

**RECEIVED**  
CLERK'S OFFICE

MAY - 3 2006

STATE OF ILLINOIS  
Pollution Control Board

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

**C&B Farms-Kingston**  
**(Property Identification Number**  
**05-02-300-007)**

)  
) PCB 06- 162  
) (Tax Certification)  
)

**NOTICE**

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

John Baenziger  
C&B Farms  
29255 Five Points Rd.  
Kingston, Illinois 60145

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.

ENVIRONMENTAL PROTECTION AGENCY  
OF THE STATE OF ILLINOIS

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

DATED: May 2, 2006

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**

MAY - 3 2006

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

**STATE OF ILLINOIS**  
**Pollution Control Board**

**C&B Farms-Kingston**  
**(Property Identification Number**  
**05-02-300-007)**

)  
)  
)  
) **PCB 06- 162**  
) **(Tax Certification)**  
)

**A P P E A R A N C E**

The undersigned, as one of its attorneys, hereby enters an **APEARANCE** on behalf of Respondent,  
Illinois Environmental Protection Agency.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

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

DATED: May 2, 2006  
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**

**C&B Farms-Kingston  
(Property Identification Number  
05-02-300-007)**

)  
) **PCB 06- 162**  
) **(Tax Certification)**  
)

**STATE OF ILLINOIS  
Pollution Control Board**

**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 June 22, 2005, the Illinois EPA received a request from C&B Farms (log number TC-08-05, 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: C&B Farms  
29255 Five Points Rd.  
Kingston, Illinois 60145
3. The proposed water pollution control facilities in this request are located at Section 2, T4IN, R4E of the 3rd P.M. in DeKalb County, at the above street address and consist of the following:

One concrete manure pit (120 ft. x 60 ft. x 7 feet deep) with 2 concrete pump out pits (each 7.6 ft. x 7.6 ft. x 7 ft. deep) and the slotted portion of the floor over the manure pit; one concrete manure pit (140 ft. x 40 ft. x 7.67 ft. deep) with 3 concrete pump out pits (each 5 ft. x 6 ft. x 7.67 ft. deep) and the slotted concrete portion of the floor over the manure pit; one concrete manure pit (135 ft. x 45 ft. x 8 ft. deep) with 2 concrete pump out pits (each 6 ft. x 10 ft. x 8 ft. deep) and the slotted concrete portion of the floor over the manure pit; one concrete manure pit (135 ft. x 45 ft. x 8 ft. deep) with one concrete pump out pit (6 ft. x 10 ft. x 8 ft. deep) and the slotted concrete portion of the floor over the manure pit; one concrete manure pit (132 ft. x 40 ft. x 7 ft. deep) with 2 concrete pump out pits

(each 7.5 ft. x 7.6 ft. x 7 ft. deep) and the slotted concrete portion of the floor over the manure pit; two concrete manure pits (each 120 ft. x 50 ft. x 7 ft. deep) with 4 concrete pump out pits (each 7.6 ft. x 7.6 ft. x 7 ft. deep) and the slotted concrete portion of the floor over the manure pits; one concrete manure pit (116 ft. x 40 ft. x 7 ft. deep) with 2 concrete pump out pits (each 7.6 ft. x 7.6 ft. x 7 ft. deep) and the slotted concrete portion of the floor over the manure pit; one concrete manure pit (200 ft. x 35 ft. x 4 ft. deep) and the slotted concrete portion of the floor over the manure pit; one concrete manure pit (175 ft. 40 ft. x 4 ft. deep) and the slotted concrete portion of the floor above the manure pit; and approximately 86 ft. of 6" PVC manure transfer pipe.

These facilities collect, transport, and/or store livestock waste prior cropland application, and are further described in Exhibit A.

4. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2004), 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: *Vera Herst*  
Vera Herst  
Assistant Counsel  
Division of Legal Counsel

Dated: May 2, 2006

Illinois Environmental Protection Agency  
1021 North Grand Ave. East  
P.O. Box 19276  
Springfield, Illinois 62794-9276  
217/782-5544

STATE OF ILLINOIS )  
 )  
 )  
COUNTY OF SANGAMON )  
 )

**PROOF OF SERVICE**

I, the undersigned, on oath state that I have served the attached **APPEARANCE AND THE RECOMMENDATION**, upon the person to whom it is directed, by placing a copy in an envelope addressed to:

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

John Baenziger  
C&B Farms  
29255 Five Points Rd.  
Kingston, Illinois 60145

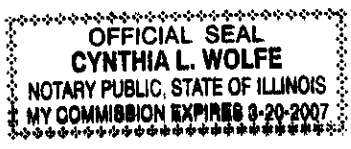
Steve Santarelli  
Illinois Department of Revenue  
101 West Jefferson  
Post Office Box 19033  
Springfield, Illinois 62794

and mailing it from Springfield, Illinois, on May 2, 2006, with sufficient postage affixed for first class mail.

*Nancy J D Lamport*

SUBSCRIBED AND SWORN TO BEFORE ME  
This 2nd day of May, 2006

*Cynthia L. Wolfe*  
Notary Public



Watershed Unit Tax Certification Review Sheet

Project Name: C+B Farms  
 Reviewer: Thaddeus Faust  
 Log No.: TC-08-05

Location: Kingston  
 Date: 2/19/05  
 Type:  Agchem  
 Livestock

Applicant: C+B Farms  
29255 Five Points Rd.  
Kingston, IL 60145

Contact: John Baenziger  
 Phone: 815-784-5040

Facility: C+B Farms  
29255 Five Points Rd.  
Kingston, IL 60145

Property ID: 05-02-300-007

Legal Description: Section 2 T41N R4E of the 3<sup>rd</sup> PM

County: DeKalb

Date Control Devices installed: 1986 (nursery 2, 2, 3, 4) + 1992 (nursery 1, 5, 6, 7, 8, 9)  
 Signature: signed by John Baenziger

Provided Fair Cash Value: \$630,000  
 Title: owner

- 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 (120 ft x 60 ft x 7 ft deep) with concrete slatted floors and 2 concrete pumpouts (each 7.6 ft x 7.6 ft)
  - one concrete manure pit (140 ft x 40 ft x 7.67 ft deep) with concrete slatted floors and 3 concrete pumpouts (each 5 ft x 5 ft)
  - one concrete manure pit (135 ft x 45 ft x 8 ft deep) with concrete slatted floors and 2 concrete pumpouts (each 6 ft x 10 ft)
  - one concrete manure pit (135 ft x 45 ft x 9 ft deep) with concrete slatted floors and 1 concrete pumpout (6 ft x 10 ft)
  - one concrete manure pit (132 ft x 40 ft x 7 ft deep) with concrete slatted floors and 2 concrete pumpouts (each 7.6 ft x 7.6 ft)
  - two concrete manure pits (each 120 ft x 50 ft x 7 ft deep) with concrete slatted floors and 4 concrete pumpouts (each 7.6 ft x 7.6 ft)
  - one concrete manure pit (116 ft x 40 ft x 7 ft deep) with concrete slatted floors and 2 concrete pumpouts (each 7.6 ft x 7.6 ft)
  - one concrete manure pit (200 ft x 35 ft x 4 ft deep) with concrete slatted floors
  - one concrete manure pit (175 ft x 40 ft x 4 ft deep) with concrete slatted floors
  - approximately 86 ft of 6" PVC manure transfer pipe
- Other: 2/24/06 - spoke with John Baenziger - John said the missing pit dimensions are:  
nursery 1 (north) is 200 x 35 with 64 ft. of 6" PVC transfer pipe; nursery 2 is 175 x 40 with  
22 ft of 6" PVC transfer pipe; ⑤ is 132 x 40; ⑥ is 120 x 50; ⑦ is 120 x 50; ⑧ is 116 x 40.  
nursery 2, ②, ③, ④ were built in 1986  
nursery 1, ①, ⑤, ⑥, ⑦, ⑧ were built in 1992

APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)

POLLUTION CONTROL FACILITY  
 AIR  WATER

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

**RECEIVED**  
 JUN 22 2005

This Agency is authorized to request this information under Illinois Revised Statutes, 1979, Chapter 20, 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.

