

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Red Oak Hills, LLC – New Salem)
(Property Identification Number) PCB 09-
44-023-12B) (Tax Certification)
)
)

NOTICE

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

Brian Bradshaw
115 S. Memorial
Pittsfield, IL 62363

Steve Santarelli
Illinois Department of Revenue
101 West Jefferson
Post Office Box 19033
Springfield IL 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: _____


Jason R. Boltz
Assistant Counsel
Division of Legal Counsel

DATED: April 15, 2009

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

THIS FILING IS SUBMITTED ON RECYCLED PAPER

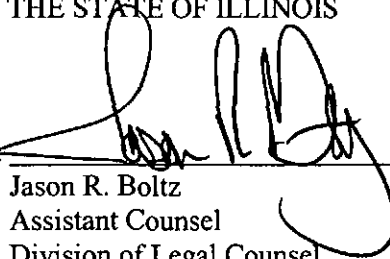
BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Red Oak Hills, LLC – New Salem)
(Property Identification Number) **PCB 09-**
44-023-12B)) **(Tax Certification)**
)
)

APPEARANCE

The undersigned, as one of its attorneys, hereby enters an APPEARANCE on behalf of Respondent, Illinois Environmental Protection Agency.

ENVIRONMENTAL PROTECTION AGENCY
OF THE STATE OF ILLINOIS

By:  _____
Jason R. Boltz
Assistant Counsel
Division of Legal Counsel

DATED: April 15, 2009

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1021 North Grand Avenue East
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BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Red Oak Hills, LLC – New Salem)
 (Property Identification Number) PCB 09-
 44-023-12B) (Tax Certification)
)
)

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:

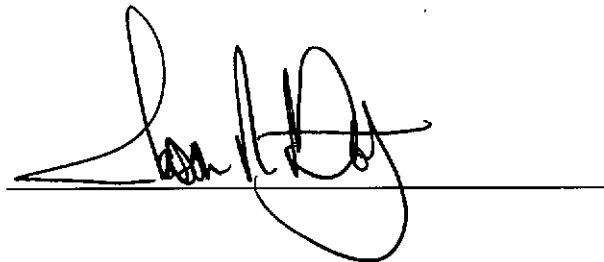
Steve Santarelli
 Illinois Department of Revenue
 101 West Jefferson
 Post Office Box 19033
 Springfield, IL 62794

Brian Bradshaw
 115 S. Memorial
 Pittsfield, IL 62363

and mailing it from Springfield, Illinois, on April 15, 2009, with sufficient postage affixed for first class mail.

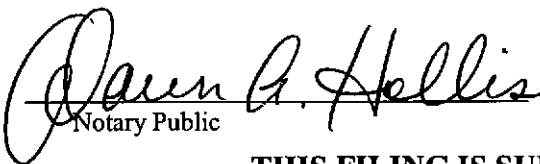
And electronically, on April 15, 2009 to:

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



SUBSCRIBED AND SWORN TO BEFORE ME

This 15th day of April, 2009


 Notary Public



THIS FILING IS SUBMITTED ON RECYCLED PAPER

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Red Oak Hills, LLC – New Salem)
(Property Identification Number) **PCB 09-**
44-023-12B)) **(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 January 2, 2008, the Illinois EPA received a request from Brian Bradshaw, Red Oak Hills, LLC (log number TC-02-08, 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 facility address is:
Red Oak Hills, LLC
37808 County Highway 2
New Salem, IL 62357

The proposed water pollution control facilities in this request are located at Section 14, T4S, R4W of the 4th P.M. in Pike County, at the above street address and consist of the following:

Livestock waste management facilities consisting of two concrete manure pits (approximately 191 ft. x 103 ft. x 2 ft. deep) each with twenty pull plugs; two concrete manure pits (approximately 100 ft. x 30 ft. x 4 ft. deep) each with twenty pull plugs; one concrete manure pit (approximately 128 ft. x 40 ft. x 8 ft. deep) with twenty pull plugs, and the slotted concrete portion of the floor over the manure pits; approximately 700 ft. of 8-inch diameter PVC manure transfer pipe; and three clay lined lagoons (approximately 100 ft. x 100 ft. x 10 ft. deep; approximately 200 ft. x 200 ft. x 10 ft. deep; and approximately 500 ft. x 400 ft. x 10 ft. deep).

