

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Daniel Koster-Sterling.)
(Property Identification Number) PCB 11-
11-07-300-004) (Tax Certification)
)

NOTICE

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

Daniel Koster
26565 Science Ridge Road
Sterling, Illinois 61081

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: April 22, 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

Daniel Koster-Sterling.)
(Property Identification Number) PCB 11-
11-07-300-004) (Tax Certification)
)

A P P E A R A N C E

The undersigned, as one of its attorneys, hereby enters an APEARANCE 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 22, 2011
Illinois Environmental Protection Agency
1021 North Grand Avenue East
Post Office Box 19276
Springfield, Illinois 62794-9276
(217)782-5544

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Daniel Koster-Sterling.)
(Property Identification Number) PCB 11-
11-07-300-004) (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 December 28, 2009, the Illinois EPA received a request from Daniel Koster (log number TC-27-09, 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: Daniel Koster
26565 Science Ridge Road
Sterling, Illinois 61081
3. The proposed water pollution control facilities in this request are located at Section 7, T21N, R7E of the 4th PM in Whiteside County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pits approximately (126 ft. x 60 ft. x 10 ft. deep) and the portion of concrete slatted flooring over the manure pits in building #1; one concrete manure pits approximately (116 ft. x 70 ft. x 10 ft. deep) and the portion of concrete slatted flooring over the manure pit in building #2; one concrete manure pits approximately (348 ft. x 40 ft. x 8 ft. deep) and the portion of concrete slatted flooring over the manure pits in building #3; one concrete manure pit approximately (364 ft. x 40 ft. x 8 ft.) and the portion of concrete slatted flooring over the manure pit in building 4; one concrete manure pit approximately (36 ft. x 120 ft. x 2 ft.) and the portion of concrete slatted flooring over the manure pit in building 5; one concrete manure pit approximately (40 ft. x 100 ft. x 2 ft.) and the portion of concrete slatted flooring over the manure pit in building 6; one concrete manure pit approximately (45 ft. x 230 ft. x 2 ft.) and the portion of concrete slatted flooring over the manure pit in building 7; one concrete manure pit approximately (90

ft. x 70 ft. x 2 ft.) with one reception pit approximately (6 ft. x 6 ft. x 13 ft. deep) and the portion of concrete slatted flooring over the manure pit in building 8; one concrete manure storage tank approximately (140 ft. in diameter x 12 ft. deep); as well as 250 ft of 8 inch PVC pipe. .

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: April 22, 2011
Illinois Environmental Protection Agency
1021 North Grand Ave. East.
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

PAT QUINN, GOVERNOR

DOUGLAS P. SCOTT, DIRECTOR



Memorandum

To: Connie Tonsor, Division of Legal Counsel

From: Al Keller, Manager, Permit Section *AK*

Date: April 15, 2011

Re: Daniel Koster - Sterling
Recommendation of Tax Certification
Log # TC-27-09
Property Identification #

The Bureau of Water received a request on December 28, 2009 from Daniel Koster 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:

Daniel Koster
26565 Science Ridge Rd.
Sterling, IL 61081

SE Section 7, Township 21N, Range 7E of the 4th PM in Whiteside County.

Livestock waste management facilities consisting of one concrete manure pits approximately (126 ft. x 60 ft. x 10 ft. deep) and the portion of concrete slatted flooring over the manure pits in building #1; one concrete manure pits approximately (116 ft. x 70 ft. x 10 ft. deep) and the portion of concrete slatted flooring over the manure pit in building #2; one concrete manure pits approximately (348 ft. x 40 ft. x 8 ft. deep) and the portion of concrete slatted flooring over the manure pits in building #3; one concrete manure pit approximately (364 ft. x 40 ft. x 8 ft.) and the portion of concrete slatted flooring over the manure pit in building 4; one concrete manure pit approximately (36 ft. x 120 ft. x 2 ft.) and the portion of concrete slatted flooring over the manure pit in building 5; one concrete manure pit approximately (40 ft. x 100 ft. x 2 ft.) and the portion of concrete slatted flooring over the manure pit in building 6; one concrete manure pit approximately (45 ft. x 230 ft. x 2 ft.) and the portion of concrete slatted flooring over the manure pit in building 7; one concrete manure pit approximately (90 ft. x 70 ft. x 2 ft.) with one reception pit approximately (6 ft. x 6 ft. x 13 ft. deep) and the portion of concrete slatted flooring over the manure pit in building 8; one concrete manure storage tank approximately (140 ft. in diameter x 12 ft. deep); as well as 250 ft of 8 inch PVC 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.

Page No. 2

Log No.

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 217/782-3362.

