

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Prime Pork Holdings, LLC-Kingston )  
(Property Identification Number ) PCB 11-  
02-32-400-006 ) (Tax Certification)  
)  
)

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

Dr. Charles Schelkopf  
2435 Bethany Road  
Sycamore, Illinois 60178

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 15, 2011

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

Prime Pork Holdings, LLC-Kingston )  
(Property Identification Number ) PCB 11-  
02-32-400-006 ) (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: February 15, 2011  
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

Prime Pork Holdings, LLC-Kingston )  
(Property Identification Number ) PCB 11-  
02-32-400-006 ) (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.

1. On April 15, 2009, the Illinois EPA received a request from Prime Pork Holdings, LLC (log number TC-09-09, 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:

Prime Pork Holdings, LLC  
30427 Glidden Road  
Kingston, Illinois 60145

3. The proposed water pollution control facilities in this request are located at Section 32, Township 42N, Range 4E of the 3rd PM in DeKalb County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit approximately (100 ft. x 192 ft. x 8 ft. ) with 8 concrete pump out pits approximately (6 ft. x 6 ft. x 8 ft.) each and the portion of concrete slotted flooring which is over the pits 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 (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  
Vera Herst  
Assistant Counsel  
Division of Legal Counsel

Dated: February 15, 2011  
Illinois Environmental Protection Agency  
1021 North Grand Ave. E.  
P.O. Box 19276  
Springfield, Illinois 62794-9276  
217/782-5544



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 *AK*

Date: February 3, 2011

Re: Prime Pork Holdings, LLC - Kingston  
Recommendation of Tax Certification  
Log # TC-09-09  
Property Identification # 02-32-400-006

The Bureau of Water received a request on April 15, 2009 from Prime Pork Holdings 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:

Prime Pork Holdings, LLC  
30427 Glidden Rd.  
Kingston, IL

Sec 32, Township 42N, Range 4E of the 3rd PM in DeKalb County.

Livestock waste management facilities consisting of one concrete manure pit approximately (100 ft. x 192 ft. x 8 ft. ) with 8 concrete pump out pits approximately (6 ft. x 6 ft. x 8 ft.) each and the portion of concrete slotted flooring which is over the pits 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 James Blessman at 217/782-0610.

SAK:JTB:TC-09-09\_Tax Cert Recommendation\_15Apr09.docx

cc: Tax Cert File

Rockford • 4307 S. Main St., Rockford, IL 61103 • (815) 987-7760

Elgin • 595 S. State, Elgin, IL 60123 • (847) 608-3131

Bureau of Land - Peoria • 7620 N. University St., Peoria, IL 61614 • (309) 693-5462

Collinsville • 2009 Mall Street, Collinsville, IL 62234 • (618) 346-5120

Des Plaines • 9511 W. Harrison St., Des Plaines, IL 60016 • (847) 294-4000

Peoria • 5415 N. University St., Peoria, IL 61614 • (309) 693-5463

Champaign • 2125 S. First St., Champaign, IL 61820 • (217) 278-5800

Marion • 2309 W. Main St., Suite 116, Marion, IL 62959 • (618) 993-7200

\*\*\*\*\* RCB 2011-046 \*\*\*\*\*  
Watershed Unit Tax Certification Review Sheet

Project Name: Prime Pork Holdings, LLC

Location: Kingston

Reviewer: JTB

Date: December 17, 2010

Log number: TC-09-09

Type:  Agchem

Livestock

Applicant: Prime Pork Holdings LLC.  
2435 Bethany Road  
Sycamore, IL 60178

Contact: \_

Phone: \_(815) 756-3279

Facility: Prime Pork Holdings, LLC  
30427 Glidden Rd.  
Kingston, IL

Property ID: 02-32-400-006

County: DeKalb

Legal Description:

S: Sec 32 Twp: 42N R: 4E PM: 3rd

Signature: Dr. Charles Schelkopf

Title: Owner

Date Control Devices installed: date.