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: 

Jason R. Boltz
Assistant Counsel
Division of Legal Counsel

Dated: April 15, 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: April 6, 2009

Re: Red Oak Hills, LLC - New Salem
Recommendation of Tax Certification
Log # TC-02-08
Property Identification # 44-023-12B

*Exhibit
A*

The Bureau of Water received a request on January 2, 2008 from Brian Bradshaw 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:

Red Oak Hills, LLC
37808 County Highway 2
New Salem, IL 62357

Section 14, T4S, R4W of the 4th P.M. in Pike County

Livestock waste management facilities consisting of two concrete manure pits (approximately 191 ft. x 103 ft. x 2 ft. deep) each with twenty pull plugs; two concrete manure pits (approximately 100 ft. x 30 ft. x 4 ft. deep) each with twenty pull plugs; one concrete manure pit (approximately 128 ft. x 40 ft. x 8 ft. deep) with twenty pull plugs, and the slotted concrete portion of the floor over the manure pits; approximately 700 ft. of 8-inch diameter PVC manure transfer pipe; and three clay lined lagoons (approximately 100 ft. x 100 ft. x 10 ft. deep; approximately 200 ft. x 200 ft. x 10 ft. deep; and approximately 500 ft. x 400 ft. x 10 ft. deep).

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-02-08.doc

cc: Tax Cert File

Project Name: Red Oak Hills LLC
Reviewer: Thaddeus Fawcett
Log No.: TC-02-08

Location: New Salem
Date: 3/25/09
Type: Agchem
 Livestock

Applicant: Brian Bradman
115 St Memorial
Pitts Field, N.S. 42362

Contact: Brian Bradman
Phone: 202-285-3317

Facility: Red Oak Hills
37809 Co. Hwy 2
New Salem, N.S. 42367

Property ID: 44-023-12B

Legal Description: Section 14, T 45, R 4W of the 4th PM in New Salem

County: Pike

Date Control Devices Installed: 5/2006; 5/1988; 2/1992; 10/1998

Provided Fair Cash Value: \$800,000 + 60,000 + 60,000 + 100,000

Signature: All 4 signed by Brian Bradman

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:
two concrete manure pits (each 191 ft x 103 ft x 2 ft deep) w/ 20 pull plugs each and concrete slabs
two concrete manure pits (each 100 ft x 30 ft x 4 ft deep) w/ 20 pull plugs each and concrete slabs
one concrete manure pit (128 ft x 70 ft x 3 ft deep) w/ 20 pull plugs and concrete slabs
~ 700 ft of 8-inch diameter PVC pipe for manure transfer
3 classified tanks: 100 ft x 100 ft x 10 ft deep
200 ft x 200 ft x 10 ft deep
500 ft x 400 ft x 10 ft deep

Other: Note: 4 separate applications for 4 buildings at same site
3/19/09, signs in below provided
Owner will have each building on this property has 20 pull plugs
The entire site is ~ 700 ft of 8-inch PVC manure transfer pipe
They have a total of 3 classified tanks: 100x100 ft
200x200 ft
500x400 ft

Faught, Thaddeus

From: Joni Schlieper [joni@genesispork.com]
Sent: Wednesday, March 11, 2009 11:47 AM
To: Faught, Thaddeus
Subject: Brian Bradshaw Information
Attachments: WIN Productions.jpg; Bradshaw Finishers.jpg; Newman.jpg; Red Oak Hills.jpg

Thaddeus,
I have attached the real estate taxes for each of the farms incase you need any further information on them.

At this time we have decided to not apply for the tax certifications for Sand Stone North and Sand Stone South. So please disregard those applications.

TC-04-08 TC-03-08

Other information you have requested is below. Some of the legal descriptions are slightly different than on our applications. Please see that they all get changed. If you need any thing else please let me know.

WIN Productions

Property ID- See Attached Real Estate Taxes, I could not find one.
Legal Description- Section 35/ Township 14N/ Range 13W
911 Address- 656 Lost Lane, Winchester, IL 62694

TC-01-08

Bradshaw Finishers

Property ID- See Attached Real Estate Taxes, I could not find one.
Legal Description- Section 5/ Township 4S/ Range 3W
911 Address- 40446 340th Ave, Griggsville, IL 62340

TC-06-08

Bradshaw Enterprises

911 Address- 5006 N. 300th St, Casey, IL 62420

TC-07-08

Red Oak Hills

Property ID- See Attached Real Estate Taxes, I could not find one.
Legal Description- Section 14/ Township 4S/ Range 4W
911 Address- 37808 Co Hwy 2, New Salem, IL 62357