SAK:JTB:TC-27-09_Tax Cert Recommendation_28Dec09.docx

cc: Tax Cert File

Watershed Unit Tax Certification Review Sheet

Project Name: Daniel Koster

Location: Sterling

Reviewer: JTB

Date: December 20, 2010

Log number: TC-27-09

Type: Agchem
 Livestock

Applicant: Daniel Koster
26565 Science Ridge Rd.
Sterling, IL 61081

Contact: _

Phone: _(815) 625-6119

Facility: Daniel Koster
26565 Science Ridge Rd.
Sterling, IL 61081

Property ID: 11-07-300-004

County: Whiteside

Legal Description:
S: SE Section 7 Twp: 21N R: 7E PM: 4th

Signature: Daniel Koster

Title: Owner/Operator

Date Control Devices installed: 1/1/2009

Provided Fair cash Value: \$930,000

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 (126 ft. x 60 ft. x 10 ft. deep) and the portion of concrete slatted flooring over the manure pits in building #1; one concrete manure pits approximately (116 ft. x 70 ft. x 10 ft. deep) and the portion of concrete slatted in building #2; one concrete manure pits approximately (348 ft. x 40 ft. x 8 ft. deep) and the portion of concrete slatted flooring over the manure pits in building #3; one concrete manure pit approximately (364 ft. x 40 ft. x 8 ft.) and the portion of concrete slatted flooring over the manure pit in building 4; one concrete manure pit approximately (36 ft. x 120 ft. x 2 ft.) and the portion of concrete slatted flooring over the manure pit in bulding 5; one concrete manure pit approximately (40 ft. x 100 ft. x 2 ft.) and the portion of concrete slatted flooring over the manure pit in building 6; one concrete manure pit approximately (45 ft. x 230 ft. x 2 ft.) and the portion of concrete slatted flooring over the manure pit in building 7; one concrete manure pit approximately (90 ft. x 70 ft. x 2 ft.) with one reception pit approximately (6 ft. x 6 ft. x 13 ft. deep) and the portion of concrete slatted flooring over the manure pit in building 8; One concrete manure storage tank approximately (140 ft. in diamete x 12 ft. deep); as well as 250 ft of 8 inch PVC pipe. .

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

***** PCB 2011-071 *****

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

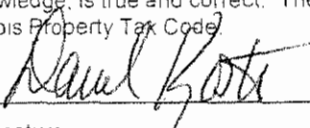
ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
 P. O. Box 19276, Springfield, IL 62794-9276

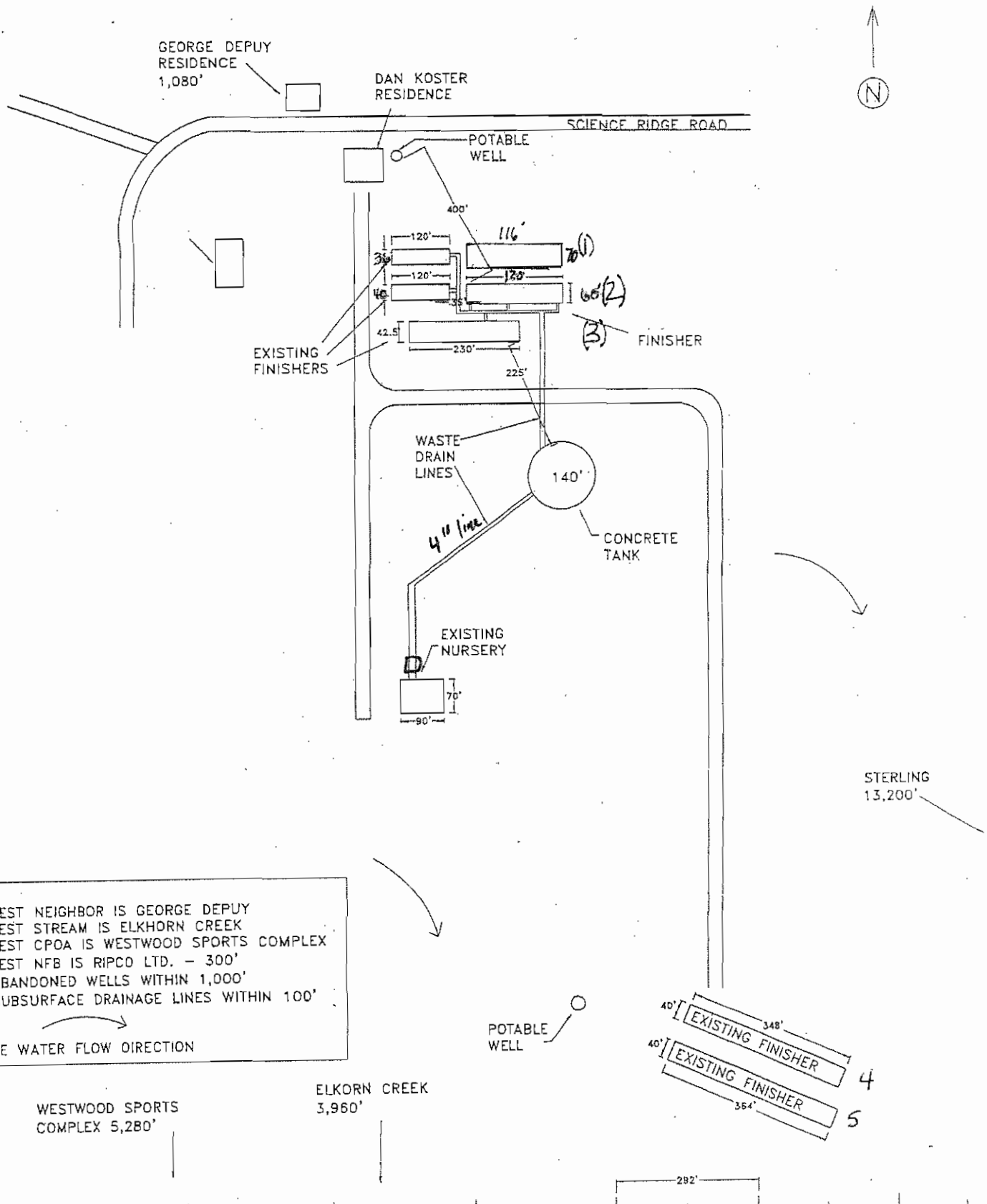
This Agency is authorized to request this information under Illinois Revised Statutes, 1979, Chapter, 120, Section 502a-5. Disclosure of this information is voluntary. However, failure to comply could prevent your application from being processed or could result in denial of your application for certification.

