#### **BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

JKL Pork LLC-Eureka (Property Identification Number 04-01-300-001)

) ) PCB 011-) (Tax Certification)

NOTICE

Clerk Illinois Pollution Control Board James R. Thompson Center 100 West Randolph Street, Suite. 11-500 Chicago, Illinois 60601 Steve Sauder 1795 County Road 1150 N Eureka, Illinois 61530

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 <u>APPEARANCE AND THE RECOMMENDATION</u> of the Illinois Environmental Protection Agency, a copy of which is herewith served upon you.

ENVIRONMENTAL PROTECTION AGENCY OF THE STATE OF ILLINOIS

By: Lera Here

Vera Herst Assistant Counsel Division of Legal Counsel

DATED: June 30, 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

JKL Pork LLC-Eureka (Property Identification Number 04-01-300-001)

) ) PCB 011-) (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

lera Nerol By:

Vera Herst Assistant Counsel Division of Legal Counsel

DATED: June 30, 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

JKL Pork LLC-Eureka (Property Identification Number 04-01-300-001)

) PCB 011-) (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 May 19, 2010, the Illinois EPA received a request from JKL Pork LLC (log number TC-09-

10, 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:

JKL Pork LLC 1920 Country Road 2200 N Eureka, Illinois 61530

3. The proposed water pollution control facilities in this request are located at Section 1, Township

28N, Range 1W of the 3rd PM in Woodford County, at the above street address and consist of the

following:

Livestock waste management facilities consisting of one concrete manure pit (approximately 101 ft. x 200 ft. x 8 ft. deep) with 4 concrete pump out pits (approximately 6 ft. x 6 ft. x 8 ft. deep) and the portion of concrete slotted flooring over the manure pits in building #1.

These livestock waste management facilities are used to collect, transport and/or store livestock

wastes prior to cropland application, and are further described in Exhibit A.

4. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2010), 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

<u>Vera Henre</u> Vera Herst By:

Vera Herst Assistant Counsel Division of Legal Counsel

Dated: June 30, 2011 Illinois Environmental Protection Agency 1021 North Grand Ave. E. P.O. Box 19276 Springfield, Illinois 62794-9276 217/782-5544



# Electronic Filing - Received, Clerk's Office, 06#30/2011 ILLINOIS ERPRONNENTAL 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

Al Keller, Manager, Permit Section ala // Mar hy Different From:

June 17, 2011 Date:

JKL Pork LLC - Eureka Re: Recommendation of Tax Certification Log # TC-09-10 Property Identification # 04-01-300-001

The Bureau of Water received a request on May 19, 2010 from JKL Pork LLC 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:

JKL Pork LLC 1920 County Road 2200 N Eureka, IL 61530

Section 1, Township 28N, Range 1W of the 3rd PM in Woodford County.

Livestock waste management facilities consisting of one concrete manure pit approximately (101 ft. x 200 ft. x 8 ft. deep) with 4 concrete pump out pits approximately (6 ft. x 6 ft. x 8 ft. deep) and the portion of concrete slotted flooring over the manure pits in building #1.

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

These facilities are further described in the enclosed applications and supporting documents.

Based on the information included in this submittal, it is our engineering judgment that the above proposed facilities may be considered "Pollution Control Facilities" under 35 IAC 125.200(a), with the primary purpose of eliminating, preventing, or reducing water pollution, or as otherwise provided in this section, and therefore eligible for tax certification from the Illinois Pollution Control Board. The Bureau of Water therefore recommends that the Board issue the requested tax certification for these facilities.

If you have any questions regarding the above, please contact James Blessman at 217/782-3362.

SAK:JTB:TC-09-10 Tax Cert Recommendation 19May10.docx

Tax Cert File cc:

Rockford # 4302 N. Main St., Rockford, iL 61103 # (815) 987-7760 Elgin • 595 S. State, Elgin, II. 60123 • (847) 608-3131 Bureau of Land -- Peoria @ 7620 N. University St., Peoria, IL 61614 @ (309) 693-5462 Collinsville = 2009 Mall Street, Collinsville, IL 62234 = (618) 346-5120

Project Name: JKL Pork LLC	Location: Eureka			
Reviewer: JTB	Date: June 8, 2011 Type: Agchem			
Log number: TC-09-10				
Applicant: JKL Pork LLC 1795 County Road 1150 N	Contact:			
Eureka, IL 61530	Phone: _(309) 923-2941			
Facility: JKL Pork LLC	Property ID:			
1920 County Road 2200 N Eureka, IL 61530	County: Woodford			
Legal Description:	Signature: Steve Sauder			
S: Section 1 Twp: 28N R: 1W PM: 3rd	Title: Partner			
Date Control Devices installed: 8/1/2007	Provided Fair cash Value: \$222,891			

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 pit approximately (101 ft. x 200 ft. x 8 ft. deep)
with 4 concrete pump out pits approximately (6 ft. x 6 ft. x 8 ft. deep) and the portion of concrete slotted flooring over the
manure pits in building #1.

