

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Jakobs Brothers Farms, Inc.-Sterling)
(Property Identification Number) PCB 11-
05-18-100-001) (Tax Certification)
)

NOTICE

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

David Jakobs
21950 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: May 25, 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

Jakobs Brothers Farms, Inc.-Sterling)
(Property Identification Number) PCB 11-
05-18-100-001) (Tax Certification)
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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: May 25, 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

Jakobs Brothers Farms, Inc.-Sterling)
(Property Identification Number) PCB 11-
05-18-100-001) (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 December 29, 2008, the Illinois EPA received a request from Jakobs Brothers Farms, Inc. (log number TC-36-08, Exhibit A) for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204.
2. The applicant’s address is: Jakobs Brothers Farms, Inc.
21950 Ridge Road
Sterling, Illinois 61081
3. The proposed water pollution control facilities in this request are located at Section 18, T22N, R7E of the 4th PM in Whiteside County, at the above street address and consist of the following:

Livestock waste and silage leachate management facilities consisting of two concrete manure pits (40 ft x 400 ft x 10 ft) and 40 ft x 340 ft x 8 ft) and the concrete slatted floor over the concrete manure pits in the beef confinement building; one reception pit (30 ft x 60 ft x 10 ft) receiving runoff from the concrete cattle feedlot (120 ft x 80 ft) and the portion of roof guttering that collects runoff from the portions of roof on the cattle shed and hay shed that are tributary to the feedlot; one concrete reception pit 6 ft x 12 ft x 1 ft) receiving runoff from the concrete silage storage pit (30 ft by 60 ft x 10 ft); one steel and glass lined manure storage tank (101

diameter ft x 28 ft deep); three 8-inch portable pumps and approximately 2000 feet of 8-inch schedule 40 PVC pipe for the transfer of manure to the manure storage tank.

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: May 25, 2010
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 *Al Keller*

Date: April 20, 2011

Re: Jakobs Brothers Farms, Inc. - Sterling
Recommendation of Tax Certification
Log # TC-36-08
Property Identification # 05-18-100-001

The Bureau of Water received a request on December 29, 2008 from Jakobs Brothers Farms Inc. for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Il. Adm. Code 125.204. We offer the following recommendation.

The water pollution control facilities in this request include the following:

Jakob Brothers Farms, Inc.
21950 Ridge Road
Sterling, IL 61081

Section 18 , T22N, R7E of the 4th PM in Whiteside County.

Livestock waste and silage leachate management facilities consisting of two concrete manure pits (40 ft. x 400 ft. x 10 ft.) and (40 ft. x 340 ft. x 8 ft.) and the concrete slatted floor over the concrete manure pits in the beef confinement building; one reception pit (30 ft. x 60 ft. x 10 ft.) receiving runoff from the concrete cattle feedlot (120 ft. x 80 ft.) and the portion of roof guttering that collects runoff from the portions of roof on the cattle shed and hay shed that are tributary to the feedlot; one concrete reception pit (6 ft. x 12 ft. x 1 ft.) receiving runoff from the concrete silage storage pit (30 ft. x 60 ft. x 10 ft.); one steel and glass lined manure storage tank (101 dia ft. x 28 ft, deep); three 8 in. portable pumps and approximately 2000 feet of 8 inch schedule 40 PVC pipe for the transfer of manure to the manure storage tank.

These livestock waste and silage leachate 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.

Page No. 2

Log No.

If you have any questions regarding the above, please contact Darren Gove at 217/782-0610.

SAK:DRG:0000000000_Tax Cert Recommendation_01Apr11.docx

cc: Tax Cert File

Watershed Unit Tax Certification Review Sheet

Project Name: Jakobs Brothers Farms, Inc.

Location: Sterling

Reviewer: DRG

Date: March 23, 2010

Log number: TC-36-08

Type: Agchem Livestock

Applicant: Jakobs Bros Farm Inc.

21950 Ridge Road

Sterling, IL 61081

Contact: David JakobsPhone: 815 336-2441

Facility: Jakobs Brothers Farms, Inc.

