

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Holesinger Farms, Inc. - Fulton	)
(Property Identification Number	) PCB 09-
02-31-100-005)	) (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

Keith Holesinger.  
8015 Lincoln Road  
Fulton, IL 61252

Russell J. Holesinger  
*Registered Agent*  
Holesinger Farms, Inc.  
1405 14th Ave.  
Fulton, IL 61252

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:

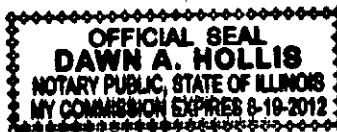
Clerk  
Illinois Pollution Control Board  
James R. Thompson Center  
100 West Randolph Street, Suite. 11-500  
Chicago IL 60601

*Copy to March*  
\_\_\_\_\_

SUBSCRIBED AND SWORN TO BEFORE ME

This 4th day of June, 2009

*Dawn A. Hollis*  
\_\_\_\_\_  
Notary Public



**THIS FILING IS SUBMITTED ON RECYCLED PAPER**

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

**Holesinger Farms, Inc. - Fulton  
(Property Identification Number  
02-31-100-005)**

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

**NOTICE**

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

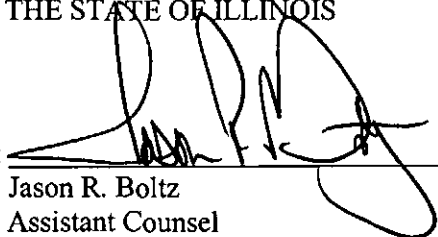
Keith Holesinger  
8015 Lincoln Road  
Fulton, IL 61252

Steve Santarelli  
Illinois Department of Revenue  
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Post Office Box 19033  
Springfield IL 62794

Russell J. Holesinger  
*Registered Agent*  
Holesinger Farms, Inc.  
1405 14th Ave.  
Fulton, IL 61252

**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: 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**

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

**Holesinger Farms, Inc. -Fulton  
(Property Identification Number  
02-31-100-005 )**

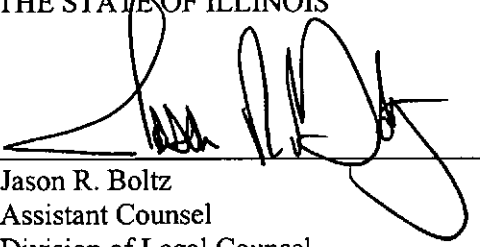
)  
) **PCB 09-**  
) **(Tax Certification)**  
)  
)

**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: June 4, 2009

Illinois Environmental Protection Agency  
1021 North Grand Avenue East  
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Springfield IL 62794-9276  
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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: 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: Al Keller, Manager, Permit Section *AKK*

Date: May 18, 2009

Re: Holesinger Farms, Inc. - Fulton  
Recommendation of Tax Certification  
Log # TC-23-08  
Property Identification # 02-31-100-005

The Bureau of Water received a request on September 24, 2008 from Keith Holesinger for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204. We offer the following recommendation.

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

Holesinger Farms, Inc.  
8015 Lincoln Road  
Fulton, IL 61252

Section: 31 - N.W. 1/4, Township: 22N, Range: 4E of the 4th P.M. in Whiteside County.

Livestock waste management facilities consisting of one concrete manure pit (42 ft. x 181 ft. x 8 ft.) and the slotted flooring over the manure pit and 4 pump outs pits (4 ft. x 4 ft. x 8 ft.) in building #1; and approximately 72 ft. of 8-inch diameter PVC manure transfer pipe.

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 Darren Gove at 217/782-0610.

SAK:DRG:TC-23-08\_Tax Certification\_24Sep08.docx

cc: Tax Cert File

ROCKFORD - 4302 North Main Street, Rockford, IL 61103 - (815) 987-7760 • DES PLAINES - 9511 W. Harrison St., Des Plaines, IL 60016 - (847) 294-4000  
ELGIN - 595 South State, Elgin, IL 60123 - (847) 608-3131 • PEORIA - 5415 N. University St., Peoria, IL 61614 - (309) 693-5463  
BUREAU OF LAND - PEORIA - 7620 N. University St., Peoria, IL 61614 - (309) 693-5462 • CHAMPAIGN - 2125 South First Street, Champaign, IL 61820 - (217) 278-5800  
COLLINSVILLE - 2009 Mall Street, Collinsville, IL 62234 - (618) 346-5120 • MARION - 2309 W. Main St., Suite 116, Marion, IL 62959 - (618) 993-7200

**Holesinger Farms, LLC**

*P.O. Box 326, Fulton, Illinois 61252*

*Telephone: 815-772-7810*

April 29, 2009

Mr. Darin Gove  
Illinois Environmental Protection Agency  
1021 North Grand Ave. East  
P.O. Box 19276  
Springfield, IL 62794-9276

Dear Mr. Gove:

Holesinger Farms filled out an Application for Certification (Property Tax Treatment) as a Pollution Control Facility back on 9-22-2008 for a hog facility located at 8015 Lincoln Road in Fulton Illinois.