Provided Fair cash Value:

- 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:

Livestock waste management facilities consisting of one concrete manure pits approximately (100 ft. x 192 ft. x 8 ft. deep) with 8 concrete pump out pits approximately (6 ft. x 6 ft. x 8 ft. deep) and the portion of concrete slat flooring which is over the pits in building #1.

These livestock waste management facilities are used to collect, transport and/or store livestock wastes prior to cropland application.

Illinois EPA  
Attn: Permit Section  
Division of Water Pollution Control  
PO Box 19276  
Springfield, IL 62794-9276

To whom it may concern:

We are submitting an application for certification of a pollution control facility. It is a livestock facility located in DeKalb County. We have an existing certification on this site (PCB 08-84). This facility was recently expanded to include a second building of identical size and type; and, therefore, we are submitting a certification for the new building.

If you have any questions, please feel free to contact Carrie Pollard at 815-756-3279.

Sincerely,



Charles Schelkopf, Member

Prime Pork Holdings, LLC

**RECEIVED**  
APR 15 2011  
ILLINOIS ENVIRONMENTAL  
PROTECTION AGENCY  
BOW/WPC/PERMIT SECTION

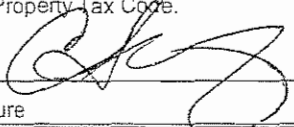
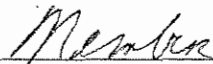


APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)  
 POLLUTION CONTROL FACILITY  
 AIR  WATER

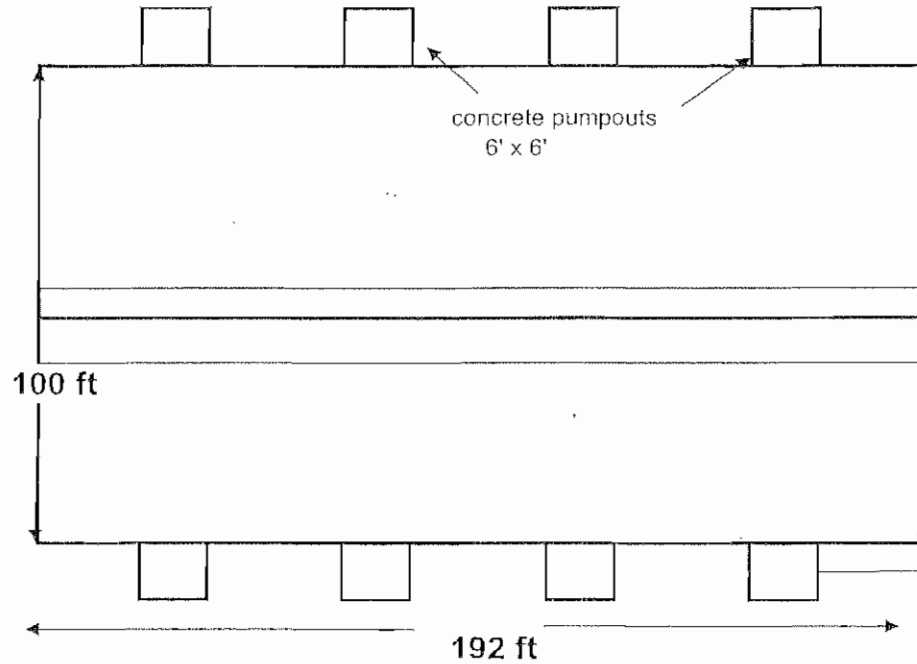
ILLINOIS ENVIRONMENTAL PROTECTION AGENCY  
 P. O. Box 19276, Springfield, IL 62794-9276

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.