FOR AGENCY USE				
File No.	Date Received	Certification No.	Date	
Sec. A APPLICANT	Company Name <i>Daniel Koster</i>			
	Person Authorized to Receive Certification <i>Daniel Koster</i>		Person to Contact for Additional Details <i>SAME</i>	
	Street Address <i>26565 Science Ridge Rd</i>		Street Address <i>SAME</i>	
	Municipality, State & Zip Code <i>Sterling, IL 61081</i>		Municipality, State & Zip Code <i>SAME</i>	
	Telephone Number <i>815-625-6119</i>		Telephone Number <i>815-625-6119</i>	
	Location of Facility Quarter Section <i>SE 7</i>		Township <i>T-21-N</i>	Range <i>R-7-E</i>
	Street Address <i>26565 Science Ridge Road</i>		County <i>Whiteside</i>	Book Number
	Property Identification Number <i>11-07-300-004</i>		Parcel Number	
	Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location <i>Swine Production facility</i>		
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 <i>Liquid manure is collected under slats in a Nursery Building. ^{BUREAU OF AIR} Building ^{Unit} is 2 feet deep x 6000 sqft. Wall thickness 8" & floor 5" both with reinforced roof. The pit is drained 50' in 8" SDR35 PVC to a 6'x6'x13' reception pit. Then it is pumped to a 140' x 12' deep concrete tank via 4" PVC for storage. It is then applied at Agronomic rates</i>			

RECEIVED
 DEC 28 2009

Illinois Environmental Protection Agency

Sec. E	(1) Nature of Contaminants or Pollutants		
CONTAMINANTS		Material Retained, Captured or Recovered	
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	<u>Swine Manure</u>	<u>liquid</u>	<u>fertilizer</u>
POLLUTION CONTROL FACILITY - ACCOUNTING DATA	(2) Point(s) of Waste Water Discharge		
	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>1992</u> status of installation on date of application _____	
	(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>40,000</u>
		b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>2000</u>
		c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ <u>40,000</u>
		d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ <u>10,000</u>
		e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% <u>60</u>
	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	<u></u>	<u>owner</u>	
	Signature	Title	
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.		
INSTRUCTIONS	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:
		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



NOTES
 * CLOSEST NEIGHBOR IS GEORGE DEPUY
 * CLOSEST STREAM IS ELKHORN CREEK
 * CLOSEST CPOA IS WESTWOOD SPORTS COMPLEX
 * CLOSEST NFB IS RIPCO LTD. - 300'
 * NO ABANDONED WELLS WITHIN 1,000'
 * NO SUBSURFACE DRAINAGE LINES WITHIN 100'

SURFACE WATER FLOW DIRECTION

WESTWOOD SPORTS COMPLEX 5,280'

ELKHORN CREEK 3,960'



Frank & West
 Environmental Engineers, Inc.

