BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Daniel Koster-Sterling. (Property Indentification Number 11-07-300-004)

)) PCB 11-) (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

BV: Vera Harst

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 Indentification Number 11-07-300-004)

)) PCB 11-) (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

By: Veren Nerst

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 Indentification Number 11-07-300-004)

)) PCB 11-) (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 III. Adm. Code 125.204.

- 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 Se 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 slated 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 pit approximately (364 ft. x 40 ft. x 8 ft. deep) and the portion of concrete slatted flooring over the 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 slattely (90 ft. x 100 ft. x 2 ft.) and the portion of concrete slattely (90 ft. x 100 ft. x 2 ft.) and the portion of concrete slattely (90 ft. x 100 ft. x 2 ft.) and the portion of concrete slattely (90 ft. x 100 ft. x 2 ft.) and the portion of concrete slattely (90 ft. x 100 ft. x 2 ft.) and the portion of concrete slattely (90 ft. x 100 ft. x 2 ft.) and the portion of concrete slattely (90 ft. x 100 ft. x 2 ft.) and the portion of concrete slattely (90 ft. x 100 ft. x 2 ft.) and the portion of concrete slattely (90 ft. x 100 ft. x 2 ft.) and the portion of concrete slattely (90 ft. x 100 ft. x 2 ft.) and the portion of concrete slattely (90 ft. x 100 ft. x 2 ft.) and the portion of concrete slattely (90 ft. x 100 ft. x 2 ft.) and the portion of concrete slattely (90 ft. x 100 ft. x 2 ft.) and the portion of concrete slattely (90 ft. x 100 ft. x 2 ft.) and the portion of concrete slattely ft.)

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, 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."

- 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

Vira Hense By:

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



Electronic Filing - Received, Clerk's Office, April 22, 2011 ILLINOIS ENBARINATENTAL 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: 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 II. 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 slated 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 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 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 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 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 pit approximately (90 ft. x 70 ft. x 2 ft.) and the portion 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 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 managment 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

Electronic Filing - Received, Clerk's Office, April 22, 2011 **** PCB 2011-071 **** Watershed Unit Tax Certification Review Sheet

Project Name: Daniel Koster	Location: Sterling	
Reviewer: JTB	Date: December 20, 2010 Type: 🗌 Agchem	
Log number: TC-27-09	Livestock	
Applicant: Daniel Koster	Contact:	
26565 Science Ridge Rd. Sterling, IL 61081	Phone: _(815) 625-6119	
Facility: Daniel Koster	Property ID: 11-07-300-004	
26565 Science Ridge Rd. Sterling, IL 61081	County: Whiteside	
Legal Description:	Signature: Daniel Koster	
S: SE Section 7 Twp: 21N R: 7E PM: 4th	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 slated 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 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 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 6; 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 appproximately (140 ft. in diamete x 12 ft. deep); as well as 250 ft of 8 inch PVC pipe.

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

Electronic Filing - Received, Clerk's Office, April 22, 2010

This Agency is authorized to request this

information under Illinois Revised Statues, 1979,

Chapter, 120, Section 502a-5 Disclosure of this

information is voluntary. However, failure to

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

APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT) POLLUTION CONTROL FACILITY

