

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Jet Farm--Prophetstown  
(Property Identification Number  
16-18-200-006)

)  
)  
)  
) PCB 08- 50  
) (Tax Certification)

**RECEIVED**  
CLERK'S OFFICE  
MAR 10 2008  
STATE OF ILLINOIS  
Pollution Control Board

NOTICE

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

Judith Breitbach  
9527 Blue Goose Road  
Prophetstown, Illinois 61277

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: March 7, 2008

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

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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: March 7, 2008  
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

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MAR 10 2008

STATE OF ILLINOIS  
Pollution Control Board

Jet Farm--Prophetstown  
(Property Identification Number)  
16-18-200-006

) PCB-08 -50  
) (Tax Certification)  
)  
)

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 29, 2006, the Illinois EPA received a request from Jet Farm--Prophetstown (log number TC-26-06, 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:
  - Jet Farm
  - 9527 Blue Goose Road
  - Prophetstown, Illinois 61277
3. The proposed water pollution control facilities in this request are located at NE ¼ of Section 18, T20N, R6E of the 4<sup>th</sup> P.M. in Whiteside County, at the above street address and consist of the following:

Livestock waste management facilities consisting of four concrete manure pits (each 193 ft. x 50 ft. x 2 ft. deep) and the slotted concrete portion of the floor over the manure pits; one glass-lined steel storage tank with a concrete floor for manure storage (112 ft. in diameter x 23 ft. deep); one concrete manure reception pit (6 ft. in diameter x 11 ft. deep with 1 20-horsepower manure transfer pump; approximately 40 ft. of 6-inch diameter PVC manure transfer pipe; approximately 720 ft. of 8-inch diameter PVC manure transfer pipe; and approximately 570 ft. of 10-inch diameter PVC manure transfer pipe.

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.

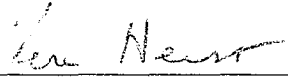
4. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2006), defines “pollution control facilities” as:

“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  
Assistant Counsel  
Division of Legal Counsel

Dated: March 7, 2008  
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  
 JAMES R. THOMPSON CENTER, 100 WEST RANDOLPH, SUITE 11-300, CHICAGO, IL 60601 – (312) 814-6026

ROD R. BLAGOJEVICH, GOVERNOR

DOUGLAS P. SCOTT, DIRECTOR

# Memorandum

To: Connie Tonsor, Division of Legal Counsel

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

Date: MAR - 6 2008

Re: JET Farm – Prophetstown  
 Recommendation of Tax Certification  
 Log # TC-26-06  
 Property Identification # 16-18-200-006

The Bureau of Water received a request on December 29, 2006 from Judith Breitbach 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:

Judith Breitbach  
 9527 Blue Goose Road  
 Prophetstown, IL 61277

NE ¼ of Section 18, T20N, R6E of the 4<sup>th</sup> P.M. in Whiteside County

Livestock waste management facilities consisting of four concrete manure pits (each 193 ft. x 50 ft. x 2 ft. deep) and the slotted concrete portion of the floor over the manure pits, one glass lined steel storage tank with a concrete floor for manure storage (112 ft. in diameter x 23 ft. deep), one concrete manure reception pit (6 ft. in diameter x 11 ft. deep) with 1 20-horsepower manure transfer pump, approximately 40 ft. of 6-inch diameter PVC manure transfer pipe, approximately 720 ft. of 8-inch diameter PVC manure transfer pipe and approximately 570 ft. of 10-inch diameter PVC manure transfer pipe.

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-26-06.doc

cc: Tax Cert File

Watershed Unit Tax Certification Review Sheet

Project Name: Get Farm  
Reviewer: Judith Breitbach  
Log No.: 16-18-200

Location: 16-18-200-006  
Date: 2/19/08  
Type:  Agchem  Livestock

Applicant: Judy Breitbach  
2527 Blue Goose Rd.  
Proctorville, OH 45670

Contact: Judy Breitbach  
Phone: 740-771-8333

Facility: 16-18-200-006

Property ID: LF-1950140010  
→ 16-18-200-006

Legal Description: Section 19 TOWNSHIP 18 R. 2 E. S. 4th P. 1

County: Wick County

Date Control Devices Installed: August 2005

Provided Fair Cash Value: \$23,000

Signature: Judith Breitbach

Title: owner

Wastes:  Livestock waste is applied to cropland.  
 Agrichemical rinsate and spillage is recycled through the facility and/or land applied.  
 Other: \_\_\_\_\_

pits  
pits

Physical Description of Pollution Control Devices: from 10/26/07 response to 4/25/07 review letter

four concrete manure pits (each 14.5 ft x 5 ft x 3 ft deep) w/ concrete slats  
one galvanized steel slurry store (112 ft x 23 ft deep) w/ concrete floor  
one concrete reception pit (10 ft x 11 ft deep) w/ 1" 20" HP pipe  
approximately 720 ft. of 8-inch diameter PVC manure transfer pipe  
approximately 570 ft of 10-inch diameter PVC manure transfer pipe  
approximately 40 ft of 6-inch diameter PVC manure transfer pipe

Other: 2/19/08 - spoke with Judy Breitbach

Judy said the property ID is 16-18-200-006  
The reception pit is 10 ft diameter x 11 ft deep w/ 1 20" HP pipe  
The pit is concrete.