21950 Ridge Road

Sterling, IL 61081

Property ID: 05-18-100-001

County: Whiteside

Legal Description:

S: Section 18 Twp: 22N R: 7E PM:

Signature: David JakobsTitle: OwnerDate Control Devices installed: 11/15/08Provided Fair cash Value: \$300k

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:

concrete pit 40'x400'x10' at east end of beef confinement building
 concrete pit 40'x340'x8' at west end of beef confinement bldg
 concrete slatted flooring over the two above mentioned pits
 Feed lot concrete reception pit 30' x 60' x 10'
 concrete Feed Lot 120' x 80'
 Concrete Silage storage 30' x 60'x10'
 Concrete reception pit for runoff from silage storage 6'x12'x1'
 Steel and glass lined Slurry store 101' diameter x 28' deep
 8" pumps- 3 each
 approx 2000' of sched 40 8" PVC pipe
 roof gutter along cattle shed and hay shed on or adjacent to concrete feed lot

The wastewater is transferred from the silage storage reception pit to the main reception pit near the feedlot. The wastes are then transferred to the slurrystore were it is pumped out with a portable 8" pump for land application purposes. The gutters on the feedlot side of the cattle shed and hay shed are primarily for pollution control because the runoff is directed to an underdrain and outlets beyond the feedlot.

*The above information was obtained from the applicants submittal and phone calls with Mr. Jakobs on 10/5/2009 and 3/23/2010

Proposed recommendations and/or denials:

Livestock waste management facilities consisting of two concrete manure pits (40 ft. x 400 ft. x 10 ft.) and (40 ft. x 340 ft. x 8 ft.) and the concrete slatted floor over the concrete manure pits in the beef confinement building; one reception pit (30 ft. x

Watershed Unit Tax Certification Review Sheet

60 ft. x 10 ft.) receiving runoff from the concrete cattle feedlot (120 ft. x 80 ft.) and the portion of roof guttering that collects runoff from the portions of roof on the cattle shed and hay shed that are tributary to the feedlot; one concrete reception pit (6 ft. x 12 ft. x 1 ft.) receiving runoff from the concrete silage storage pit (30 ft. x 60 ft. x 10 ft.); one steel and glass lined manure storage tank (101 dia ft. x 28 ft. deep); three 8 in. portable pumps and approximately 2000 feet of 8 inch schedule 40 PVC pipe for the transfer of manure to the manure storage tank.

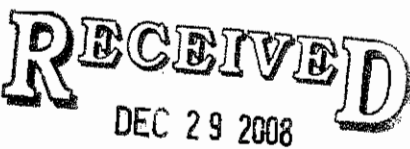
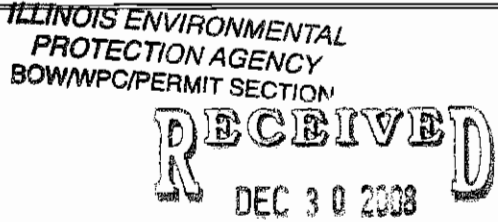
These livestock waste management facilities are used to collect, transport and/or store livestock wastes prior to cropland application.

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

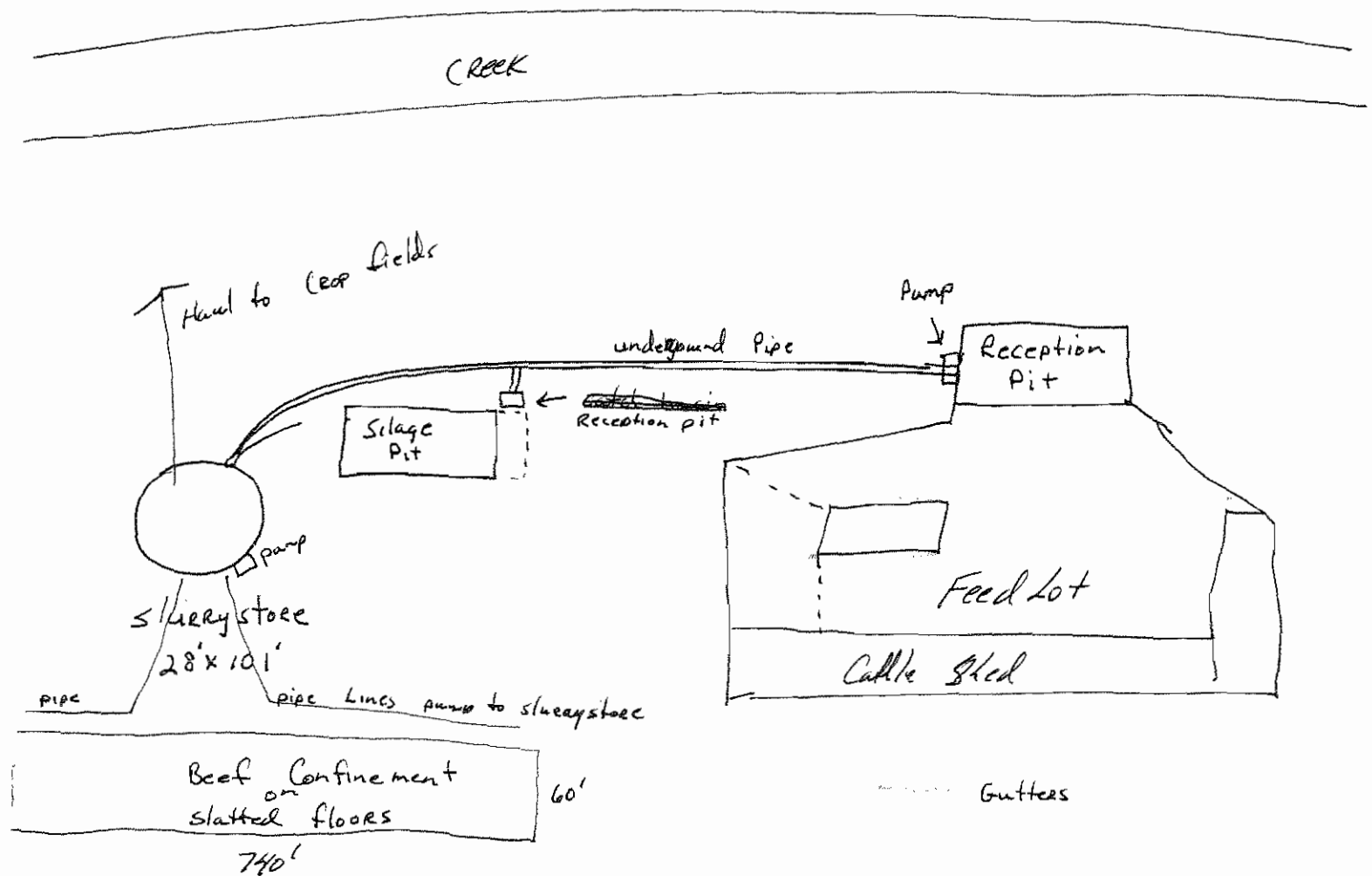
ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
 P. O. Box 19276, Springfield, IL 62794-9276

