BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Lloyd Milles Farms, Inc.-Genoa (Property Indentification Number 06-08-100-105))) PCB 013-) (Tax Certification) Water)

NOTICE

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

Patricia M. Mehagan 13864 Lloyd Rd. Genoa, Illinois 60135

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.

ILLINOIS ENVIRONMENTAL PROTECTION ` AGENCY

By: Vere Neise

Vera Herst Assistant Counsel Division of Legal Counsel

DATED: February 5, 2013

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

)

Lloyd Milles Farms, Inc.-Genoa (Property Indentification Number 06-08-100-105)

) PCB 013) (Tax Certification
) Water)

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

iena l' By: and the

Vera Herst Assistant Counsel Division of Legal Counsel

DATED: February 5, 2013 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

Lloyd Milles Farms, Inc.-Genoa (Property Indentification Number 06-08-100-105)

) PCB 013) (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.

 On February 3, 2012, the Illinois EPA received a request from Lloyd Milles Farms, Inc. (log number TC-06-12, 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:	Lloyd Milles Farms, Inc.
		13864 Lloyd Rd.
		Genoa, Illinois 60135

3. The proposed water pollution control facility in this request is located at NE ¼ of Section 8,

T41N, R5E of the 3rd PM in DeKalb County, at the above street address and consist of the

following:

Livestock waste management facility consists of a concrete manure pit (approximately 297 ft. x 50 ft. by 8ft.) underneath the building, reinforced concrete slotted floor over the pit, and 6 concrete pumpouts (each approximately 6 ft. x 6 ft. x 8 ft.).

These pollution control facilities have the primary purpose of collecting, transporting, and storing

livestock waste 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

By: Vera Nerst

Vera Herst Assistant Counsel Division of Legal Counsel

Dated: February 5, 2013 Illinois Environmental Protection Agency 1021 North Grand Ave. E. P.O. Box 19276 Springfield, Illinois 62794-9276 217/782-5544



1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 • (217) 782-3397 PAT QUINN, GOVERNOR JOHN J. KIM, INTERIM DIRECTOR

Memorandum

W

To: Counie Tonsor, Division of Legal Counsel

From: Al Keller, Manager, Permit Section



Date: JAN 18 2013

Re: Lloyd Milles Farms, Inc. – Genoa, IL Recommendation of Tax Certification Log # TC-06-12 Property Identification # 06-08-100-105

The Bureau of Water received a request on February 3rd, 2012 from Lloyd Milles Farm, Inc. 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:

Lloyd Milles Farins, Inc. Attn: Patricia M. Mehagan Genoa, IL 60135

NE ¼ of Section 8. T41N, R5E of the 3rd P.M. in DeKalb County.

Livestock waste management facilities consisting of a concrete manure pit (approximately 297 ft. x 50 ft. x 8 ft.) underneath the building, reinforced concrete slotted floor over the pit, and 6 concrete pumpouts (each approximately 6 ft. x 6 ft. x 8 ft.). These livestock 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 Yacine Anane at 217/782-0610.

SAK:YA:TC6_12TaxMemo

cc: Tax Cert File

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

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.	C	Date
Sec. A	Company Name Llovd Milles Farm:			
x	Person Authorized to Receive Certification Patricia M Menagan		Person to Contact for Additional Details	
	Street Address 13864 Lloyd Rd. Municipality, State & Zip Code		Street Address 13864 LIOY Municipality, State & Zip C	d Rd
APPLICANT	Genca IL 60135 Telephone Number		Genca IL Telephone Number	. 60135
АРР	815 895 8588 Location of Facility		815-895-85	Township
	Quarter Section Township NES 41N	Range 5 E		Sycamore
	Street Address 13864 LIDYD RD Property Identification Number	CA1	County E DeKalb Parcel Number	Book Number
	1 3/0-2885223		Parcel Number 06-08-100	-005
Sec. B	Nature of Operations Conducted at the Above Confinement finishing	Location	+ for 1400 hoc	ps, norsery,
IJ N	corn, Soybeans, and	wheat)	
CTURI	Water Pollution Control Construction Permit N	No. Dates	Date Issued	
MANUFACTURING OPERATIONS	NPDES PERMIT No.		Date Issued	Expiration Date
2	Air Pollution Control Construction Permit No.		Date Issued	
	Air Pollution Control Operating Permit No.		Date Issued	
Sec. C	Describe Unit Process		FES 13 2	
	Materials Used in Process		ILLINOIS ENVIRON PROTECTION AC BOWMPC/DEDUCT	
MANUFACTURING PROCESS		ى ئۇرىمە يەرىخ	BOW/WPC/PERMIT	JENCY SECTION
Sec. D	Describe Pollution Abatement Control Facility			
POLLUTION CONTROL FACILITY DESCRIPTION	See attached sh	lets		
POLLUTION FACILITY DI		·		
l				

