### BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Muegge Stock LLC (Property Indentification Number ) PCB 015-07-0-0030-000-60) ) (Tax Certification ) Water)

### NOTICE

Clerk

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

David Muegge 2300 E. 1000 St. Menden, IL 62351

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

 $\mathbf{R}\mathbf{v}$ 

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

### BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Muegge Stock LLC	)
Property Indentification Number	) PCB 015-
07-0-0030-000-60)	) (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

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

Electronic Filing - Received, Cler	k's Office : 07/03/2014 :	- * * * PCB 2015-003 * * *
------------------------------------	---------------------------	----------------------------

### BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Muegge Stock LLC	)
(Property Indentification Number	) PCB 015-
07-0-0030-000-60)	) (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.

- On May 31, 2013, the Illinois EPA received a request from Muegge Stock, LLC (log number TC-14-13, Exhibit A) for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204.
- The applicant's address is: Muegge Stock, LLC 2300 E. 1000 St. Menden, IL 62351
- 3. The proposed water pollution control facilities in this request are located at Section 4, T1N, R8W of 3<sup>rd</sup> PM in Adams County, at the above street address and consist of the following:

Livestock waste management facility consists of a swine finishing building, containing a concrete manure pit (approximately 300 ft. x 70 ft. x 8 ft. deep) overlain by a reinforced concrete slotted floor with 6 manure pump out pits (each approximately 6 ft. x 4 ft. x 8 ft. deep).

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:

"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

Bv:

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



### 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

Date: June 26, 2014

Re: David Muegge

Muegge Stock LLC

Recommendation of Tax Certification

Log # TC-14-13

Property Identification # 07-0-0030-000-60

The Bureau of Water received a request on May 31, 2013 from David Muegge 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:

David Muegge Muegge Stock LLC 2300 E 1000 St. Mendon, IL 62351

Section 4, T1N, R8W of the 3rd PM in Adams County.

Livestock waste management facility consists of a swine finishing building, containing a concrete manure pit (approximately 300 ft. x 70 ft. x 8 ft. deep) overlain by a reinforced concrete slotted floor with 6 manure pumpout pits (each approximately 6 ft. x 4 ft. x 8 ft. deep). Livestock waste is collected, transported, and stored by these facilities prior to application on cropland.

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 14 13TaxMemo

cc: Tax Cert File

4302 N. Main St., Rockford, IL 61103 (815)967-7760 595 S. State, Elgin, IL 60123 (847)508-3131 2128 S. First St., Champaign, IL 61820 (217)278-5800 2009 Mall St., Collinsville, IL 62234 (618)346-5120 9511 Harrison St., Des Plaines, & 60016 (847)294-4000 5407 M. University St., Arbort E13, Peoria, IL 61614 (309)693-5462 2309 W. Main St., Sulte 116, Marian, IL 62959 (618)993-7200 100 W. Randolph, Suite 11-300, Chicago, IL 60601 (312)814-6026

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY P. O. Box 19276, Springfield, IL 627949276 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.

