

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

**Johnson-Pate Pork, Inc.-Afton Township**  
**(Property Identification Number**  
**11-13-300-011)**

)  
) **PCB 013-**  
) **(Tax Certification**  
) **Water)**

**NOTICE**

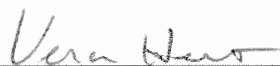
Clerk  
Illinois Pollution Control Board  
James R. Thompson Center  
100 West Randolph Street, Suite. 11-500  
Chicago, Illinois 60601

Rob Johnson  
15072 Crego Road  
DeKalb, Illinois 60115

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.

ILLINOIS ENVIRONMENTAL PROTECTION  
AGENCY

By:   
Vera Herst  
Assistant Counsel  
Division of Legal Counsel

DATED: June 26, 2013

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**

**Johnson-Pate Pork, Inc.-Afton Township** )  
**(Property Identification Number** ) **PCB 013-**  
**11-13-300-011)** ) **(Tax Certification**  
 ) **Water)**

)

**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: June 26, 2013  
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**

**Johnson-Pate Pork, Inc.-Afton Township** )  
**(Property Identification Number** ) **PCB 013-**  
**11-13-300-011)** ) **(Tax Certification**  
 ) **Water)**

**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 3, 2012, the Illinois EPA received a request from Johnson-Pate Pork, Inc. (log number TC-22-12, 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: Johnson-Pate Port, Inc.  
10483 McGirr Road  
Watertown, Illinois 61244

3. The proposed water pollution control facilities in this request are located at Section 13, T39N, R4E of the 3<sup>rd</sup> PM in DeKalb County, at the above street address and consist of the following:

- 35' x 79' x 6' deep concrete manure pits and slotted floor over the pit in Building #1
- 44' x 127' x 8' deep concrete manure pits and concrete slotted floor over the pit in Building #2
- 40' x 116' x 2' deep concrete manure pits and slotted floor over the pit in Building #3
- 85' x 29' x 8' deep concrete manure pits and concrete slotted floor over the pit in Building #4
- 22' x 29' x 2' deep concrete manure pits and slotted floor over the pit in Building #4
- 6' x 126' x 4' deep concrete manure pits and concrete slotted floor over the pit in Building #5
- 12' x 20' x 8' deep concrete manure pits and slotted floor over the pit in Building #5
- 20' x 39' x 8' deep concrete manure pits and concrete slotted floor over the pit in Building #6
- 35' x 155' x 8' deep concrete manure pits and concrete slotted floor over the pit in Building #7
- 40' x 139' x 8' deep concrete manure pits and concrete slotted floor over the pit in Building #8
- 79' x 421' x 8' deep concrete manure pits and concrete slotted floor over the pit in Building #9

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79' x 401' x 8' deep concrete manure pits and concrete slotted floor over the pit in Building #10

29' x 49' x 8' 8' deep concrete manure pits and concrete slotted floor over the pit in Building #11

These pollution control facilities have the primary purpose of collecting, transporting, and/or storing 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 (2012), 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

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requested tax certification.

ILLINOIS ENVIRONMENTAL  
PROTECTION AGENCY

By:   
Vera Herst  
Assistant Counsel  
Division of Legal Counsel

Dated: June 26, 2013  
Illinois Environmental Protection Agency  
1021 North Grand Ave. E.  
P.O. Box 19276  
Springfield, Illinois 62794-9276  
217/782-5544

**THIS FILING IS SUBMITTED ON RECYCLED PAPER**



# ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 • (217)782-2829

PAT QUINN, GOVERNOR

LISA BONNETT, DIRECTOR

## Memorandum

To: Connie Tonsor, Division of Legal Counsel

From: Al Keller, P.E., Manager, Permit Section *AKK*

Date: June 14, 2013

Re: Johnson-Pate Pork, Inc. - Afton Township  
 Recommendation of Tax Certification  
 Log #TC-22-12  
 Property Identification # 11-13-300-011

The Bureau of Water received a request on December 3, 2012 from Johnson-Pate Pork, 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:

Robert Johnson  
 Johnson-Pate Pork, Inc.  
 15072 Crego Road  
 DeKalb, Illinois 60115