TC-02-08

Red Oak Hills- Newman

Property ID- See Attached Real Estate Taxes, I could not find one.
Legal Description- Section 12/ Township 15/ Range 10
911 Address- County Road 800 E, Newman, IL

TC-41-08

Joni Schlieper
Genesis Pork, LLC
115 South Memorial
Pittsfield, IL 62363
Business: 217-285-1317
Fax: 217-285-9513

Pike County Real Estate Tax Bill

Pike County Collector's Office, 100 E Washington, Pittsfield, IL 62363 (217) 285-4218

JEFFREY L. GERARD, PIKE COUNTY TREASURER

TF BASE	0
1977 EQUALIZED	0
CAF BASE	0
FAIR CASH VALUE	0
TOTAL ACRES	11.13
LAND VALUE	0
BUILDING VALUE	0
HOME IMPROVEMENT	0
ASSESSED VALUE	0
STATE MULTIPLIER	1.0000
EQUALIZED VALUE	0
OWNER OCCUPIED	0
HOMESTEAD EXMPT	0
SAP / VET FREEZE	0
DISABLED/VET EXMPT	0
FARM LAND	234
FARM BUILDING	160,028
NET TAXABLE VAL	160,262
TAX RATE	8.63208
CURRENT TAX	\$13,833.94
ENTERPRISE ZONE	\$0.00
DRAINAGE	\$0.00
PRIOR YR BALANCE	\$0.00
TOTAL TAX DUE	\$13,833.94
TOTAL TAX PAID	\$0.00
TOTAL TAX DUE	\$13,833.94

Parcel Number: 44-023-12B

Parcel Address:

Legal Description
 RING/BLK:4 TWP:04 SECT/LOT:14 PT E PT SE
 W033005B654P77#05-954

Township: New Salem Township
 Tax Code: 44041
 Prop Class: 0011

RED OAK HILLS, LLC
 37808 COUNTY HIGHWAY 2
 NEW SALEM IL 62357

1st INSTALL DUE: 09/02/2008

2nd INSTALL DUE: 10/28/2008

PENALTIES
 PENALTY OF 1 1/2% PER MONTH ADDED
 AFTER EACH INSTALLMENT DUE DATE FOR
 EACH MONTH OR PART OF MONTH

**PLEASE READ REVERSE SIDE
 FOR IMPORTANT INFORMATION**

Taxing Body	Prior Year Rate	Prior Year Amount	Current Rate	Current Amount	Pension Amount	Library Amount	Difference Amount
PIKE COUNTY	1.32693	\$2,323.62	1.41499	\$2,267.69	\$782.17	\$0.00	(\$55.93)
RURAL GVILE FIRE	0.15845	\$277.68	0.14833	\$237.72	\$0.00	\$0.00	(\$39.96)
NSL HAD DER PLVL	0.06858	\$120.18	0.18582	\$297.80	\$0.00	\$0.00	\$177.62
NEW SALEM TOWNSHIP	0.86810	\$1,521.30	0.82941	\$1,329.23	\$90.56	\$0.00	(\$192.07)
NEW SALEM ROAD & BRIDGE	0.41700	\$730.77	0.41312	\$682.07	\$0.00	\$0.00	(\$68.70)
GRIGGSVILLE PERRY UNIT 4	5.37667	\$9,422.35	5.25559	\$8,422.71	\$753.36	\$0.00	(\$999.64)
JWCC	0.42175	\$739.10	0.38482	\$616.72	\$0.00	\$0.00	(\$122.38)
Totals	8.63648	\$15,135.00	8.63208	\$13,833.94	\$1,626.09	\$0.00	(\$1,301.06)

2007 PAYABLE 2008

Owner Name: RED OAK HILLS, LLC

10-0-00

**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>Red Oak Hill LLC</i>			
	Person Authorized to Receive Certification <i>Brian Bradshaw</i>		Person to Contact for Additional Details <i>Brian Bradshaw</i>	
	Street Address <i>115 S. Memorial</i>		Street Address <i>same</i>	
	Municipality, State & Zip Code <i>Pittsfield, IL 62363</i>		Municipality, State & Zip Code <i>same</i>	
	Telephone Number <i>217-285-1317</i>		Telephone Number <i>same</i>	
	Location of Facility Quarter Section	Township	Range	Municipality Township
	Street Address <i>115 S. Memorial</i>		County <i>Pike</i>	Book Number
	Property Identification Number <i>W033005 B 654 P 77# 05-954</i>		Parcel Number <i>44-023-12B</i>	
Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location <i>wean to finish hog building</i>			
	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 <i>concrete, rebar, wire mesh</i>			
Sec. D POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility			
	<i>See attached</i>			