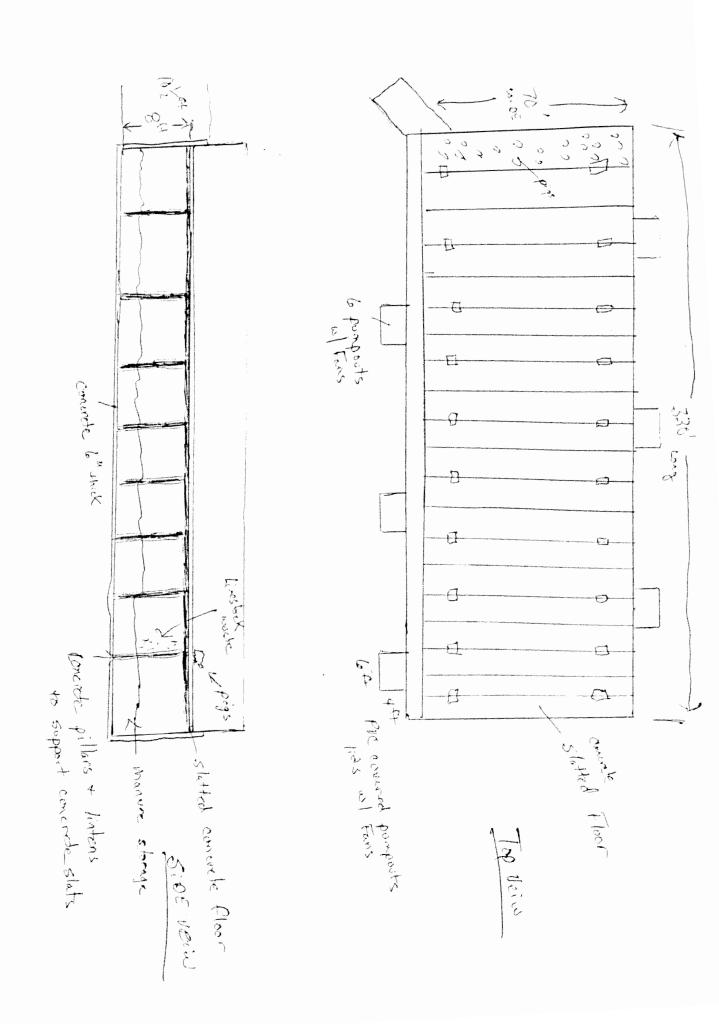
FILE No.  Date Received  Certification No.  Date  Company Name  Murage Stock LLC  Person Althorized to Receive Certification  David Murage Stock LLC  Person Althorized to Receive Certification  David Murage Street Address  Street Address  2300 E 1000 St 2700 E 1000  Municipality, State & Zip Code Municipality, State & Zip Code  Municipality, State & Zip Code  Municipality, State & Zip Code  Municipality, State & Zip Code  Municipality, State & Zip Code  Municipality, State & Zip Code  Municipality  Telephone Number  217 430-6240  Street Address  Gounty Book Number  Adams  Property Identification Number  O7-0-0030-000-60  Sec. B  Nature of Operations Conducted at the Above Location  Production of Sume From 55# to 275#5	
Sec. A Company Name    Muzaga Stock LCC	
Sec. A Company Name  Muzage Stock LCC  Person Authorized to Receive Certification  David Musage Street Address  Street Address  2300 E 1000 St  Municipality, State & Zip Code  Municipality  Telephone Number  217 430 - 6740  Location of Facility  Quarter Section  Other Section  Street Address  Froperty Identification Number  Parcel Number  Parcel Number	
Street Address  Street Address  2300 E 1000 St  Municipality, State & Zip Code  Municipality,	
Street Address  2300 E 1000 St  2300 E 1000  Municipality, State & Zip Code  Municipality  Municipality  Township  Street Address  Gounty  Hadim S  Property Identification Number  Parcel Number	
2300 E 1000 St  Municipality, State & Zip Code  Municipality  Municipality  Municipality  Township  Municipality  Municipality  Municipality  Township  Street Address  Gounty  Haams  Property Identification Number  Parcel Number	
Municipality, State & Zip Code  Municipality  Muni	
Location of Facility Quarter Section Ot Street Address Gounty Property Identification Number  Parcel Number  Parcel Number	
Location of Facility Quarter Section Ot Street Address Gounty Property Identification Number  Parcel Number  Parcel Number	
Quarter Section Township Range Of IV 9LU Mindom  Street Address Gounty Book Number  42 ams  Property Identification Number Parcel Number	
Street Address  Gounty  Book Number  Hams  Property Identification Number  Parcel Number	
Property Identification Number Parcel Number	
Sec. B Nature of Operations Conducted at the Above Location	
Sec. B Nature of Operations Conducted at the Above Location	
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
( Hogs)	
Water Pollution Control Construction Permit No.  Date Issued  NPDES PERMIT No.  Date Issued  Expiration Date	
PA NPDES PERMIT No. Date Issued Expiration Date	
NAN OAN	
Air Pollution Control Construction Permit No.  Date Issued	
Air Pollution Control Operating Permit No.  Date Issued	
Sec. C Describe Unit Process	
구 있 일 Materials Used in Process	
Materials Used in Process  Materials Used in Process	
A M	
Sec. D Describe Pollution Abatement Control Facility	
18 I Suive Finishing Building 70 x 300' holding 2450 head	+
EEE of 250 sinishing hogs. Britaing has to covered pumping	, .
to cotate + stir monrie. There is 8 ft deep manual	-
Sec. D Describe Pollution Abatement Control Facility  1 Social Finishing Building 70 x 300' holding 2450 head  1 Social Finishing hogs. Building hos le covered pump-or  1 Social Finishing hogs. Building hos le covered pump-or  1 to coitate 4 stir monore. There is 8 ft deep manural  1 holding tank under entire building which supplies about	
22 lyear of storage.	

