

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

4<sup>th</sup> Meridan Farm, Inc.-Rio )  
(Property Identification Number ) PCB 10-  
01-30-100 006) (Tax Certification)  
)

**NOTICE**

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

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

4<sup>th</sup> Meridian Farm, Inc.  
35 Knox Road 2550N.  
Rio, Illinois 61472

**PLEASE TAKE NOTICE** that I have today filed with the Office of the Clerk of the Pollution Control Board an **APPEARANCE AND 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: April 28, 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**

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

4<sup>th</sup> Meridan Farm, Inc.-Rio )  
(Property Identification Number ) PCB 10-  
01-30-100 006) (Tax Certification)  
)

**A P P E A R A N C E**

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: Vera Herst  
Vera Herst  
Assistant Counsel  
Division of Legal Counsel

DATED: April 28, 2010  
Illinois Environmental Protection Agency  
1021 North Grand Avenue East  
Post Office Box 19276  
Springfield, Illinois 62794-9276  
(217)782-5544

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**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

4<sup>th</sup> Meridan Farm, Inc.-Rio )  
(Property Identification Number ) PCB 10-  
01-30-100 006) (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 October 9, 2009, the Illinois EPA received a request from Meridian Farm, Inc. (log number TC-15-09, 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: Meridian Farm, Inc.  
35 Knox Road 2550N  
Rio, Illinois 61472

3. The proposed water pollution control facilities in this request are located at NW ¼ Section 30, T13N, R1E of the 4<sup>th</sup> PM in Knox County, at the above street address and consist of the following:

Livestock waste management facilities consisting of two concrete manure pits (each approximately 100 ft. x 300 ft. x 4 ft. deep) with ten pump out pits (each approximately 5 ft. x 6 ft. x 4 ft. deep) and the slotted concrete portion of the floor over the manure pit


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 (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.”
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:   
Vera Herst  
Assistant Counsel  
Division of Legal Counsel

Dated: April 28, 2010  
Illinois Environmental Protection Agency  
1021 North Grand Ave. East.  
P.O. Box 19276  
Springfield, Illinois 62794-9276  
217/782-5544



\*\*\*\*\* PCB 2010-091 \*\*\*\*\*  
**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, P.E., Manager, Permit Section

Date: April 9, 2010

Re: 4<sup>th</sup> Meridian Farm, Inc. - Rio  
Recommendation of Tax Certification  
Log # TC-15-09  
Property Identification # 01-30-100-006

**RECEIVED**  
Division of Legal Counsel

APR 12 2010

Environmental Protection  
Agency

The Bureau of Water received a request on October 9, 2009 from 4<sup>th</sup> Meridian Farm, Inc. 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:

4th Meridian Farm, Inc.  
35 Knox Rd. 2550N  
Rio, IL 61472

NW ¼ Section 30, T13N, R1E of the 4<sup>th</sup> P.M. of Knox County

Livestock waste management facilities consisting of two concrete manure pits ( each approximately 100 ft. x 300 ft. x 4 ft. deep) with ten pump out pits each (each approximately 5 ft. x 6 ft. x 4 ft. deep and the slotted concrete portion of the floor over the manure pit.

These livestock waste 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 Keith Runge at 217/782-3362.

SAK:KAR:TC-15-09

cc: Tax Cert File

Project Name: 4<sup>th</sup> Meridian Farm, Inc.  
Reviewer: KAR  
Log No.: TC-15-09

Location: Rio  
Date: 2-17-10  
Type:  Agchem  
 Livestock

Applicant: 4<sup>th</sup> Meridian Farm, Inc.  
35 Knox Rd. 2550N  
Rio, Ia. 61472

Contact: Donald Higginson  
Phone: 309-972-5551

Facility: Same

Property ID: 01-30-100-006

Legal Description: N.W. 1/4 of section 30, T13N, R1E 4<sup>th</sup> PM County: Knox

Date Control Devices Installed: 8-1-09

Provided Fair Cash Value:  664,200

Signature: Donald G Higginson

Title: Secretary

- 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 (approximately 100 ft x 300 ft x 4 ft deep)  
each with 10 concrete pump pits (each ≈ 5 ft x 6 ft x 4 ft deep) and concrete  
slots