Section 13, Township 39N, Range 4 East of the 3<sup>rd</sup> P.M in DeKalb County

Livestock waste management facilities consisting of :

- 35' x 79' x 6' deep concrete manure pits and slotted floor over the pit in Building #1
- 44' x 127' x 8' deep concrete manure pits and concrete slotted floor over the pit in Building #2
- 40' x 116' x 2' deep concrete manure pits and slotted floor over the pit in Building #3
- 85' x 29' x 8' deep concrete manure pits and concrete slotted floor over the pit in Building #4
- 22' x 29' x 2' deep concrete manure pits and slotted floor over the pit in Building #4
- 6' x 126' x 4' deep concrete manure pits and concrete slotted floor over the pit in Building #5
- 12' x 20' x 8' deep concrete manure pits and slotted floor over the pit in Building #5
- 20' x 39' x 8' deep concrete manure pits and concrete slotted floor over the pit in Building #6
- 35' x 155' x 8' deep concrete manure pits and concrete slotted floor over the pit in Building #7
- 40' x 139' x 8' deep concrete manure pits and concrete slotted floor over the pit in Building #8
- 79' x 421' x 8' deep concrete manure pits and concrete slotted floor over the pit in Building #9
- 79' x 401' x 8' deep concrete manure pits and concrete slotted floor over the pit in Building #10
- 29' x 49' x 8' x 8' deep concrete manure pits and concrete slotted floor over the pit in Building #11

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

Page No. 2

Log No. TC-22-12

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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 Jamie Cowles at 217/782-0610.

SAK:JMC:TC-22-12

cc: Tax Cert File

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### Watershed Unit Tax Certification Review Sheet

Project Name: Johnson-Pate Pork, Inc

Location: Dekalb -Waterman

Reviewer: JMC

Date: June 13, 2013

Log number: TC-23-12

Type:  Agchem  
 Livestock

Applicant:

Robert Johnson  
15072 Crego Road  
DeKalb, Illinois 60115

Contact: Rob Johnson

Phone: 815-756-7042

Facility:

10483 McGirr Road, Watertown

Property ID: 11-26-300-0113

County: Dekalb

Legal Description:

S:26 Twp: 39N R: 4E 3<sup>rd</sup> PM:

Signature: Rob Johnson

Date Control Devices installed: Multiple -See  
File

Title: Owner

Provided Fair cash Value: \$392,609

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 :  
Manure pits, flush gutters, collection pits, transfer pumps, underground piping used to transfer manure, and concrete slats over pits and gutters.

Three 1' x 250' x 8' Deep Concrete Manure Pits with Concrete Slats in Building #31  
Twenty-Four 4' x 66' x 7' Deep Concrete Manure Pits with Concrete Slats in Building #33  
Three 4' x 200' x 8' Deep Concrete Manure Pits with Concrete Slats in Building #34  
One 8' x 220' x 10' Deep Concrete Manure Pit with Concrete Slats in Building #34  
Nine 40' x 20' x 2' Deep Concrete Manure Pits with Tri-Bar Slats in Building #35  
Nine 6' x 6' x 8" Deep Concrete Manure Pits with Concrete Slats in Building #35  
Two 16' x 84' x 4' Deep Concrete Manure Pits with Concrete Slats in Building #36

These livestock waste management facilities are used to collect, transport and/or store livestock wastes prior to cropland application  
[12/03/2012: Received ]-[12/03/12 Logged in]



TC-22-12

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	Johnson - Pate Pork, Inc		
Person Authorized to Receive Certification	Robert Johnson		
Person to Contact for Additional Details	Robert Johnson		
Street Address	15072 Crego Rd		
Street Address	Same		
Municipality, State & Zip Code	DeKalb, IL 60115		
Municipality, State & Zip Code	Same		
Telephone Number	815-756-7042		
Telephone Number	Same		
Location of Facility	Municipality	Township	
Quarter Section	Township	Range	DeKalb Afton
SW 13	39N	4E	
Street Address	County	Book Number	
15072 Crego Rd, DeKalb, IL	DeKalb Co.		
Property Identification Number	Parcel Number		
	11-13-300-011		