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

Sec. E	E (1) Nature of Contaminants or Pollutants					
		Material Retained, Captured or Recovered				
POLLUTION CONTROL FACILITY - DATA CONTAMINANTS	Contar	minant or Pollutant	DESCRIPTION	DISPOSAL OR USE		
INAI		Wine manure	from finising	Waste applied to		
ITAN			hoas	adjacent fields		
CON	ļ	-	J			
Ē						
FACI	(2) Poi	nt(s) of Waste Water Discharge	Waste removed fr	om pit through		
		(2) Point(s) of Waste Water Discharge Waste removed from pit through Chopper pits and pumped into manufe spreader (m)ector				
NTF		Plans and Specifications Attached Yes I No				
CO P	(3)					
TIO	(4) [Date installation completed 11/2011status of installation on date of application In Use				
VTA LLLU	(5) 8	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY: \$ 178,000				
6 DA		b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY: \$ 175,000				
Ň						
NNO		. PRODUCTIVE NET ANNUAL INC		*		
POLLI ACCOUNTING DATA				V		
-			ITY BEARS TO WHOLE FACILITY			
Sec. F				Code, as amended, and to the best of my facilities" as defined in Section 11-10 of the		
RE		Property Tax Code.				
ATU	0.					
SIGNATURE	Tata	us M. Mehagan	President			
S	Signatu	4	Title			
Sec. G		INSTRUCTION	ONS FOR COMPILING AND FILING API	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 outside of municipal boundaries. The property identification number is required.				
1. 1.	Sec. B	Self-explanatory. Submit copies of all permits issued by local pollution control agencies. (e.g. MSD Construction Permit)				
	Sec. C		naterials on which pollution control facility			
	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.	e an <u>avoiago</u> analysis of the initiatic and	childent of the control identity stating the		
S S	Sec. E			manufacturing processes. List also the final		
INSTRUCTIONS		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.				
RUC		Item (2) - Refers to water pollution but can apply to water-carried wastes from air pollution control facilities. Submit drawings,				
ILSN		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				
	Sec. F	activate project review prior to certification by this Agency. Self-explanatory. Signature must be a corporate authorized signature.				
			Attention:	Attention:		
			Al Keller Permit Section	Donald E. Sutton Permit Section		
			Division of Water Pollution Control	Division of Air Pollution Control		
			Contra-			

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



ExhibitA

Bureau of Environmental Programs State Fairgrounds • P.O. Box 19281 • Springfield, H. 62794-9281 • 2177/85-2427 (voice Pesticide Misuse Hotline: 1-800-641-3934 (voice/TDD)

LIVESTOCK WASTE PROGR. FINAL NOTICE OF CONSTRUCTION PL Non-Lagoon Livestock Waste Handli

Registrant:	Fí
Mr. Jeff Clausen	Sy
Lloyd Miles Farms, Inc.	Fi
13872 I.loyd Rd.	LI
Genoa, IL 60135	

Date Issued: November 14, 2011

The Department has received a certification notice from the owner or operator relative to the completion of construction of a non-lagoon livestock waste handling structure at the aforementioned facility. The certification indicates that the waste handling structure has been constructed or modified in accordance with the requirements of the Livestock Management Facilities Act (Act) (510 ILCS 77/1 et seq.) and rules and that the information provided during the registration process is correct.

On October 24, 2011, Department representatives conducted a final inspection at the facility pursuant to the Livestock Management Facilities Act (510 ILCS 77/13 (g)). No deviations from the construction plan were noted during the inspection. Inspections of the facility were also conducted prior to and during the construction phase of the project.

Pursuant to the Section 13 of the Livestock Management Facilities Act, the construction plan and certification requirements of the Act have been met. The owner or operator of the livestock waste handling facility may proceed to place the structure into service.