RECEIVED
JAN - 2 2008

Watershed Management Section
BUREAU OF WATER

Sec. E POLLUTION CONTROL FACILITY - CONTAMINANTS ACCOUNTING DATA	(1) Nature of Contaminants or Pollutants		
		Material Retained, Captured or Recovered	
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	Swine manure		
	(2) Point(s) of Waste Water Discharge <u>none</u>		
	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>5/06</u> status of installation on date of application <u>done</u>		
(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>800,000</u>	
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>200,000</u>	
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ <u>200,000</u>	
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ <u>30,000</u>	
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% <u>35%</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>owner</u>	
	Signature	Title	
Sec. G INSTRUCTIONS	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

Pike County Collector's Office 100 E Washington, Pittsfield, IL 62363 (217) 285-4218

JEFFREY L. GERARD, PIKE COUNTY TREASURER

Parcel Number: 44-023-12B

Township: New Salem Township

Parcel Address:

Tax Code: 44041

Prop Class: 0011

Legal Description:
RNG/BLK:4 TWP:04 SECT:14
PT: E PT: SE
W033005B654P77#05-954

RED OAK HILLS, LLC
37808 COUNTY HIGHWAY 2
NEW SALEM, IL 62357

1st INSTALL DUE: 09/17/2007

2nd INSTALL DUE: 11/14/2007

PENALTIES

PENALTY OF 1/12% PER MONTH ADDED
AFTER EACH INSTALLMENT DUE DATE FOR
EACH MONTH OR PART OF MONTH

**PLEASE READ REVERSE SIDE
FOR IMPORTANT INFORMATION**

	Prior Year	Prior Year	Current	Current	Pension	Library	Difference
Taxing Body	Rate	Amount	Rate	Amount	Amount	Amount	Amount
PIKE COUNTY	1.31690	\$341.87	1.32593	\$2,323.62	\$597.48	\$0.00	\$1,981.75
RURAL GVILE FIRE	0.16438	\$42.67	0.15845	\$277.68	\$0.00	\$0.00	\$235.01
NSL HAD DER PLVL	0.05762	\$14.96	0.06858	\$120.18	\$0.00	\$0.00	\$105.22
NEW SALEM TOWNSHIP	0.90069	\$233.82	0.88810	\$1,521.30	\$102.75	\$0.00	\$1,287.48
NEW SALEM ROAD & BRIDGE	0.41700	\$108.25	0.41700	\$730.77	\$0.00	\$0.00	\$622.52
GRIGGSVILLE PERRY UNIT 4	5.43872	\$1,411.89	5.37667	\$9,422.35	\$760.53	\$0.00	\$8,010.46
JWCC	0.34459	\$89.45	0.42175	\$739.10	\$0.00	\$0.00	\$649.64
Totals	8.63990	\$2,242.92	8.63648	\$15,135.00	\$1,460.76	\$0.00	\$12,692.08

1977 EQUALIZED	0
SAF BASE	0
FAIR CASH VALUE	7.0
TOTAL ACRES	11.13
CAND VALUE	0
BUILDING VALUE	0
HOME IMPROVEMENT	0
ASSESSED VALUE	0
STATE MULTIPLIER	1.0000
EQUALIZED VALUE	0
OWNER OCCUPIED	0
HOMESTEAD EXMP	0
SAF EXEMPTION	0
VETERAN FREEZE	0
FARM LAND	260
FARM BUILDING	174,989
NET TAXABLE VAL	175,245
TAX RATE	8.63648
CURRENT TAX	\$15,135.00
ENTERPRISE ZONE	\$0.00
DRAINAGE	\$0.00
PRIOR YR BALANCE	\$0.00
TOTAL TAX DUE	\$15,135.00
TOTAL TAX PAID	\$0.00
TOTAL TAX DUE	\$15,135.00

