

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

JMTR, LLC – Erie	)
(Property Identification Number	) PCB 15-
13-23-400-015)	) (Tax Certification)
	)
	)

**NOTICE**

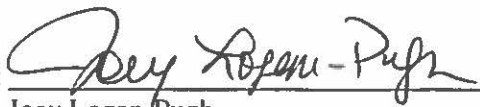
Steve Santarelli  
Illinois Department of Revenue  
101 West Jefferson  
Post Office Box 19033  
Springfield, Illinois 62794

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

Max Dail  
JMTR, LLC  
8571 Albany Road  
Erie, Illinois 61250

**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:   
Joey Logan-Pugh  
Assistant Counsel  
Division of Legal Counsel

DATED: August 31, 2015

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**

JMTR, LLC - Erie )  
(Property Identification Number ) PCB 15-  
13-23-400-015 ) (Tax Certification)  
)

**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:   
Joey Logan-Pugh  
Assistant Counsel  
Division of Legal Counsel

DATED: August 31, 2015

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**

<b>JMTR, LLC – Erie</b>	)
<b>(Property Identification Number</b>	) <b>PCB 15-</b>
<b>13-23-400-015)</b>	) <b>(Tax Certification)</b>
	)
	)

**RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY**

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 January 3, 2012, the Illinois EPA received a request from JMTR, LLC (log number TC-05-12, 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 facility’s address is:

JMTR, LLC
8571 Albany Road
Erie, IL 61250

The proposed water pollution control facilities in this request are located at Section 23, T20N, R3E of the 4th P.M. in Whiteside County, at the above street address and consist of the following:

Livestock waste management facilities consisting of ten concrete manure pits that are approximately 37 ft. x 8 ft. x 3 ft. deep each, with slotted floors over the pits; one concrete manure pit that is approximately 32 ft. x 22 ft. x 3 ft. deep, with slotted floors over the manure pit; one concrete manure pit that is approximately 64 ft. x 8 ft. x 8 ft. deep, with slotted floors over the manure pit; one concrete manure pit that is approximately 180 ft. x 10 ft. x 8 ft. deep, with slotted floors over the manure pit; one concrete manure pit that is approximately 260 ft. x 40 ft. x 8 ft. deep, with slotted floors over the manure pit; one concrete manure pit that is approximately 60 ft. x 35 ft. x 3 ft. deep, with slotted floors over the manure pit; one concrete manure pit that is approximately 384 ft. x 50 ft. x 8 ft. deep, with slotted floors over the manure pit; one concrete manure pit that is approximately 388 ft. x 50 ft. x 8 ft.

deep, with slotted floors over the manure pit; one concrete manure pit that is approximately 72 ft. x 64 ft. x 3 ft. deep, with slotted floors over the manure pit; one concrete manure pit that is approximately 391 ft. x 50 ft. x 8 ft. deep, with slotted floors over the manure pit; and one concrete reception pit that is approximately 8 ft. x 4 ft. x 10 ft.

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 (2014), defines


“pollution control facilities” as:

any system, method, construction, device or appliance appurtenant thereto or any portion of any building or equipment, that is designed, constructed, installed or operated for the primary purpose of: (a) eliminating, preventing, or reducing air or water pollution ...or (b) treating, pretreating, modifying or disposing of any potential solid, liquid or gaseous pollutant which if released without treatment, pretreatment modification or disposal might be harmful, detrimental or offensive to human, plant or animal life, or to property.

5. Pollution control facilities are entitled to preferential tax treatment, 35 ILCS 200/11-5.
6. Based on the information in the application and the purpose of the facilities, it is the Illinois EPA’s engineering judgment that the described facilities may be considered “pollution control facilities,” pursuant to 35 Ill. Adm. Code 125.200(a), with the primary purpose of eliminating, preventing, or reducing water pollution, or as otherwise provided in 35 Ill. Adm. Code 125.200, and are eligible for tax certification from the Board.

