Electronic Filing - Received, Clerk's Office, February 1, 2010 **** PCB 2010-060 ****

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

JD Pork, LLC-LaHarpe (Property Indentification Number 09-24-200-005)

) PCB 10-) (Tax Certification)

NOTICE

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

Jamie Deitrich 2505 E. Co. Road 2150 LaHarpe, Illinois 61450

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: February 1, 2010

Illinois Enviroumental 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

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BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

JD Pork, LLC-LaHarpe (Property Indentification Number 09-24-200-005)

)) PCB 10-) (Tax Certification)

APPEARANCE

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

Vera Heise By:

Vera Herst Assistant Counsel Division of Legal Counsel

DATED: February 1, 2010 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

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BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

JD Pork, LLC-LaHarpe (Property Iudentification Number 09-24-200-005)

) PCB 10-) (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.

- On December 30, 2008, the Illinois EPA received a request from JD Pork (log number TC-30-08, 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 address is: JI

JD Pork, LLC 2502 E. Co. Road 2150 LaHarpe, Illinois 61450

3. The proposed water pollution control facilities in this request are located at NE ¼ of Section 24, T6N, R6W of the West 4th PM in Hancock County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one manure pit (280

ft. x 71 ft. x 8 ft.) and the concrete slotted floor over the manure pit and

four pump out pits (6 ft. x 6 ft. x 8 ft) 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.

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4. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2008), 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

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requested tax certification.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

Heist By: Vera Herst

Assistant Counsel Division of Legal Counsel

Dated: February 1, 2010 Illinois Environmental Protection Agency 1021 North Grand Ave. E. P.O. Box 19276 Springfield, Illinois 62794-9276 217/782-5544

Electronic Filing - Received, Clerk's Office, February 1, 2010 * * * * * PCB 2010-060 * * * * * 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 DOUGLAS P. Scort, DIRECTOR PAT QUINN, GOVERNOR ision of rironmental Protection m Off C Memorandum Agency Legal Counse ന Nug To: Connie Tonsor, Division of Legal Counsel Al Keller, Manager, Permit Section From: Date: December 15, 2009 Re: JD Pork, LLC - La Harpe

Re: JD Pork, LLC - La Harpe Recommendation of Tax Certification Log # TC-30-08 Property Identification # 09-24-200-005

The Bureau of Water received a request on December 30, 2008 from JD Pork, LLC 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:

JD Pork, LLC 2505 E. Co. Road 2150 La Harpe, IL 61450

NE 1/4 of Section 24, T6N, R6W of the West 4th PM in Hancock County.

Livestock waste management facilities consisting of one manure pit (280 ft. x 71 ft. x 8 ft.) and the concrete slotted floor over the manure pit and 4 pump out pits (6 ft. x 6 ft. x 8 ft.) 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-30-08 Tax Certification 30Dec08.docx

cc: Tax Cert File

Electronic Filing - Received, Clerk's Office, February 1, 2010 ***** PCB 2010-060 ***** Watershed Unit Tax Certification Review Sheet