2006 PAYABLE 2007

Owner Name: RED OAK HILLS, LLC

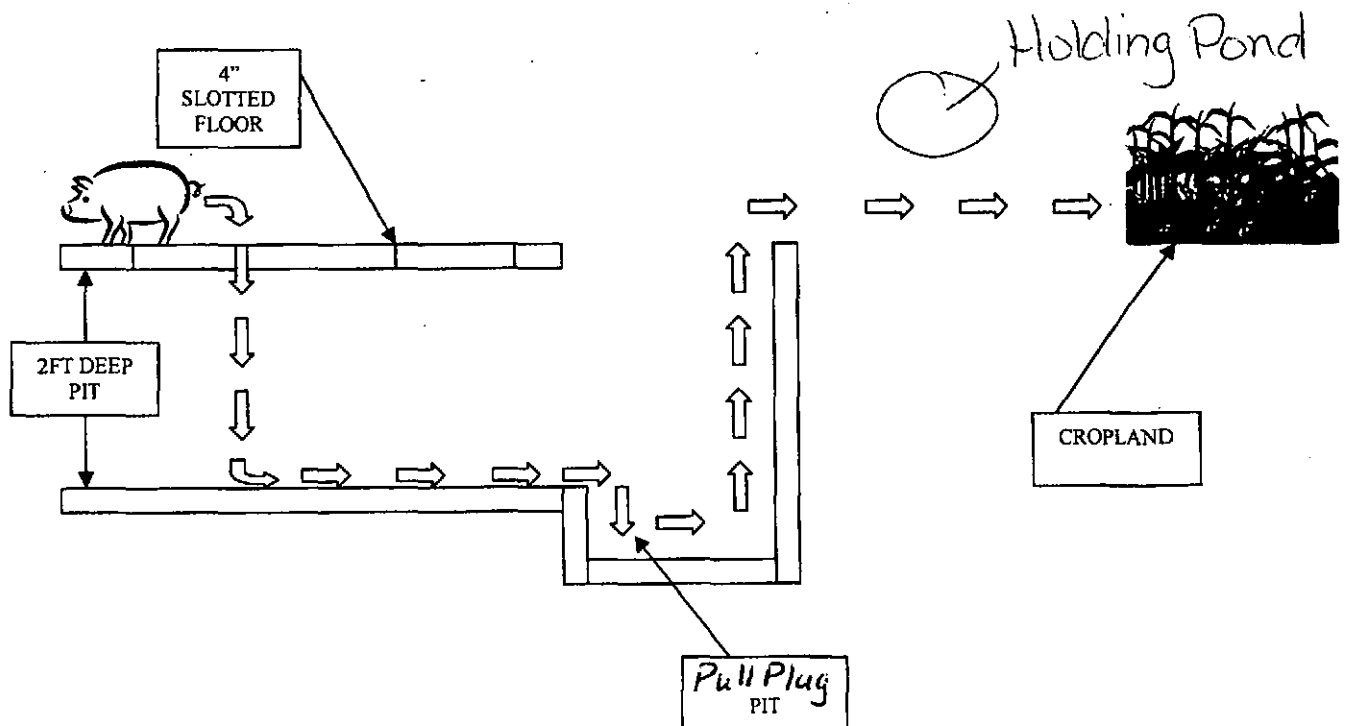
Red Oak Hills, LLC
 115 South Memorial Street
 Pittsfield, IL 62363

The facility consists of two 191'x 103' swine building with 2ft 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 pull plug pits that collect manure and allow manure transfer through a pipe to a holding pond for field application. The building has an animal capacity of 5,000 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 24" wide and the sidewall footings are 24" wide. All footings are 9 inches thick. Columns within the pit are 12" in diameter, 24" tall and supported by 24"x24" square footings. The floor beams support a 4" thick slotted gang slat floor. There is a 10" thick by 2ft tall center pit divider wall the runs the length of the pit. Each pull plug pit is 6'0" x 4'-0" with 8" thick walls. Footings around the pull plug 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



TC-02-08

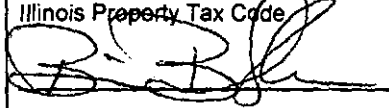
**APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)
POLLUTION CONTROL FACILITY**
AIR WATER