You requested the dimensions of the pit in this facility:

Width = 42' Length = 181' Depth = 8'

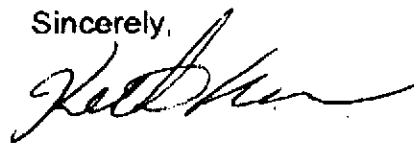
You requested the size of the floor slats in this facility:

Length = 4' Width = 6" Width = 6"

Per your request, we would like to document the fact that we are not requesting property tax relief for the manure handling equipment in this facility.

Please contact us if you need further information while processing our application.

Sincerely,



Keith Holesinger  
President

KAH/aab

*Fax: 815-772-5652*

*Email: keith@midwestbioenergy.com*



# Watershed Unit Tax Certification Review Sheet

Project Name: Holesinger Farms, Inc.

Location: Fulton

Reviewer: DRG

Date: April 6, 2009

Type:  Agchem

Log number: TC-23-08

Livestock

Applicant: Keith Holesinger

Contact: Keith A Holesinger

P.O. Box 326

Phone: (815) 772-7810

Fulton, IL 61252

Facility: Holesinger Farms, Inc.

Property ID: 02-31-100-005

8015 Lincoln Road

County:

Fulton, IL 61252

Legal Description:

Signature: Keith Holesinger

S: 31 - N.W. 1/4 Twp: 22N/Ustick R: 4 East PM:

Title: President

~~3rd~~ Need actual P.M.

Date Control Devices installed: 1990

Provided Fair cash Value: \$100K

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:**

<p>Manne pit (concrete) #1 <u>need size</u></p> <p>↳ floor slats <u>need material &amp; size</u></p> <p>↳ Clean-outs <u>is there any?</u></p> <p>↳ 8" pipes <u>need type and linear feet</u></p>	<p>42' x 18' x 8'</p> <p>Concrete 4' slats 6" x 6"</p> <p>4<sup>box</sup> 4' x 4' x .66'</p> <p>AVG 6 each</p>
<p>called K. Holesinger 4/29/09 will respond</p>	
<p>Applicant has drawn these per 4/29/09 correspondance</p>	
<p>Items not covered</p> <ul style="list-style-type: none"> <li>• Hose, 6"</li> <li>• Pump PTO, Driven</li> <li>• Spreader, Variable rate &amp; GAS</li> <li>• Load stand</li> <li>• Knife injection system</li> </ul>	
<p>(Need withdrawal or Denial)</p>	

TC-23-08

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

APPLICANT	Sec. A Company Name <b>Holesinger Farms, Inc</b>				
	Person Authorized to Receive Certification <b>Keith A. Holesinger</b>		Person to Contact for Additional Details		
	Street Address <b>P.O. Box 326</b>		Street Address		
	Municipality, State & Zip Code <b>Fulton, IL 61252</b>		Municipality, State & Zip Code		
	Telephone Number <b>815-772-7810</b>		Telephone Number		
	Location of Facility Quarter Section <b>NW 31</b>		Township <b>22N</b>	Range <b>4E</b>	Municipality <b>Ustick</b>
	Street Address <b>8015 Lincoln Road, Fulton, IL</b>		County <b>Whiteside</b>	Book Number	
	Property Identification Number <b>02-31-100-005</b>		Parcel Number		

