Electronic Filing - Received, Clerk's Office, June 4, 2009

* * * * PCB 2009-120 * * * *

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Mage Farms, LLC)
(Property Identification Number) PCB 09-
08-003-005-02)) (Tax Certification)
,)
)

PROOF OF SERVICE

I, the undersigned, on oath state that I have served the attached <u>APPEARANCE AND THE</u>

<u>RECOMMENDATION</u>, 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 Mage Farms, LLC P.O.Box 200 Gladstone, IL 61437

Emily P. Rousonelos Registered Agent Mage Farms LLC 209 East Oak Street Gladstone, IL 61437

and mailing it from Springfield, Illinois, on June 4, 2009, with sufficient postage

affixed for first class mail.

And electronically, on June 4, 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 4th day of June, 2009

OFFICIAL SEAL
DAWN A. HOLLIS
NOTARY PUBLIC, STATE OF ILLINOIS
MY COMMISSION EXPIRES 8-19-2012

THIS FILING IS SUBMITTED ON RECYCLED PAPER

Electronic Filing - Received, Clerk's Office, June 4, 2009

* * * * PCB 2009-120 * * * *

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Mage Farms, LLC)
(Property Identification Number) PCB 09-
08-003-005-02)) (Tax Certification)
,)
)

NOTICE

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

Steve Santarelli Illinois Department of Revenue 101 West Jefferson Post Office Box 19033 Springfield IL 62794 Mage Farms, LLC P.O. Box 200 Gladstone, IL 61437

Emily P. Rousonelos Registered Agent Mage Farms, LLC 209 East Oak Street Gladstone, IL 61437

PLEASE TAKE NOTICE that I have today filed with the Office of the Clerk of the Pollution Control Board an <u>APPEARANCE AND THE RECOMMENDATION</u> of the Illinois Environmental Protection Agency, a copy of which is herewith served upon you.

ENVIRONMENTAL PROTECTION AGENCY OF THE STATE OF ILLINOIS

Jason R. Boltz

Assistant Counsel

Division of Legal Counsel

DATED: June 4, 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

Electronic Filing - Received, Clerk's Office, June 4, 2009

* * * * PCB 2009-120 * * * * *

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Mage Farms, LLC)
(Property Identification Number 08-003-005-02)) PCB 09-
) (Tax Certification)
,)
)

APPEARANCE

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

ENVIRONMENTAL PROTECTION AGENCY OF THE STATE OF ILLINOIS

 $Jason\ R.\ Boltz$

Assistant Counsel
Division of Legal Counsel

DATED: June 4, 2009

Illinois Environmental Protection Agency 1021 North Grand Avenue East Post Office Box 19276 Springfield IL 62794-9276 (217) 782-5544 Electronic Filing - Received, Clerk's Office, June 4, 2009

* * * * PCB 2009-120 * * * *

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Mage Farms, LLC)
(Property Identification Number 08-003-005-02)) PCB 09-
) (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.

- On May 18, 2009, the Illinois EPA received a request from Mage Farms, LLC (log number TC-14-08, 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:

Mage Farms, LLC P.O. Box 200 Gladstone, IL 61437

Emily P. Rousonelos Registered Agent Mage Farms, LLC 209 East Oak Street Gladstone, IL 61437

3. The proposed water pollution control facilities in this request are located at SW 1/4 of Section 3, T9N, R5W of the 4th P.M. in Henderson County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete pit (281.33 ft. x 71.17 ft. x 8 ft. deep) with four concrete pump out pits (each 6 ft. x 6 ft. x 8 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.

Electronic Filing - Received, Clerk's Office, June 4, 2009

* * * * PCB 2009-120 * * * * *

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 AGENC

By: ____

Jason R. Boltz

Assistant Counsel

Division of Legal Counsel

Dated: June 4, 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: Alan Keller, Manager, Permit Section

Date: May 18, 2009

Re:

Mage Farms, LLC

Recommendation of Tax Certification

Log # TC-14-08

Property Identification # 08-003-005-02

The Bureau of Water received a request on March 31, 2008 from Mage Farms, LLC for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 II. Adm. Code 125.204. We offer the following recommendation.

The water pollution control facilities in this request include the following:

Mage Farms, LLC P.O. Box 200 Gladstone, IL 61437

SW 1/4 of Section 3, T9N, R5W of the 4th P.M in Henderson County

Livestock waste management facilities consisting of one concrete pit (281.33 ft. x 71.17 ft. x 8 ft. deep) with four concrete pump out pits (each 6 ft. x 6 ft. x 8 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 James Allison at 217/782-0610.

SAK:DLH:JRA:

cc: Tax Cert File



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

lemorandum

To:

Connie Tonsor, Division of Legal Counsel

From: Alan Keller, Manager, Permit Section

Date: May 18, 2009

Re:

Mage Farms, LLC

Recommendation of Tax Certification

Log # TC-14-08

Property Identification # 08-003-005-02

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These facilities are further described in the enclosed applications and supporting documents.

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If you have any questions regarding the above, please contact James Allison at 217/782-0610.