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

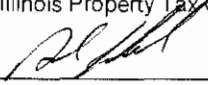
File No.	Date Received	Certification No.	Date
Sec. A APPLICANT	Company Name <i>JAKOBS Bros Farms Inc</i>		
	Person Authorized to Receive Certification <i>DAVID JAKOBS</i>		Person to Contact for Additional Details <i>SAME</i>
	Street Address <i>21950 Ridge Rd</i>		Street Address
	Municipality, State & Zip Code <i>STERLING ILL 61081</i>		
	Telephone Number <i>815 336-2441</i>		Telephone Number
	Location of Facility	Municipality	Township
	Quarter Section <i>18</i>	Township <i>22N</i>	Range <i>7E</i>
	Street Address <i>21950 Ridge Rd</i>	County <i>Whiteside</i>	Book Number
	Property Identification Number <i>05-18-100-001</i>	Parcel Number	
	Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location <i>Feeding Beef Cattle</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>See ATTACHED</i>		
	<div style="text-align: right;">   </div>		

Watershed Management Section
 BUREAU OF WATER



We have a beef feed lot, part confinement, part open-lot. we installed several pollution measures to control + eliminate any runoff to the waters of the state. A nearby creek to the south is now protected. Manure + Leachate is now collected in our reception pits and confinement pits overlain with slatted floors. It is then pumped into a slurrystore for storage until we can apply in an agronomic manner to our crop fields.

Equipment installed includes
 slatted floor 60' x 740' over 8' x 10' pits
 slurrystore 28' x 101'
 underground lines - 2000'
 Pump + reception pits
 gutters

Sec. E	(1) Nature of Contaminants or Pollutants				
	CONTAMINANTS		Material Retained, Captured or Recovered		
		Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE	
		<i>Beef Feedlot Runoff</i>	<i>Hauled to crop fields</i>		
		<i>silage leachate</i>	<i>" " " "</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 <i>11/15/08</i> status of installation on date of application <i>completed</i>				
ACCOUNTING DATA	(5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$	<i>300,000</i>		
	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:	%	<i>10%</i>		
Sec. F	The following information is submitted in accordance with the Illinois Property Tax Code, as amended, and to the best of my knowledge, is true and correct. The facilities claimed herein are "pollution control facilities" as defined in Section 11-10 of the Illinois Property Tax Code.				
	SIGNATURE		<i>OWNER (SECT - TREES)</i>		
	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.				
	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	

STATE OF ILLINOIS

COUNTY OF SANGAMON

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PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on May 25, 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]

David Jakobs
21950 Ridge Road
Sterling, Illinois 61081

[Electronic Filing]

Clerk
Illinois Pollution Control Board
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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
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217.782.5544
217.782.9143 (TDD)

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