

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Saluki Farms--Mulkeytown)
(Property Identification Number) PCB 09-
06-30-100-009) (Tax Certification)
)
)

NOTICE

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

Ken Maschhoff
7475 State Route 127
Carlyle, Illinois 62231

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 13, 2009

Illinois Environmental Protection Agency
1021 North Grand Avenue East
Post Office Box 19276
Springfield, Illinois 62794-9276

THIS FILING IS SUBMITTED ON RECYCLED PAPER

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

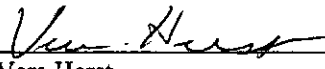
**Saluki Farms--Mulkeytown
(Property Identification Number
06-30-100-009)**

)
) **PCB 09-**
) **(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: 
Vera Herst
Assistant Counsel
Division of Legal Counsel

DATED: April 13, 2009
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

Saluki Farms—Mulkeytown)
(Property Identification Number) PCB 09-
06-30-100-009) (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 November 29, 2007, the Illinois EPA received a request from Ken Maschhoff (log number TC-20-07, 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: Saluki Farms
250 State Highway 14
Mulkeytown, Illinois 62865

3. The proposed water pollution control facilities in this request are located at Section 30, T6S, R1E of the 3rd P.M. in Franklin 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 eight concrete pump outs (each 6 ft. x 6ft. 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: 
Vera Herst
Assistant Counsel
Division of Legal Counsel

Dated: April 13, 2009
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) 782-2829
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: DEC 11 2008

Re: Saluki Farms – Mulkeytown
Recommendation of Tax Certification
Log # TC-20-07
Property Identification # 06-30-100-009

RECEIVED
Division of Legal Counsel

DEC 12 2008

Environmental Protection
Agency

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:

Saluki Farms
250 State Highway 14
Mulkeytown, IL 62865

Section 30, T6S, R1E of the 3rd P.M. in Franklin County

Livestock waste management facilities consisting of two concrete manure pits (each 304 ft. x 101 ft. x 8 ft. deep) each with eight concrete pump outs (each 6 ft. x 6ft. 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-20-07.doc

cc: Tax Cert File

Project Name: Saluk Farms
Reviewer: TL - 2009 - 081
Log No.: TC-20-07

Location: Mulkeytown
Date: 2/11/08
Type: Agchem
 Livestock

Applicant: Ken Maschhoff
7475 State Route 127
Cashier, IL 62521

Contact: JASON LONDON
Phone: 618-594-2125

Facility: 250 S. Highway 14
Mulkeytown IL 62525

Property ID: 06-30-100-009

Legal Description: Section 30, T6S R1E of 3rd PM

County: Franklin

Date Control Devices Installed: 11/3/2003

Provided Fair Cash Value: \$ 390,000

Signature: Ken Maschhoff

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:

two concrete manure pits (each 304 ft x 101 ft x 8 ft deep) w/ concrete slats
each w/ 8 concrete pumps (each 6 ft x 6 ft x 8 ft deep)

Other: 3/3/08. spoke w/ Tim Laatsch (Maschhoff's)
Tim said the property ID is 06-30-100-009.
Tim verified that all slats are concrete.
Tim said all pumps are 6 ft. x 6 ft. x 8 ft. deep.

***** PCB 2009-081 *****

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.