SAK:DLH:JRA:

cc: Tax Cert File

Vatershad Unit Tax Committation Review Sheet

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

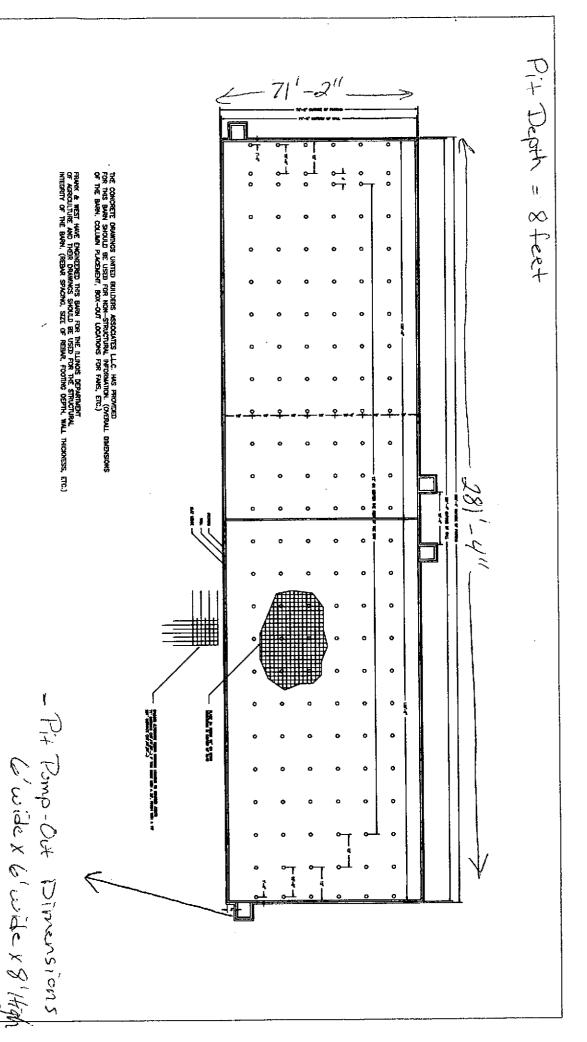
ILLINOIS ENVIRONMENTAL PROTECTION AGENCY P. O. Box 19276, Springfield, IL 62794-9276

This Agency is authorized to request this information under Illinois Revised Statues, 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 U	SE		or controlling.
File No.	Date Received	Certification No.		Date
Sec. A	Company Name			Date
APPLICANT	Person Authorized to Receive Certification			
	Person Authorized to Receive Certification		Person to Contact for Add	litional Details
	Peter Rousonelos Street Address		Peter Rousonelos	
	Street Address		Street Address	
	T.O. BOX 200 Municipality, State & Zip Code	,	<u>_P.O.</u> Box 200	
	Municipality, State & Zip Code	,	P.O. Box 200 Municipality, State & Zip Code Glads Hore, TL (6/437) Telephone Number	
	Gladstone, IL 61437 Telephone Number		oladstone, IL	61431
	379-363-5358		Telephone Number スパインス/フェデス/	~~~
	209-363-5358 Location of Facility Quarter Section Township		<u>309 - 363 - 573</u> Municipality	Zavenie –
	Quarter Section Township	Range	wumospanty	Township
	Street Address		<u> </u>	Fronghurst
	Street Address		County	Book Number
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	Property Identification Number		Parcel Number	7
Sec. B	08-003-005-0	A		
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	Air Pollution Control Construction Permit N	0.	Date Issued	
	Air Pollution Control Operating Permit No.			
·	All Pollotion Control Operating Permit No.		Date Issued	
Sec. C	Describe Unit Process			
ACTURING OCESS				
TUF				
FAC	Materials Used in Process			
MANUFA PRO(
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Sec. D	Describe Pollution Abatement Control Facili	tv		
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ŠĘ	- Diagram Attached to Application			
N PR	- Dimension of Pit = 2811-4" x 71/42" x 8' deep - Dimension of Air Rmp-Outs = 6'x6'x8' deep (4 total)			
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	(1) N	ature of Contaminants or Pollutants						
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FIN			Plans and Specifications	Attached	Yes 🗆	No 🗆		
O 7	(3)	Are contaminants (or residues) collect	ed by the control facility?	Attached	Yes 🗆	No 🗆		
TIO	(4)	Date installation completed 10/1/2	status of installation of	n date of a	polication Cor	Weizte		
POLLUTION CONTROL FACILITY - CONTAMINANTS CONTAMINANTS	(5)	a. FAIR CASH VALUE IF CONSIDERED	REAL PROPERTY:		\$ 5000.	77970		
S D		b. NET SALVAGE VALUE IF CONSIDER	RED REAL PROPERTY:		s SCOTO	.00		
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	KHOWI	llowing information is submitted in accordanced by true and correct. The facilities claim	med herein are "pollution control	Code, as ar facilities" as	nended, and to till defined in Section	ne best of my		
SIGNATURE	Illinois	Property Tax Code.	•			sii ii io oi aic		
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- Pit and Pit Dump-Outs are concrete Construction



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-4 Pit Dump-Cuts