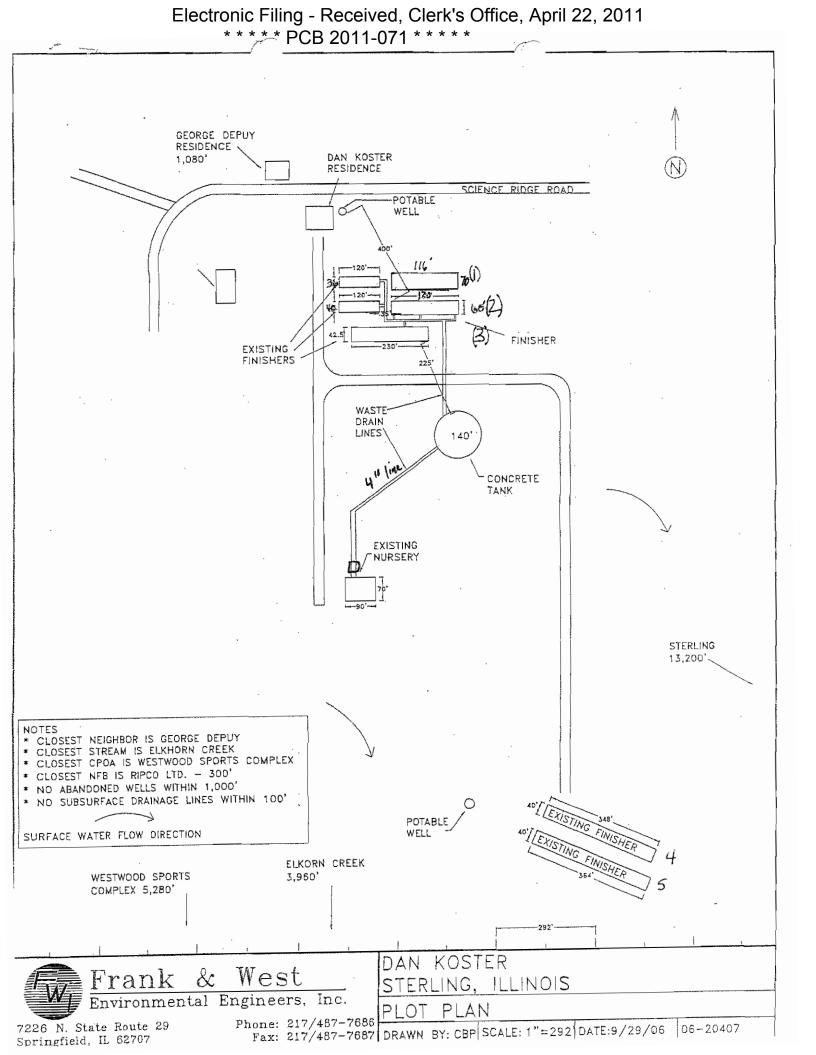
WATER 🗋

AIR 🗖

	ILLINOIS ENVIRONMENTAL PROTECTION AGENCY P. O. Box 19276, Springfield, IL 62794-9276	· · ·	eomply 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	Company Name DAniel-Koster			
1	Person Authorized to Receive Certification		ntact for Additional Details	
	Street Address	Sam E Street Addres		
	26565 Science Kidge Kg	SAM	e.	
Ľ	Municipality, State & Zip Code		State & Zip Code	
AP LICANT	Stevling, IL 61051	SA Telephone N	umber	
44A	815-625-6119	815-63	25-6119	
	Location of Facility Quarter Section Township Range	Municipality	Township	
	SET T-21-N R-T-E			
	Street Address 26565 Science Ridge Rigo	County	Book Number	
	Property Identification Number	Parcel Numb	er	
	11-07-300-004			
Sec. B	Nature of Operations Conducted at the Above Location	<u></u>		
Ì				
N N N N	Swine Production fricility			
NOIE	Water Pollution Control Construction Permit No. U	Date Issued	1	
MANUFACTURING OPERATIONS	NPDES PERMIT No.	Date Issued	Expiration Date	
NAM NAM				
	Air Pollution Control Construction Permit No.	Date Issued		
	Air Pollution Control Operating Permit No.	Date issued		
Sec. C	Describe Unit Process			
RING				
ACTU	Materials Used in Process		RECEIVED	
MANUFACTURI				
MA			DEC 28 2009	
			Illinois Environmental Protection Agency	
Sec. D	Describe Pollution Abatement Control Facility	Plats in A	Nursery Burklang That is	
ROL	Elighta minimure o analis i lall that	Pers 84 al	Ima 5" both with reinforced	
CRIPT	Z feet deep x 6000 Syot . WHAN MICH	(D0 7 C);	in the a faultine 12' versetion	
DES	rop. The pit is drained 50 in 8".	JUKOD PI	I I I Via III DUA RO	
POLLUTION CONTROL FACILITY DESCRIPTION	pit. Then it is pumpetto A 140 x12	deep (onci	rete TAMK VIA 4 4 V Jok	
PO FAC	Sec. D Describe Pollution Abatement Control Facility Manue & collecter under Slats in A Nursery Burklong Lithert is 2 feet deep × 6000 99.47. Wall Mickness 8" 9 floor 5" both with rendo rop. The pit is drained 50' in 8" SDR35 PVC to a 6'x6'x 13' recept pit. Then it is pumpleto a 140' x 12' deep Concrete tank Via 4" PVC for storage. Et is then applied At Agronomic rates			

