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

Johnson-Pate Pork, Inc.-Afton Township (Property Indentification Number 11-26-300-013)

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

### ΝΟΤΙCΕ

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 <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

Bv:

Vera Herst Assistant Counsel Division of Legal Counsel

DATED: September 4, 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**

Johnson-Pate Pork, Inc.-Afton Township (Property Indentification Number 11-26-300-013) ) ) PCB 013-) (Tax Certification ) Water)

### APPEARANCE

By:

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

Hurt Vera Herst

Assistant Counsel Division of Legal Counsel

DATED: September 4, 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**

Johnson-Pate Pork, Inc.-Afton Township (Property Indentification Number 11-26-300-013)

#36

) PCB 013-) (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-23-12, 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 26, T39N,

R4E of the 3<sup>rd</sup> PM in DeKalb County, at the above street address and consist of the following:

Three 1' x 250' x 8' deep concrete manure pits and slotted floor over the pits in Building #31 Twenty-four 4' x 66' x 7' deep concrete manure pits and slotted floor over the pits in Building #33 Three 4' x 200 x 8' deep concrete manure pits and slotted floor over the pits in Building #34 One 10' x 60' x 8' deep concrete manure pit and slotted floor over the pit in Building #34 Nine 40' x 20' x 8' deep concrete manure pits and slotted floor over the pits in Building #35 One 6' x 6' x 8' deep concrete manure pit and slotted floor over the pit in Building #35 Two 16' x 84' x 4' deep concrete manure pits and slotted floor over the pits in Building

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

requested tax certification.

# ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

Van Nent By:

Vera Herst Assistant Counsel Division of Legal Counsel

Dated: September 4, 2013 Illinois Environmental Protection Agency 1021 North Grand Ave. E. 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

 PAT QUINN, GOVERNOR

 LISA BONNETT, DIRECTOR

# Memorandum

MIL

To: Connie Tonsor, Division of Legal Counsel

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

Date: August 8, 2013

Re: Johnson-Pate Pork, Inc. - Afton Township Recommendation of Tax Certification Log #TC-23-12 Property Identification # 11-26-300-013

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 ll. 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. 10483 McGirr Road Waterman, Illinois 60

Section 26, Township 39N, Range 4 East of the 3rd P.M in DeKalb County

Livestock waste management facilities consisting of :

Three 1' x 250' x 8' deep concrete manure pits and concrete slotted floor over the pits in Building #31 Twenty-Four 4' x 66' x 7' deep concrete manure pits and concrete slotted floor over the pits in Building #33

Three 4' x 200' x 8' 8' deep concrete manure pits and concrete slotted floor over the pit in Building #34 One 10' x 60' x 8' 8' deep concrete manure pits and concrete slotted floor over the pit in Building #34 Nine 40' x 20' x 2' 8' deep concrete manure pits and slotted floor over the pits in Building #35 One 6' x 6' x 8" 8' deep concrete manure pits and concrete slotted floor over the pit in Building #35 Two 16' x 84' x 4' 8' deep concrete manure pits and concrete slotted floor over the pits in Building #35

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

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-23-12

cc: Tax Cert File

### Watershed Unit Tax Certification Review Sheet

Project Name: Johnson-Pate Pork, Inc	Location: Dekalb -Waterman			
Reviewer: JMC	Date: March 25, 2013			
Log number: TC-23-12	Type: 🗌 Agchem 🔀 Livestock			
Applicant:				
Robert Johnson 15072 Crego Road	Contact: Rob Johnson			
DeKalb, Illinois 60115	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	Title: Owner			
File	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, undergroud puping 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]

jmc/taxcert review sheet

#### 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 / /			
APPLICANT	Person Authorized to Receive Certific <i>Kobert</i> Johnson Street Address <i>ISO</i> 72 Creqo K Municipality, State & Zip Code <i>De Kalb</i> , <i>IL</i> Telephone Number <u>815-756-7042</u> Location of Facility Quarter Section <i>SW</i> 26 39 N Street Address <i>IO</i> 483 McGirr K	21 60 115	Person to Contact for Add Street Address Same Municipality, State & Zip ( Same Telephone Number Same Municipality Waterman County	11/504
Sec. B	Property Identification Number Nature of Operations Conducted at the	e Above Location	Parcel Number 11 - 26 - 300	0-0/3
MANUFACTURING OPERATIONS	Swine Production Water Pollution Construction F		Date Issued	
MANUF	NPDES PERMIT No.	nit No	Date Issued	Expiration Date
m	Air Pollution Control Operating Permit		Date Issued	
MANUFACTURING 00 PROCESS 0	Describe Unit Process Materials Used in Process		FRUIE	ENVIRONMENTAL CTION AGENCY PERMIT SECTION
	Describe Pollution Abatement Control Manure pits, f (4) - 7/2 hp trans Piping to transfe Lagoon, concre	Tush gutte ster pump er manure	ers, collections s and under to 1st st over pits a	in pits, repound tage of and gutters