DAN KOSTER
 STERLING, ILLINOIS
 PLOT PLAN

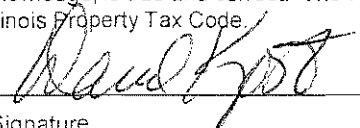
***** PCB 2011-071 *****

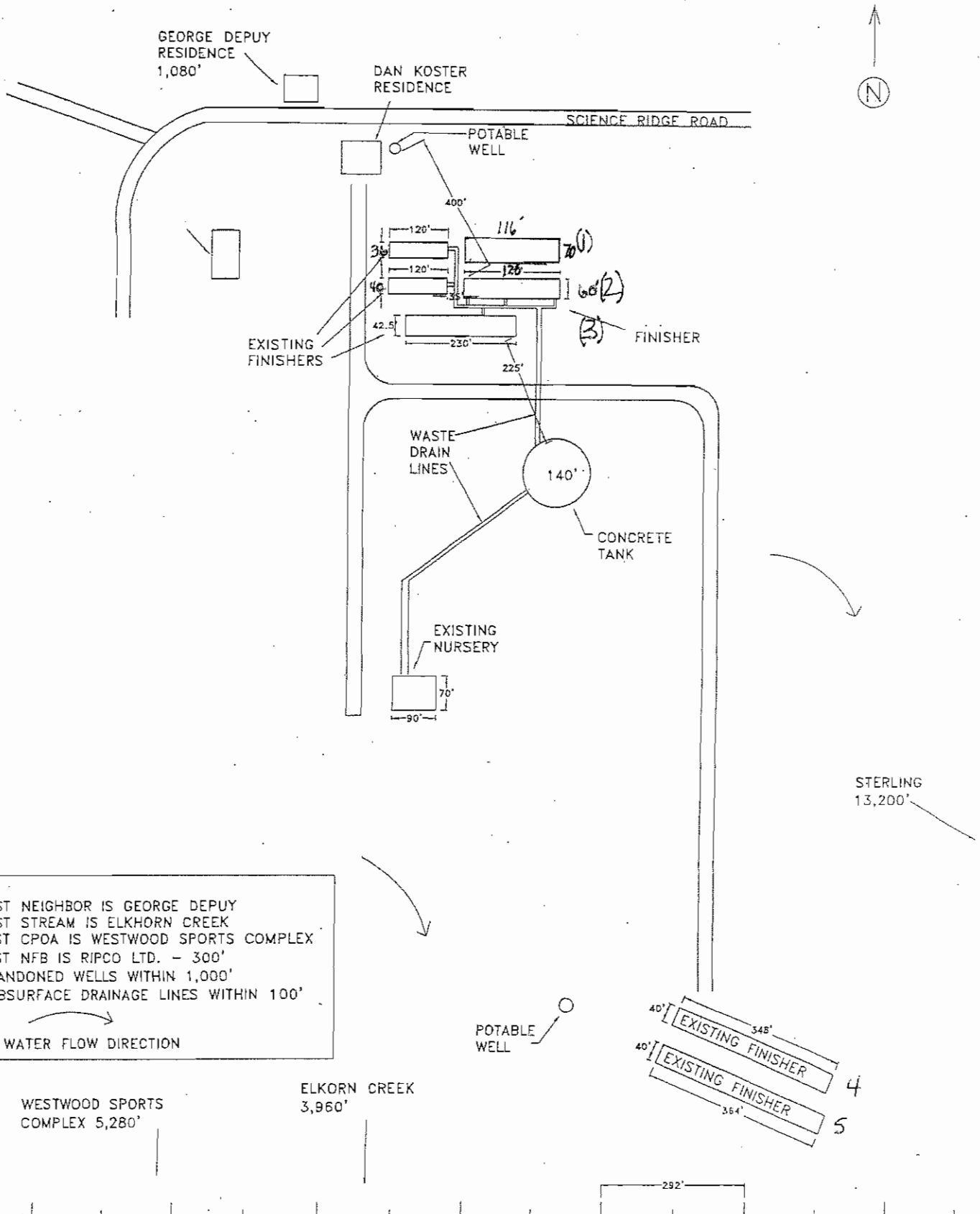
APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)
 POLLUTION CONTROL FACILITY
 AIR WATER

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			
	Person Authorized to Receive Certification <i>Daniel Koster</i>		Person to Contact for Additional Details <i>Daniel Koster</i>	
	Street Address <i>26565 Science Ridge</i>		Street Address	
	Municipality, State & Zip Code <i>Sterling IL 61081</i>		Municipality, State & Zip Code	
	Telephone Number		Telephone Number	
	Location of Facility Quarter Section <i>SE 1</i>	Township <i>T-21-N</i>	Range <i>R-7-E</i>	Municipality <i>Whiteside</i>
	Street Address <i>26565 Science Ridge Rd</i>		County <i>Whiteside</i>	Township <i>Book Number</i>
	Property Identification Number <i>11-07-300-004</i>		Parcel Number	
	Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location <i>Swine Production Facility</i>		
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 <i>Liquid Manure is collected under slats in finishing (#2) buildings and stored in a 126 x 60 x 10' deep pit and (#3) a 116 x 70 x 10' deep pit. Manure is then pumped out and applied to surrounding farmland at agronomic rates. Pit walls are 10" reinforced concrete floors are 5" reinforce concrete.</i>			

