

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

JD Pork, LLC-LaHarpe)
(Property Identification Number) PCB 015-
09-24-200-005) (Tax Certification
) Water)

NOTICE

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

Jamie Dietrich
JD Pork, LLC
2502 E. County Road 2150
LaHarpe, Illinois 61450

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
Vera Herst
Assistant Counsel
Division of Legal Counsel

DATED: July 3, 2014

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

JD Pork, LLC-LaHarpe)
(Property Identification Number) PCB 015-
09-24-200-005) (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: July 3, 2014
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

JD Pork, LLC-LaHarpe)
(Property Identification Number) PCB 015-
09-24-200-005)) (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 18, 2013, the Illinois EPA received a request from JD Pork, LLC, LLC (log number TC-26-13, 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:

JD Pork, LLC
2505 E. County Road 2150
LaHarpe, Illinois 61450

3. The proposed water pollution control facilities in this request are located at NE ¼ Section 24, T16N, R6W of 4th PM in Hancock County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (approximately 280 ft. x 71 ft. x 8 ft. deep) with 4 concrete manure pump out pits (approximately 6 ft. x 6 ft. x 9 ft. each) and the portion of concrete slotted flooring over the manure pit.

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 (2012), 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.

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WHEREFORE, the Illinois EPA recommends that the Board issue the requested tax certification.

ILLINOIS ENVIRONMENTAL
PROTECTION AGENCY

By: Vera Herst
Vera Herst
Assistant Counsel
Division of Legal Counsel

Dated: July 3, 2014
Illinois Environmental Protection Agency
1021 North Grand Ave. E.
P.O. Box 19276
Springfield, Illinois 62794-9276
217/782-5544

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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: Charles Gunnarson, Division of Legal Counsel

From: Al Keller, Manager, Permit Section *AK*

Date: June 26, 2014

Re: JD Pork, LLC - LaHarpe
Recommendation of Tax Certification
Log # TC-26-13
Property Identification # 09-24-200-005

The Bureau of Water received a request on December 18, 2013 from Duane Deitrich 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:

JD Pork, LLC
2505 E. County Road 2150
LaHarpe, IL 61450

NE¼ Section 24, Township 6N, Range 6W of the 4th PM in Hancock County.

Livestock waste management facilities consisting of one concrete manure pit (approximately 280 ft. x 71 ft. x 8 ft. deep) with 4 concrete manure pump out pits (approximately 6 ft. x 6 ft. x 9 ft. each) and the portion of concrete slotted flooring over the manure pit.

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 Thaddeus Faught at 217/782-0610.

SAK:TJF:TC-26-13.docx

cc: Tax Cert File

Watershed Unit Tax Certification Review Sheet

Project Name: JD Park, LLC
Reviewer: Theilman, Fought
Log No.: TC-26-13

Location: Lathrop
Date: 3/5/14
Type: Agchem
 Livestock

Applicant: JD Park, LLC
2505 E. County Road 7150
Lathrop, IL 61450
217 657 7993

Contact: Jamie Deitrich
Phone: 309 221 6722

Facility: Same as applicant

Property ID: 09-24-200-005

Legal Description: NE 1/4 Section 24 T6N R6W of 4th PM

County: Hancock

Date Control Devices Installed: 1/10/13

Provided Fair Cash Value: \$245,139

Signature: Duane Deitrich

Title: owner/partner

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:

one concrete manure pit (280 ft x 71 ft x 8 ft deep) w/ concrete slats and 4 concrete pumpouts (each 6 ft x 6 ft x 9 ft deep)

Other: 3/5/14 - spoke w/ Jamie Deitrich - Jamie said the pumpouts are all 6 ft x 6 ft x 9 ft. deep and made of concrete