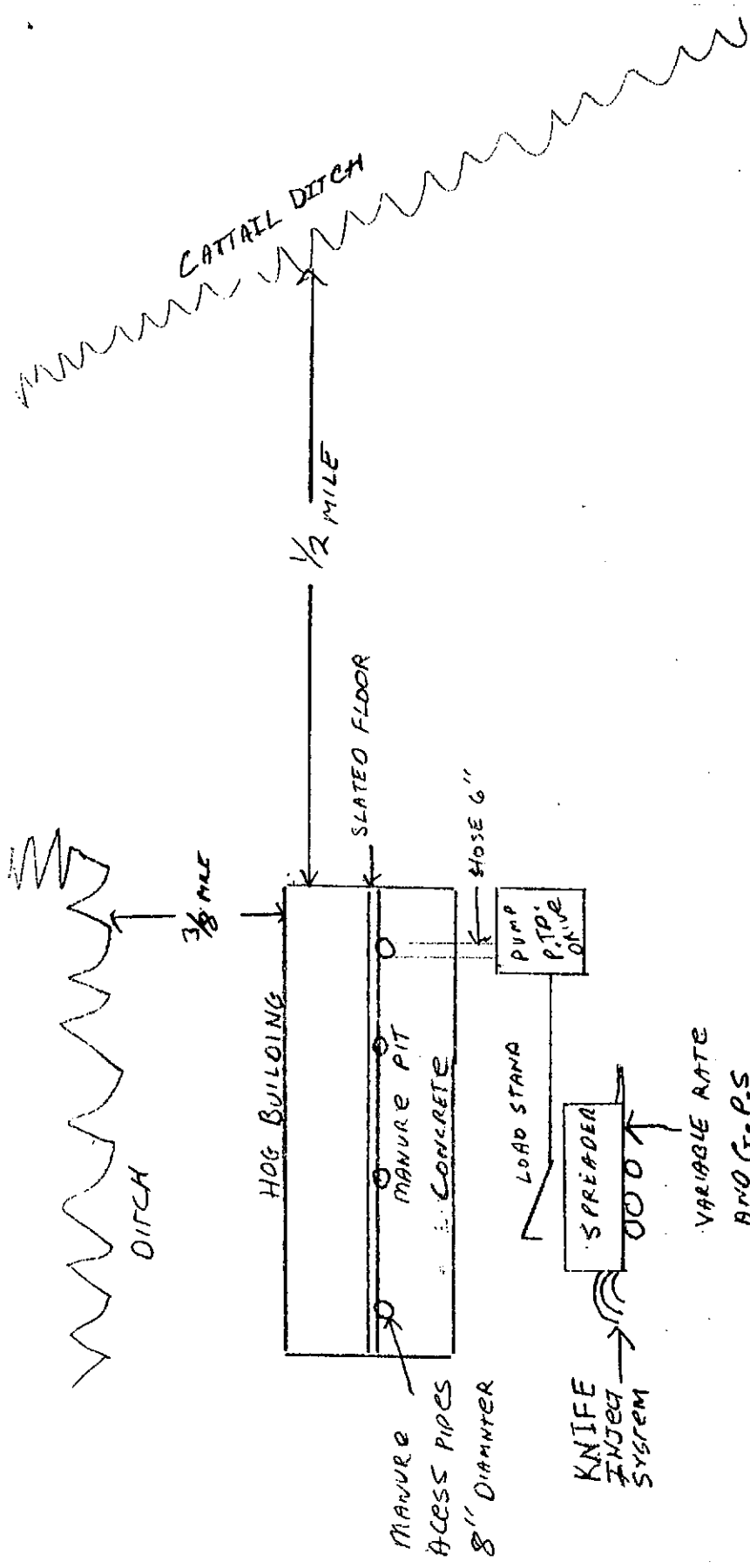
MANUFACTURING OPERATIONS	Sec. B Nature of Operations Conducted at the Above Location <b>Hog manure pollution control facility.</b>		
	Water Pollution Control Construction Permit No.	Date Issued	
	NPDES PERMIT No.	Date Issued	Expiration Date
	Air Pollution Control Construction Permit No.	Date Issued	
	Air Pollution Control Operating Permit No.	Date Issued	

MANUFACTURING PROCESS	Sec. C Describe Unit Process
	Materials Used in Process

POLLUTION CONTROL FACILITY DESCRIPTION	Sec. D Describe Pollution Abatement Control Facility  (See sketch on attached sheet.)
	Hog manure drops through slats in the floor of the hog confinement, to a manure pit below that is made of concrete. Manure is accessed via 8" diameter pipes, and is pumped through a 6" hose by a (100 HP tractor) PTO-driven centrifugal pump. Manure is loaded onto a spreader that is equipped with variable rate and GPS navigation systems. Manure is spread onto fields using a knife inject system.

**RECEIVED**  
 SEP 24 2008

Watershed Management Section  
 BUREAU OF WATER



Holesinger Farms, Inc

# Holesinger Farms, Inc

POLLUTION CONTROL FACILITY - CONTAMINANTS	Sec. E (1) Nature of Contaminants or Pollutants		
			Material Retained, Captured or Recovered
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	Swine Manure	97% liquid / 3% solid	Agricultural Fertilizer
	(2) Point(s) of Waste Water Discharge		
	N/A		
	Plans and Specifications Attached		Yes <input 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>1990</u> status of installation on date of application <u>operational</u>	
	ACCOUNTING DATA	(5) a.	FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:
b.		NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>0</u>
c.		PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ <u>0</u>
d.		PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ <u>0</u>
e.		PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% <u>50</u>

SIGNATURE	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.	
		<u>Keith Holesinger</u> 9-22-08	<u>President</u>
		Signature <u>Keith Holesinger</u>	Title

INSTRUCTIONS	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.		
	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