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MAY - 5 2006

STATE OF ILLINOIS
Pollution Control Board

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

SHEFFEY FARMS, INC.)
(Pearl City Facility))
(Property Identification Number)
89-17-10-100-004))
Petitioner,) PCB 06- 167
) (Tax Certification)
ILLINOIS ENVIRONMENTAL)
PROTECTION AGENCY)
Respondent.)

NOTICE

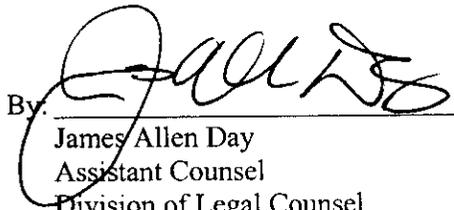
Dorothy M. Gunn, Clerk
Illinois Pollution Control Board
James R. Thompson Center
100 West Randolph Street, Suite. 11-500
Chicago, Illinois 60601

Sheffey Farms, Inc.
8791 W. Pearl City Rd.
Pearl City, IL 61062

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 
James Allen Day
Assistant Counsel
Division of Legal Counsel

DATED: May 3, 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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Respondent.)

A P P E A R A N C E

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

ENVIRONMENTAL PROTECTION
AGENCY OF THE STATE OF ILLINOIS

By:  _____
 James Allen Day
 Assistant Counsel
 Division of Legal Counsel

DATED: May 3, 2006

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RECOMMENDATION

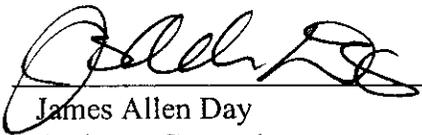
Now Comes the Illinois Environmental Protection Agency ("Illinois EPA") by James Allen Day, one of its attorneys, and pursuant to Section 125.204 of the Illinois Pollution Control Board's (Board) regulations files the following Recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204.

- 1) On May 25, 2005, the Illinois EPA received a request from Sheffey Farms, Inc. for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204, and noted the request as log number TC-07-05. (Exhibit A)
- 2) The applicant's mailing address is: Sheffey Farms, Inc.
8791 W. Pearl City Rd.
Pearl City, IL 61062
- 3) The facility address is: 9383 W. Pearl City Rd.
Pearl City, IL 61062
- 4) The water pollution control facilities in this request are located at Section 10, T26N, R6E of the 3rd P.M. in Stephenson County, Illinois at the above facility address and consist of the following:

One concrete manure pit (51 ft. x 290 ft. x 2 ft. deep) and the slotted concrete portion of the floor over the manure pit; and approximately 250 ft. of 8" PVC manure transfer pipe between the manure pits and the glass lined steel manure storage structure.

- 5) These livestock waste management facilities are used to collect, transport, and/or store livestock wastes prior to cropland application.
- 6) Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10, 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."
- 7) Pollution control facilities are entitled to preferential tax treatment, 35 ILCS 200/11-5.
- 8) Based on the information in the application and the purpose of the facilities (collecting, transporting and/or storing livestock wastes prior to cropland application), 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. Therefore, the facilities are eligible for tax certification from the Board.
- 9) Therefore, the Illinois EPA recommends that the Board issue the requested tax certification.

Illinois Environmental Protection Agency,

By: 
James Allen Day
Assistant Counsel
Division of Legal Counsel

May 3, 2006

Illinois Environmental Protection Agency
1021 North Grand Avenue East
Post Office 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 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

Sheffey Farms, Inc.
8791 W. Pearl City Rd.
Pearl City, IL 61062

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

and mailing it from Springfield, Illinois on **May 3, 2006** with sufficient postage affixed for first class mail.

Nancy J. Lampert

SUBSCRIBED AND SWORN TO BEFORE ME
this third day of May, 2006

Cynthia L. Wolfe
Notary Public





STATE OF ILLINOIS ENVIRONMENTAL PROTECTION AGENCY 2200 CHURCHILL ROAD, SPRINGFIELD, ILLINOIS 62706

APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)

POLLUTION CONTROL FACILITY

AIR

WATER

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. This form has been approved by the Forms Management Center.

FOR AGENCY USE

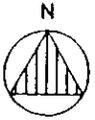
File No. Date Received Certification No. Date

APPLICANT	Sec. A	Company Name	Sheffey Farms, Inc.	
	Person Authorized to Receive Certification	Darrell Sheffey		Person to Contact for Additional Details:
	Street Address:	8791 W. Pearl City Road		Street Address:
	Municipality, State & Zip Code:	Pearl City, IL 61062		Municipality, State & Zip Code:
	Telephone Number:	815/443-2262		Telephone Number:
	Location of Facility:	9383 W. Pearl City Road		Municipality: Pearl City Loran Township
	Street Address:	Pearl City, IL 61062		Stephenson County Book Number:
	Property Identification Number:	89-17-10-100-004		Parcel Number:

MANUFACTURING OPERATIONS	Sec. B	Nature of Operations Conducted at the above location:		
	(1) Water Pollution Control Construction Permit No.	Date Issued		
	(2) NPDES Permit No.	Date Issued		Expiration Date
	(3) Air Pollution Control Construction Permit No.	Date Issued		
	(4) Air Pollution Control Operating Permit No.	Date Issued		