Project Name: JD Pork, LLC	Location: La Harpe	
Reviewer:RG	Date: June 5, 2009 Type: 🔲 Agchem [ScLivestock	
Log number: TC-30-08		
Applicant: JD Pork, LLC 2505 E. Co. Road 2150	Contact:_Jamie Deitrich	
La Harna II 61450	Phone: _217 659-3770	
Facility: JD Pork, LLC 2505 E. Co. Road 2150 La Harpe, IL 61450	Property ID: 09-24-200-005	
La Harpe, IL 61450	County: Hancock	
Legal Description: S: 24 Twp: R: 6 West PM: West 4th	Signature: Duane Deitrich	
Pilot grove Date Control Devices installed: 1/15/08	Title: owner / Partner	
B	Provided Fair cash Value: # 235,708	
Wastes: Eivestock waste is applied to cropk	and. s recycled through the facility and/or land applied.	
□ Other:		
Physical Description of Pollution Control Devices:	1. 11. (604. 26 2 × 21 0)	
Bldg #1 (280' × 11 × 8) w/ FUN	npoots: 4 ea (6++ x:6+7 x 8' ++) floor	
Pit has (concrete star)	floor	
Need Township 6N/Compass d	rection)>	
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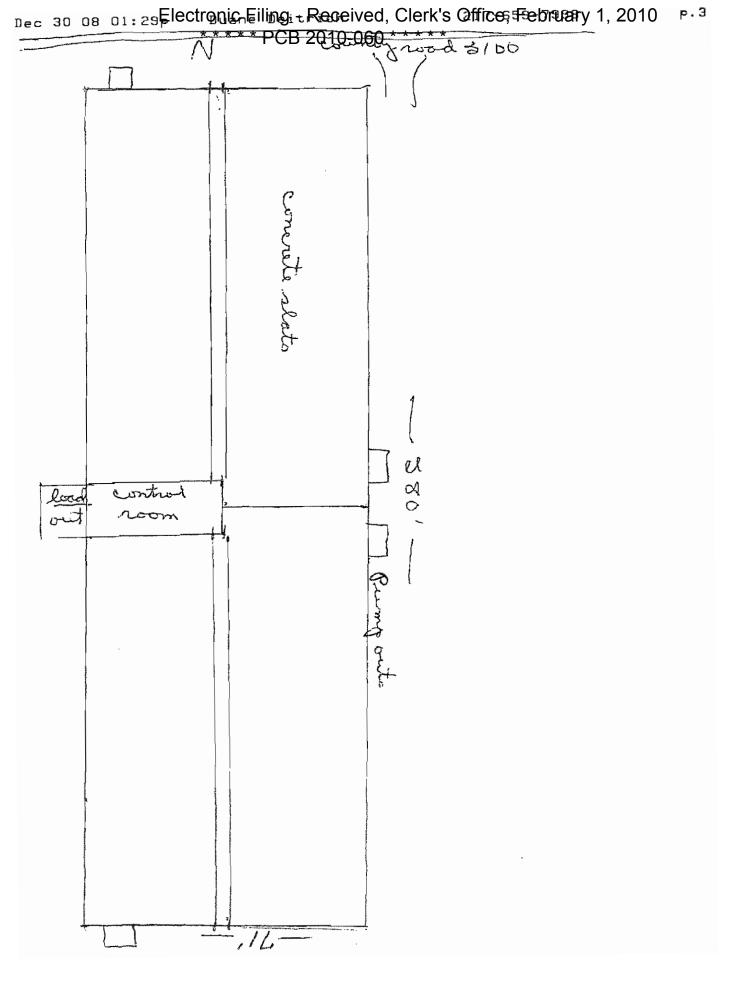
drg/taxcert review sheet