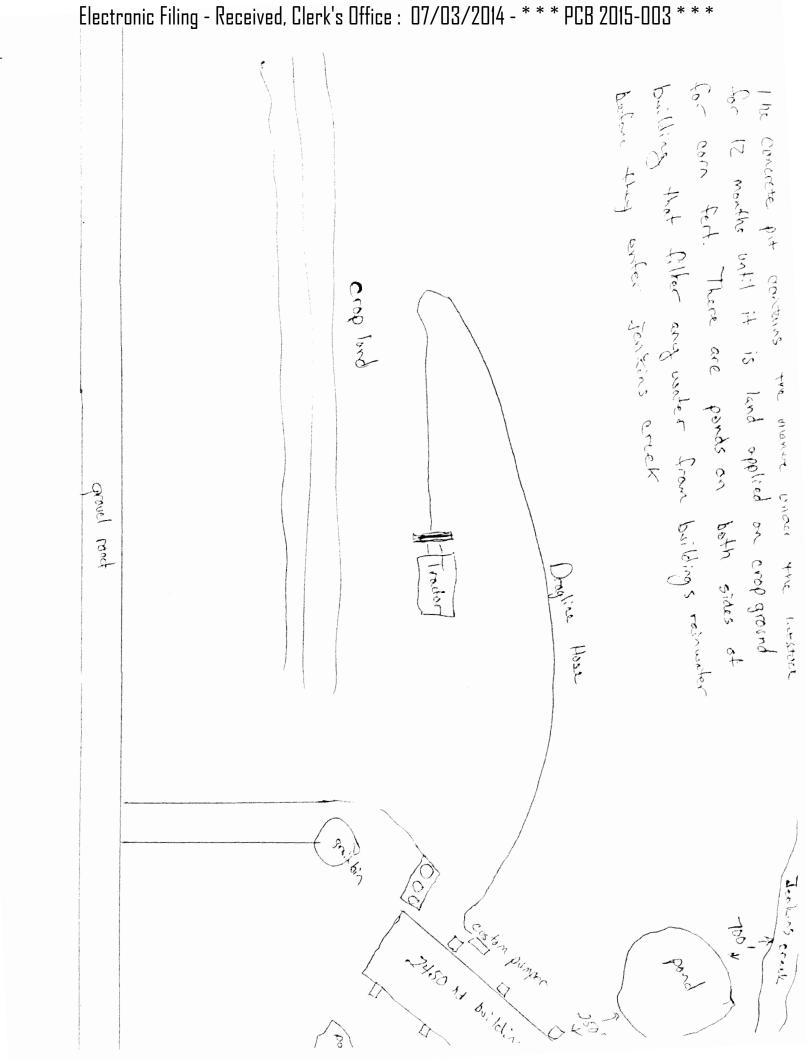
IL 532-0222 APC 151 (Rev. 8/00) Tax Certification for Pollution Control Facilities
Page 1 of 2