Sec. E	(1) Nati	ire of Contaminants or Pollutant	S	<u></u>	
	Material Retained, Captured or Recovered				
NTS		inant or Pollutant	DESCRIPTION	DISPOSAL OR USE	
WIP47	Sus in	E MAnure	fiquid	fertilizen	
NTR	[
POLLUTION CONTRO! FACILITY - CONTING DATA CONTRO! FACILITY - CONTAMINANTS					
ACII	(2) Dair	t(s) of Waste Water Discharge			
0	(2) POI	IL(S) OF WASIE WATER DISCHARGE			
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N CC	h	re contaminants (or residues) c		Yes X No	
UTIO	J		992status of installation of		
DLL	(5) a		· · · · · · · · · · · · · · · · · · ·	\$ 40,000	
L DN	b			\$ 2000	
UNTI	c	······································	LINCOME OF CONTROL FACILITY:	70,000	
CCO	o'	PRODUCTIVE NET ANNUAL IN	NCOME OF CONTROL FACILITY:	\$ 10,000	
	e		CILITY BEARS TO WHOLE FACILITY	EU	
Sec. F	knowled			< Code, as amended, and to the best of my I facilities" as defined in Section 11-10 of the	
SIG		and Flords			
Sec. G	Signati	Signature Title INSTRUCTIONS FOR COMPILING AND FILING APPLICATION			
		Separate applications must be comple		not mix types (water and air). Where both air and	
	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 o	r materials on which pollution control facilit	y is used.	
	Sec. D	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 efficient of the control facility stating the collection efficiency.			
INSTRUCTIONS	Sec. E	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	Denald E. Sutton Permit Section Division of Air Poliution Control	

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



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

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

FOR AGENCY USE

This Agency is authorized to request this information under Illinois Revised Statues, 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.

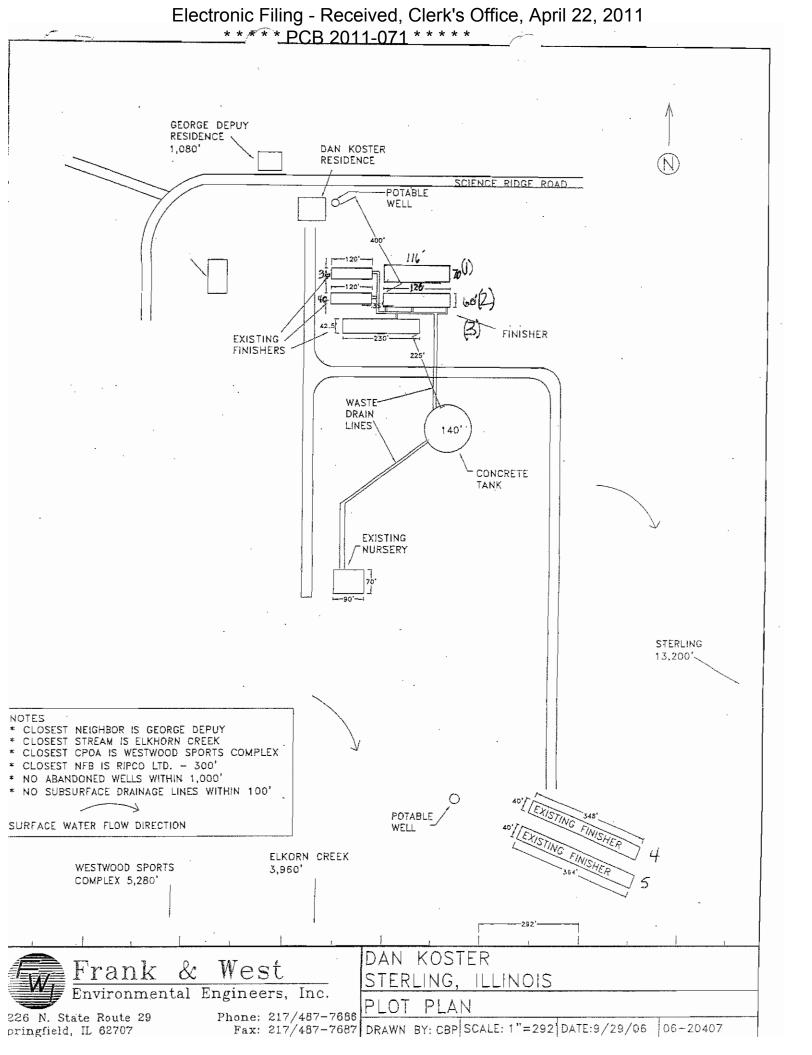
File No.	Date Received Certification No.		ate		
Sec. A	Company Name				
APPLICANT	Person Authorized to Receive Certification Dance Koster Street Address 265 65 Science Ridge Municipality, State & Zip Code Sterling JL 61081 Telephone Number	Person to Contact for Addit Date Koste Street Address Municipality, State & Zip Co Telephone Number	<i>v</i>		
4	Location of Facility Quarter Section Township Range SE 1 $7-21-N$ $R-7-E$ Street Address 26565 Science Rudge No W Property Identification Number 11-0.7-300-00.4		ownship Book Number		
Sec. B	Nature of Operations Conducted at the Above Location				
MANUFACTURING OPERATIONS	Swine Production Fac Water Pollution Control Construction Permit No. NPDES PERMIT No.	Daté Issued Date Issued	Expiration Date		
and provide strategy and the strategy of the s	Air Pollution Control Construction Permit No.	Date Issued			
	Air Pollution Control Operating Permit No.	Date Issued			
Sec C	Describe Unit Process				
MANUFACTURING PROCESS	Materials Used in Process				
POLIUTION CONTROL	Liquid Manuere is Callented under State in Einschna (1)				
IL 532-022	1L 532-0222 Tax Certification for Pollution Control Facilities APC 151 (Rev. 8/00) Page 1 of 2				