Pursuant to 35 Illinois Administrative Code 506.304 (c), this structure was required to install a perimeter foundation drain that included a sampling port to allow for quarterly sampling pursuant to 8 Illinois Administrative Code 900.511. The samples must be analyzed for the following items: nitrate-nitrogen, phosphate-phosphorus, chloride, sulfate and ammonia-nitrogen. The quarterly sampling period assigned to your facility is as follows: January, April, July and October. Please be advised that sample results must be submitted to the Department within 30 days after sample collection and must contain a discussion relative to the significance of the results.

If you have any questions or if the Department may be of service to you, please feel free to contact us at 217/785-2427.

Sincerely,

ILLINOIS DEPARTMENT OF AGRICULTURE

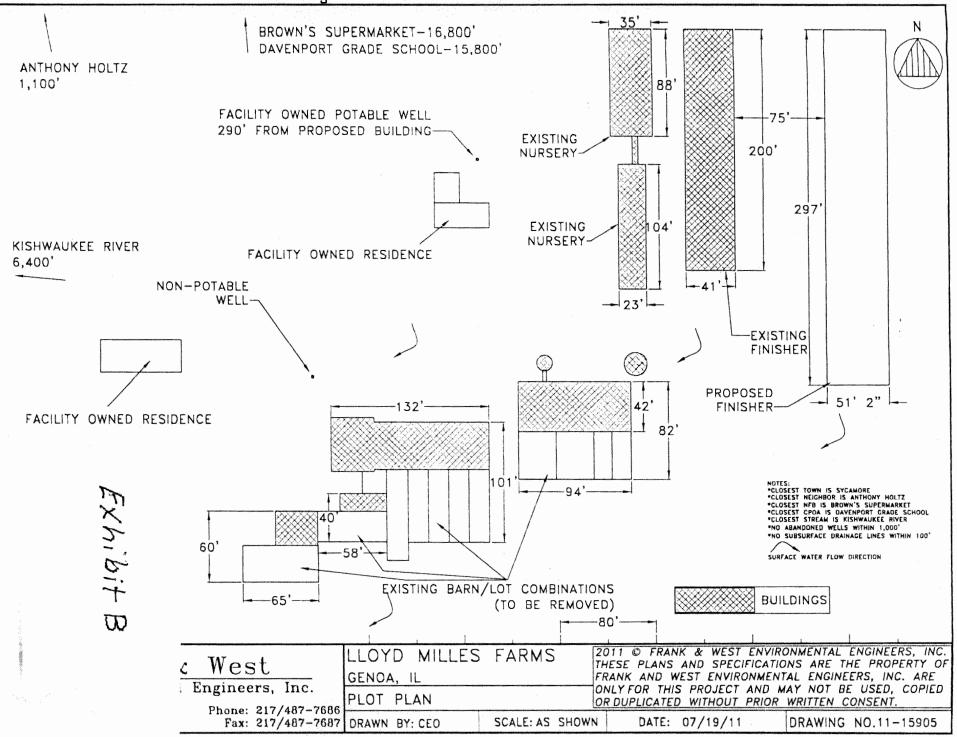
Warren D. Goetsch, P.E. Bureau Chief, Environmental Programs

nod a Search.

Brad A. Beaver Manager, Livestock Waste Program

ce: file Bruce Yurdin, IEPA L1057013cpilioa

Electronic Filing - Recived, Clerk's Office : 02/05/2013 - PCB 2013-042



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Lloyd Milles Farms, Inc. 13864 Lloyd Road Genoa, IL 60135 1-815-895-8588

Support Information to Application for Certification (Property Tax Treatment) Pollution Control Facility

Section D-explanation

In 2011, Lloyd Milles Farms, Inc., in an effort to prevent pollution from swine manure, constructed a manure handling facility consisting of a pit beneath a slotted reinforced concrete floor with chopper pits for removal of waste. The facility size is 297'x51'2" with an 8' manure pit, in accordance with specifications of the State of Illinois Department of Agriculture, Bureau of Environmental Programs, Livestock Waste Program. (see exhibit A)

A set of 6 sheets of construction detail drawings accompany this application(exhibit B). These drawings are the specifications for the construction of the concrete manure pit.

The manure pit is divided into 2 separate chambers; one 50'2"x224' has 4 pump out pits, and the other is 50'2"x64' has 2 pump out pits as detailed in exhibit B. Each pit has a removable cover so that a manure chopper can be placed into the pit to mix the manure before removal.