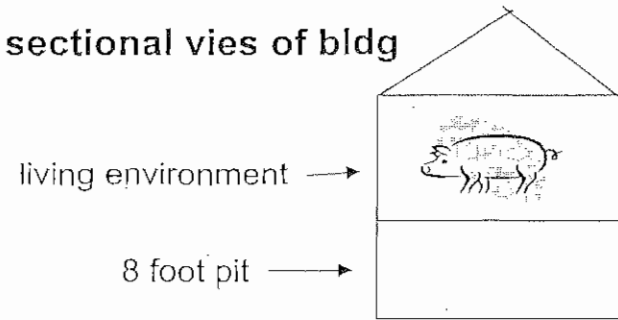
FOR AGENCY USE				
File No.	Date Received	Certification No.	Date	
Sec. A  APPLICANT	Company Name Prime Pork Holdings, LLC			
	Person Authorized to Receive Certification Dr. Charles Schelkopf		Person to Contact for Additional Details Dr. Charles Schelkopf	
	Street Address 2435 Bethany Road		Street Address 2435 Bethany Road	
	Municipality, State & Zip Code Sycamore, IL 60178		Municipality, State & Zip Code Sycamore, IL 60178	
	Telephone Number (815) 756-3279		Telephone Number (815) 756-3279	
	Location of Facility Quarter Section SE-32	Township T42N	Range R4E	Municipality Kingston
	Street Address 30427 Glidden Rd. - Kingston, IL		County DeKalb	Township Kingston
	Property Identification Number 02-32-400-006		Parcel Number 02-32-400-006	Book Number
	Sec. B  MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location 2400 hd swine finishing facility		
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		
Sec. C  MANUFACTURING PROCESS	Describe Unit Process			
	Materials Used in Process			
Sec. D  POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility			
	Manure structures that include the concrete slats & 100' x 192', 8' deep pit manure storage & handling facility, along with 6' x 6', 8' deep concrete pumpouts.			

CONTAMINANTS - CONTROL FACILITY	Sec. E (1) Nature of Contaminants or Pollutants Liquid swine waste			
			Material Retained, Captured or Recovered	
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE	
	Liquid swine waste	From finishing pigs	Land applied to adjacent fields	
	(2) Point(s) of Waste Water Discharge Waste is pumped from the lagoon for land application			
	Plans and Specifications Attached		Yes <input checked="" 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>11/01/06</u> status of installation on date of application _____		
ACCOUNTING DATA - POLLUTION	(5) a.	FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ 240,000.00	
	b.	NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$	
	c.	PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$	
	d.	PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$	
	e.	PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% 40	
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.			
	 Signature	 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 pollution control facility. Include a listing of each major piece of equipment included in the claimed fair cash value for real property. Include an average 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

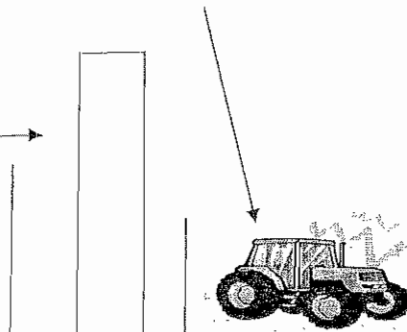
CHARLES SCHELKOPF FINISHING SITE - 100' x 192' barn, with 8' deep pit