8/00

APC 151 (Rev. 8/00)

Sec. E	(1) Nature of Contaminants or Pollutants					
10		Material Retained, Captured or Recovered				
NT2	Contam	inant or Pollutant	DESCRIPTION	DISPOSAL OR USE		
ANNA	Sin	e. Manure	Liquid	Fertilizer_		
Y - CONTAMINANTS			Ł			
- Sol				·		
<u> </u>						
FAC	(2) Poin	t(s) of Waste Water Discharge				
10J	(2) (0)	(o) of Matter Mater Bisonarge				
Plans and Specifica				Attached Yes 🗌 🛛 No 🗖		
007	(3) Are contaminants (or residues) collected by the control facility? Yes 🖾 No					
101	(4) D	ate installation completed $_\mathcal{Q}\mathcal{O}$	og status of installation of	n date of application <u>Complete</u>		
NTA ATA	(5) a	FAIR CASH VALUE IF CONSID	PERED REAL PROPERTY:	\$ 350000		
6 D/	b	NET SALVAGE VALUE IF CON	SIDERED REAL PROPERTY:	\$ 1500		
NILN	C.	PRODUCTIVE GROSS ANNUA	L INCOME OF CONTROL FACILITY:	\$ 750.00		
POLLUTION CONTROL FACILITY ACCOUNTING DATA	d	PRODUCTIVE NET ANNUAL IN	NCOME OF CONTROL FACILITY:	\$ / 5000		
AC	e	PERCENTAGE CONTROL FAC	CILITY BEARS TO WHOLE FACILITY			
Sec. F	The follo			Code, as amended, and to the best of my		
	knowled	ge, is true and correct. The facilitie	es claimed herein are "pollution control	facilities" as defined in Section 11-10 of the		
SIGNATURE	Ittinois P	rdperty Tax Code.				
LA T	la la	A.USIST	Owner			
8134	/X	and pou	- U When			
	Signatu		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.					
	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 o	r 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	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 Pollution Control Facilities Page 2 of 2 8/00