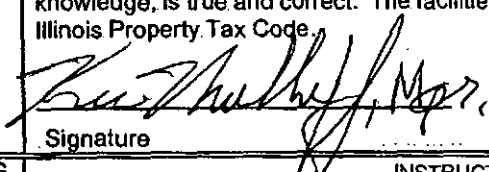
FOR AGENCY USE					
File No.	Date Received	Certification No.	Date		
Sec. A APPLICANT	Company Name <i>Saluki Farms, LLC</i>				
	Person Authorized to Receive Certification <i>Ken Maschhoff</i>		Person to Contact for Additional Details <i>Jason Logsdon</i>		
	Street Address <i>7475 State Route 127</i>		Street Address <i>SAME</i>		
	Municipality, State & Zip Code <i>Carlyle, IL 62231</i>		Municipality, State & Zip Code <i>SAME</i>		
	Telephone Number <i>618-594-2125</i>		Telephone Number <i>SAME</i>		
	Location of Facility Quarter Section Township Range <i>30 6S 1E</i>		Municipality		Township
	Street Address <i>250 St. Hwy 14 Mulkeytown, IL 62865</i>		County <i>Franklin</i>		Book Number
	Property Identification Number		Parcel Number		
Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location <i>This is a 7200 head wean to finish facility. There are 2 barns on this site.</i>				
	Water Pollution Control Construction Permit No. <i>N/A</i>		Date Issued <i>N/A</i>		
	NPDES PERMIT No. <i>N/A</i>		Date Issued		Expiration Date
	Air Pollution Control Construction Permit No. <i>N/A</i>		Date Issued <i>N/A</i>		
	Air Pollution Control Operating Permit No. <i>N/A</i>		Date Issued <i>N/A</i>		
Sec. C MANUFACTURING PROCESS	Describe Unit Process <i>N/A</i>				
	Materials Used in Process <i>N/A</i>				
Sec. D POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility <i>See attached documents.</i>				

RECEIVED

NOV 29 2007

DIVISION OF

Water Pollution Control

Sec. E	(1) Nature of Contaminants or Pollutants Swine Manure			
	CONTAMINANTS		Material Retained, Captured or Recovered	
		Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
		Swine manure	Swine manure from 7100 Hd of wean to finish Hogs.	The animal waste is injected into the ground at agronomic rates in accordance with the Nutrient Management Plan.
		(2) Point(s) of Waste Water Discharge NONE		
		Plans and Specifications Attached	Yes	No <input checked="" type="checkbox"/>
		(3) Are contaminants (or residues) collected by the control facility?	Yes <input checked="" type="checkbox"/>	No
		(4) Date installation completed 11/3/03 status of installation on date of application Complete		
	ACCOUNTING DATA	(5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$	390,000
		b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$	0
c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:		\$	0	
d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:		\$	0	
e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:		%	42%	
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 Manager			
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 <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	Thomas McSwiggin Permit Section Division of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution Control	

Florida Site

Section D.

The manure from the swine goes through the slats into the deep pits. The manure is stored in the pit until application is necessary. A pump with a hose is connected from the pump out port in/on the pit to the tractor and injected into the ground at agronomic rates in accordance to the Comprehensive Nutrient Management Plan.

There are 2 buildings at this site. All these wean to finish buildings are 101' x 304' with 8' deep pits.

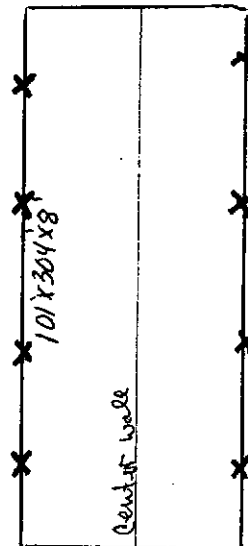
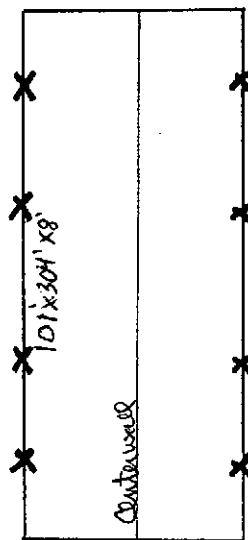
All pits are made out of concrete that is reinforced with rebar.

Each of the buildings have manure pumpouts. (Please see included documents for their locations and number on each building.)