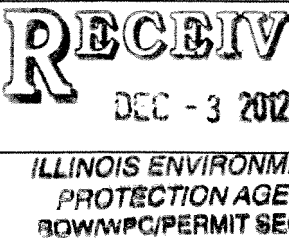
Sec. B

MANUFACTURING OPERATIONS

Nature of Operations Conducted at the Above Location	Swine Production		
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

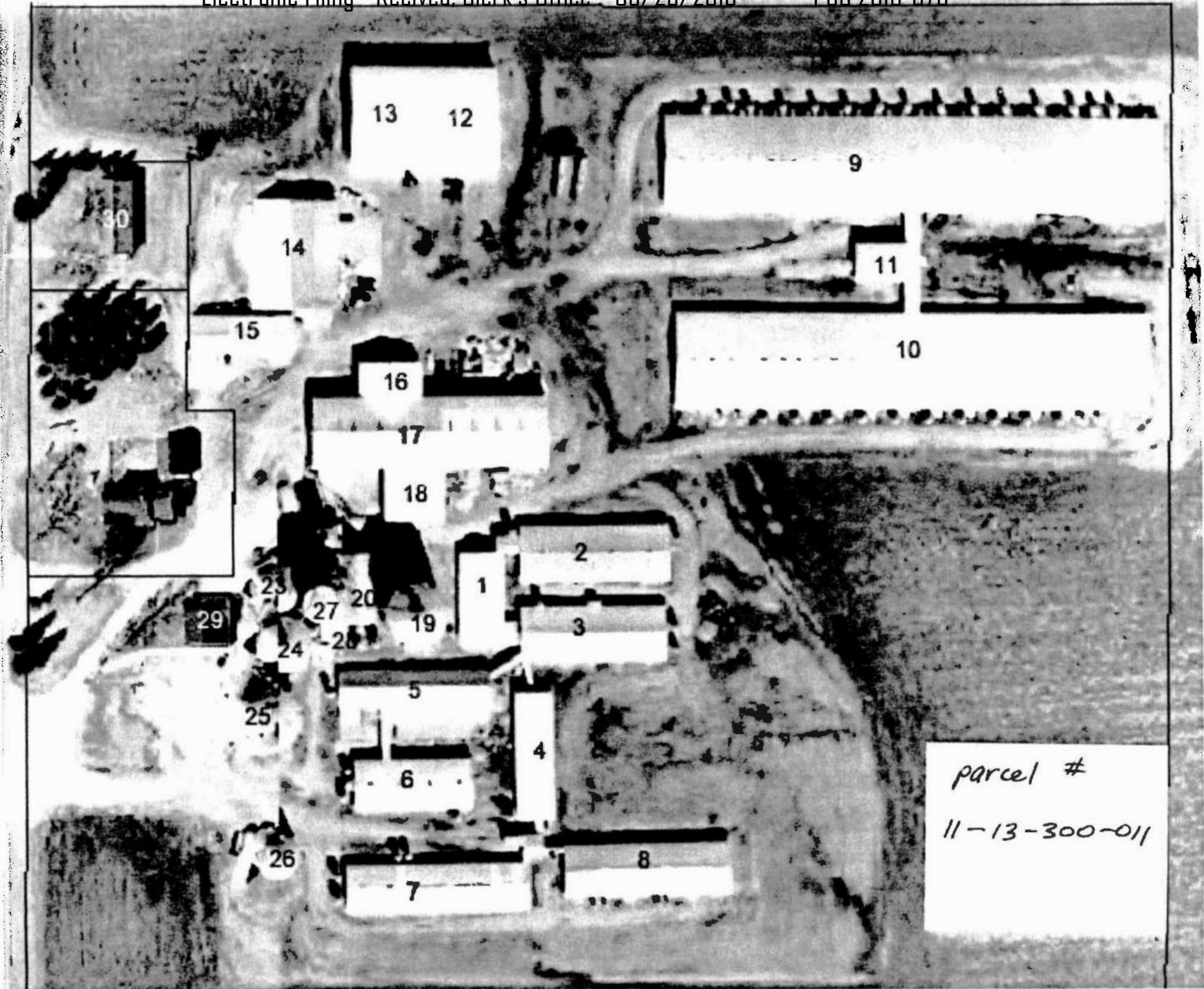
Describe Unit Process	
Materials Used in Process	