Sec. E	(1) Nature of Contaminants or Pollutants		
POLLUTION CONTROL FACILITY - CONTAMINANTS			Material Retained, Captured or Recovered
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	<i>Swine Manure</i>	<i>Liquid</i>	<i>Fertilizer</i>
	(2) Point(s) of Waste Water Discharge		
	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>2009</u> status of installation on date of application <u>Complete</u>		
ACCOUNTING DATA	(5) a.	FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>350000</u>
	b.	NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>1500</u>
	c.	PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ <u>75000</u>
	d.	PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ <u>15000</u>
	e.	PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% <u>60</u>
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.		
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	Signature	Title	
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INSTRUCTIONS	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.	
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→
 SURFACE WATER FLOW DIRECTION

WESTWOOD SPORTS COMPLEX 5,280'

ELKORN CREEK 3,960'

 **Frank & West**
 Environmental Engineers, Inc.

DAN KOSTER
 STERLING, ILLINOIS
 PLOT PLAN

***** PCB 2011-071 *****

APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)

POLLUTION CONTROL FACILITY

AIR WATER

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

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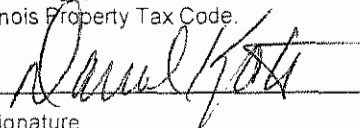
FOR AGENCY USE

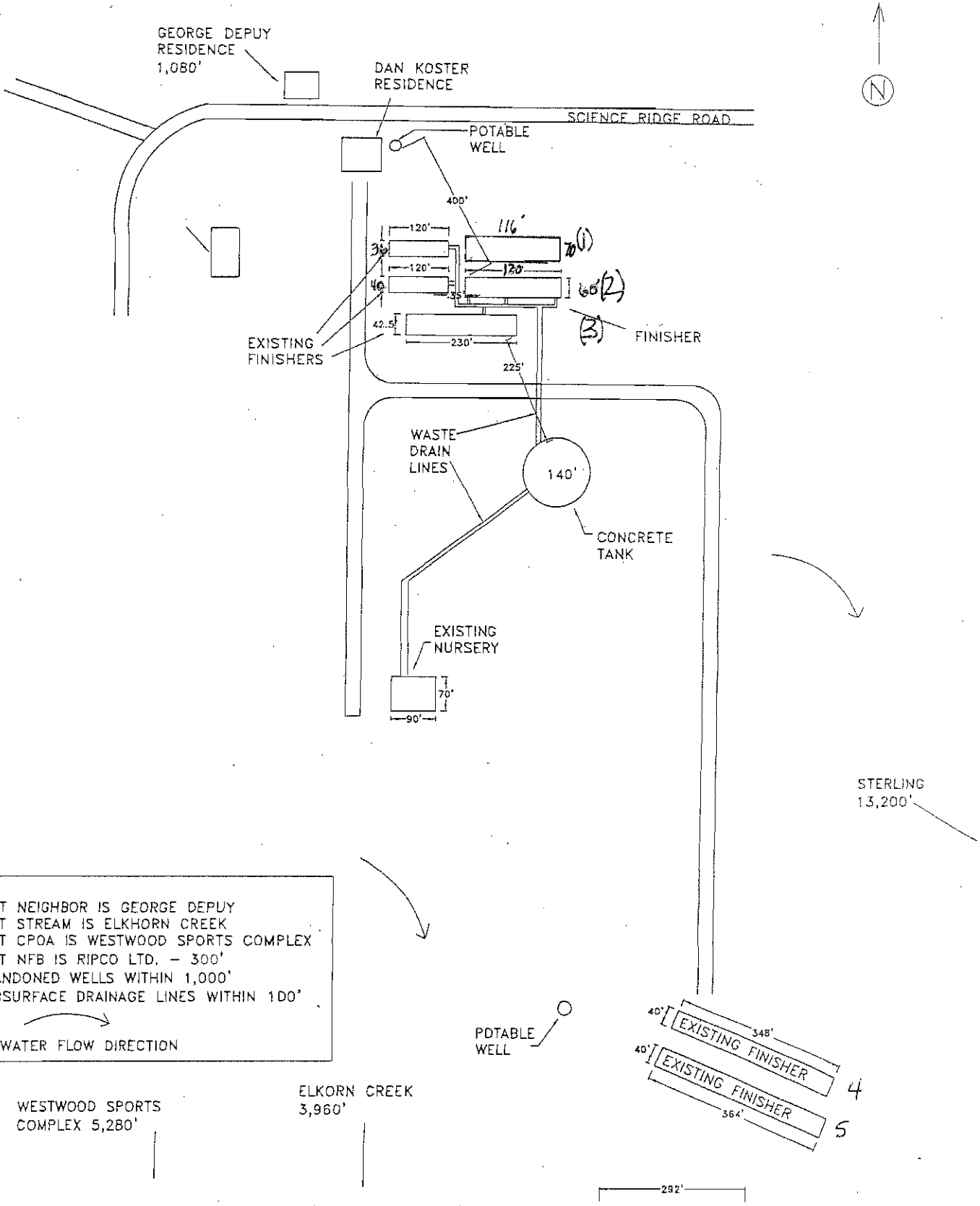
File No.	Date Received	Certification No.	Date	
Sec. A APPLICANT	Company Name			
	Person Authorized to Receive Certification <i>Daniel Koster</i>		Person to Contact for Additional Details <i>Daniel Koster</i>	
	Street Address <i>26565 Science Ridge Rd</i>		Street Address	
	Municipality, State & Zip Code <i>Sterling IL 61081</i>		Municipality, State & Zip Code	
	Telephone Number		Telephone Number	
	Location of Facility Quarter Section <i>NE 18</i>		Township <i>T-21-N</i>	Range <i>R-7-E</i>
	Street Address <i>26565 Science Ridge Rd</i>		County <i>Whiteside</i>	Book Number
	Property Identification Number <i>11-18-200-006</i>		Parcel Number	
	Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location <i>Swine Production Facility</i>		
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	Materials Used in Process			
Sec. D POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility <i>Liquid Manure is collected under Slats in Finishing Buildings and collected in a 348' x 40' x 8' Deep Pit and a 364' x 40' x 8' Deep Pit, Manure is then Applied to Surrounding Farmland at Agronomic Rates Bldg #4 + #5 Pit walls are 8" Reinforced Concrete and Floors are 5" Reinforced Concrete</i>			