Cross sectional vies of bldg

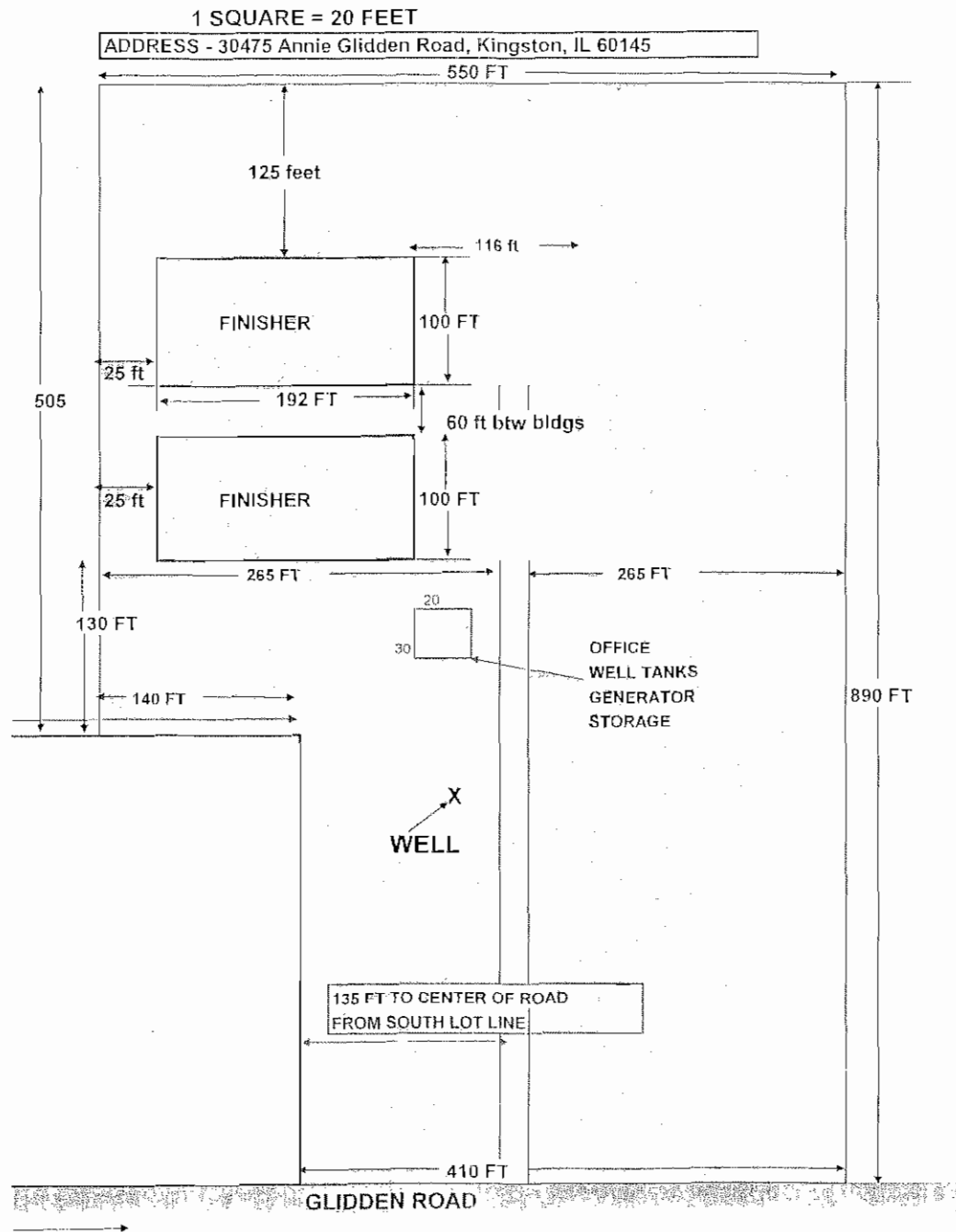


waste applicator with cultivator shovels for soil injection



flexible hose for land application

This swine facility utilizes concrete slats in the building, with all waste contained & stored in the 8' deep pit under the building. The waste is then land applied using a flexible drag hose reel to adjoining fields. The concrete pumpouts, 6' x 6', allow for waste agitation & removal from the pit. An operator is at all times in view of the land application equipment in case of equipment failure.



STATE OF ILLINOIS

COUNTY OF SANGAMON

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)  
)

**PROOF OF SERVICE**

I, the undersigned attorney at law, hereby certify that on February 15, 2011, I served true and correct copies of an **APPEARANCE AND THE RECOMMENDATION**, upon the persons and by the methods as follows:

**[1<sup>st</sup> Class U.S. Mail]**

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

**[1<sup>st</sup> Class U.S. Mail]**

Dr. Charles Schelkopf  
2435 Bethany Road  
Sycamore, Illinois 60178

**[Electronic Filing]**

Clerk  
Illinois Pollution Control Board  
James R. Thompson Center  
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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)

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