Electronic Filing - Received, Clerk's Office, April 22, 2011

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

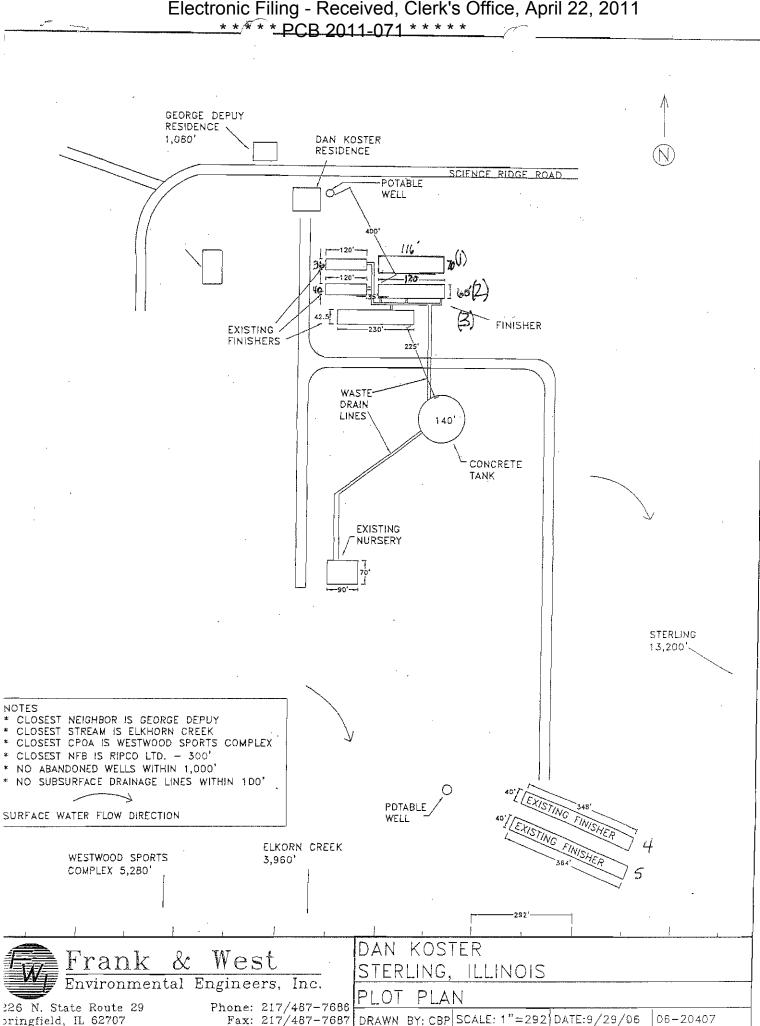
APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT) POLLUTION CONTROL FACILITY AIR 🗖 WATER 🔀

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

This Agency is authorized to request this information under Illinois Revised Statues, 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.	C	Date		
Sec. A	Company Name				
	Person Authorized to Receive Certification	Person to Contact for Addi			
ĺ	Street Address	<u>Daniel Kos</u> Street Address	iter		
	26565 Science Ridge Rod	011661 /001633			
	Municipality, State & Zip Code	Municipality, State & Zip C	ode		
CAN	Sterling IL 61081	····			
APPLICAN'T	Telephone Number	Telephone Number			
A A	Location of Facility	Municipality	Township		
	Quarter Section Township Range	wanopany	rownsnip		
	NE 18 T-21-N P-7-E				
	Street Address 26565 Science Richae Vol	County I Whiteselle	Book Number		
	26563 Science Ridge Pol	Parcel Number			
	11-18-200-006				
Sec. B	Nature of Operations Conducted at the Above Location	<u></u>			
	ļ				
(5	S pllE	1.1			
NIN N	Water Pollution Control Construction Permit No	CILITY Date Issued			
CTU	Water Pollution Control Construction Permit No	Date issued			
UFA	NPDES PERMIT No	Date Issued	Expiration Date		
MANUFACTURING					
	Air Pollution Control Construction Permit No.	Date Issued			
		Data labura			
	Air Pollution Control Operating Permit No.	Date Issued			
Sec. C	Describe Unit Process	<u> </u>			
			RECEIVE		
MANUFACTURING PROCESS					
CTUI	Materials Used in Process	······································	DEC_ <u>2_8_2009</u>		
ROC	Materials Used in Frocess				
P		Terret tr	Ilinois Environmental Protection Age	мс∨	
2			DUREAU OF AIR		
			STATE OF ILLINOIS		
	Departe Delluting Abelgenent Control Franklin				
Sec. D	Describe Pollution Abatement Control Facility Ligned Manue is Collected un	the State in Fu	mishing Brildings		
NO	Liguid plandre is and with		d - Arthur -		
RIPT	and Collected in a 348'x 40's	(Sheep Pit on	44 0 30 4 × 40 × 8		
R CC	Deep Pit, Manure is then App	phied to Survium	iching Farmland		
	At Agronomic Rates	Blog #4			
POLLUTION CONTROL FACILITY DESCRIPTION		_ u			
FA PC	Pit walls are 8" Reinforced Concre	te and Floors.	are 5" Reinforced		
			Concrete		
IL 532-022		trol Facilities	and the second		
APC 151 (APC 151 (Rev. 8/00) Page 1 of 2 8/00				