RECEIVED

DEC 28 2009

Illinois Environmental Protection Agency
BUREAU OF AIR
STATE OF ILLINOIS

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	Liquid	Fertilizer	
ACCOUNTING DATA	(2) Point(s) of Waste Water Discharge			
	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>1992</u> status of installation on date of application <u>Complete</u>		
	(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>200000</u>	
		b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>1000</u>	
		c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ <u>140000</u>	
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ <u>25000</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>owner</u>		
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




NOTES
 * CLOSEST NEIGHBOR IS GEORGE DEPUY
 * CLOSEST STREAM IS ELKHORN CREEK
 * CLOSEST CPOA IS WESTWOOD SPORTS COMPLEX
 * CLOSEST NFB IS RIPCO LTD. - 300'
 * NO ABANDONED WELLS WITHIN 1,000'
 * NO SUBSURFACE DRAINAGE LINES WITHIN 100'

→
 SURFACE WATER FLOW DIRECTION

WESTWOOD SPORTS COMPLEX 5,280'

ELKORN CREEK 3,960'

 Frank & West Environmental Engineers, Inc.				DAN KOSTER STERLING, ILLINOIS					
226 N. State Route 29 Springfield, IL 62707				Phone: 217/487-7886 Fax: 217/487-7887					
DRAWN BY: CBP				SCALE: 1"=292'		DATE: 9/29/06		06-20407	

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

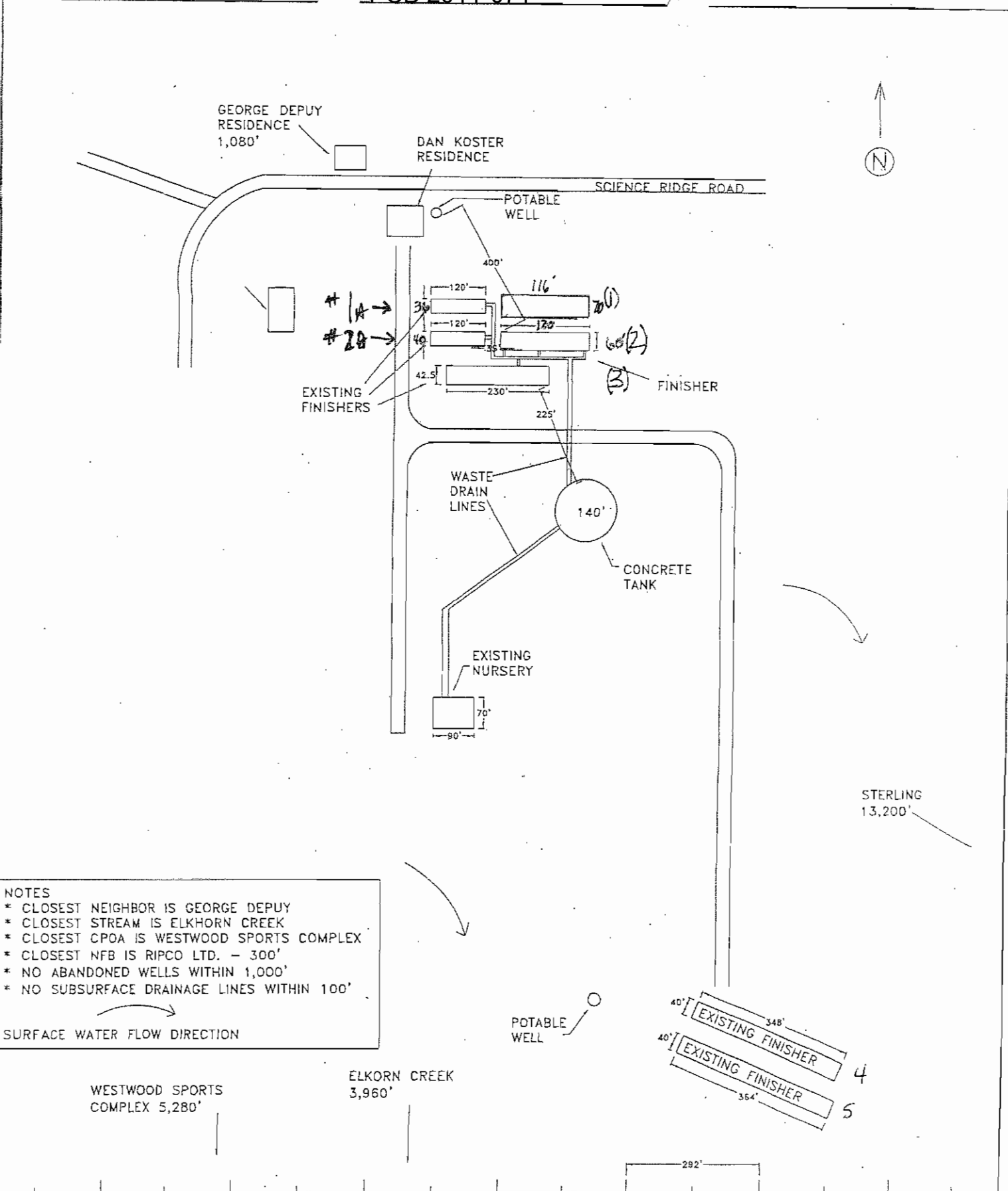
ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
 P. O. Box 19276, Springfield, IL 62794-9276