MANUFACTURING PROCESS	Sec. C	(1) Describe Unit Process:	<p>RECEIVED MAY 25 2005</p> <p>ILLINOIS ENVIRONMENTAL PROTECTION AGENCY BOW/WPC/PERMIT SECTION</p>
	(2) Materials Used in Process:		

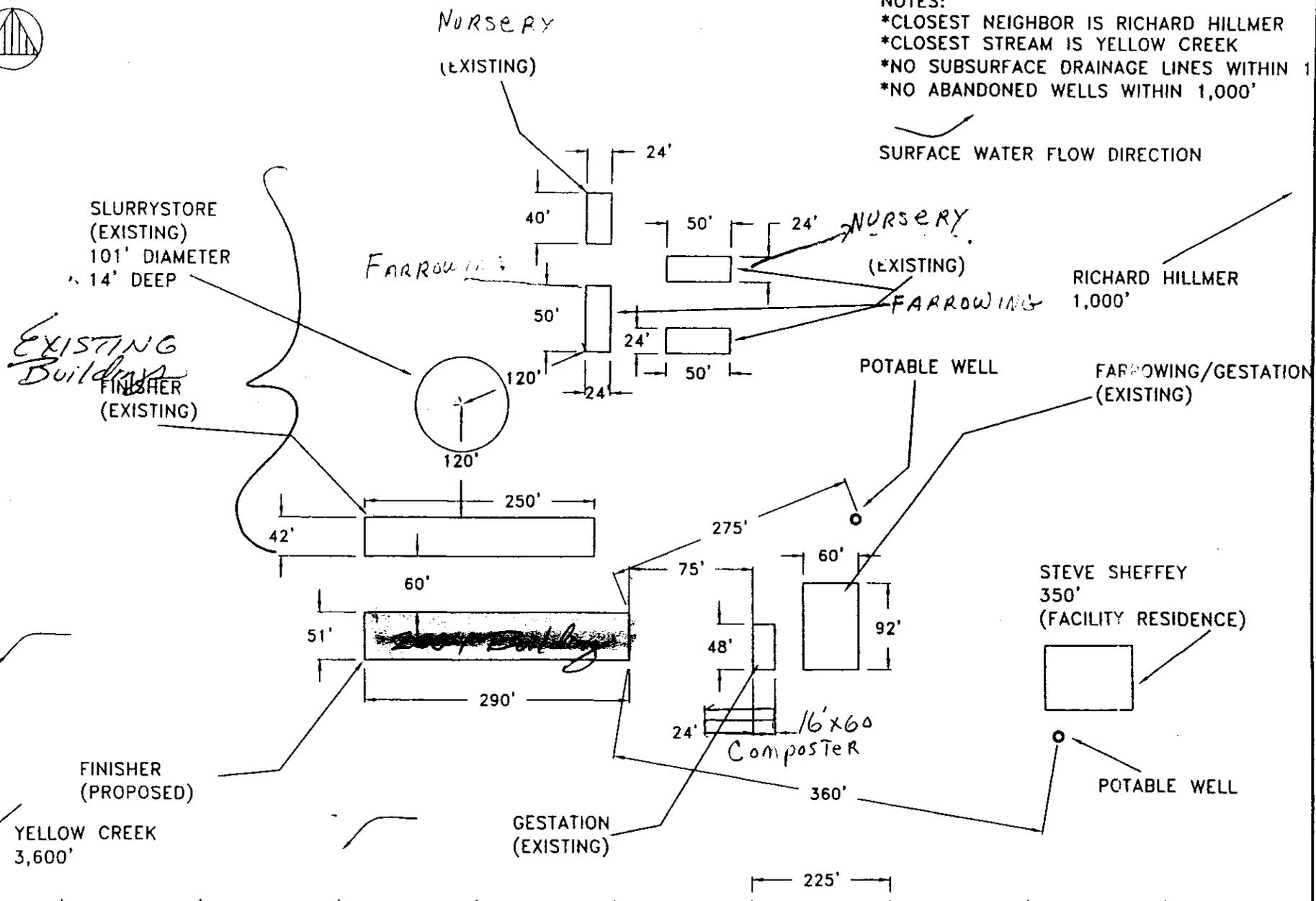
POLLUTION CONTROL FACILITY DESCRIPTION	Sec. D	(1) Describe pollution abatement control facility:
Concrete walls, concrete pad, flooring and slats for 2 foot deep pits on a livestock building 50 feet 2 inches by 288 feet 6 inch building. Outside piping and connections to reception pit.		



NOTES:

- *CLOSEST NEIGHBOR IS RICHARD HILLMER
- *CLOSEST STREAM IS YELLOW CREEK
- *NO SUBSURFACE DRAINAGE LINES WITHIN 1
- *NO ABANDONED WELLS WITHIN 1,000'

SURFACE WATER FLOW DIRECTION



Frank & West
Environmental Engineers, Inc.

7226 N. State Route 29
Springfield, IL 62707

Phone: 217/487-7686
Fax: 217/487-7687

SHEFFEY FARMS
PEARL CITY, ILLINOIS

PLOT PLAN

DRAWN BY: CEO

SCALE: NTS

DATE: 3/22/04

DRAWING NO.04-10801