Page 1 of 2

8/00

APC 151 (Rev. 8/00)

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\*:

TS	Conta	minant or Pollutant		Material Retained, Captured or Recovered           DESCRIPTION         DISPOSAL OR USE					
NAN		ine manure	DESCR		rop		lizer		
CONTAMINANTS	<u> </u>	me manyre			<u>p</u>	721/1	1280		
CON									
	(2) Po	(2) Point(s) of Waste Water Discharge							
	hone								
	(2)	Are conteminante (er residue		pecifications A	Attached	Yes 🗌			
		Are contaminants (or residue Date installation completed		nstallation on	date of a	Yes 🛛	No 🗆		
A.		·····				\$			
ACCOUNTING DATA		See Giruciae							
		200 4114 01-01							
Ng		c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY: effuents 2500 d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY: fertilizers 2500							
ACC			FACILITY BEARS TO WHOL		1 ana	<u> </u>	2500		
. F							the best of my		
	knowled	e following information is submitted in accordance with the Illinois Property Tax Code, as amended, and to the best of my owledge, is true and correct, The facilities claimed herein are "pollution control facilities" as defined in Section 11-10 of the							
		s Property Tax Code.							
	f	HALL Doilet							
	10	over Jannaron Pesiden							
. G	Signature Z Title INSTRUCTIONS FOR COMPILING AND FILING APPLICATION								
	water op	al: Separate applications must be completed for each control facility claimed. Do not mix types (water and air). Where both air and 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)							
ŀ	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:							
on , - to the mail of terms		Illinois EPA	Al Keller	Dr	onald E. Su	utton			
		P.O. Box 19276	Permit Section	Pe	ermit Sectio	n			
from the second second				Pe	ermit Sectio				