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 Red Oak Hills LLC		
	Person Authorized to Receive Certification Brian Bradshaw		Person to Contact for Additional Details Brian Bradshaw
	Street Address 115 S. Memorial		Street Address Same
	Municipality, State & Zip Code Pittsfield, IL 62363		Municipality, State & Zip Code same
	Telephone Number 217-285-1317		Telephone Number Same
	Location of Facility Quarter Section Township Range 14		Municipality Township
	Street Address 115 S. Memorial		County Book Number Pike
	Property Identification Number W033005 B654P77#05-954		Parcel Number 44-023-12B
	Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location Nursery Hog Building	
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 Concrete, rebar, wire mesh		
Sec. D POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility See attached		
	<p>RECEIVED JAN - 2 2008 Watershed Management Section BUREAU OF WATER</p>		

Sec. E	(1) Nature of Contaminants or Pollutants			
	CONTAMINANTS	Material Retained, Captured or Recovered		
		Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
		Swine manure		
		(2) Point(s) of Waste Water Discharge <u>None</u>		
		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>5/88</u> status of installation on date of application <u>done</u>			
ACCOUNTING DATA	(5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$	<u>60,000</u>	
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$	<u>18,000</u>	
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$	<u>21,800</u>	
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$	<u>3,000</u>	
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	%	<u>30%</u>	
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		<u>owner</u> 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 <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	

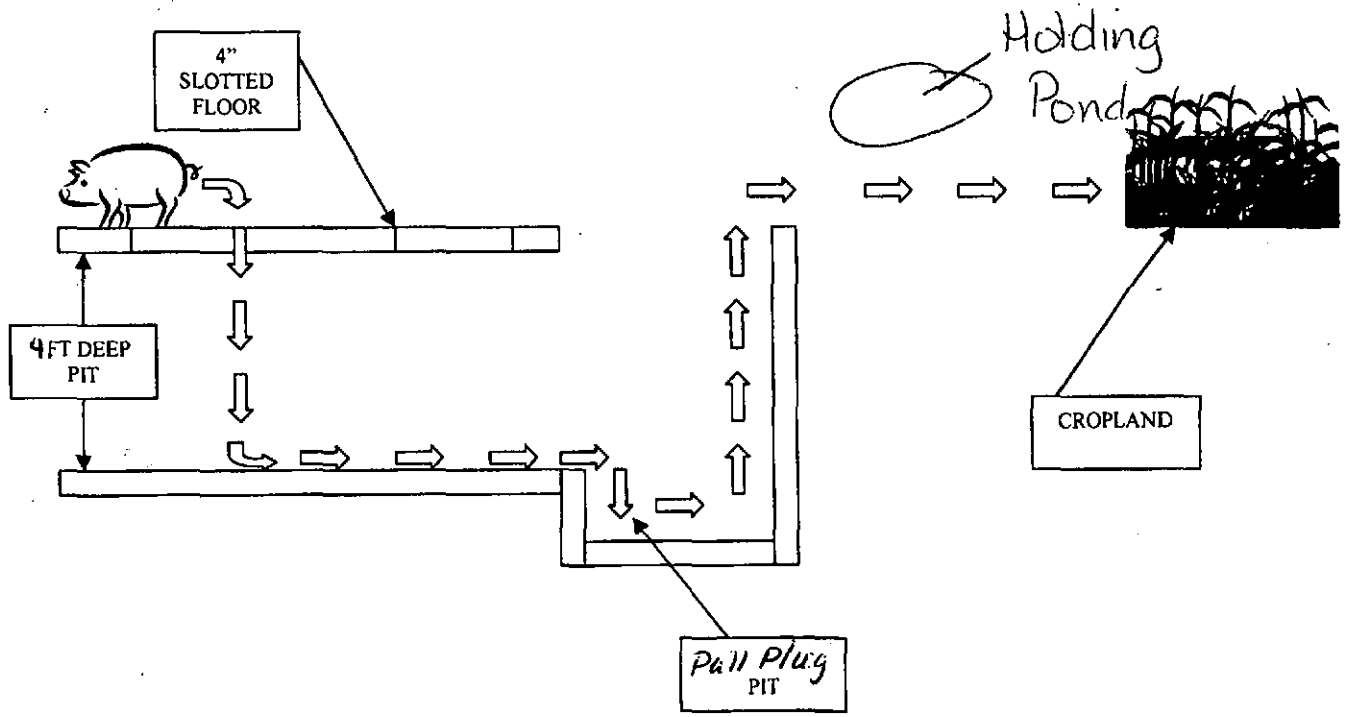
Red Oak Hills, LLC
115 South Memorial Street
Pittsfield, IL 62363

The facility consists of one 30'x 100' swine building with 4ft deep concrete pits. Precast slotted floors enable excreta and wastewater to fall through and accumulate in the below floor pit. The building has 12 pull plug pits that collect manure and allow manure transfer through a pipe to a holding pond for field application. The building has an animal capacity of 600 head of nursery swine.