**RECEIVED**  
 JUN 2005

FOR AGENCY USE		ILLINOIS ENVIRONMENTAL PROTECTION AGENCY		BOW/WPC/PERMIT SECTION		
File No.	Date Received	Certification No.		Date		
APPLICANT	Sec. A	Company Name <i>C+B Farms</i>		ILLINOIS ENVIRONMENTAL PROTECTION AGENCY BOW/WPC/PERMIT SECTION		
		Person Authorized to Receive Certification <i>John Baenziger</i>		Person to Contact for Additional Information <i>John Baenziger</i>		
		Street Address <i>29255 Five Points RD</i>		Street Address <i>29255 Five Points RD</i>		
		Municipality, State & Zip Code <i>Kingston ILL 60145</i>		Municipality, State & Zip Code <i>Kingston ILL 60145</i>		
		Telephone Number <i>815-784-5040</i>		Telephone Number <i>815-784-5040</i>		
		Location of Facility		Municipality	Township	
		Quarter Section <i>2</i>	Township <i>41N</i>	Range <i>4E</i>	Kingston	<i>Mayfield</i>
		Street Address <i>29255 Five Points RD</i>		County <i>DeKalb</i>	Book Number	
		Property Identification Number <i>05-02-300-007</i>		Parcel Number <i>05-02-300-007</i>		
	MANUFACTURING OPERATIONS	Sec. B	Nature of Operations Conducted at the Above Location <i>8265<sup>HD</sup> wear to finish operation</i>			
		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			
MANUFACTURING PROCESS	Sec. C	Describe Unit Process				
		Materials Used in Process				
POLLUTION CONTROL FACILITY DESCRIPTION	Sec. D	Describe Pollution Abatement Control Facility <i>This facility's manure structures include pits, slatted floors, pumpouts and waste injection process. The waste structures are all deep pits under roof. They are vital to reducing potential water pollution into the local water sources.</i> <i>*see Attached sheet.</i>				

