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****PCB 2012-045 ****

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

JKL Pork, LLC-Minock)
Property Indentification Number) PCB 012-
04-01-300-001)) (Tax Certification)
)

NOTICE

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

Steve Santarelli Illinois Department of Revenue 101 West Jefferson Post Office Box 19033 Springfield, Illinois 62794 Steve Sauder 1795 County Road 1150 N Eureka, Illinois 61530

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.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: Vera Herst

Assistant Counsel

Division of Legal Counsel

DATED: September 1, 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

JKL Pork, LLC-Minock)
(Property Indentification Number) PCB 012-
04-01-300-001)) (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

Vera Heret

Assistant Counsel

Division of Legal Counsel

DATED: September 1, 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

JKL Pork, LLC-Minock)
(Property Indentification Number) PCB 012-
04-01-300-001)) (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 18, 2011, the Illinois EPA received a request from JKL Pork, LLC (log number TC-0411, 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
 1795 County Road 1150 N
 Eureka, Illinois 61530

approximately 4 ft. x 4 ft. x 8 ft.).

3. The proposed water pollution control facilities in this request are located at Section 1, T28N,
R1W of the 3rd PM in Woodford County, at the above street address and consist of the following:
Livestock waste management facilities consisting of a manure pit (approximately 101ft. x 200 ft. x 8 ft.) underneath building 2; the slotted floor over the pit; and 4 pump outs (each

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:

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"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

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requested tax certification.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By:

Vera Herst

Assistant Counsel

Division of Legal Counsel

Dated: September 1, 2011

Illinois Environmental Protection Agency

1021 North Grand Ave. E.

P.O. Box 19276

Springfield, Illinois 62794-9276

217/782-5544



Re:

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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

Al Keller, P.E., Manager, Permit Section

Date: August 15, 2011

JKL Pork, LLC - Minonk

Recommendation of Tax Certification

Log # TC-04-11

Property Identification # 04-01-300-001

RECEIVED

Division of Legal Counsel

AUG 17 205

Environmental Protection Agency

The Bureau of Water received a request on May 18, 2011 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 Attn: Steve Sauder 1795 County Road 1150 N Eureka, IL 61530

Section 1, T28N, R1W of the 3rd PM in Woodford County

Livestock waste management facilities consisting of a manure pit (approximately 101 ft. x 200 ft. x 8 ft.) underneath the building 2, slotted floor over the pit, and 4 pumpouts (each approximately 4 ft. x 4 ft. x 8 ft.). Livestock Waste is collected, transported or stored by these facilities prior to eropland 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 Raj Ojha at 217/782-0610.

SAK:RKO:TC-04-11

cc: Tax Cert File

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APPLICATION FOR CERTIFICATION (PROPERTY TAX 1754 TIMENT)* * This Agency is authorized to request this information under Illinois Revised Statues 1979 WATER Z AIR 🔲

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

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	Company Name			
,	JKL Pork LLC (Building 2)			
	Person Authorized to Receive Certification		Person to Contact for A	dditional Details
	Steve Sauder		Steve Sauder	
	Street Address		Street Address	50.11
	1795 County Road 1150 N		1795 County Road 11	
Ž	Municipality, State & Zip Code Municipality, State & Zip Code Eureka, IL. 61530 Eureka, IL. 61530		Code	
/OI	Telephone Number		Telephone Number	
APPLICANT	(309) 923-2941		(309) 923-2941	
	Location of Facility		Municipality	Township
	Quarter Section Township	Range	•	ŕ
	SW 1 Linn 1V	N. 1	Minonk	Linn
	Street Address		County	Book Number
Ì	1920 County Road 2200 N		Woodford	
	Property Identification Number 04-01-300-001		Parcel Number 04-01-300-001	
Sec. B.	Nature of Operations Conducted at the Above	Location	04-01-300-001	
360.5.	Nature or Operations Conducted at the Above	COCATION		
	Swine Finishing			
ō	,			
URIU	Water Pollution Control Construction Permit N	lo.	Date Issued	
ACT				
MANUFACTURING	NPDES PERMIT No.		Date Issued	Expiration Date
MAN O				
ļ	Air Pollution Control Construction Permit No.		Date Issued	
1				
	Air Pollution Control Operating Permit No.		Date Issued	
Sec. C	Describe Unit Process			
360, 0	Describe Office Frocess			
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9			HIMME	AN MAGALATA ITA
URI			reenvoid is Beatea	NVIRONMENTAL TION AGENCY
MANUFACTURING PROCESS	Materials Used in Process		BOW/WPC/	PERMIT SECTION
PRC				32311014
MA				
	;			
Sec. D	Describe Dellection Abertament Control Facility			
Sec. D	Describe Pollution Abatement Control Facility	Skelly	4#2	
요요	Slatted Flooring over 101'x200'x8' deep p			
NTA FPE	concrete. Built ILL, Dept. of Ag specs. Pits	s are ventilated	d, and hold aprox. 12 m	onths of waste. Pits have
55.5	pump out stations where waste is remove	d yearly and a	pplied to surrounding f	armground at recommended
J PEN J	Slatted Flooring over 101'x200'x8' deep poured concrete manure pit. Walls are poured 8" thick, reinforce 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 recommentageronomic rates.			
35				
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**** PCB 2012-045 *****

Sec. E		ature of Contaminants or Pollutants				
ļ	SWILLE	Swine Manure Material Retained, Captured or Recovered				
ΩLZ	Conta	aminant or Pollutant	DESCRIPTION		DISPOSAL OR	
INAN		Manure	Liquid		ertilizer for crops	
Contaminant or Pollutant Swine Manure Contaminant or Pollutant DESCRIPTION Description Liquid Used as fe Liquid Used as fe (2) Point(s) of Waste Water Discharge totally contained, until pumped for application Plans and Specifications Attached (3) Are contaminants (or residues) collected by the control facility? (4) Date installation completed Octoop status of installation on date of application (5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY: b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY: c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY: d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:					¥	
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F. O	ļ					
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JL F,		pint(s) of Waste Water Discharge	tion II a some set to			
TRC	totali	y contained, until pumped for applica	tion 4 purryo outo Plans and Specifications		Yes 🗆	No ⊠
Noo	(3)	Are contaminants (or residues) colle		- Milacineju	Yes 🔀	No 🗆
NO	(4)	Date installation completed 09/01/0		n date of a		
-UTI				iii date or a		
oul DAT	(5)				\$ 222,891.00	·
ING.		b. NET SALVAGE VALUE IF CONSID			\$ -5,000.00	
UNT		c. PRODUCTIVE GROSS ANNUAL II	NCOME OF CONTROL FACILITY:		\$ 96,000.00	
000		d. PRODUCTIVE NET ANNUAL INCO	OME OF CONTROL FACILITY:		\$ 30,000.00	
¥		e. PERCENTAGE CONTROL FACILI	TY BEARS TO WHOLE FACILITY	VALUE:	[%] 39.5	
Sec. F		ollowing information is submitted in accor-			nended, and to th	
110		edge, is true and correct. The facilities c	laimed herein are "pollution control	facilities" as	defined in Section	on 11-10 of the
25	IIIINOIS	s Property Tax Code.				
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STATE OF ILLINOIS)
COUNTY OF SANGAMON)

PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on September 1, 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]

Steve Sauder 1795 County Road 1150 N Eureka, Illinois 61530

[Electronic Filing]

Clerk Illinois Pollution Control Board James R. Thompson Center 100 West Randolph Street, Suite. | 1-500 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)