The pit consists of a 4" thick concrete slab and 8" thick concrete endwalls and sidewalls. The endwalls have footings that are 24" wide and the sidewall footings are 24" wide. All footings are 9 inches thick.

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



TC-02-09

***** PCB 2009-084 *****

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

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

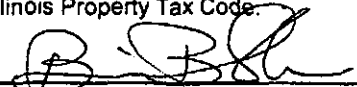
This Agency is authorized to request this information under Illinois Revised Statutes, 1979, Chapter, 120, Section 502a-5. Disclosure of this information is voluntary. However, failure to comply could prevent your application from being processed or could result in denial of your application for certification.

FOR AGENCY USE

File No.	Date Received	Certification No.	Date
Sec. A APPLICANT	Company Name <i>Red Oak Hills LLC</i>		
	Person Authorized to Receive Certification <i>Brian Bradshaw</i>		Person to Contact for Additional Details <i>Brian Bradshaw</i>
	Street Address <i>115 S. Memorial</i>		Street Address <i>Same</i>
	Municipality, State & Zip Code <i>Pittsfield, IL 62363</i>		Municipality, State & Zip Code <i>Same</i>
	Telephone Number <i>217-285-1317</i>		Telephone Number <i>Same</i>
	Location of Facility Quarter Section Township Range <i>14</i>		Municipality Township
	Street Address <i>115 S. Memorial</i>		County Book Number <i>Pike</i>
	Property Identification Number <i>0033005 B1654PT7#105-954</i>		Parcel Number <i>44-023-12B</i>
	Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location <i>nursery hog Building</i>	
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 <i>concrete, rebar, wire mesh</i>		
Sec. D POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility		
	<i>See attached</i>		

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Watershed Management Section
BUREAU OF WATER

Sec. E	(1) Nature of Contaminants or Pollutants		
POLLUTION CONTROL FACILITY - CONTAMINANTS		Material Retained, Captured or Recovered	
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	<i>Swine manure</i>		
	(2) Point(s) of Waste Water Discharge <i>NONE</i>		
	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 <i>2/9/10</i> status of installation on date of application <i>done</i>		
ACCOUNTING DATA	(5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$	<i>60,000</i>
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$	<i>10,000</i>
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$	<i>21,800</i>
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$	<i>3,000</i>
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	%	<i>30%</i>
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		<i>owner</i>	
	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

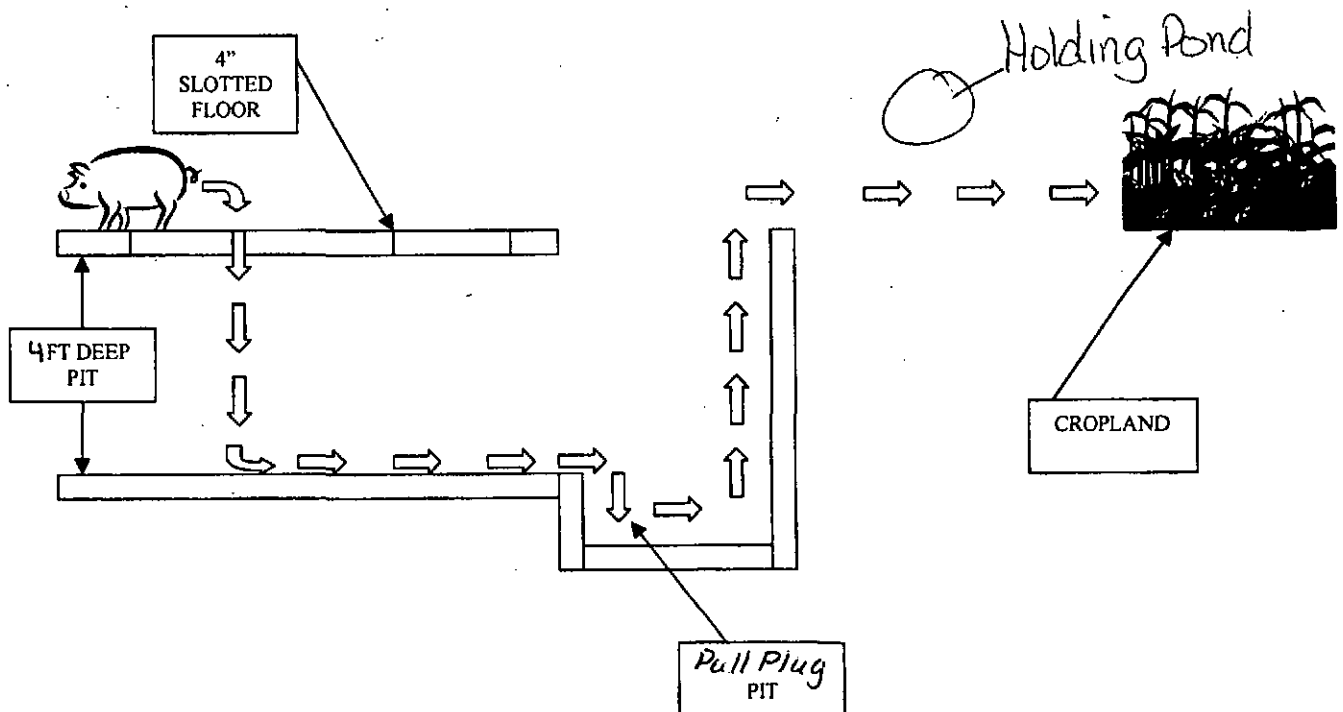
Red Oak Hills, LLC
115 South Memorial Street
Pittsfield, IL 62363