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By:   
Joey Logan-Pugh  
Assistant Counsel  
Division of Legal Counsel

Dated: August 31, 2015  
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) 782-3397

BRUCE RAUNER, GOVERNOR

LISA BONNETT, DIRECTOR

# Memorandum

To: Charles Gunnarson, Division of Legal Counsel

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

Date: August 18, 2015

Re: JMTR LLC – Erie  
Recommendation of Tax Certification  
Log # TC-05-12  
Property Identification # 13-23-400-015

The Bureau of Water received a request on January 3, 2012 from JMTR LLC for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204. We offer the following recommendation.

The water pollution control facilities in this request include the following:

JMTR LLC  
8571 Albany Road  
Erie, IL 61250

Section 23, T20N, R3E of the 4<sup>th</sup> P.M. in Whiteside County

Livestock waste management facilities consisting of:

- Ten concrete manure pits (each approximately 37 ft. x 8 ft. x 3 ft. deep) with the slotted concrete portion of the floor over the manure pits;
- One concrete manure pit (approximately 32 ft. x 22 ft. x 3 ft. deep) with the slotted concrete portion of the floor over the manure pit;
- One concrete manure pit (approximately 64 ft. x 8 ft. x 8 ft. deep) with the slotted concrete portion of the floor over the manure pit;
- One concrete manure pit (approximately 180 ft. x 10 ft. x 8 ft. deep) with the slotted concrete portion of the floor over the manure pit;
- One concrete manure pit (approximately 260 ft. x 40 ft. x 8 ft. deep) with the slotted concrete portion of the floor over the manure pit;
- One concrete manure pit (approximately 60 ft. x 35 ft. x 3 ft. deep) with the slotted concrete portion of the floor over the manure pit;
- One concrete manure pit (approximately 384 ft. x 50 ft. x 8 ft. deep) with the slotted concrete portion of the floor over the manure pit;

- One concrete manure pit (approximately 388 ft. x 50 ft. x 8 ft. deep) with the slotted concrete portion of the floor over the manure pit;
- One concrete manure pit (approximately 72 ft. x 64 ft. x 3 ft. deep) with the slotted concrete portion of the floor over the manure pit;
- One concrete manure pit (approximately 391 ft. x 50 ft. x 8 ft. deep) with the slotted concrete portion of the floor over the manure pit;
- One concrete manure reception pit (approximately 8 ft. x 4 ft. x 10 ft.).

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 217/782-3362.

SAK:TJF:TC-05-12.docx

cc: Tax Cert File

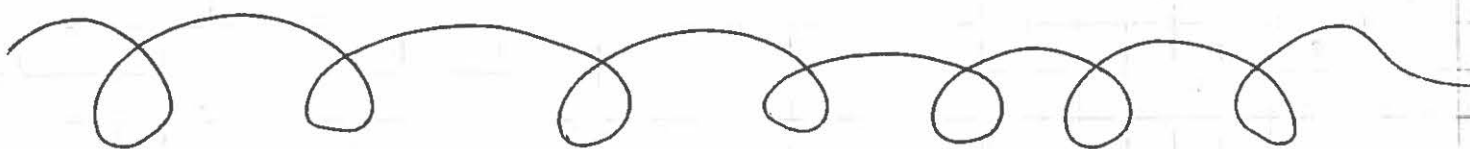
STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION AGENCY

IL 532-0357  
ADM 39  
054-002

Subject TC-05-12  
Date Call with Max Dail  
Reviewed by Yacine Anane Date 1-8-2013

Todd Dail  
# 815-622-1560

Max Dail gave me the contact info for  
Someone who could answer my questions.



see yacine's previous review sheet.

will use dimensions from application.  
Note: structure N1-5 consist of 10 identical pths.