Sec. E	E (1) Nature of Contaminants or Pollutants				
10	Material Retained, Captured or Recovered			ained, Captured or Recovered	
NTR.	Contam	inant or Pollutant	DESCRIPTION	DISPOSAL OR USE	
POLLUTION CONTROL FACILITY	541	ne Manure	Liquid	Ferfilizer	
TROL FACILI	(2) Poir	t(s) of Waste Water Discharge			
NO			Plans and Specification		
O NO		re contaminants (or residues) co		Yes No	
UTK	·····	ate installation completed / Q		on date of application <u>Comple fe</u>	
OLLI	(5) a	FAIR CASH VALUE IF CONSID		<u>\$ 200000</u>	
0 B	р	NET SALVAGE VALUE IF CONS	SIDERED REAL PROPERTY:	\$ 1000	
NITN	с.	PRODUCTIVE GROSS ANNUA	INCOME OF CONTROL FACILITY		
INOC	d	PRODUCTIVE NET ANNUAL IN	COME OF CONTROL FACILITY:	\$ 25000	
ACC	e		ILITY BEARS TO WHOLE FACILITY	A 3 V Q Q	
Sec. F					
09	Signatu	re	Title		
Sec. G		INSTRUCT	IONS FOR COMPILING AND FILING AF	PLICATION	
	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				
	Sec B	outside of municipal boundaries. The property identification number is required. 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 facili	ty is used.	
	Sec. D	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	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	



Fax: 217/487-7687

pringfield, IL 62707

Electronic Filing - Received, Clerk's Office, April 22, 2011

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

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

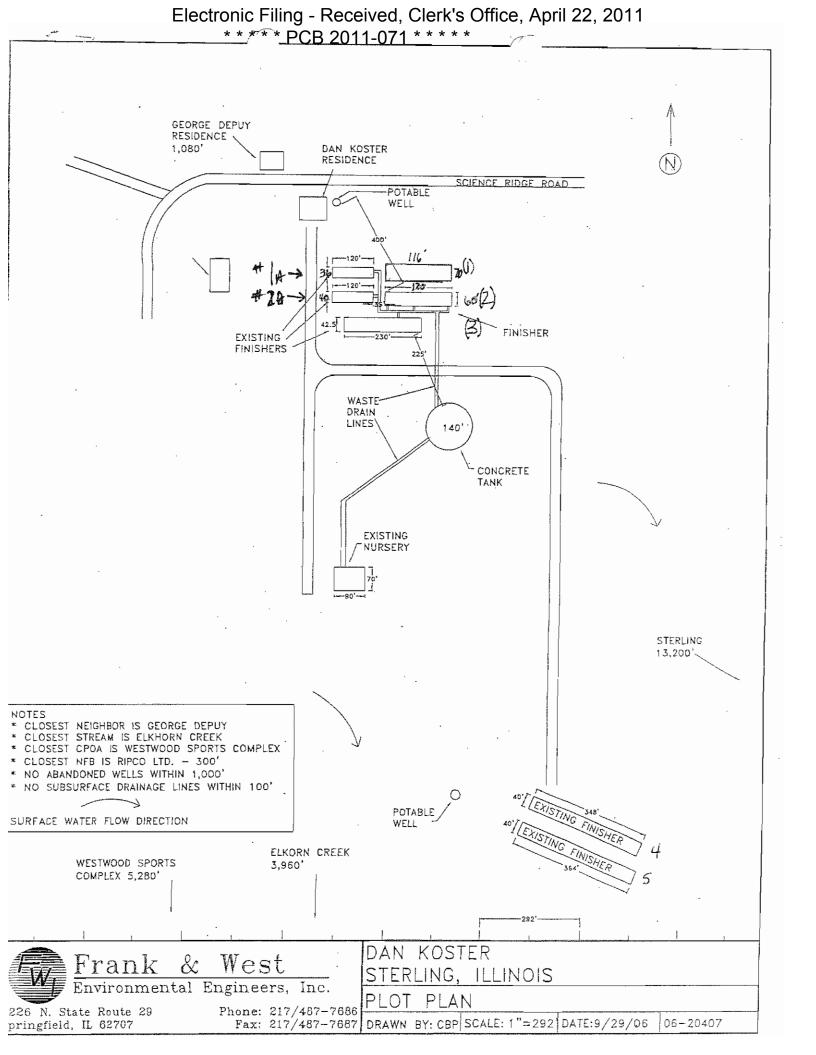
FOR AGENCY USE

This Agency is authorized to request this information under Illinois Revised Statues, 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.