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



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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:

Re: JKL Pork LLC - Eureka Recommendation of Tax Certification Log # TC-09-10 Property Identification # 04-01-300-001

The Bureau of Water received a request on May 19, 2010 from JKL Pork LLC for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Il. Adm. Code 125.204. We offer the following recommendation.

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

JKL Pork LLC 1920 County Road 2200 N Eureka, IL 61530

XV Section 1, Township 26N, Range 1W of the OPM in Woodford County.

Livestock waste management facilities consisting of one concrete manure pit approximately (101 ft. x 200 ft. x 8 ft. deep) and the portion of concrete slatted flooring over the manure pit in building #1.

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

These facilities are further described in the enclosed applications and supporting documents.

Based on the information included in this submittal, it is our engineering judgment that the above proposed facilities may be considered "Pollution Control Facilities" under 35 IAC 125.200(a), with the primary purpose of eliminating, preventing, or reducing water pollution, or as otherwise provided in this section, and therefore eligible for tax certification from the Illinois Pollution Control Board. The Bureau of Water therefore recommends that the Board issue the requested tax certification for these facilities.

If you have any questions regarding the above, please contact James Blessman at 217/782-3362.

SAK:JTB

cc: Tax Cert File

# Electronic Filing - Received, Clerk's Office, 06/30/2011 Project Review Notes PCR 2014: 1786 \* \* \* \* \* Date: 6/8/2011

	Project Name JKL Pork LLC	Project Location Eureka	County Woodford
,	Log No. TC-09-10	Project Description Livestock waste management facilit	ties consisting of one concrete manure
	pit approximately (101 ft. x 20	00 ft. x 8 ft. deep) with 4 concrete pump out pits approxim	ately (6 ft. x 6 ft. x 8 ft. deep) and the
	portion of concrete slotted fl	looring over the manure pits in building #1.	· · · · · · · · · · · · · · · · · · ·
		ement facilities are used to collect, transport and/or store	livestock wastes prior to cropiand
	application.		
		n with Steve Sauder 1145 Mr. Sauder stated that	the facility has 4 pumpouts each
	6'x6'x8'		
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¥	1	-	ROL FACILITY BEARS T		VALUE:	<sup>%</sup> 39.5	
Seo. F BUNY LINK	knowie	lowing information is submi adge, is true and correct. Tr Property Tax Code.	tted in accordance with the facilities claimed herein	e Illinois Property Tax are "pollution control	Code, as ame facilities* as d	ended, and to the lefined in Section	e best of my 11-10 of the
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	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 facilities located are required to facilities located or functions boundaries. The property identification number is required.					is pection of located	
	Sec. B	Sec. B Self-explanatory. Submit copies of all permits issued by local pollution control agencies. (e.g. MSD Construction Permit)					ermit)
	Sec. C						
INSTRUCTIONS	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 dispare 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						
I SNI		in dollars reclaimed by sak item (4) - State the date w iftem (5) - This information	hich the pollution control faci is essential to the certificatio	ility was first placed in ser n and assessment action	vice and operat	ed. If not, explain.	
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l'ax Certification for Pollution Control Fasilities Page 2 of 2 8/00 Electronic Filing - Received, Clerk's Office, 069-30/2011