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		
	Person Authorized to Receive Certification <i>Daniel Koster</i>		Person to Contact for Additional Details <i>SAME</i>
	Street Address <i>26565 Science Ridge Rd</i>		Street Address <i>SAME</i>
	Municipality, State & Zip Code <i>Sterling, IL 61081</i>		Municipality, State & Zip Code <i>SAME</i>
	Telephone Number <i>815-625-6119</i>		Telephone Number <i>SAME</i>
	Location of Facility Quarter Section Township Range <i>SE T-21-N R-2E</i>		Municipality Township
	Street Address <i>26565 Science Ridge Rd</i>		County Book Number
	Property Identification Number <i>11-07-300-004</i>		Parcel Number
	Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location <i>Swine Production Facility</i>	
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 <i>Liquid manure is collected under slats in 3 finishing Buildings. (1) 36'x120' (2.) 40'x100' (3.) 45'x230' It is then drained to a 140' diameter x 12' deep tank via a 8" SDR35 PVC - 200' Long. The pit is 2' deep in each Building. The walls are 8" thick reinforced and the pit floor is 5" thick reinforced. (# 1A + 2A + #3)</i>		

POLLUTION CONTROL FACILITY - CONTAMINANTS	Sec. E (1) Nature of Contaminants or Pollutants			
			Material Retained, Captured or Recovered	
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE	
	<i>Swine Manure</i>	<i>Liquid</i>	<i>Fertilizer</i>	
ACCOUNTING DATA				
			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>1994</u> status of installation on date of application <u>Complete</u>		
	(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>250,000</u>	
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>2,000</u>		
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ <u>80,000</u>		
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ <u>20,000</u>		
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% <u>60</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><i>Paul Koster</i></u>	<u>owner</u>		
	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.		
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	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.		
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		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



NOTES

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- * CLOSEST NFB IS RIPCO LTD. - 300'
- * NO ABANDONED WELLS WITHIN 1,000'
- * NO SUBSURFACE DRAINAGE LINES WITHIN 100'

→
SURFACE WATER FLOW DIRECTION

Frank & West
Environmental Engineers, Inc.