File No.	Date Received Certificati	ion No	Date
Sec. A	Company Name		
APPLICANT	Person Authorized to Receive Certification DAMINE KOSTEM Street Address Z6565 SCIENCE Ridge Ro Municipality, State & Zip Code STEVING, IL 6/081 Telephone Number SIS-625-6/19 Location of Facility Quarter Section Township Range SE T-21-N R-70 Street Address 26565 Science Rudge Ro Property Identification Number	Person to Contact fo SAME Street Address SAME Municipality, State & SAME Telephone Number SAME Municipality E County Parcel Number	······································
Sec. B	11 - 0.7 - 300 - 004 Nature of Operations Conducted at the Above Location	<u>۴</u>	
MANULACTURING OPERATIONS	Swine Production Facilit Water Pollution Control Construction Permit No. NPDES PERMIT No. Air Pollution Control Construction Permit No. Air Pollution Control Operating Permit No.	Date Issued Date Issued Date Issued Date Issued Date Issued	Expiration Date
MANUFACTURING PROCESS	Describe Unit Process Materials Used in Process		
POLLUTION CONTROL S FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility Liquid manure is collected under (2.) 40x 100 (3.) 45x 230' It is t tank via a 8" SDR35 PVC - 20 Building. The Walls are 8" thin 5"thick reinforced.	slats in #3 finishing hen drained to a po' Long. The pin de reinforced and 14 + 24 + #3	g Buildings. (1) 36×120 140' dimmeter × 12' deep t is Z' deep in Each The pit flood is 5)

IL 532-0222 APC 151 (Rev. 8/00)

Sec. E	(1) Natı	are of Contaminants or Pollutar	nts			
(A)	Material Retained, Captured or Recovered			etained, Captured or Recovered		
) Nv		inant or Pollutant	DESCRIPTION-	DISPOSAL OR USE		
NIN	JWI	NE MAnure	Liquid	fertilizen		
(- CONTAMINANTS	[N/		
Ě	ļ					
ACILI						
OL FJ	(2) Poir	t(s) of Waste Water Discharge	<u>}</u>			
NTRO			Plans and Specificatio	ons Attached Yes 🗌 🛛 🛛 No 🗖		
2	(3) A	re contaminants (or residues)	collected by the control facility?	Yes 🗹 No 🗆		
TION	(4)	ate installation completed	1994status of installation	on date of application Complete		
ITA .	(5) a	FAIR CASH VALUE IF CONSI	DERED REAL PROPERTY:	\$ 250,000		
6 D/	b	NET SALVAGE VALUE IF CO	NSIDERED REAL PROPERTY:	\$ 2000		
NITN	c	PRODUCTIVE GROSS ANNU	AL INCOME OF CONTROL FACILIT			
POLLUTION CONTROL FACILITY ACCOUNTING DATA	d	PRODUCTIVE NET ANNUAL	INCOME OF CONTROL FACILITY:	\$ 20,000		
AC	е	PERCENTAGE CONTROL FA	CILITY BEARS TO WHOLE FACILI			
Sec F				ax Code, as amended, and to the best of my		
ш		ge, is true and correct. The faciliti roperty Tax Code.	ies claimed herein are "pollution cont	rol facilities" as defined in Section 11-10 of the		
TUR	linnoist					
SIGNATURE	NO	mul Bostos	owner			
S10	Signatu	re	Title			
Sec. G	<u>O'griate</u>		CTIONS FOR COMPILING AND FILING	APPLICATION		
General: Separate applications must be completed for each control facility claimed. Do not mix types (water and air). Whi			o not mix (vpes (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	facilities. Define facility location by		e contacted for further details or for inspection of map location is required for facilities located ed.		
	Sec. B	······································		agencies. (e.g. MSD Construction Permit)		
	Sec. C	Refers to manufacturing processes	or materials on which pollution control fac	ality is used.		
	Sec. D	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	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				
	Sec. F	 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. Self-explanatory. Signature must be a corporate authorized signature. 				
		· · · · · · · · · · · · · · · · · · ·	Attention;	Attention;		
		Submit lo:				
		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		



