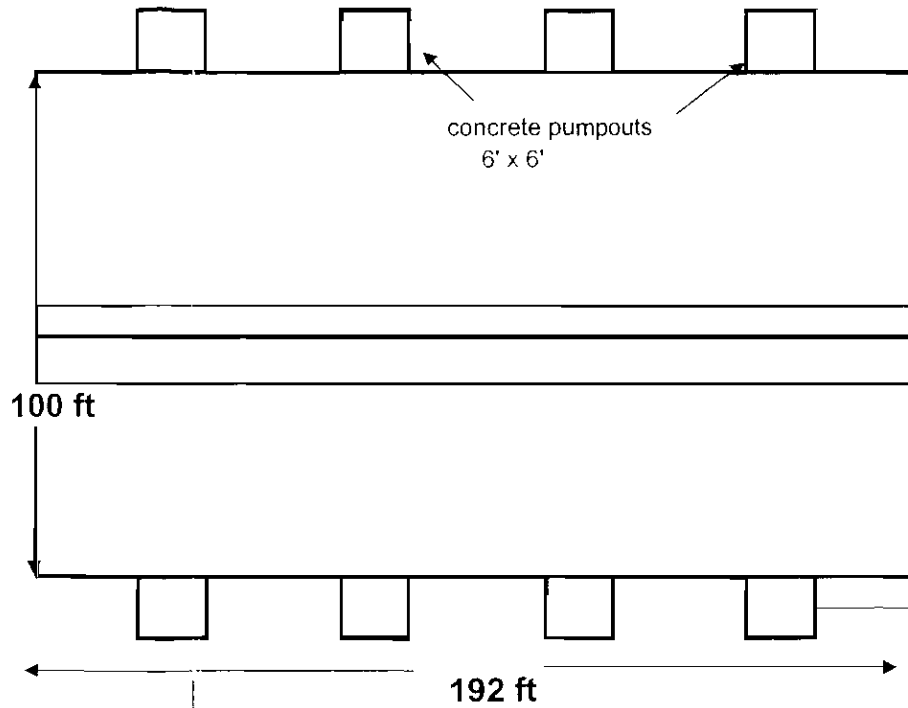
FOR AGENCY USE

File No.	Date Received	Certification No.	Date	
Sec. A APPLICANT	Company Name Prime Pork Holdings, LLC			
	Person Authorized to Receive Certification Dr. Charles Schelkopf		Person to Contact for Additional Details Dr. Charles Schelkopf	
	Street Address 2435 Bethany Road		Street Address 2435 Bethany Road	
	Municipality, State & Zip Code Sycamore, IL 60178		Municipality, State & Zip Code Sycamore, IL 60178	
	Telephone Number (815) 756-3279		Telephone Number (815) 756-3279	
	Location of Facility Quarter Section SE-32		Township T42N	Range R4E
	Street Address 30427 Glidden Rd. - Kingston, IL		Municipality Kingston	Township Kingston
	Property Identification Number 02-32-400-006		County DeKalb	Book Number
	Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location 2400 hd swine finishing facility		
		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 Manure structures that include the concrete slats & 100' x 192', 8' deep pit manure storage & handling facility, along with 6' x 6', 8' deep concrete pumpouts.			

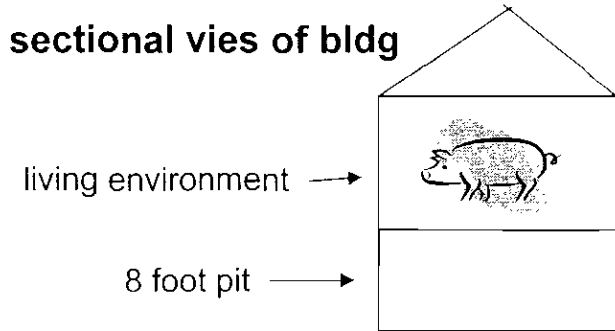
RECEIVED
 APR 25 2007
 Watershed Management Section
 BUREAU OF WATER