Johnson-Pate Pork Building description summary

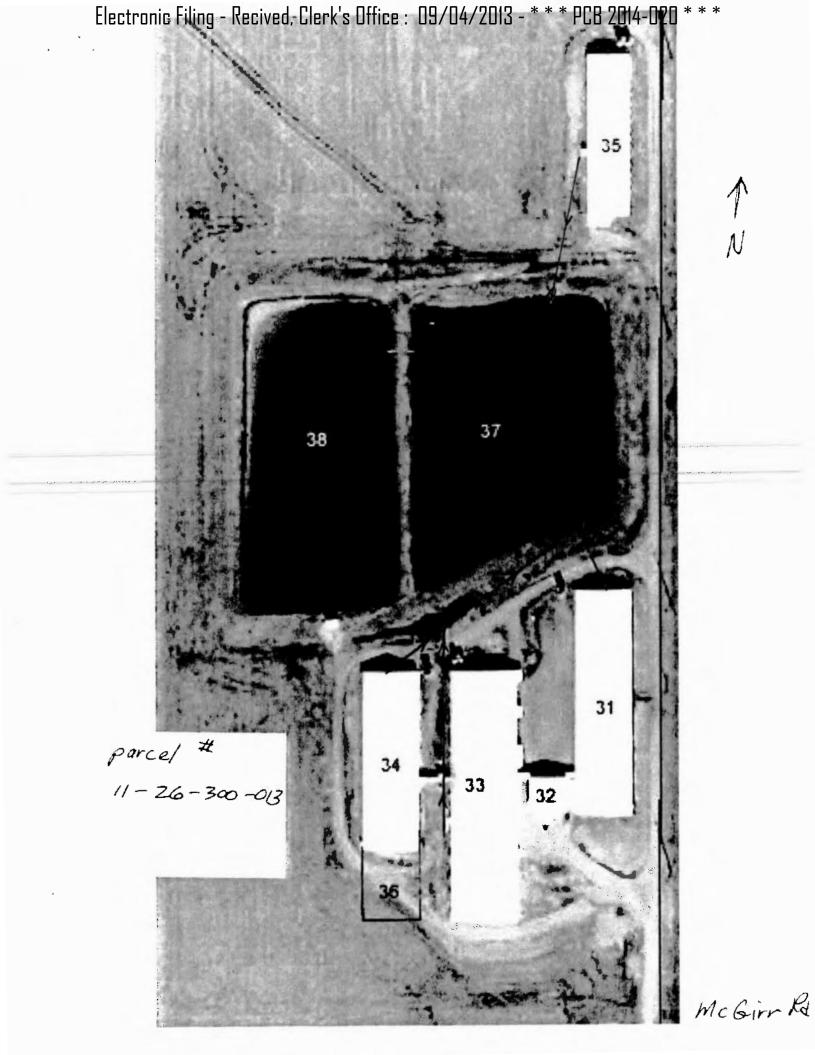
Parcel: 11-26-300-013

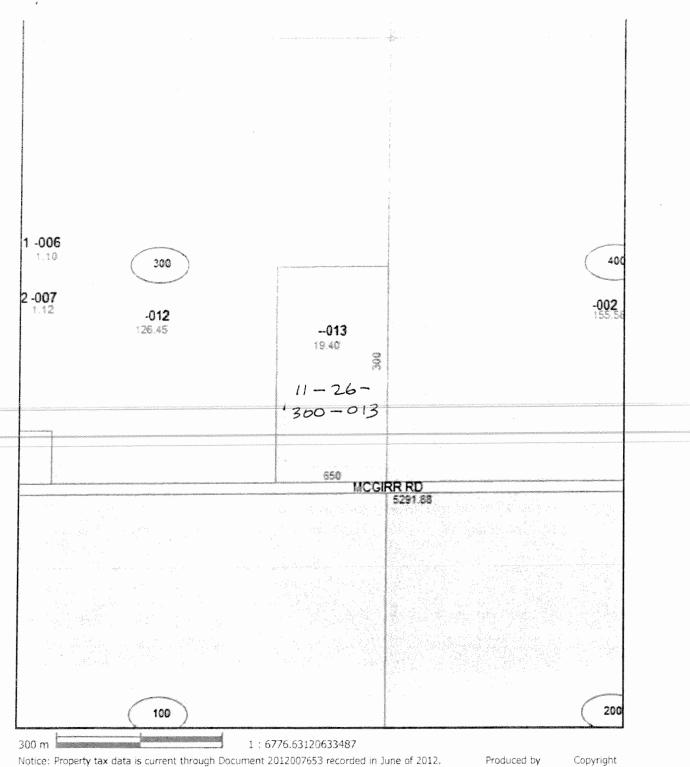
Number	Description	Built	Dimensions	Manure pit	Slats	Original building cost	Concrete pit & slat cost	% of total cost
31	Gestation building	1993	60' x 250'	3 x 8' x 1' x 250'	concrete	\$159,544	\$70,412	44.1%
	Farrowing building	1993	71' x110'	10 x 7' x 4' x 66'	concrete	\$145,662	\$30,560	21.0%
33	Farrowing building	1998	71' x 110'	10 x 7' x 4' x 66'	concrete	\$134,481	\$64,282	47.8%
	Farrowing building	2004	71' x 40'	4 x 7' x 4' x 66'	concrete	\$87,901	\$25,000	28.4%
34	Gestation building	building 1998	60' x 200'	3 x 8' x 4' x 200'	concrete	\$169,721	\$84,236	49.6%
54	Gestation building	1990	00 x 200	10' x 60' x 8'	concrete	φ109,721	Ψ0 <del>4</del> ,230	49.070
35	Nursery	1993/1995	44' x 180'	9 x 40'x 20' x 2'	Tri-bar	\$130,971	\$42,444	32.4%
55				8" x 6' x 6'	concrete	ψ130,971		
36	Breeding addition	2010	60' x 84'	2 x 16' x 84' x 4'	concrete	\$177,075	\$75,675	42.7%

Totals:

\$1,005,355 \$392,609

39.1%





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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 DeKalb

 7/20/2012
 County

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

November 28, 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)