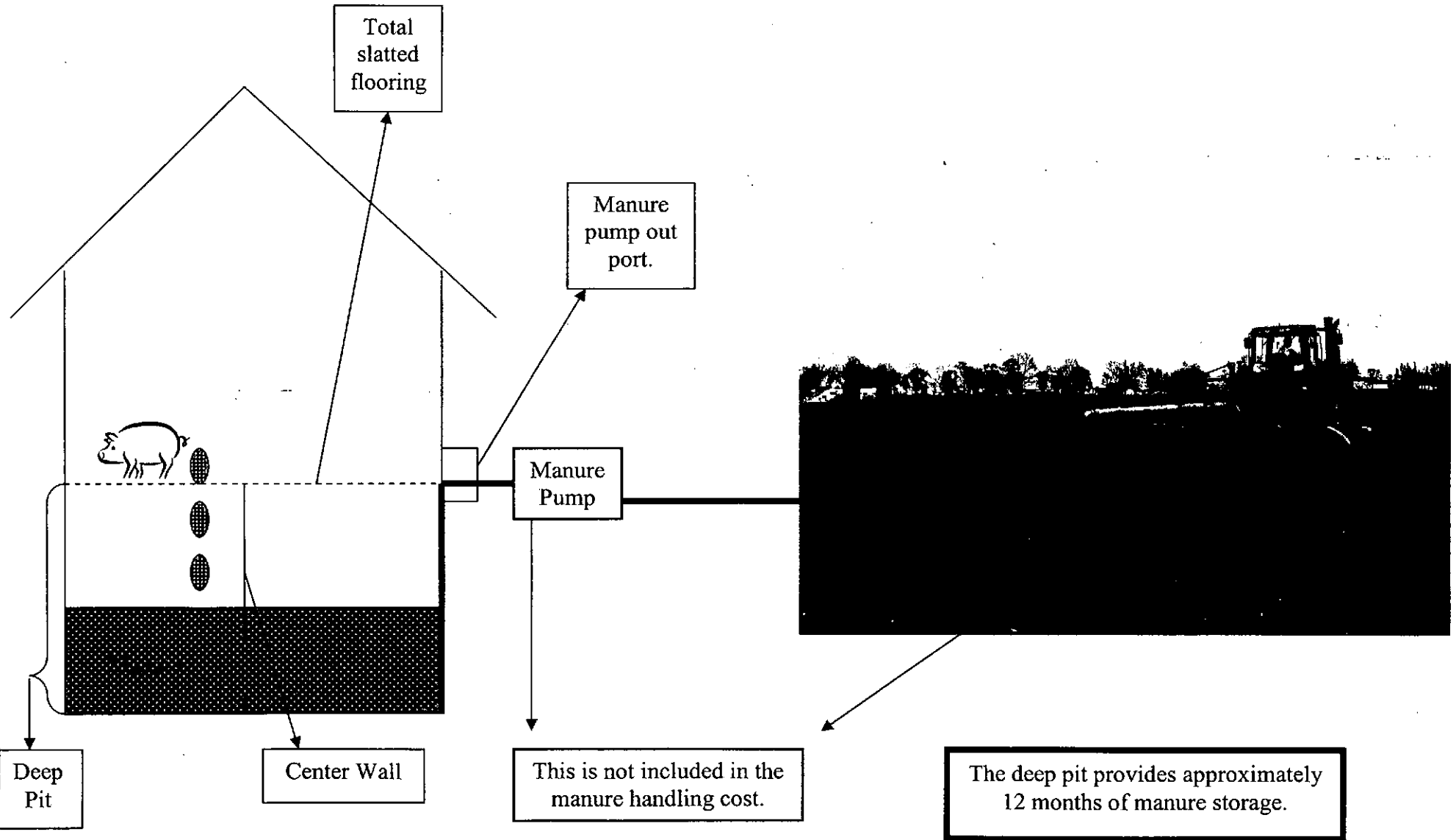
All buildings have 100% total slatted floors.

There is a center wall in both of the pits with flow through holes that equalize the manure levels.

X-Manure
Pump
outs



Sketched Diagram showing the flow of livestock waste from the animal through the pollution control facility.



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

Ken Maschhoff
7475 State Route 127
Carlyle, Illinois 62231

and mailing it from Springfield, Illinois, on April 13, 2009, with sufficient postage affixed for first class mail; and electronically on April 13, 2009, to:

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

Laura Koba

SUBSCRIBED AND SWORN TO BEFORE ME

This 13th day of April, 2009

Cynthia L. Wolfe

Notary Public



THIS FILING IS SUBMITTED ON RECYCLED PAPER