5/23/14 spite of David Mysgre, who confirmed the

	1 ' '	ure of Contaminants or Pollutants	•				
			Material Reta	Material Retained, Captured or Recovered			
SIS	Contam	ninant or Pollutant	DESCRIPTION		ISPOSAL OR		
3		manure	Liquid Storry	Land	400, Pos -	Fert.	
CONTAMINANTS					Tr -		
No							
<u>≥</u> 3							
VCIL.							
7	(2) Poir	nt(s) of Waste Water Discharge					
TRC			Plans and Specifications	Attached	Yes 🗆	No 🗆	
NO	(3) A	re contaminants (or residues) co		Attached	Yes 🗆	No D	
NO NO		Date installation completed 10		n date of a		mulcted	
POLLUTION CONTROL FACILITY – DATA CO	<u> </u>			r date or a			
POLL	(5) a						
<u> </u>	b				300,0		
UNI	С		INCOME OF CONTROL FACILITY:		\$ 88,2		
POLLL ACCOUNTING DATA	d		COME OF CONTROL FACILITY:		\$ 30,00		
∢	е		LITY BEARS TO WHOLE FACILITY			%	
Sec. F	The follo	owing information is submitted in acc	ordance with the Illinois Property Tax claimed herein are "pollution control	Code, as ar	nended, and to the	ne best of my	
u		ge, is true and correct. The facilities roperty Tax Code.	claimed nerein are politition control	raciilles as	defined in Section	on 11-10 of the	
¥ /	11111013	A A					
SIGNATURE	LN.	wid Minim	Ourse -				
Š	Signatu	ure .	Title	****			
Sec. G	Orginate		IONS FOR COMPILING AND FILING APP	PLICATION			
	0	Secreta applications must be complete	ted for each control facility claimed. Do no	at miy boas /	water and air) 14/1	are both air and	
	water op	erations are related, file two applications.	If attachments are needed, record them	consecutively	on an index sheet.	iere pour air and	
	Sec. A		d in the tax records and the person to be co				
					required for facilitie	s located	
	1		eet address or legal description. A plat ma property identification number is required.		•		
	Sec. B	outside of municipal boundaries. The	eet address or legal description. A plat ma property identification number is required. permits issued by local pollution control ag		MSD Construction		
	Sec. B	outside of municipal boundaries. The Self-explanatory. Submit copies of all	property identification number is required.	gencies. (e.g.	MSD Construction		
		outside of municipal boundaries. The Self-explanatory. Submit copies of all Refers to manufacturing processes or Narrative description of the pollution of	property identification number is required.  permits issued by local pollution control agmaterials on which pollution control facility ontrol facility, indicating that its primary pure	gencies. (e.g. is used.	minate, prevent or	Permit)	
	Sec. C	outside of municipal boundaries. The Self-explanatory. Submit copies of all Refers to manufacturing processes or Narrative description of the pollution of State the type of control facility. State	property identification number is required.  permits issued by local pollution control agmaterials on which pollution control facility ontrol facility, indicating that its primary purpermit number, date, and agency issuing	gencies. (e.g. is used. rpose is to elir permit. A nai	ninate, prevent or r	Permit) reduce pollution.	
	Sec. C	outside of municipal boundaries. The Self-explanatory. Submit copies of all Refers to manufacturing processes or Narrative description of the pollution of State the type of control facility. State flow diagram describing the pollution of the po	property identification number is required.  permits issued by local pollution control agmaterials on which pollution control facility ontrol facility, indicating that its primary purpermit number, date, and agency issuing control facility. Include a listing of each ma	gencies. (e.g. ris used. rpose is to elir permit. A nai jor piece of ec	minate, prevent or r rative description a quipment included i	Permit) reduce pollution. and a process n the claimed	
	Sec. C	outside of municipal boundaries. The Self-explanatory. Submit copies of all Refers to manufacturing processes or Narrative description of the pollution of State the type of control facility. State flow diagram describing the pollution of fair cash value for real property. Inclucollection efficiency.	property identification number is required.  permits issued by local pollution control agmaterials on which pollution control facility ontrol facility, indicating that its primary purpermit number, date, and agency issuing control facility. Include a listing of each made an average analysis of the influent and	gencies. (e.g. ris used. rpose is to elir permit. A nar jor piece of ec effluent of the	minate, prevent or r rative description a quipment included i e control facility sta	Permit) reduce pollution. and a process in the claimed ting the	
NS	Sec. C	outside of municipal boundaries. The Self-explanatory. Submit copies of all Refers to manufacturing processes or Narrative description of the pollution of State the type of control facility. State flow diagram describing the pollution of fair cash value for real property. Inclucollection efficiency.  List air contaminants, or water pollution.	property identification number is required.  permits issued by local pollution control agmaterials on which pollution control facility ontrol facility, indicating that its primary purpermit number, date, and agency issuing control facility. Include a listing of each made an average analysis of the influent and in substances released as effluents to the results.	gencies. (e.g. ris used. rpose is to elir permit. A nar jor piece of ec effluent of the	minate, prevent or r rative description a quipment included i e control facility sta	Permit) reduce pollution. and a process in the claimed ting the	
TIONS	Sec. C	outside of municipal boundaries. The Self-explanatory. Submit copies of all Refers to manufacturing processes or Narrative description of the pollution of State the type of control facility. State flow diagram describing the pollution of fair cash value for real property. Inclucible collection efficiency.  List air contaminants, or water pollution disposal of any contaminants removed Item (1) – Refers to pollutants and contaminants and contaminants.	property identification number is required.  permits issued by local pollution control against and a pollution control facility ontrol facility, indicating that its primary purpermit number, date, and agency issuing control facility. Include a listing of each made an average analysis of the influent and in substances released as effluents to the red from the manufacturing processes.	gencies. (e.g., ris used. rpose is to elimpermit. A nailing prince of edefluent of the manufacturing repollution contents.	minate, prevent or a trative description a quipment included in a control facility star processes. List a control facility.	Permit)  reduce pollution. and a process in the claimed ting the	
RUCTIONS	Sec. C	outside of municipal boundaries. The Self-explanatory. Submit copies of all Refers to manufacturing processes or Narrative description of the pollution of State the type of control facility. State flow diagram describing the pollution of fair cash value for real property. Inclucible content of the pollution of	property identification number is required.  permits issued by local pollution control agmaterials on which pollution control facility ontrol facility, indicating that its primary purpermit number, date, and agency issuing control facility. Include a listing of each made an average analysis of the influent and in substances released as effluents to the red from the manufacturing processes, taminants removed from the process by the can apply to water-carried wastes from all	gencies. (e.g. ris used. rpose is to elir permit. A nar jor piece of ec effluent of the manufacturing me pollution co ir pollution co	minate, prevent or a trative description a quipment included i e control facility sta p processes. List a control facility. htrol facilities. Sub-	reduce pollution. and a process in the claimed ting the	