Sec. D

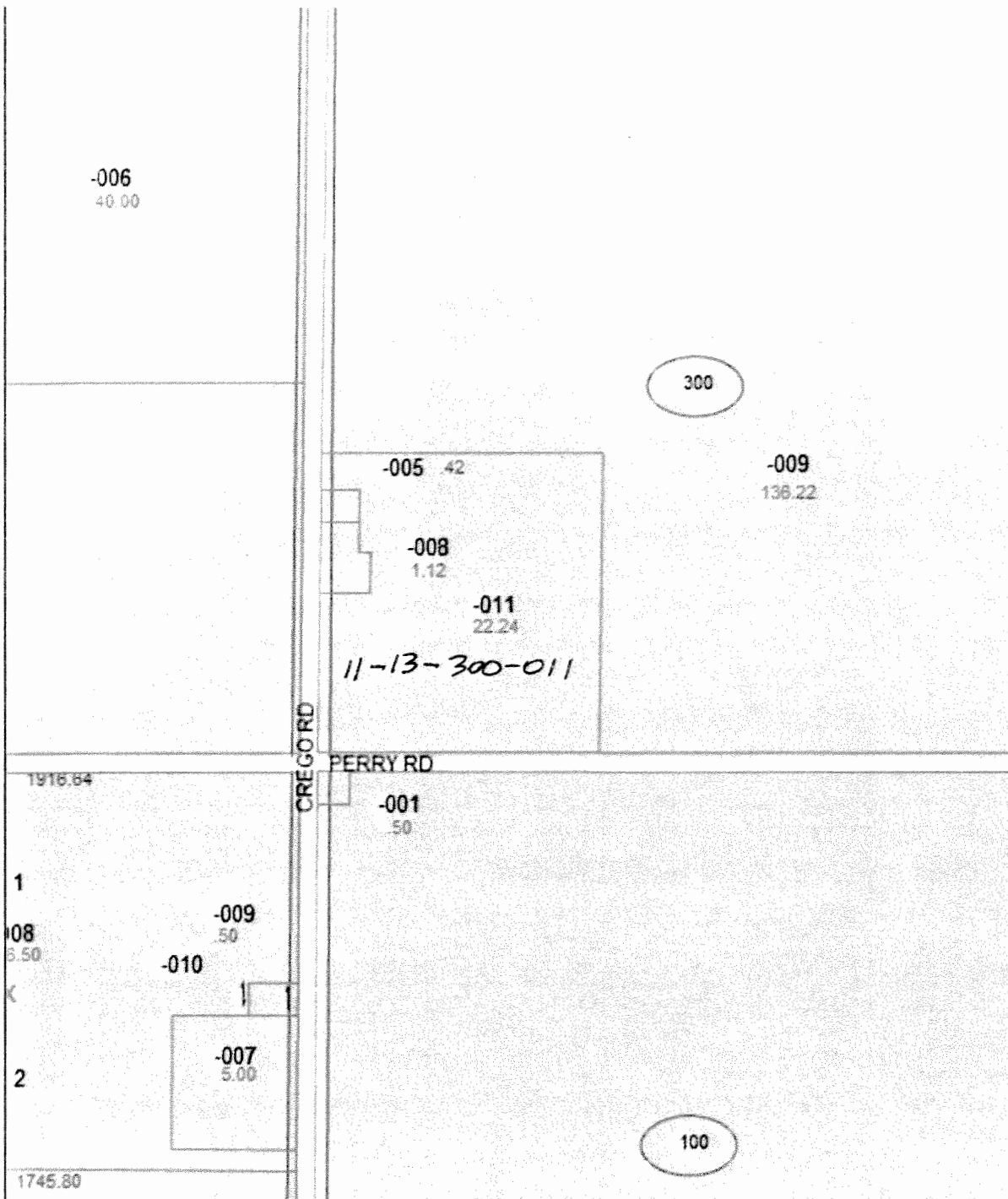
POLLUTION CONTROL FACILITY DESCRIPTION

Describe Pollution Abatement Control Facility	Concrete manure pits under swine production buildings. Manure is stored until crops are harvested and can be injected into crop land. Pumps, semi tank trailers and liquid manure injector mounted on a tank wagon.
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Sec. E	(1) Nature of Contaminants or Pollutants		
CONTAMINANTS		Material Retained, Captured or Recovered	
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	<i>Swine manure</i>		<i>crop fertilizer</i>
	(2) Point(s) of Waste Water Discharge		
	<i>none</i>		
		Plans and Specifications Attached	Yes <input type="checkbox"/> No <input type="checkbox"/>
ACCOUNTING DATA	(3)	Are contaminants (or residues) collected by the control facility?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
	(4)	Date installation completed <i>see attached list</i> status of installation on date of application <i>Complete</i>	
	(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ <i>see attached</i>
		b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ " "
		c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY: <i>manure</i>	\$ <i>50,000</i>
		d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY: <i>value as fertilizer</i>	\$ <i>50,000</i>
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% <i>41.9%</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			
	Signature	Title	
	<i>Robert Johnson</i> <i>President</i>		
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.		
INSTRUCTIONS	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:
		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



parcel #  
11-13-300-011



300 m

1 : 6776.63120633487

Notice: Property tax data is current through Document 2012007653 recorded in June of 2012. Annexations, Building Footprints, Roads, Rural Addresses, and Safe Zone data are maintained by IMO and are current through June 2012. Precincts and Board Districts are current through the 2000 census except where noted. This site and the information