TJF



Watershed Unit Tax Certification Review Sheet

Project Name: JMTR LLC

Location: Erie  
~~Newport~~, IL

Reviewer: Yacine Anane

Date:

Log number: TC-05-12

Type:  Agchem  
 Livestock

Applicant: Max Dail

Contact: Max Dail

Phone: (309) 659-2963

Facility:  
8571 Albany Road  
Erie, IL 61250

Property ID: 13-23-400-015

County: Whiteside

Legal Description:  
S: 23, T 20, R 3

Signature: Provided

Title: Max Dail, Owner

Date Control Devices installed:  
10-18-2012

Provided Fair cash Value:  
\$ 500,000

- 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:

Several concrete slatted pits of varying sizes and depths ranging from 3'-10". Full dimensions and volumes are included on the submitted attachments.

APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)

POLLUTION CONTROL FACILITY

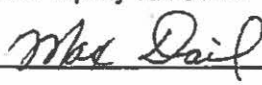
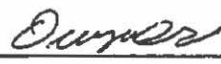
AIR  WATER

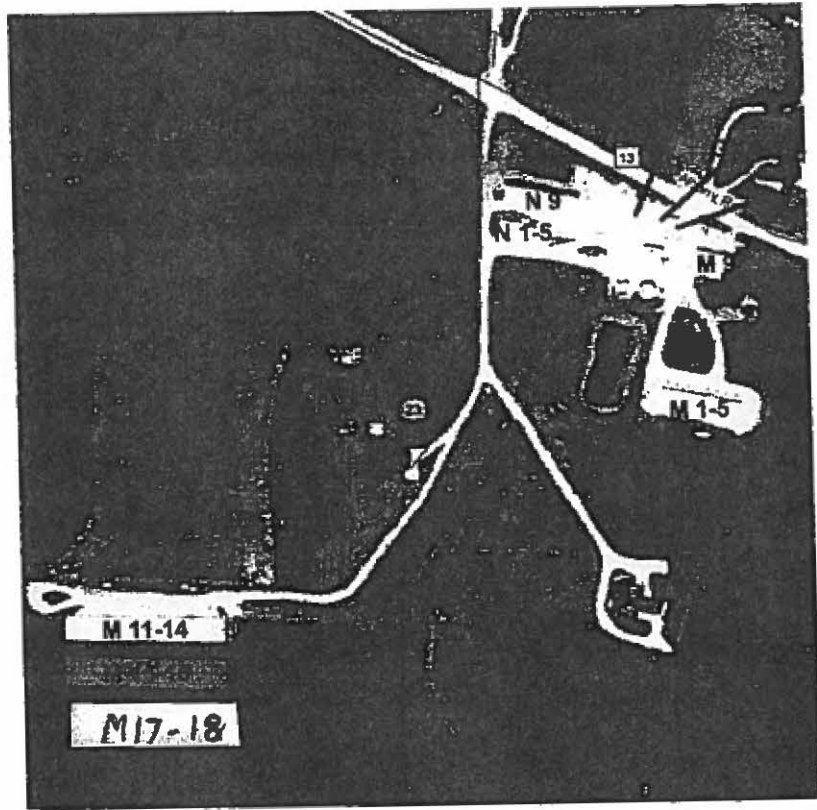
ILLINOIS ENVIRONMENTAL PROTECTION AGENCY  
P. O. Box 19276, Springfield, IL 62794-9276