NSTRUCTIONS	Sec. C	outside of municipal boundaries. The Self-explanatory. Submit copies of all Refers to manufacturing processes or Narrative description of the pollution of State the type of control facility. State flow diagram describing the pollution of fair cash value for real property. Inclucollection efficiency.  List air contaminants, or water pollution disposal of any contaminants removed Item (1) – Refers to pollutants and contem (2) – Refers to water pollution but which clearly show (a) Point(s) of disc facility.	property identification number is required.  permits issued by local pollution control agmaterials on which pollution control facility ontrol facility, indicating that its primary purpermit number, date, and agency issuing control facility. Include a listing of each made an average analysis of the influent and in substances released as effluents to the red from the manufacturing processes, taminants removed from the process by the can apply to water-carried wastes from all harge to receiving stream, and (b) Sewers	gencies. (e.g. ris used. rpose is to elir permit. A nar jor piece of ec effluent of the manufacturing me pollution cor and process	minate, prevent or a trative description a quipment included is a control facility sta processes. List a control facility. Introl facilities. Sub- piping to and from	reduce pollution. and a process in the claimed ting the lso the final mit drawings, the control	
INSTRUCTIONS	Sec. C	outside of municipal boundaries. The Self-explanatory. Submit copies of all Refers to manufacturing processes or Narrative description of the pollution of State the type of control facility. State flow diagram describing the pollution of fair cash value for real property. Inclucollection efficiency.  List air contaminants, or water pollution disposal of any contaminants removed Item (1) – Refers to pollutants and contem (2) – Refers to water pollution but which clearly show (a) Point(s) of disc facility.  Item (3) – If the collected contaminants	property identification number is required.  permits issued by local pollution control agraterials on which pollution control facility ontrol facility, indicating that its primary purpermit number, date, and agency issuing control facility. Include a listing of each made an average analysis of the influent and in substances released as effluents to the red from the manufacturing processes, taminants removed from the process by the can apply to water-carried wastes from air harge to receiving stream, and (b) Sewers are disposed of other than as wastes, star	pencies. (e.g. ris used. rpose is to elimpermit. A nailipor piece of exertification of the manufacturing repollution coil right pollution coil and process ate the dispos	minate, prevent or a trative description a quipment included is a control facility state processes. List a control facility. Introl facilities. Sub- piping to and from ition of the materia	reduce pollution. and a process in the claimed ting the lso the final mit drawings, the control	
INSTRUCTIONS	Sec. C	outside of municipal boundaries. The Self-explanatory. Submit copies of all Refers to manufacturing processes or Narrative description of the pollution of State the type of control facility. State flow diagram describing the pollution of fair cash value for real property. Inclucollection efficiency.  List air contaminants, or water pollution disposal of any contaminants removed Item (1) – Refers to pollutants and contem (2) – Refers to water pollution but which clearly show (a) Point(s) of disc facility.  Item (3) – If the collected contaminant in dollars reclaimed by sale or reuse of	property identification number is required.  permits issued by local pollution control agmaterials on which pollution control facility ontrol facility, indicating that its primary purpermit number, date, and agency issuing control facility. Include a listing of each made an average analysis of the influent and in substances released as effluents to the red from the manufacturing processes, taminants removed from the process by the can apply to water-carried wastes from all harge to receiving stream, and (b) Sewers	gencies. (e.g. ris used. rpose is to elimpermit. A naripor piece of eceffluent of the manufacturing repollution correction and process ate the dispos of reclamation.	minate, prevent or a grative description a quipment included is a control facility state processes. List a control facility. Introl facilities. Sub- piping to and from ition of the material	reduce pollution. and a process in the claimed ting the lso the final mit drawings, the control ls, and the value inse.	
INSTRUCTIONS	Sec. C	outside of municipal boundaries. The Self-explanatory. Submit copies of all Refers to manufacturing processes or Narrative description of the pollution of State the type of control facility. State flow diagram describing the pollution of fair cash value for real property. Inclu collection efficiency.  List air contaminants, or water pollution disposal of any contaminants removed Item (1) – Refers to pollutants and contem (2) – Refers to water pollution but which clearly show (a) Point(s) of disc facility.  Item (3) – If the collected contaminant in dollars reclaimed by sale or reuse of Item (4) – State the date which the polletm (5) – This information is essential	property identification number is required.  permits issued by local pollution control agmaterials on which pollution control facility ontrol facility, indicating that its primary purpermit number, date, and agency issuing control facility. Include a listing of each made an average analysis of the influent and in substances released as effluents to the red from the manufacturing processes, taminants removed from the process by the can apply to water-carried wastes from all harge to receiving stream, and (b) Sewers are disposed of other than as wastes, start the collected substances. State the cost flution control facility was first placed in serious to the certification and assessment actions.	pencies. (e.g. ris used. rpose is to elir permit. A nar jor piece of ece effluent of the manufacturing me pollution coir pollution coir and process ate the dispos of reclamatio vice and oper	minate, prevent or a reative description a quipment included is e control facility star processes. List a processes. List a control facility. Introl facilities. Sub- piping to and from ition of the materia in and related exper- rated. If not, explain	reduce pollution. and a process in the claimed ting the lso the final mit drawings, the control ls, and the value inse. in.	