The facility consists of one 30'x 100' swine building with 4ft deep concrete pits. Precast slotted floors enable excreta and wastewater to fall through and accumulate in the below floor pit. The building has 12 pull plug pits that collect manure and allow manure transfer through a pipe to a holding pond for field application. The building has an animal capacity of 600 head of nursery swine.

The pit consists of a 4" thick concrete slab and 8" thick concrete endwalls and sidewalls. The endwalls have footings that are 24" wide and the sidewall footings are 24" wide. All footings are 9 inches thick.

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



TC-0208

**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>Red Oak Hills LLC</i>			
	Person Authorized to Receive Certification <i>Brian Bradshaw</i>		Person to Contact for Additional Details <i>Brian Bradshaw</i>	
	Street Address <i>115 S. Memorial</i>		Street Address <i>same</i>	
	Municipality, State & Zip Code <i>Pittsfield, IL 62363</i>		Municipality, State & Zip Code <i>same</i>	
	Telephone Number <i>217-285-1317</i>		Telephone Number <i>same</i>	
	Location of Facility Quarter Section Township Range		Municipality Township	
	<i>14</i>			
	Street Address <i>115 S. Memorial</i>		County Book Number <i>Pike</i>	
	Property Identification Number <i>W033005B654P77# D5-954</i>		Parcel Number <i>44-023-12B</i>	
Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location <i>Finisher Hog Building</i>			
	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 <i>Concrete, rebar, wire mesh</i>			
Sec. D POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility			
	<i>See attached</i>			

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Watershed Management Section
BUREAU OF WATER

Sec. E	(1) Nature of Contaminants or Pollutants			
	POLLUTION CONTROL FACILITY - CONTAMINANTS			Material Retained, Captured or Recovered
		Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
		Swine manure		
	ACCOUNTING DATA	(2) Point(s) of Waste Water Discharge <u>none</u>		
		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>10/98</u> status of installation on date of application <u>done</u>		
(5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY: \$ <u>100,000</u>				
b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY: \$ <u>30,000</u>				
c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY: \$ <u>21,600</u>				
d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY: \$ <u>3,000</u>				
e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE: % <u>35%</u>				
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 <u>owner</u>			
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:	
		Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	AI Keller Permit Section Division of Water Pollution Control	
			Attention: Donald E. Sutton Permit Section Division of Air Pollution Control	

Red Oak Hills, LLC
 115 South Memorial Street
 Pittsfield, IL 62363

The facility consists of one 128'x 40' 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 an animal capacity of 600 head of finish swine.

The pit consists of a 4" thick concrete slab and 8" thick concrete endwalls and sidewalls. The endwalls have footings that are 24" wide and the sidewall footings are 24" wide. All footings are 9 inches thick. Columns within the pit are 12" in diameter, 24" tall and supported by 24"x24" 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 2ft tall center pit divider wall that runs the length of the pit.

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