contained therein does not represent a survey product and should be used for informational purposes only. Information regarding zoning is proposed only, and should not be regarded as official zoning designation for properties. To confirm official zoning of any property in unincorporated DeKalb County, please contact the DeKalb County Planning, Zoning and Building Department (815-895-7188).

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7/20/2012

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DeKalb  
County

### Watershed Unit Tax Certification Review Sheet

Project Name: Johnson-Pate Pork, Inc

Location: Dekalb - Afton

Reviewer: JMC

Date: March 22, 2013

Log number: TC-22-12

Type:  Agchem  
 Livestock

Applicant:

Robert Johnson  
15072 Crego Road  
DeKalb, Illinois 60115

Contact: Rob Johnson

Phone: 815-756-7042

Facility:

Same

Property ID: 11-000-260-00

County: Dekalb

Legal Description:

S13: Twp: 39N R: 4E 3<sup>rd</sup> PM:

Signature: Rob Johnson

Date Control Devices installed: Multiple -See  
File

Title: Owner

Provided Fair cash Value: \$809,197

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 :  
35' x 79' x 6' Deep Tri-Bar Slat and Concrete Manure Pit in Building #1  
44' x 127' x 8' Deep Concrete Slat and Manure Pit in Building #2  
40' x 116' x 2' Deep Tri-Bar Slat and Concrete Manure Pit in Building #3  
85' x 29' x 8' Deep Concrete Slat and Manure Pit in Building #4  
22' x 29' x 2' Deep Tri-Bar Slat and Concrete Manure Pit in Building #4  
6' x 126' x 4' Deep Concrete Slat and Manure Pit in Building #5  
12' x 20' x 8' Deep Tri-Bar Slat and Concrete Manure Pit in Building #5  
20' x 39' x 8' Deep Concrete Manure Pit in Building #6  
35' x 155' x 8' Deep Concrete Manure Pit in Building #7  
40' x 139' x 8' Deep Concrete Manure Pit in Building #8  
79' x 421' x 8' Deep Concrete Manure Pit in Building #9  
79' x 401' x 8' Deep Concrete Manure Pit in Building #10  
27' x 49' x 8' Deep Concrete Manure Pit in Building #11

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

[12/03/2012: Received ]-[12/03/12 Logged in]