INSTRUCTIONS	Sec. C Sec. D	outside of municipal boundaries. The Self-explanatory. Submit copies of all Refers to manufacturing processes or Narrative description of the pollution of State the type of control facility. State flow diagram describing the pollution of fair cash value for real property. Inclucollection efficiency.  List air contaminants, or water pollution disposal of any contaminants removed Item (1) — Refers to pollutants and contem (2) — Refers to water pollution but which clearly show (a) Point(s) of disc facility.  Item (3) — If the collected contaminant in dollars reclaimed by sale or reuse of Item (4) — State the date which the pollution (5) — This information is essential activate project review prior to certifical	property identification number is required.  permits issued by local pollution control agraterials on which pollution control facility ontrol facility, indicating that its primary purpermit number, date, and agency issuing control facility. Include a listing of each made an average analysis of the influent and in substances released as effluents to the red from the manufacturing processes, taminants removed from the process by the can apply to water-carried wastes from all harge to receiving stream, and (b) Sewers are disposed of other than as wastes, start the collected substances. State the cost flution control facility was first placed in ser I to the certification and assessment action atton by this Agency.	pencies. (e.g. ris used. rpose is to elir permit. A nar jor piece of ece effluent of the manufacturing me pollution coir pollution coir and process ate the dispos of reclamatio vice and oper	minate, prevent or a reative description a quipment included is e control facility star processes. List a processes. List a control facility. Introl facilities. Sub- piping to and from ition of the materia in and related exper- rated. If not, explain	reduce pollution. and a process in the claimed ting the lso the final mit drawings, the control ls, and the value inse. in.	
INSTRUCTIONS	Sec. C	outside of municipal boundaries. The Self-explanatory. Submit copies of all Refers to manufacturing processes or Narrative description of the pollution of State the type of control facility. State flow diagram describing the pollution of fair cash value for real property. Inclucollection efficiency.  List air contaminants, or water pollution disposal of any contaminants removed Item (1) – Refers to pollutants and contem (2) – Refers to water pollution but which clearly show (a) Point(s) of disc facility.  Item (3) – If the collected contaminant in dollars reclaimed by sale or reuse of Item (4) – State the date which the pollution (5) – This information is essential activate project review prior to certifical Self-explanatory. Signature must be a	property identification number is required.  permits issued by local pollution control agraterials on which pollution control facility ontrol facility, indicating that its primary purpermit number, date, and agency issuing control facility. Include a listing of each made an average analysis of the influent and in substances released as effluents to the red from the manufacturing processes, taminants removed from the process by the can apply to water-carried wastes from air harge to receiving stream, and (b) Sewers are disposed of other than as wastes, staif the collected substances. State the cost flution control facility was first placed in serial to the certification and assessment action attorn by this Agency.	pencies. (e.g. ris used. rpose is to elimpermit. A naripor piece of eceffluent of the manufacturing me pollution coin and process ate the disposion of reclamation vice and openis. This according	minate, prevent or a reative description a quipment included is e control facility star processes. List a processes. List a control facility. Introl facilities. Sub- piping to and from ition of the materia in and related exper- rated. If not, explain	reduce pollution. and a process in the claimed ting the lso the final mit drawings, the control ls, and the value inse. in.	
INSTRUCTIONS	Sec. C Sec. D	outside of municipal boundaries. The Self-explanatory. Submit copies of all Refers to manufacturing processes or Narrative description of the pollution of State the type of control facility. State flow diagram describing the pollution of fair cash value for real property. Inclucollection efficiency.  List air contaminants, or water pollution disposal of any contaminants removed Item (1) — Refers to pollutants and contem (2) — Refers to water pollution but which clearly show (a) Point(s) of disc facility.  Item (3) — If the collected contaminant in dollars reclaimed by sale or reuse of Item (4) — State the date which the pollution (5) — This information is essential activate project review prior to certifical	property identification number is required.  permits issued by local pollution control ag materials on which pollution control facility ontrol facility, indicating that its primary pur permit number, date, and agency issuing control facility. Include a listing of each ma de an average analysis of the influent and in substances released as effluents to the re deform the manufacturing processes. Itaminants removed from the process by the action apply to water-carried wastes from all harge to receiving stream, and (b) Sewers are disposed of other than as wastes, sta of the collected substances. State the cost flution control facility was first placed in ser to the certification and assessment action attorn by this Agency.  Attention:	gencies. (e.g. ris used. rpose is to elimpermit. A narifor piece of edeffluent of the manufacturing me pollution coir pollution coir and process at the disposo of reclamatio vice and openis. This accordance.	minate, prevent or a rative description a quipment included in econtrol facility star processes. List a protection of facilities. Sub- piping to and from ition of the material in and related expensated. If not, explail unting data must be	reduce pollution. and a process in the claimed ting the lso the final mit drawings, the control ls, and the value inse. in.	
INSTRUCTIONS	Sec. C Sec. D	outside of municipal boundaries. The Self-explanatory. Submit copies of all Refers to manufacturing processes or Narrative description of the pollution of State the type of control facility. State flow diagram describing the pollution of fair cash value for real property. Inclucollection efficiency.  List air contaminants, or water pollution disposal of any contaminants removed Item (1) – Refers to pollutants and contem (2) – Refers to water pollution but which clearly show (a) Point(s) of disc facility.  Item (3) – If the collected contaminant in dollars reclaimed by sale or reuse of Item (4) – State the date which the pollution (5) – This information is essential activate project review prior to certifical Self-explanatory. Signature must be a	property identification number is required.  permits issued by local pollution control agraterials on which pollution control facility ontrol facility, indicating that its primary purpermit number, date, and agency issuing control facility. Include a listing of each made an average analysis of the influent and in substances released as effluents to the red from the manufacturing processes, taminants removed from the process by the can apply to water-carried wastes from air harge to receiving stream, and (b) Sewers are disposed of other than as wastes, staif the collected substances. State the cost flution control facility was first placed in serial to the certification and assessment action attorn by this Agency.	pencies. (e.g. ris used. rpose is to elimpermit. A naripor piece of eceffluent of the manufacturing me pollution coin and process ate the disposion of reclamation vice and openis. This according	minate, prevent or a reative description a quipment included in econtrol facility star processes. List a processes. List	reduce pollution. and a process in the claimed ting the lso the final mit drawings, the control ls, and the value inse. in.	