226 N. State Route 29
Springfield, IL 62707

Phone: 217/487-7686
Fax: 217/487-7687

DAN KOSTER
STERLING, ILLINOIS

PLOT PLAN

DRAWN BY: CBP | SCALE: 1"=292' | DATE: 9/29/06 | 06-20407

***** PCB 2011-071 *****

TANK

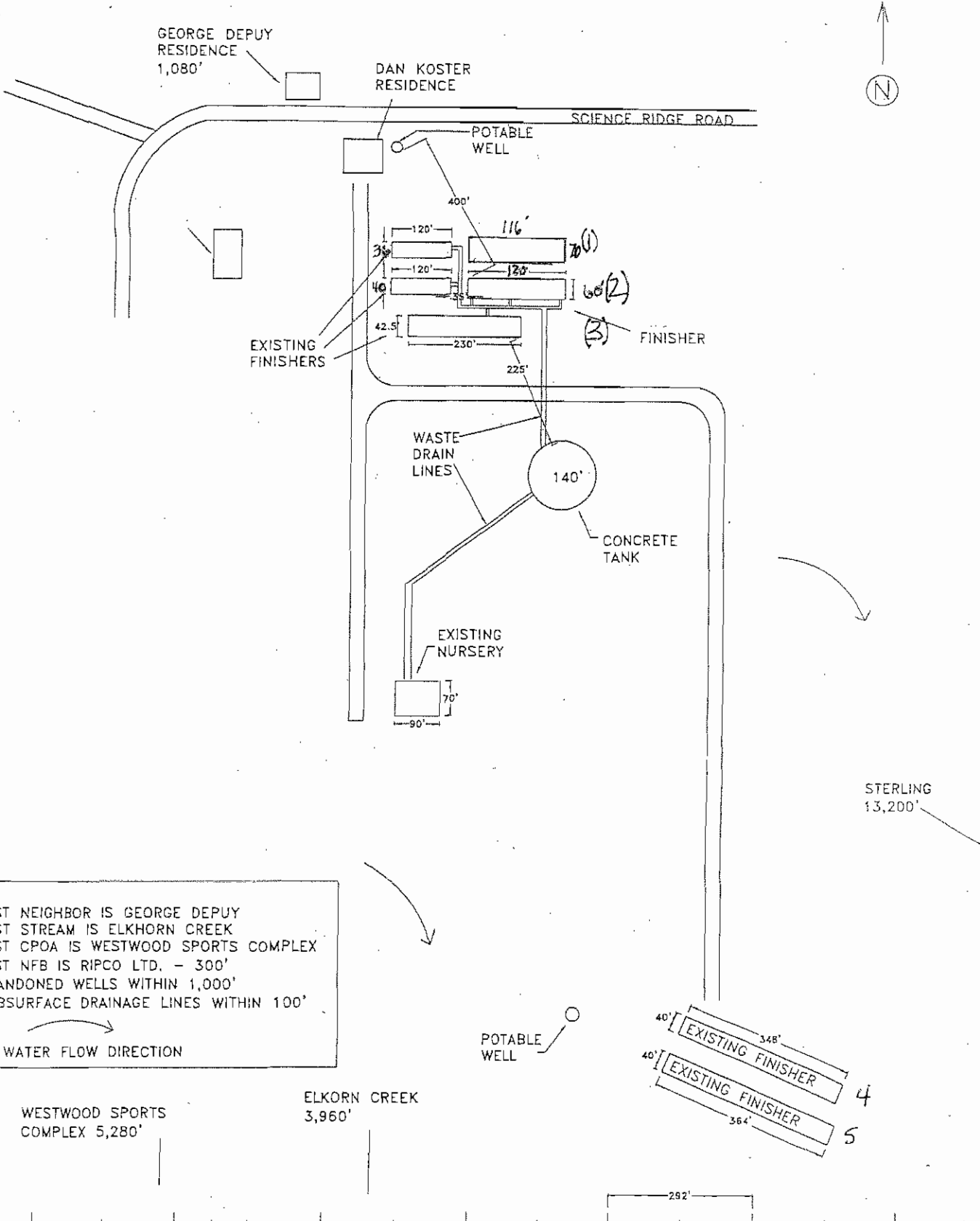
APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)
 POLLUTION CONTROL FACILITY
 AIR WATER

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

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FOR AGENCY USE

File No.	Date Received	Certification No.	Date	
Sec. A APPLICANT	Company Name			
	Person Authorized to Receive Certification <i>Daniel Koster</i>		Person to Contact for Additional Details <i>Daniel Koster</i>	
	Street Address <i>26565 Science Ridge Rd</i>		Street Address	
	Municipality, State & Zip Code <i>Sterling, IL 61081</i>		Municipality, State & Zip Code	
	Telephone Number <i>815-625-6119</i>		Telephone Number	
	Location of Facility Quarter Section <i>SE 7</i>		Municipality	Township
	Township <i>T-21-N</i>		Range <i>R-7-E</i>	
	Street Address <i>26565 Science Ridge Rd</i>		County <i>Whiteside</i>	Book Number
	Property Identification Number <i>11-07-300-004</i>		Parcel Number	
	Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location <i>SWINE Production Facility</i>		
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 <i>Liquid manure is collected under slats in finishing building then it is drained thru 1.200' of SDR 35 8" pvc to a reception pit where it is pumped to a 140' diameter x 12' deep concrete tank for storage. Manure is applied to surrounding cropland at agronomic rates. Wall thickness is 12" reinforce w/ rebar - floor 5" reinforce w/ rebar.</i>			



NOTES
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→
 SURFACE WATER FLOW DIRECTION

WESTWOOD SPORTS COMPLEX 5,280'

ELKHORN CREEK 3,960'

STATE OF ILLINOIS

COUNTY OF SANGAMON

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PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on April 22, 2011, I served true and correct copies of an **APPEARANCE AND THE RECOMMENDATION**, 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]

Daniel Koster
26565 Science Ridge Road
Sterling, Illinois 61081

[Electronic Filing]

Clerk
Illinois Pollution Control Board
James R. Thompson Center
100 West Randolph Street, Suite. 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