

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

**Mach III Farms – Beardstown
(Property Identification Number
06-003-014-00)**

)
) **PCB 09-**
) **(Tax Certification)**
)
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NOTICE

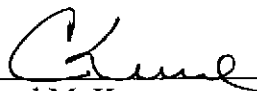
Clerk
Illinois Pollution Control Board
James R. Thompson Center
100 West Randolph Street, Suite. 11-500
Chicago, Illinois 60601

Mach III Farms
5917 US Highway 67
Beardstown, IL 62618

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: 
Chad M. Kruse
Assistant Counsel
Division of Legal Counsel

DATED: December 17, 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

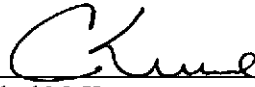
BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Mach III Farms - Beardstown)
(Property Identification Number) **PCB 09-**
06-003-014-00) **(Tax Certification)**
)

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:  _____
Chad M. Kruse
Assistant Counsel
Division of Legal Counsel

DATED: December 17, 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

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:

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

Mach III Farms
5917 US Highway 67
Beardstown, IL 62618

and mailing it from Springfield, Illinois, on December 17, 2008, with sufficient postage affixed for first class mail.

And electronically, on December 17, 2008 to:

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

Meredith Kelly

SUBSCRIBED AND SWORN TO BEFORE ME

This 17th day of December, 2008

Dawn A. Hollis
Notary Public



THIS FILING IS SUBMITTED ON RECYCLED PAPER

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Mach III Farms -- Beardstown)
(Property Identification Number) **PCB 09-**
06-003-014-00) **(Tax Certification)**
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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 November 29, 2007, the Illinois EPA received a request from Ken Maschhoff, Mach III Farms (log number TC-21-07, 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: Mach III Farms
5917 US Highway 67
Beardstown, IL 62618
3. The proposed water pollution control facilities in this request are located at Section 5, T17N, R12W of the 3rd P.M. in Cass County, at the above street address and consist of the following:

Livestock waste management facilities consisting of two concrete manure pits (each 304 ft. x 101 ft. x 8 ft. deep) each with twelve concrete pump outs (each 6 ft. x 5 ft. x 8 ft. deep) and the slotted concrete portion of the floor over the manure 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 (2006), defines “pollution control facilities” as:

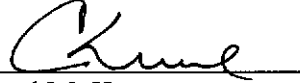
“any system, method, construction, device or appliance appurtenant thereto or any portion of any building or equipment, that is designed, constructed, installed or operated for the primary purpose of: (a) eliminating, preventing, or reducing air or water pollution ...or (b) treating, pretreating, modifying 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: _____



Chad M. Kruse
Assistant Counsel
Division of Legal Counsel

Dated: December 17, 2008
Illinois Environmental Protection Agency
1021 North Grand Ave. E.
P.O. Box 19276
Springfield, Illinois 62794-9276
217/782-5544

Memorandum

To: Connie Tonsor, Division of Legal Counsel

From: Al Keller, Manager, Permit Section

Date:

Re: Mach III Farms – Beardstown
Recommendation of Tax Certification
Log # TC-21-07
Property Identification # 06-003-014-00

The Bureau of Water received a request on November 29, 2007 from Ken Maschhoff 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:

Mach III Farms
5917 US Highway 67
Beardstown, IL 62618

Section 5, T17N, R12W of the 3rd P.M. in Cass County

Livestock waste management facilities consisting of two concrete manure pits (each 304 ft. x 101 ft. x 8 ft. deep) each with twelve concrete pump outs (each 6 ft. x 5 ft. x 8 ft. deep) and the slotted concrete portion of the floor over the manure pits.

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-21-07.doc

cc: Tax Cert File