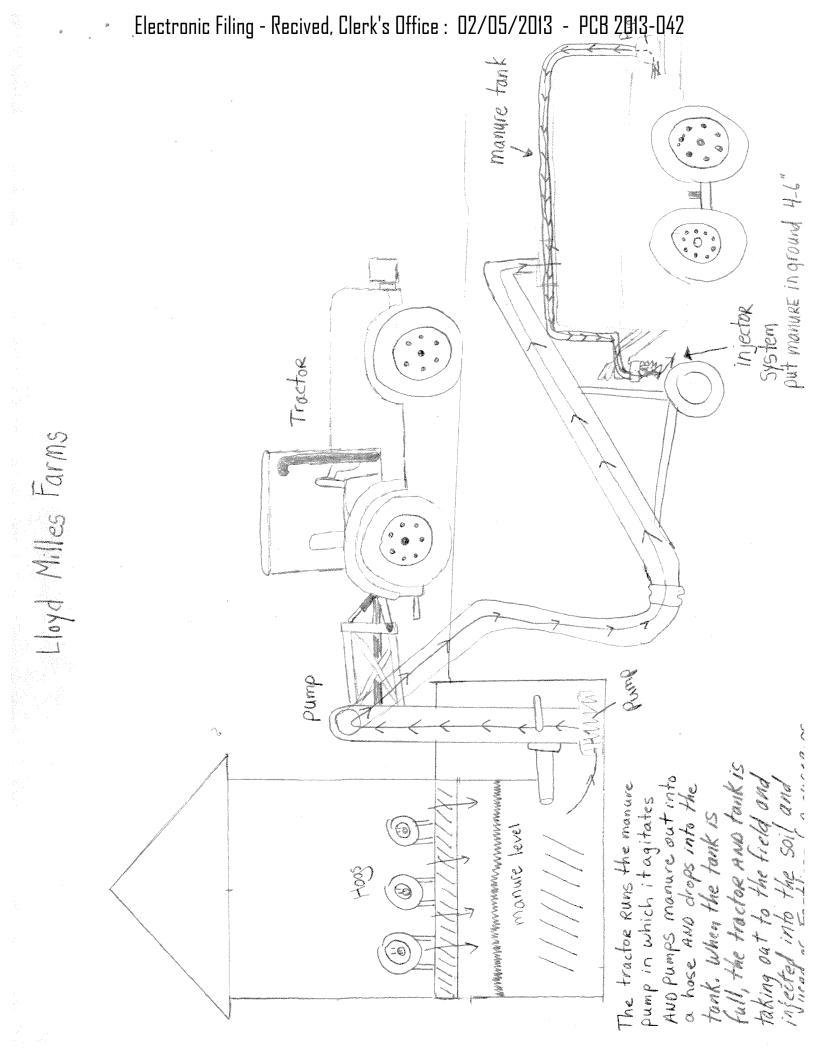
The slotted floor covering the manure pit is supported by 96, 12" diameter steel reinforced concrete columns, 7'2" high.

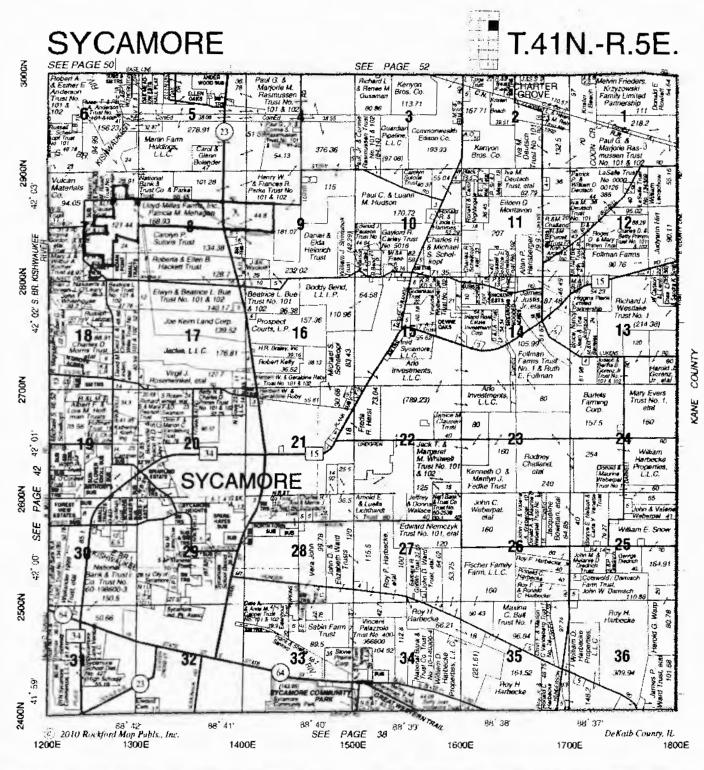
Specifications and detail drawings for the manure pit concerning grade of concrete, reinforcing, water stops, footings, wall joints, compacted sand, and grade details are shown in the pages of exhibit B.