\*\*\*\* PCB 2011-106 \*\*\*\* 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.		Date		
Sec. A	Company Name					
	JKL Pork LLC Person Authorized to Receive Certification		Person to Contact for Additional Details			
	Steve Sauder		Steve Sauder			
	Street Address Street Address					
	1795 County Road 1150 N	1795 County Road 1150 N.				
Ę	Municipality, State & Zip Code Eureka, IL. 61530	Municipality, State & Zip Code Eureka, IL. 61530				
APPLICANT		elephone Number Telephone Number				
АРР			(309) 923-2941			
-	Location of Facility		Municipality	Township		
	Quarter Section Township SW 1 Linn 2007 1	Range IW.	Minonk	Linn		
	Street Address	I VV.	County	Linn Book Number		
	1920 County Road 2200 N		Woodford			
	Property Identification Number		Parcel Number			
	04-01-300-001	·····	04-01-300-001	a a construction of the second s		
Sec. B	Nature of Operations Conducted at the Abov	e Location				
	Swine Finishing					
р У со						
IONS	Water Pollution Control Construction Permit	No.	Date Issued			
MANUFACTURING OPERATIONS			<u>``</u>			
	NPDES PERMIT No.		Date Issued	Expiration Date		
ž	Air Pollution Control Construction Permit No		Date Issued	,,		
	Air Pollution Control Operating Permit No.		Date Issued			
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Sec. C	Describe Unit Process					
DN I			5 D I	CENVEN		
IFACTURING ROCESS						
ROC	Materials Used in Process			MAY 19 2010		
MANUI				Jathal i a Strift		
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Sec. D			BOW	WPC/PERMIT SECTION		
Sec. D	Describe Pollution Abatement Control Facility					
10N	Slatted Flooring over 101'x200'x8' deep poured concrete manure pit. Walls are poured 8" thick, reinforced,					
EIN CIT	concrete. Built ILL, Dept. of Ag specs. Pits are ventilated, and hold aprox. 12 months of waste. Pits have pump out stations where waste is removed yearly and applied to surrounding farmground at recommended					
DE SO		ed yearly and a	ipplied to surrounding	rarmground at recommended		
POLLUTION CONTROL FACILITY DESCRIPTION	agronomic rates.					
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			Material Re	tained, Capt	ured or Recove	ered			
C	ontam	inant or Pollutant	DESCRIPTION		DISPOSAL OR				
Sv	Swine Manure		Liquid	used as f	ertilizer for crop	s			
	(2) Point(s) of Waste Water Discharge								
t	totally contained, until pumped for application								
				Plans and Specifications Attached Y					
		re contaminants (or residues) co ate installation completed 08/01		on data of a	Yes X				
(4									
(5	·   ·				\$ 222,891.00	)			
	b				\$ -5,000.00				
	C	PRODUCTIVE GROSS ANNUAL	INCOME OF CONTROL FACILITY	/:	\$ 96,000.00				
	d	PRODUCTIVE NET ANNUAL IN	COME OF CONTROL FACILITY:		\$ 30,000.00				
	e	PERCENTAGE CONTROL FACI	LITY BEARS TO WHOLE FACILIT	Y VALUE:	<sup>%</sup> 39.5				
	linois P	roperty Tax Code.	partner						
	Signature								
	Signatu		Title IONS FOR COMPILING AND FILING A	PPLICATION	···				
G	General:		IONS FOR COMPILING AND FILING A	not mix types	(water and air). W on an index sheet	here both air			
G	General:	INSTRUCT Separate applications must be completerations are related, file two applications. Information refers to applicant as listed facilities. Define facility location by stru	IONS FOR COMPILING AND FILING A	not mix types m consecutively contacted for f map location is	on an index sheet urther details or for	inspection of			
G W S	General: vater ope	INSTRUCT Separate applications must be completerations are related, file two applications. Information refers to applicant as listed facilities. Define facility location by stru- outside of municipal boundaries. The	IONS FOR COMPILING AND FILING A ted for each control facility claimed. Do If attachments are needed, record ther d in the tax records and the person to be eet address or legal description. A plat	not mix types m consecutively contacted for f map location is d.	on an index sheet urther details or for required for facilitie	inspection of es located			
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Sec. E	(1) Natu	ure of Contaminants or Pollutants	s							
~			Material Retained, Captured or Recovered							
POLLUTION CONTROL FACILITY - CONTAMINANTS	Contam	inant or Pollutant	DESCRIPTION	]	DISPOSAL O	R USE				
AMIN										
LNOD										
ILITY 0										
FAC	(2) Point(s) of Waste Water Discharge									
TRO(										
CON	(3) A	re contaminants (or residues) co		s Attached	Yes 🗆 Yes 🗖					
NOIL		ate installation completed	status of installation	on date of a						
ATA	(5) a.	FAIR CASH VALUE IF CONSIDE	ERED REAL PROPERTY:	······	\$					
0 D D D D	b.	NET SALVAGE VALUE IF CONS	SIDERED REAL PROPERTY:		\$					
NTN	С.	PRODUCTIVE GROSS ANNUAL	LINCOME OF CONTROL FACILITY	:	\$	· · · · · · · · · · · · · · · · · · ·				
1000	d.	PRODUCTIVE NET ANNUAL IN	COME OF CONTROL FACILITY:		\$					
	e		ILITY BEARS TO WHOLE FACILITY		%					
Sec. F			cordance with the Illinois Property Ta s claimed herein are "pollution contro							
В		roperty Tax Code.								
SIGNATURE	AV-1	PPBL HE	l p Tra							
<u>ଥ</u> ାପା	IN d	-1002 by flect	Time Tanne							
Sec. G	✓ Signatu		Title TONS FOR COMPILING AND FILING AF							
	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	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									
	Sec. C									
	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	<ul> <li>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.</li> </ul>									
	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. S Permit Secti Division of A		rol				
•••••										

STATE OF ILLINOIS

COUNTY OF SANGAMON

### PROOF OF SERVICE

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I, the undersigned attorney at law, hereby certify that on June 30, 2011, I served true and correct copies of an <u>APPEARANCE AND THE RECOMMENDATION</u>, upon the persons and by the methods

as follows:

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

Steve Santarelli Illinois Department of Revenue 101 West Jefferson Post Office Box 19033 Springfield, Illinois 62794 [1<sup>st</sup> Class U.S. Mail]

Steve Sauder 1795 Country Road 1150 N Eureka, Illinois 61530

### [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)