REPORT NO. F12346-6004

ACCOUNT NUMBER 99990

## A & L GREAT LAKES LABORATORIES, INC.

3505 Conestoga Drive • Fort Wayne, IN 46808 • Phone 260-483-4759 • Fax 260-483-5274 www.algreatlakes.com · lab@algreatlakes.com



### QUALITY ANALYSES FOR INFORMED DECISIONS

TO: RAGAN PETER 1770 E CO RD 50 WEST POINT, IL 62380 PD C.C.

PURCHASE ORDER: 346-6004

LAB NUMBER: 64128

MANURE TYPE: SWINE, LIQUID PIT (16) SAMPLE ID: MUEGE NEW

MANURE ANALYSIS REPORT

DATE SAMPLED: 11/07/2012 DATE RECEIVED: 12/11/2012

DATE REPORTED: 12/12/2012 PAGE: 3 of 8

PARAMETER	UNIT	ANALYSIS RESULT	TOTAL POUNDS PER 1,000 GAL**	FIRST YEAR AVAILABILITY <sup>®</sup> POUNDS PER 1,000 GAL
Moisture	%	90.64	7550.3	
Solids	%	9.36	779.7	
Nitrogen, Total (TKN)	%	1.001	83.4	72.1 *
Nitrogen, Ammonium (NH4-N)	%	0.794	66.1	66.1 *
Nitrogen, Organic (N)	%	0.207	17.2	6.0 *
Phosphorus (P)	%	0.216	41.2 (as P2O5)	41.2 (as P2O5) *
Potassium (K)	%	0.493	49.3 (as K2O)	49.3 (as K2O) *