Other: \_\_\_\_\_

\*\*\*\*\* PCB 2010-091 \*\*\*\*\*

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

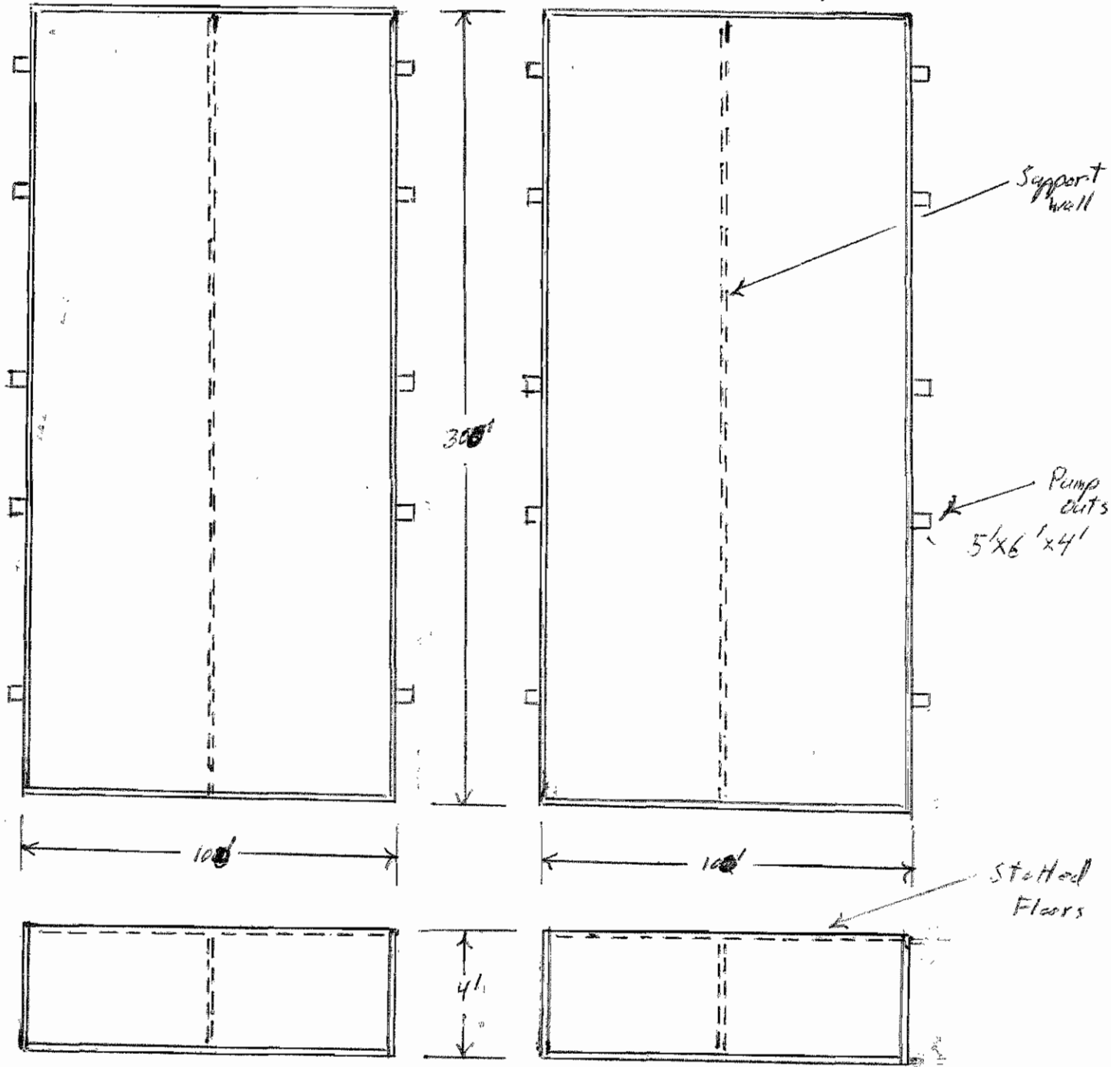
APPLICANT	Sec. A	Company Name	4th Meridian Farm Inc.			
	Person Authorized to Receive Certification	Donald G. Higginson		Person to Contact for Additional Details	Donald G. Higginson	
	Street Address	35 Knox Road 2550N		Street Address	35 Knox Road 2550N	
	Municipality, State & Zip Code	Rio, IL 61472		Municipality, State & Zip Code	Rio, IL 61472	
	Telephone Number	309-972-5121		Telephone Number	309-972-5121	
	Location of Facility	Quarter Section	Township	Range	Municipality	Township
		N.W. 30	13N	1E		Rio
	Street Address	35 Knox Road 2550N		County	Knox	
	Property Identification Number	01-30-100-006		Parcel Number	Same As PIN	
MANUFACTURING OPERATIONS	Sec. B	Nature of Operations Conducted at the Above Location				
		Swine Production Facility (wean pigs to Market Hogs)				
	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				
		(2) Slotted Floor & Manure Pits Each pit is 100' x 300' x 4' These pits collect and hold the manure from the hogs until it is used as fertilizer on crop acres.				

RECEIVED  
 OCT 16 2009  
 Material Management Section  
 BUREAU OF WATER

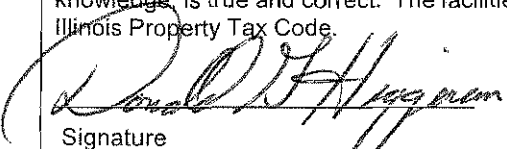
RECEIVED  
 OCT 09 2009  
 ILLINOIS ENVIRONMENTAL PROTECTION AGENCY  
 BOW/WPC/PERMIT SECTION



\*\*\* PCB 2010-091 \*\*\*  
2 - 3' Slotted Storage R, 7s for Manure Storage



All walls are poured concrete  
All slotted floors are precast concrete

Sec. F	(1) Nature of Contaminants or Pollutants			
	CONTAMINANTS	Material Retained, Captured or Recovered		
		Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
		<i>Swine Manure</i>	<i>Slurry</i>	<i>Fertilizer on crop acres</i>
		(2) Point(s) of Waste Water Discharge <i>None</i>		
		Plans and Specifications Attached		
	Yes	No		
(3)	Are contaminants (or residues) collected by the control facility?	Yes <input checked="" type="checkbox"/>	No	
(4)	Date installation completed <i>8-1-2009</i> status of installation on date of application _____			
ACCOUNTING DATA	(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ <i>664,200</i>	
		b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ <i>0</i>	
		c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ <i>101,124</i>	
		d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ <i>60,127</i>	
		e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% <i>45</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	 _____ Signature Title <i>Secretary</i>		
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.			
INSTRUCTIONS	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

STATE OF ILLINOIS

COUNTY OF SANGAMON

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)  
)  
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**PROOF OF SERVICE**

I, the undersigned, hereby certify that I have served the attached **APPEARANCE AND 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, Illinois 62794

4<sup>th</sup> Meridian Farm, Inc.  
35 Knox Road 2550N.  
Rio, Illinois 61472

and mailing it from Springfield, Illinois, on April 28, 2010, with sufficient postage affixed for first class mail; and electronically on April 28, 2010:

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



\_\_\_\_\_  
Vera Herst