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

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

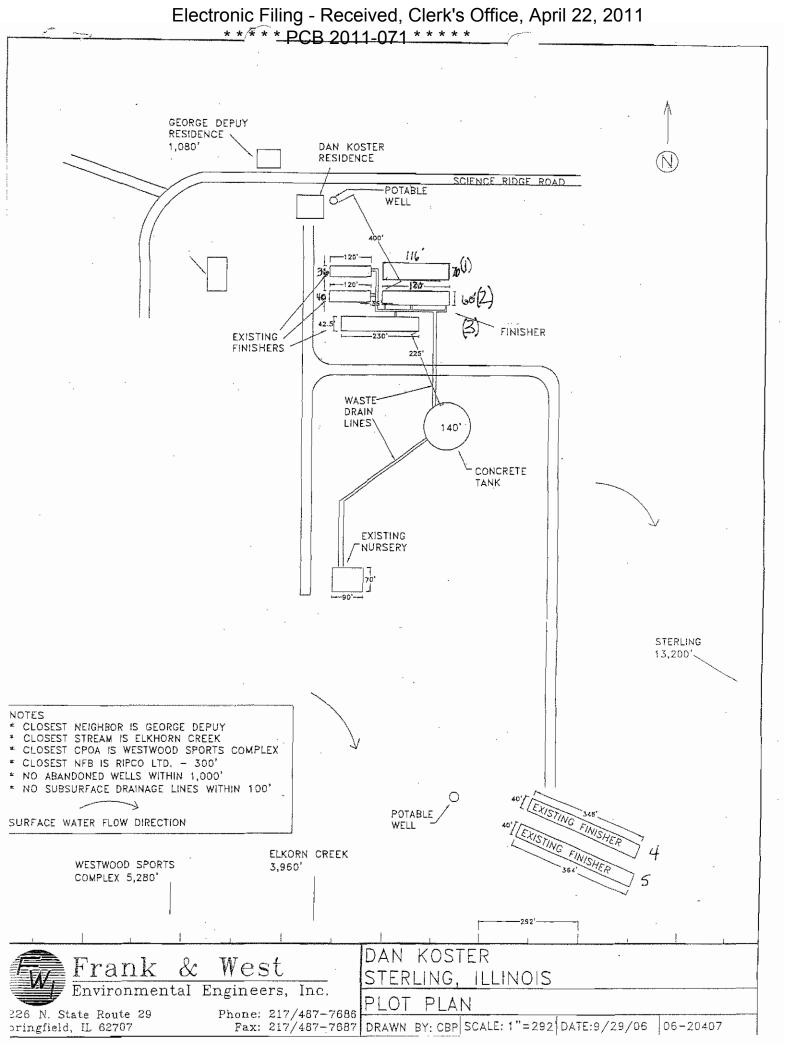
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File No.	Date Received	Certification No.		Date
Sec. A	Company Name	······		
ANT	Person Authorized to Receive Certification DANIEL KOSTER Street Address 26565 Science Rulge Municipality, State & Zip Code Stepling IL 6/081	Rg	Street Address Municipality, State & Zip	Kosten
APPLICANT	Telephone Number 815-625-6119		Telephone Number	Tourselin
	Quarter Section Township	Range R-7-E	Municipality	Township
	Street Address 26565 Science Rulec Re Property Identification Number 11-07-300-0	, 04	County Whiteside Parcel Number	Book Number
Sec. B	Nature of Operations Conducted at the Abo			
MANUFACTURING OPERATIONS	Swine Production Water Pollution Control Construction Perm NPDES PERMIT No.	FACILITY	Date Issued	Expiration Date
Ŵ	Air Pollution Control Construction Permit N	0.	Date Issued	
	Air Pollution Control Operating Permit No.		Date issued	
Sec. C	Describe Unit Process		I	
MANUFACTURING PROCESS	Materials Used in Process			
		14.		
POLLUTION CONTROL 36 FACHITY DESCRIPTION 3	Describe Pollution Abatement Control Facility Liquid marine is collected under Stats in finishing Building then it is dimined to the start 200 pt there it is proper to A 140' diameter × N' deep concrete tank for storage - Manive IS Applied to surrounding evopland At Agro nomic rates. WALL thideness IS Applied to surrounding evopland At Agro nomic rates. WALL thideness IS 12" reinforce w/revop - floor 5" reinforce w/rerop.			

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Tax Certification for Pollution Control Facilities Page 1 of 2 8/00



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STATE OF ILLINOIS

COUNTY OF SANGAMON

PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on April 22, 2011, 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] 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