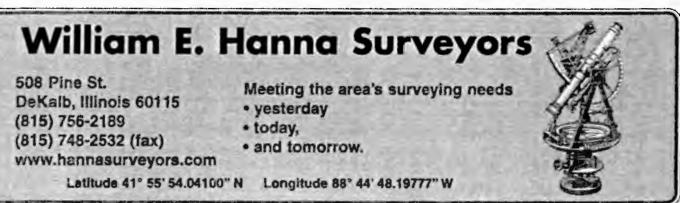
Manure is removed from the pits as required. Prior to removal, a mixing pump is extended into the manure pit via the chopper pit and the manure is mixed into the consistency of a slurry. When manure is ready to be removed from the building pit, a Balzer manure handling system is employed. This system consists of a pump that is placed into the manure via the chopping pit and operated by power take-off on a tractor. Manure is pumped directly into a Balzer 5700 gallon mobile holding tank. The Balzer tank includes a system that injects the manure gradually and directly into the cropland that is owned by the applicant for this certification. Manure is injected into the earth to a depth of approximately 4".

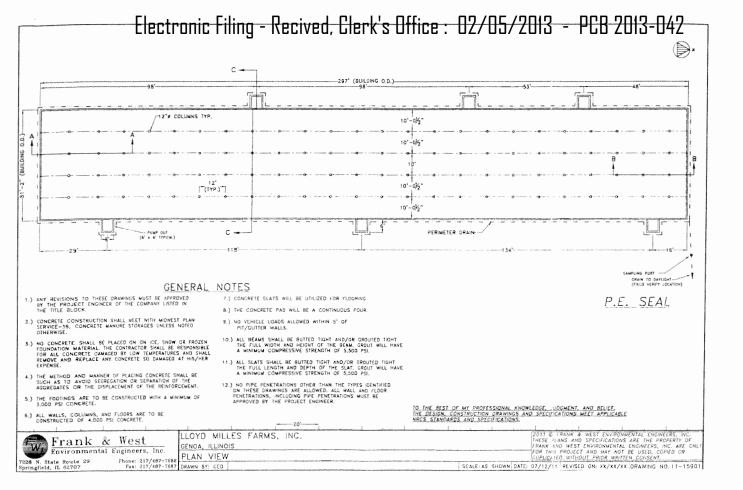
Exhibit C, attached is a page from the DeKalb County Platt Book showing the location of the Lloyd Milles Farm on which the manure handling structure is located. The farm, approximately 335 acres, is outlined in red. A small creek, shown in green, runs along the south boundary of the property and then crosses it and continues north towards the Kishwaukee River. Location of the subject control facility is shown by a cross on the eastern tract of the farm.

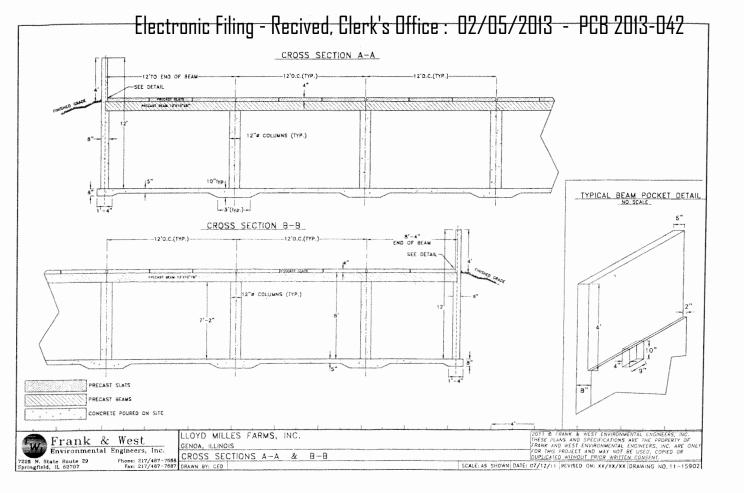
The manure pit retains all animal wastes until such time as they are applied to the cropland via the Balzer manure injection system. This prevents any runoff into the creek and /or waterways.