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 <b>JMTR LLC</b>			Person to Contact for Additional Details <b>MAX DAIL</b>
	Person Authorized to Receive Certification <b>MAX DAIL</b>		Person to Contact for Additional Details <b>MAX DAIL</b>	
	Street Address <b>8571 ALBANY RD</b>		Street Address <b>8571 ALBANY RD</b>	
	Municipality, State & Zip Code <b>ERIE, IL 61250</b>		Municipality, State & Zip Code <b>ERIE, IL 61250</b>	
	Telephone Number <b>309-659-2963</b>		Telephone Number <b>309-659-2963</b>	
	Location of Facility Quarter Section <b>SEC 23</b>	Township <b>TWP 20</b>	Range <b>RNG 3</b>	Municipality <b>ERIE</b>
	Street Address <b>8571 ALBANY RD</b>		County <b>WHITESIDE</b>	Township <b>NEWTON</b>
	Property Identification Number <b>13-23-400-015</b>		Parcel Number	
	Sec. B     MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location <b>RAISE SWINE AND CONTROL SWINE MANURE</b>		
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   NA   MANUFACTURING PROCESS	Describe Unit Process			<div style="text-align: center;"> <h1>RECEIVED</h1> <p>JAN 03 2012</p> <p>ILLINOIS ENVIRONMENTAL PROTECTION AGENCY BOW/WPC/PERMIT SECTION</p> </div>
	Materials Used in Process			
Sec. D   POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility <b>FACILITY STORES SWINE MANURE IN SLATED COVERED CONCRETE PITS UNDER BUILDINGS FOR THE APPLICATION TO CROPLAND IN THE SPRING AND FALL AS PER CERTIFIED NUTRIENT MANAGEMENT PLAN. THE STORAGE FACILITY SIZES ARE PROVIDED ON ATTACHED SKETCH. BUILDING FOR THIS PIN IS M17-18</b>			

Sec. E	(1) Nature of Contaminants or Pollutants		
POLLUTION CONTROL FACILITY - CONTAMINANTS			Material Retained, Captured or Recovered
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	SWINE MANURE	RETAINED	APPLICATION TO CROPLAND
ACCOUNTING DATA	(2) Point(s) of Waste Water Discharge		
	NONE		
			Plans and Specifications Attached
			Yes
			No <input checked="" type="checkbox"/>
	(3)	Are contaminants (or residues) collected by the control facility?	
			Yes <input checked="" type="checkbox"/>
			No
	(4)	Date installation completed <u>10-18-2011</u> status of installation on date of application <u>COMPLETE</u>	
	(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>500,000</u>
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>2,000</u>	
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ <u>91,200</u>	
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ <u>22,800</u>	
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% <u>90%</u>	
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	
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	Thomas McSwiggin Permit Section Division of Water Pollution Control
			Attention: Donald E. Sutton Permit Section Division of Air Pollution Control



**Manure Storage Description:**

N 1-5:	Shallow Pits: 37ft. x 8ft. x 3ft. (10)	66,422 Gal.
N 6:	Shallow Pit: 32ft. x 22ft. x 3ft.	15,798 Gal.
N 7-8:	Deep Pit: 64ft. x 8ft. x 8ft.	30,638 Gal.
N 9:	Deep Pit: 180ft. x 10ft. x 8ft.	107,712 Gal.
M 1-5:	Deep Pit: 260ft. x 40ft. x 8ft.	622,336 Gal.
M 9:	Shallow Pit: 60ft. x 35ft. x 3ft.	47,124 Gal.
M 11-14:	Deep Pit: 384ft. x 50ft. x 8ft.	1,148,928 Gal.
M 15-16:	Deep Pit: 388ft. x 50ft. x 8ft.	1,160,896 Gal.
G1 & 2:	Shallow Pit: 72ft. x 64ft. x 3ft.	103,403 Gal.
Reception Pit:	4ft. x 8ft. x 10ft.	2,394 Gal.
M 17-18	Deep Pit 391ft x 50ft x 8ft	

STATE OF ILLINOIS

COUNTY OF SANGAMON

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)  
)  
)

**PROOF OF SERVICE**

I, the undersigned attorney at law, hereby certify that on August 31, 2015, I served true and correct copies of an **APPEARANCE AND THE RECOMMENDATION**, 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  
P.O. Box 19033  
Springfield, Illinois 62794

**[1<sup>st</sup> Class U.S. Mail]**

Max Dail  
JMTR, LLC  
8571 Albany Rd.  
Erie, Illinois 61250

**[Electronic Filing]**

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

/s/ Joey Logan-Pugh  
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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