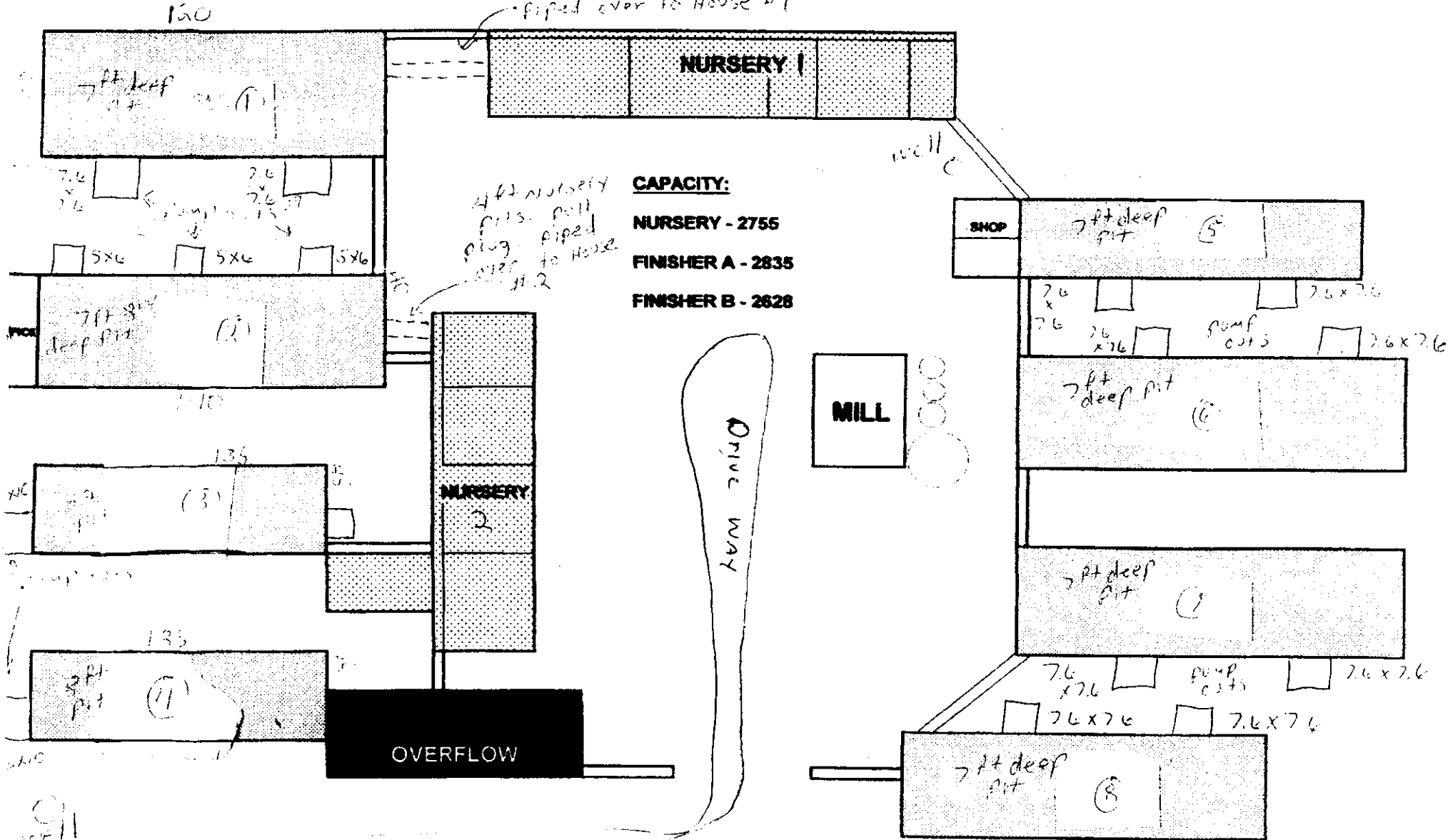


Sec. E	(1) Nature of Contaminants or Pollutants <i>Liquid swine waste</i>		
POLLUTION CONTROL FACILITY - CONTAMINANTS		Material Retained, Captured or Recovered	
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	<i>Liquid swine waste</i>	<i>from finishing swine</i>	<i>waste applied to crop land. waste is tested for nutrients and applied to crop uptakes.</i>
	(2) Point(s) of Waste Water Discharge <i>Liquid waste removal occurs from the pump outs at buildings</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 _____ status of installation on date of application _____		
ACCOUNTING DATA	(5) a.	FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ <i>630,000</i>
	b.	NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ <i>0</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>35</i>
Sec. F	The following information is submitted in accordance with the Illinois Property Tax Code, as amended, and to the best of my knowledge, is true and correct. The facilities claimed herein are "pollution control facilities" as defined in Section 11-10 of the Illinois Property Tax Code.		
SIGNATURE	<i>John Baonizgo</i> _____ <i>owner</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.		
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 pollution control facility. Include a listing of each major piece of equipment included in the claimed fair cash value for real property. Include an average 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	Thomas McSwiggin Permit Section Division of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution Control

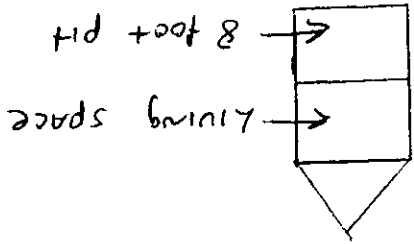
(All buildings with concrete piny' out into slatted floors)

# C AND B FARMS WEAN-FINISH SITE PLAN

4ft nursery pits. Pull plug  
fired over to House #1



Finish operation



Cross sectional  
view of each building  
on site plan

The swine waste is contained in concrete pits under each building. Swine waste falls through concrete slats into the 6 inch thick concrete pits. Waste is removed from each building with a pump placed in the pump out pits attached to the concrete pit. The waste is then pumped into a Hovle tank with injectors to inject waste into the soil. We have no opportunity for run off with this system. We apply to agronomic rates. ~~we have~~ we have 900 acres of crop land for use in application of waste. All set back requirements are in place. No lakes or streams are on the crop ~~land~~ lands.