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

DEC 13 2013
 305 WWP/PERMIT SECTION

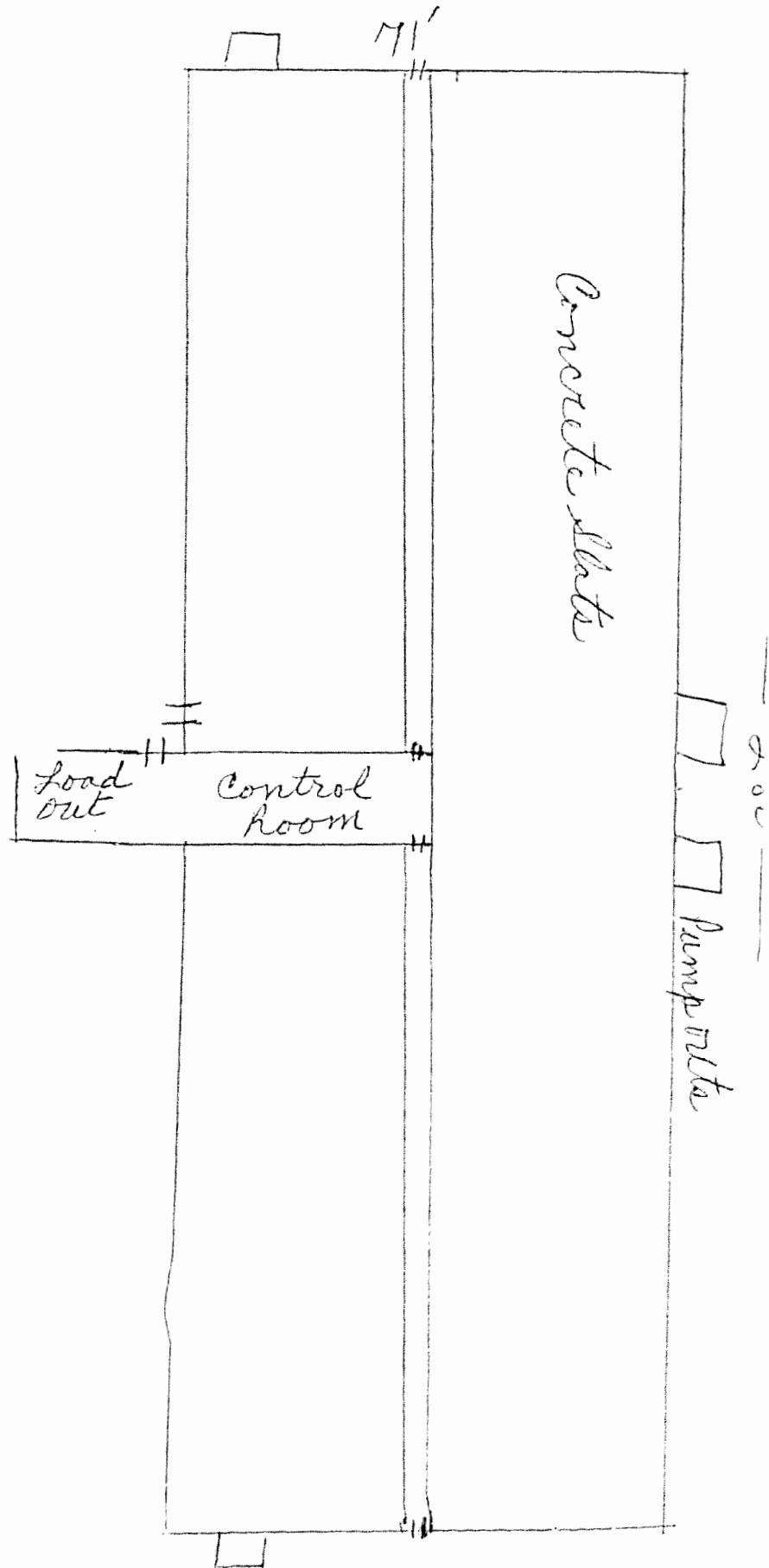
File No.	Date Received	Certification No.	Date	
Sec. A APPLICANT	Company Name <i>J.D. Pork, LLC</i>			
	Person Authorized to Receive Certification <i>Ruane Heitrich</i>	Person to Contact for Additional Details <i>Camie Heitrich</i>		
	Street Address <i>2505 E. Co. Rd. 2150</i>	Street Address <i>2596 E. Co. Rd. 2300</i>		
	Municipality, State & Zip Code <i>LaHarpe, IL 61450</i>	Municipality, State & Zip Code <i>LaHarpe, IL 61450</i>		
	Telephone Number <i>217-659-7498</i>	Telephone Number <i>309-221-6722</i>		
	Location of Facility Quarter Section Township Range <i>N E Sec. 24 Pilot Grove, 6 West LaHarpe Pilot Grove</i>	Municipality <i>Hancock</i>	Township <i>Pilot Grove</i>	
	Street Address <i>2505 E. Co. Rd. 2150</i>	County <i>Hancock</i>	Book Number	
	Property Identification Number <i>09-24-200-005</i>	Parcel Number		
	Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location <i>Agricultural production specifically hog production from wean to market of hogs for commercial slaughter.</i>		
		Water Pollution Control Construction Permit No. <i>N/A</i>	Date Issued	
NPDES PERMIT No. <i>N/A</i>		Date Issued	Expiration Date	
Air Pollution Control Construction Permit No. <i>N/A</i>		Date Issued		
Air Pollution Control Operating Permit No. <i>N/A</i>		Date Issued		
Sec. C MANUFACTURING PROCESS	Describe Unit Process <i>19,880 sq. ft. hog finisher building with a 19,880 sq. ft. manure pit under entire building.</i>			
	Materials Used in Process <i>Structure is a wood frame building on a concrete foundation and slate floor. The exterior of the building has steel roof and ends with curtained sides.</i>			
Sec. D POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility <i>The concrete sided pit is 8 ft. deep. The floor of the pit is also concrete, steel reinforced concrete slats cover the pit. There are 4 pumps out (as illustrated on drawing) for pumping out the manure.</i>			

Sec. E	(1) Nature of Contaminants or Pollutants		
	CONTAMINANTS	Material Retained, Captured or Recovered	
Contaminant or Pollutant		DESCRIPTION	DISPOSAL OR USE
	<i>Runoff pollutants</i>	<i>Hog manure (Killed & Skinned)</i>	<i>Livestock waste is pumped from pit and injected into soil.</i>
ACCOUNTING DATA	(2) Point(s) of Waste Water Discharge		
	<i>4 pumpouts located on 3 sides of building</i>		
	Plans and Specifications Attached		Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
	(3) Are contaminants (or residues) collected by the control facility?		Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
	(4) Date installation completed <i>1/10/13</i> status of installation on date of application <i>completed & in use</i>		
	(5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ <i>245,138</i>	
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ <i>N/A</i>	
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ <i>0</i>	
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ <i>0</i>	
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% <i>18.75 60% plus tax</i>	

Sec. F	SIGNATURE	
	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.	
	<i>Duane Deitrich</i>	<i>owner/partner</i>
	Signature	Title

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.		
	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 pollution control facility. 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:
	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

County Rd. 2100



STATE OF ILLINOIS
COUNTY OF SANGAMON

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PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on July 3, 2014, 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]

Jamie Dietrich
JD Pork, LLC
2502 E. County Road 2150
LaHarpe, Illinois 61450

[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)

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