BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

New Horizon Pork, LLC - Roanoke (Property Indentification Number 04-10-300-005)

) PCB 09-) (Tax Certification))

NOTICE

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

Randall Leman 1389 County Road 1600N Roanoke IL 61561

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

Bv:

Chad M. Kruse Assistant Counsel Division of Legal Counsel

DATED: October 27, 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

New Horizon Pork, LLC - Roanoke (Property Indentification Number 04-10-300-005)

)) PCB 09-) (Tax Certification) ì

APPEARANCE

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By:

Chad M. Kruse Assistant Counsel Division of Legal Counsel

DATED: October 27, 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

STATE OF ILLINOIS	
COUNTY OF SANGAMON)

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 Randall Leman 1389 County Road 1600N Roanoke IL 61561

and mailing it from Springfield, Illinois, on October 27, 2009, with sufficient postage

affixed for first class mail.

And electronically, on October 27, 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 27th day of October, 2009

Hann a Hellis



THIS FILING IS SUBMITTED ON RECYCLED PAPER

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

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New Horizon Pork, LLC - Roanoke (Property Indentification Number 04-10-300-005)

) PCB 09-) (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 7, 2009, the Illinois EPA received a request from New Horizon Pork,

LLC (log number TC-01-09, 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:

New Horizon Pork, LLC 2136 County Road 1700 E Roanoke IL 61561

The proposed water pollution control facilities in this request are located at Section

10, T28N, R1W of the 3rd PM in Woodford County, at the above street address and

consist of the following:

Livestock waste management facilities consisting of one concrete manure pit approximately (101.8 ft. x 193 ft. x 8 ft. deep) with 6 concrete pump out pits approximately (6 ft. x 6 ft. x 9 ft. deep) and the portion of slotted concrete flooring over the manure pit in building #1.

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.

- Pollution control facilities are entitled to preferential tax treatment, 35 ILCS 200/11-5.
- 6. Based on the information in the application and the purpose of the facilities, it is the Illinois EPA's engineering judgment that the described facilities may be considered "pollution control facilities," pursuant to 35 Ill. Adm. Code 125.200(a), with the primary purpose of eliminating, preventing, or reducing water pollution, or as otherwise provided in 35 Ill. Adm. Code 125.200, and are eligible for tax certification from the Board.

WHEREFORE, the Illinois EPA recommends that the Board issue the

requested tax certification.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By:

Chad M. Kruse Assistant Counsel Division of Legal Counsel

Dated: October 27, 2009 Illinois Environmental Protection Agency 1021 North Grand Ave. E. P.O. Box 19276 Springfield, Illinois 62794-9276 217/782-5544

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Electronic Filing - Received, Clerk's Office, October 27, 2009

*_PCB 2010-<u>0</u>28 * * * * * 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

PAT QUINN, GOVERNOR

DOUGLAS P. SCOTT, DIRECTOR

Memorandum

To: Connie Tonsor, Division of Legal Counsel

From: Al Keller, Manager, Permit Section

Date: October 20, 2009

Re: New Horizon Pork, LLC - Roanoke Recommendation of Tax Certification Log # TC-01-09 Property Identification # 04-10-300-005

Division of Legal Counsel OCT 2 1 2009

RECEIVED

Fx A

Environmental Protection Agency

The Bureau of Water received a request on January 7, 2009 from New Horizon Pork, LLC for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 ll. Adm. Code 125.204. We offer the following recommendation.

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

New Horizon Pork, LLC 2136 County Road 1700 E Roanoke, IL 61561

Section 10, T28N, R1W of the 3rd PM in Woodford County.

Livestock waste management facilities consisting of one concrete manure pit approximately (101.8 ft. x 193 ft. x 8 ft. deep) with 6 concrete pump out pits approximately (6 ft. x 6 ft. x 9 ft. deep) and the portion of slotted concrete flooring over the manure pit in building #1.

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-01-09 Tax Certification 07Jan09.docx

cc: Tax Cert File