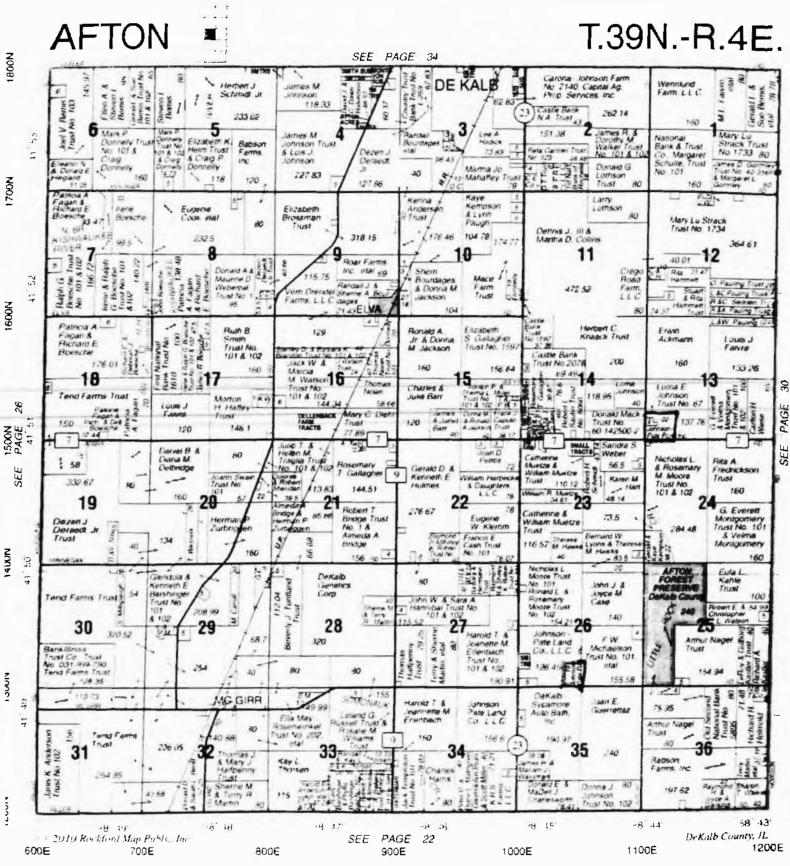
All buildings utilize pull-plug pits or flush gutters. All manure is pumped into the first stage (#37 on the included aerial photo) of our lagoon through underground PVC piping. The underground piping is depicted on the aerial photo. The first stage bacteria digest most of the manure before it flows 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.

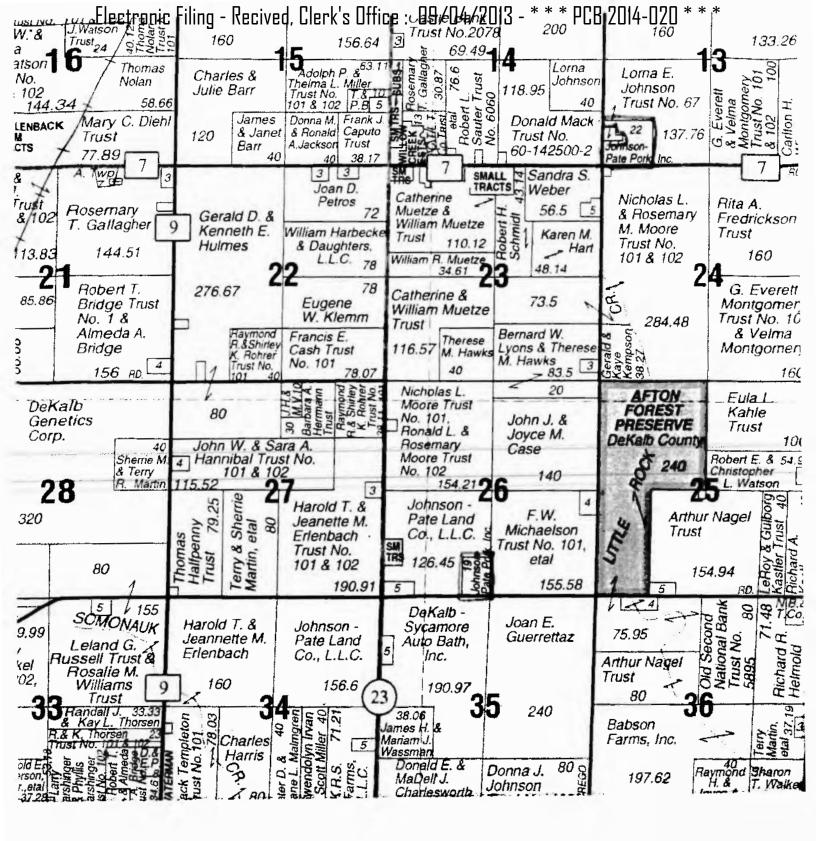
#### Crego Road facility (11-13-300-011):

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,

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





STATE OF ILLINOIS	)))
COUNTY OF SANGAMON	))))

### PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on September 4, 2013, 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] Rob Johnson 15072 Crego Road DeKalb, Illinois 60115

#### [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)