POR AGENCY USE PEOR AGENCY USE Sec. A Company Name <u>J</u> Dr. B. LLC Person Authorized to Repeve Confliction Mo. Date Person Authorized to Repeve Confliction <u>Person</u> to Contact for Additional Details. <u>Junc Market Autoch</u> <u>Januar Matterick</u> Street Address <u>Junc Market Autoch</u> <u>Januar Matterick</u> <u>Street Address</u> <u>Junc Market Autoch</u> <u>Januar Matterick</u> <u>Street Address</u> <u>Junc Market Januar</u> <u>Junc</u> <u>Junc Market Januar</u> <u>Junc</u> <u>Junc</u> <u>Junc</u> <u>Junc</u> <u>Junc</u> <u>Junc</u> <u>Junc</u> <u>Junc</u> <u>Junc</u> <u>Junc</u> <u>Junc</u>	AP	PLICATION FOR CERTIFICATION (PROPERTY TAX TRE POLLUTION CONTROL FACILITY AIR WATER 2 ILLINOIS ENVIRONMENTAL PROTECTION AGENC P. O. Box 19276, Springfield, IL 62794-9276		This Agency is authorized to request the information under Illinois Revised Statues, 197 Chapter, 120, Section 502a-5. Disclosure of the information is voluntary. However, failure comply could prevent your application for being processed or could result in denial of you application for certification.	
Sec. A Company Name D Pro LLC Person Authorized to Raceve Certification Durant Address Differ Address Diff		FOR AGENCY USE	<u>, , , , , , , , , , , , , , , , , , , </u>		
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Sec. E	1 (4) 1)		-					
260 E	(1) Nature of Contaminants or Pollutants							
10	Material Retained, Captured or Recovered							
r – Contaminants	Cont	minant or Pollutant	DESCRIPTION	DISPOSAL OR USE				
NIM	R	unoff pollutan	to Hog manu					
NTA		00,	Elfred 18	pit and intected				
ר ₂			(sources)	into soil				
CILI								
POLLUTION CONTROL FACILITY CCOUNTING DATA	(2) P	pint(s) of Waste Water Discharge		1				
TRO		4 pumpiontal	rested on 3 sic	les of building				
CON	(3)	Are contaminants (or residues) or	Plans and Specificat	ions Attached Yes 🖅 🗸 No 🗆 🔤				
NO	(4)			n on date of application Completed y m	DILAA.			
ALLUT	(5)	a. FAIR CASH VALUE IF CONSID						
POL	(3)	······································		\$ 235,708				
. DNI	<u> </u>	b. NET SALVAGE VALUE IF CON						
NNC			L INCOME OF CONTROL FACIL					
VCCC			COME OF CONTROL FACILITY:	\$ -0-				
		e. PERCENTAGE CONTROL FAC	ILITY BEARS TO WHOLE FACIL	TY VALUE: % 18,75 6070 May	dimun			
Sec. F				Tax Code, as amended, and to the best of my				
RE		Property Tax Code.	s claimed herein are "pollution cor	trol facilities" as defined in Section 11-10 of the				
ATU	.~		10 - 4					
SIGNATURE	D	ucine Dertrick	owner Parts	ner				
	Signa	ture	Title					
Sec. G		INSTRUCT	TONS FOR COMPILING AND FILING	APPLICATION				
	Gener	al: Separate applications must be comple	ted 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 th	ern consecutively on an index sheet.				
	Sec. A	Information refers to applicant as liste facilities. Define facility location by str	d in the tax records and the person to	be contacted for further details or for inspection of It map location is required for facilities located				
	! 	outside of municipal boundaries. The	property identification number is requ	red.				
	Sec. E	Self-explanatory. Submit copies of all	permits issued by local pollution contr	olagencies. (e.g. MSD Construction Permit)				
	Sec, C	Refers to manufacturing processes or	materials on which collution control fa	City is used				
	Sec. D							
		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.							
SNC	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.							
стю	tem (1) – Refers to pollutants and contaminants removed from the process by the pollution control facility.							
TRU		which clearly show (a) Point(s) of disc	t can apply to water-carried wastes fro harde to receiving stream, and (b) Sev	m air pollution control facilities. Submit drawings,				
INB	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, litem (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	_					
		Submit to:						
			Attention:	Attention:				
Í		Illinois EPA	Al Keller .	Donald E. Sutton				
		P.O. Box 19276 Springfield, IL, 62794-9276	Permit Section Division of Water Pollution Control	Permit Section Division of Air Pollution Control				

Tax Certification for Pollutian Control Facilities Page 2 of 2 8/00



Electronic Filing - Received, Clerk's Office, February 1, 2010 * * * * * PCB 2010-060 * * * *

) STATE OF ILLINOIS) COUNTY OF SANGAMON)

PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on February 1, 2010, I served true and correct copies of an <u>APPEARANCE AND THE RECOMMENDATION</u>, upon the persons and by the methods as follows:

[1st Class U.S. Mail] Steve Santarelli Illinois Department of Revenue 101 West Jefferson Post Office Box 19033 Springfield, Illinois 62794 [1st Class U.S. Mail] Jamie Deitrich 2505 E. Co. Road 2150 LaHarpe, Illinois 61450

[Electronic Filing] Clerk Illinois Pollution Control Board James R. Thompson Center 100 West Randolph Street, Snite. 11-500 Chicago, Illinois 60601

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

/s/ Vera Herst Assistant Counsel Division of Legal Counsel 1021 North Grand Avenue East P.O. Box 19276-Springfield, Illinois 62794-9276 217.782.5544 217.782.9143 (TDD)

THIS FILING IS SUBMITTED ON RECYCLED PAPER