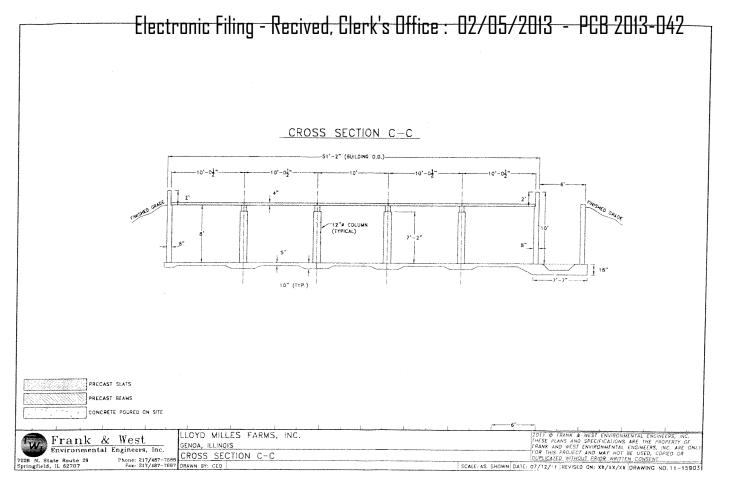


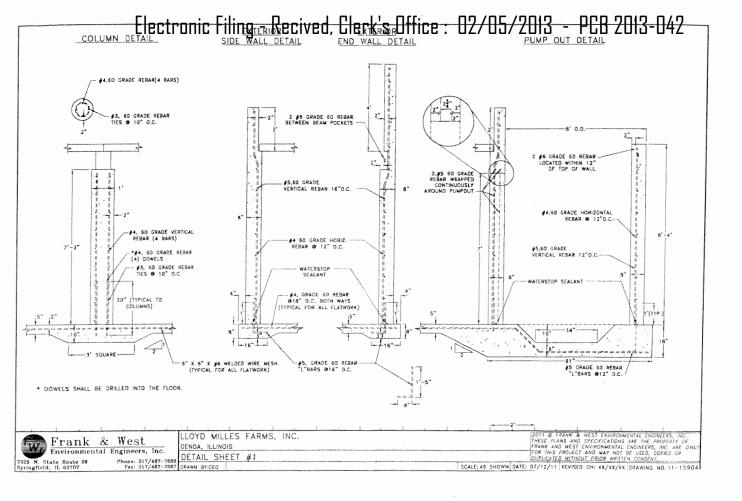


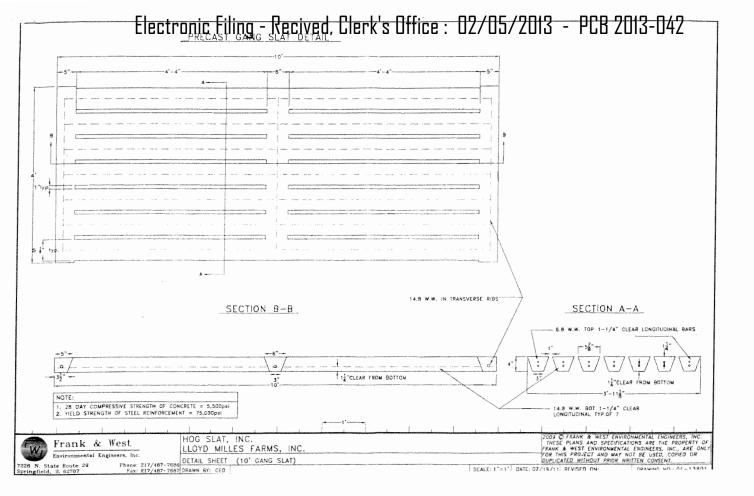












STATE OF ILLINOIS)
COUNTY OF SANGAMON)

PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on February 5, 2013, 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] Patricia M. Mehagan 1313864 Lloyd Rd. Genoa, Illinois 60135

[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)