## Johnson-Pate Pork Building description summary

Parcel: 11-13-300-011

Number	Description	Built	Dimensions	Manure pit	Slats	Original building cost	Concrete pit & slat cost	% of total cost
1	Finisher	1972	36' x 80'	35' x 79' x 6'	Tri-bar	\$18,000	\$6,000	33.3%
2	Finisher	1978	45' x 128'	44' x 127' x 8'	concrete	\$72,716	\$27,000	37.1%
3	Finisher	1979	44' x 124'	40' x 116' x 2'	Tri-bar	\$127,684	\$35,000	27.4%
5	Finisher	1965	28' x 128'	6' x 126' x 4'	concrete	\$9,927	\$3,000	30.2%
				12' x 20' x 8'	Tri-bar			
4	Finisher	1982	30' x 108'	85' x 29' x 8'	concrete	\$71,900	\$26,000	36.2%
				22' x 29' x 2'	Tri-bar			
6	Finisher	1980	40' x 100'	20' x 39' x 8'	concrete	\$77,158	\$30,000	38.9%
7	Finisher	1988	36' x 156'	35' x 155' x 8'	concrete	\$135,458	\$55,154	40.7%
8	Finisher	1993	41' x 140'	40' x 139' x 8'	concrete	\$142,222	\$54,688	38.5%
9	Wean to finish	1999	80' x 422'	79' x 421" x 8'	concrete	\$375,305	\$196,343	52.3%
	Wean to finish	2005			concrete	\$238,892	\$83,572	35.0%
10	Wean to finish	1999	80' x 402'	79' x 401' x 8'	concrete	\$357,518	\$187,037	52.3%
	Wean to finish	2005			concrete	\$228,313	\$86,616	37.9%
11	Shop + loading room	2000	30' x 50'	29' x 49' x 8'	concrete	\$77,801	\$18,787	24.1%
<b>Totals:</b>						<b>\$1,932,894</b>	<b>\$809,197</b>	<b>41.9%</b>

**Johnson-Pate Pork, Inc.**  
**15072 Crego Rd.**  
**DeKalb, IL 60115**  
**815-756-7042**  
**815-756-7272 fax**

November 28, 2012

**RECEIVED**  
DEC - 3 2012

Watershed Management Section  
BUREAU OF WATER

Illinois EPA  
Bureau of Water/Watershed Management Section  
Facility Evaluation Unit  
P O Box 19276  
Springfield, IL 62794-9276

Enclosed are applications for our two swine production facilities to certify the manure storage pits as pollution control facilities.

Both sites are identified on the included Afton Township map and are both located in the watershed of the Little Rock Creek, which passes through the Afton Forest Preserve, located ½ mile from our McGirr Road facility and one mile from our Crego Road facility. Our manure storage facilities are utilized to store manure until it can be applied to crop land and prevent any discharge that might end up in the Little Rock Creek.

**McGirr Road facility (11-26-300-013)**

All buildings utilize pull-plug pits or flush gutters. All manure is pumped into the first stage (#37 on the included aerial photo) of our lagoon through underground PVC piping. The underground piping is depicted on the aerial photo. The first stage bacteria digest most of the manure before it flows into the second stage (#38). Another pump then returns effluent from the second stage back to buildings 31, 33, 34, and 36 where it is used to fill flush tanks or to recharge pull-plug pits. The nursery (#35) has pull-plug pits; the manure is pumped to the lagoon first stage. In the spring and/or fall of each year, the lagoon effluent is pumped via a dragline system and injected into nearby fields.

**X Crego Road facility (11-13-300-011):**

All buildings utilize poured concrete pits under each building. Manure is stored until application each fall after harvest and/or each spring prior to planting. Johnson Farms, owned by the same owners of Johnson-Pate-Pork, operate 2077 acres of crop land. Manure is hauled to the appropriate fields each year as documented in our annually updated manure management plan. We utilize a PTO powered transfer pump, two semi tankers and an applicator

tank wagon equipped with GPS and a manure flowmeter to accurately apply the appropriate agronomic rate of manure per acre. Manure is applied to each field about every four years.

Sincerely,

A handwritten signature in cursive script that reads "Bob Johnson". The signature is written in black ink and is positioned below the word "Sincerely,".