Sec. E	(1) Nature of Contaminants or Pollutants Liquid swine waste			
	CONTAMINANTS	Material Retained, Captured or Recovered		
		Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
		Liquid swine waste	From finishing pigs	Land applied to adjacent fields
		(2) Point(s) of Waste Water Discharge Waste is pumped from the lagoon for land application		
	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>11/01/06</u> status of installation on date of application _____			
ACCOUNTING DATA	(5) a.	FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ 240,000.00	
	b.	NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$	
	c.	PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$	
	d.	PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$	
	e.	PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% 40	
Sec. F	The following information is submitted in accordance with the Illinois Property Tax Code, as amended, and to the best of my knowledge, is true and correct. The facilities claimed herein are "pollution control facilities" as defined in Section 11-10 of the Illinois Property Tax Code.			
SIGNATURE		<u>Member</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.			
INSTRUCTIONS	Sec. A	Information refers to applicant as listed in the tax records and the person to be contacted for further details or for inspection of facilities. Define facility location by street address or legal description. A plat map location is required for facilities located outside of municipal boundaries. The property identification number is required.		
	Sec. B	Self-explanatory. Submit copies of all permits issued by local pollution control agencies. (e.g. MSD Construction Permit)		
	Sec. C	Refers to manufacturing processes or materials on which pollution control facility is used.		
	Sec. D	Narrative description of the pollution control facility, indicating that its primary purpose is to eliminate, prevent or reduce pollution. State the type of control facility. State permit number, date, and agency issuing permit. A narrative description and a process flow diagram describing the pollution control facility. Include a listing of each major piece of equipment included in the claimed fair cash value for real property. Include an average analysis of the influent and effluent of the control facility stating the collection efficiency.		
	Sec. E	List air contaminants, or water pollution substances released as effluents to the manufacturing processes. List also the final disposal of any contaminants removed from the manufacturing processes. Item (1) – Refers to pollutants and contaminants removed from the process by the pollution control facility. Item (2) – Refers to water pollution but can apply to water-carried wastes from air pollution control facilities. Submit drawings, which clearly show (a) Point(s) of discharge to receiving stream, and (b) Sewers and process piping to and from the control facility. Item (3) – If the collected contaminants are disposed of other than as wastes, state the disposition of the materials, and the value in dollars reclaimed by sale or reuse of the collected substances. State the cost of reclamation and related expense. Item (4) – State the date which the pollution control facility was first placed in service and operated. If not, explain. Item (5) – This information is essential to the certification and assessment actions. This accounting data must be completed to activate project review prior to certification by this Agency.		
	Sec. F	Self-explanatory. Signature must be a corporate authorized signature.		
	Submit to:	Attention:	Attention:	
	Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Al Keller Permit Section Division of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution Control	

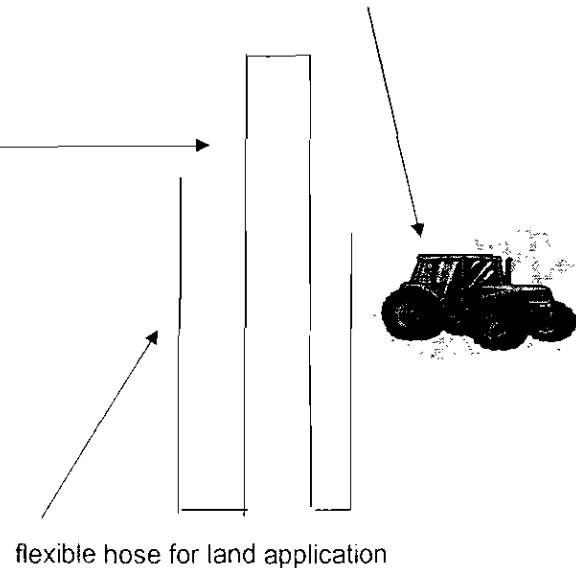
CHARLES SCHELKOPF FINISHING SITE - 100' x 192' barn, with 8' deep pit



Cross sectional vies of bldg



waste applicator with cultivator shovels for soil injection



This swine facility utilizes concrete slats in the building, with all waste contained & stored in the 8' deep pit under the building. The waste is then land applied using a flexible drag hose reel to adjoining fields. The concrete pumpouts, 6' x 6', allow for waste agitation & removal from the pit. An operator is at all times in view of the land application equipment in case of equipment failure.

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

Mr. Charles Schelkopf
2435 Bethany Road.
Sycamore, Illinois 60178

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

and mailing it from Springfield, Illinois, on April 25, 2008. with sufficient postage affixed for first class mail.

Gara Milmore

SUBSCRIBED AND SWORN TO BEFORE ME
This 25th day of April, 2008

Cynthia L. Wolfe
Notary Public



THIS FILING IS SUBMITTED ON RECYCLED PAPER