Estimate of first-year availability does not account for incorporation losses. Consult MWPS-18, "Livestock Waste Facilities Handbook" for additional information, \* Source: MWPS-18, Livestock Waste Facilities Handbook, 1993

<sup>\*\*</sup> Manure density assumed to be 8.33 lb/gallon

REPORT NO. F11332-6022

ACCOUNT NUMBER 99990

### A & L GREAT LAKES LABORATORIES, INC.

3505 Conestoga Drive • Fort Wayne, IN 46808 • Phone 260-483-4759 • Fax 260-483-5274 www.algreatlakes.com • lab@algreatlakes.com



### QUALITY ANALYSES FOR INFORMED DECISIONS

to: RAGAN PETER 1770 € CO RD 50 WEST POINT, IL 62380 0

COPY: 217-430-0665

PD CK 1213 \$232.00

PURCHASE ORDER: 332-6022

LAB NUMBER: 58071

MANURE TYPE: SWINE, LIQUID PIT

SAMPLEID: MUEGE

MANURE ANALYSIS REPORT

DATE SAMPLED: 11/15/2011 DATE RECEIVED: 11/28/2011

DATE REPORTED: 12/01/2011 PAGE: 7 of 8

PARAMETER	UNIT	ANALYSIS RESULT	TOTAL POUNDS PER 1,000 GAL**	FIRST YEAR AVAILABILITY @ POUNDS PER 1,000 GAL
Moisture Solids Nitrogen, Total (TKN) Phosphorus (P) Potassium (K)	% % % %	92.66 7.34 0.752 0.160 0.416	7718.6 611.4 62.6 30.5 (as P2O5) 41.6 (as K2O)	48.8 * , 30.5 (as P2O5) * 41.6 (as K2O) *
117.12 138.24 152.5 - 183 93.84 114.90 369,44 - 44.33	12 211/25 N = 48/4 P205=.77/4 V20= 48/4	from FS \$1,05 / Harmon	icy pumped Osal	total 823,000 on 11-14 = 15

Estimate of first-year availability does not account for incorporation losses. Consult MWPS-18, "Livestock Waste Facilities Handbook" for additional information.

<sup>\*</sup> Source: MWPS-18, Livestock Waste Facilities Handbook, 1993

<sup>\*\*</sup> Manure density assumed to be 8.33 lb/gallon

January 25, 2011

SPECIAL REPORT

164

### **DUESTERHAUS PUMPING**

Second Year Release

SAMPLE: DAVE MUEGGE NEW LAB# 1139	AS IS	LBS/1000 GAL	LBS/ACRE-INCH when irrigating
	%		
MOISTURE			
SOLIDS			
VOLATILE SOLIDS			
ASH			
pH			
For Farm Use	%	LBS/1000 GAL	LBS/ACRE-INCH
Total N (TKN) as N	0.909	75.81	2091
P.A.N. (sub-surface)	0.626	52.21	1440
P.A.N. (surface)	0.447	37.23	1027
PHOSPHORUS			
AS P2O5 for farm use	0.065	5.42	149
POTASSIUM			
AS K2O for farm use	0.398	33.16	915
For Environmental Record Keeping	mg/kg	LBS/1000 GAŁ	LBS/ACRE-INCH
Total N (TKN) as N	9093	75.81	2091
AMMONIA	5133	42.79	1181
NITRATE			
ORGANIC N	3960	33.01	911
P.A.N. (surface)	4466	37.23	1027
P.A.N. (sub-surface)	6262	52.21	1440
PHOSPHORUS AS P	284	2.37	65
POTASSIUM AS K	3371	28.10	775
CALCIUM			
MAGNESIUM			
SULFUR			
CARBON/NITROGEN RATIO			

P.A.N. is potential available N for this cropping season. It is calculated using the factors below. P.A.N. (surface) factors; Organic N release 35% Nonvolatililized NH3 60% availability

SUBSURFACE: ORGANIC N RELEASE =35%: NH3 FACTOR SUBSURFACE 95% availability

Electronic Filing - Received, Clerk's Office :	07/03/2014 -	* * * * PCB 2015-003 * * *
--	--------------	----------------------------

STATE OF ILLINOIS	)
COUNTY OF SANGAMON	)

### **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] David Muegge 2300 E. 1000 St. Menden, IL 62351

### [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)