Bob Johnson,  
President, Johnson-Pate Pork, Inc.



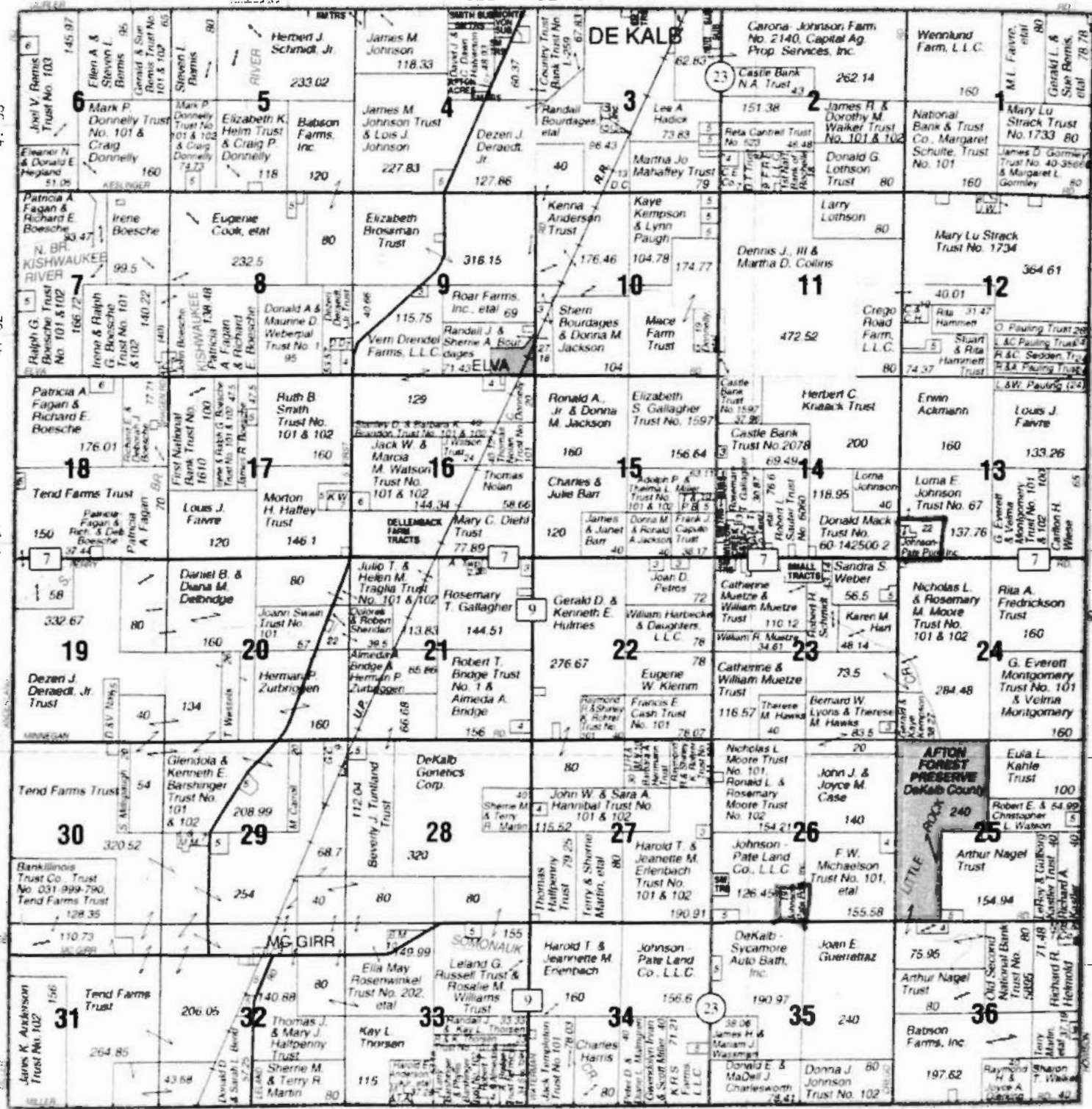
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SEE PAGE 34

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SEE PAGE 30