10/23/07  
815-718-2599

Mr. Thaddeus Faught  
Illinois Environmental Protection Agency  
1021 North Grand Avenue East  
P.O. Box 19276  
Springfield, Illinois 62794-9276

RECEIVED  
OCT 26 2007  
Watershed Management Section  
BUREAU OF WATER

Re: Illinois Property Tax: JET Farm – Prophetstown  
Livestock Waste Pollution Control Facilities  
Log No. TC-26-06

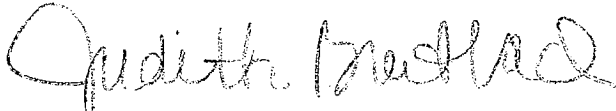
Dear Mr. Faught:

The following is in response to a letter I received from you on April 25, 2007.

1. I have 4 barns with 4 manure pits. Each pit is 193 feet x 50 feet. Each pit is 2 feet deep. The flooring material above the pits is concrete slats.
2. The Slurrystores dimensions are 112x23. It is constructed of glass-lined steel and has a concrete floor.
3. Under each barn there are 3 – 60 foot lengths of 8" PVC running horizontally across the barn (180 feet x 4 = 720 feet). Between barns 1 and 2 there is 220 feet of 10" PVC going to the reception pit. Between barns 3 and 4 there is 350 feet of 10" PVC going to the reception pit. There is an addition 40 feet of 6" PVC going from the reception pit to the Slurrystore
4. The facility ID number is LF1950140000
5. I am only seeking certification for the manure pits, slatted floors, Slurrystore and manure transfer pipes. I understand that the remainder of my facilities are not eligible for tax certification.

Please let me know if the above information is not satisfactory. I can be contacted at 815-718-2599.

Thank you,



Judith Breitbach  
Owner  
JET Farm  
9527 Blue Goose Road  
Prophetstown, Illinois 61277





ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 - (217) 782-3397  
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217/782-3362 ROD R. BLAGOJEVICH, GOVERNOR DOUGLAS P. SCOTT, DIRECTOR

April 25, 2007

Ms. Judith Breitbart  
9527 Blue Goose Road  
Prophetstown, Illinois 61277

Re: Illinois Property Tax: Jet Farm -- Prophetstown  
Livestock Waste Pollution Control Facilities  
Log No. TC-26-06

Dear Ms. Breitbart:

The application for Illinois Property Tax Certification received December 29, 2006 for the above listed facilities has been reviewed and the following is offered for your consideration and appropriate action.

1. Please indicate the number and dimensions of the concrete manure pits. Also indicate the flooring material above the pits (i.e., concrete slats).
2. Please indicate the dimensions (diameter and height) of the Slurrystore and verify that it is constructed of glass-lined steel and has a concrete floor.
3. Please indicate the length and diameter of any PVC manure transfer pipes.
4. Please provide a proper property ID number. Generally the ID is a series of only numbers arranged similar to xx-xx-xx-xxx-xxx.
5. Please provide written verification that you are only seeking certification for the manure pits, slatted floors, Slurrystore, and any manure transfer pipe. Please be advised that walls, building structures, etc. with the primary purpose of housing livestock above the manure pits are not eligible for tax certification.

Please review the subject applications accordingly for the items specified above and submit to the Illinois Environmental Protection Agency so that we may complete the review of the subject application. Please include the above log number on all correspondence.

If you have any questions or comments concerning the above items, please contact me at the above address and telephone number.

Very truly yours,

Thaddeus Faught  
Facility Evaluation Unit  
Watershed Management Section  
Bureau of Water

TJF:TC-26-06a.doc

TC-2606

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 10/1/06

APPLICANT	Sec. A	Company Name <u>JET Farm</u>	Person Authorized to Receive Certification <u>Judith J Breitbach</u>	Person to Contact for Additional Details <u>Judith J. Breitbach</u>
	Street Address <u>9527 Blue Goose Rd</u>	Street Address <u>30526 Prophet Rd</u>		
	Municipality, State & Zip Code <u>Prophetstown, IL 61277</u>	Municipality, State & Zip Code <u>Prophetstown IL 61277</u>		
	Telephone Number <u>815-718-2599</u>	Telephone Number <u>(815) 537-8866</u>		
	Location of Facility Quarter Section _____ Township # <u>20-N</u> Range <u>6-E</u> Section # <u>18</u>	Municipality <u>Prophetstown IL</u> Township <u>Hume</u>		
	Street Address <u>9527 Blue Goose Rd Prophetstown IL 61277 Whiteside</u>	County <u>Whiteside</u> Book Number <u>Pric. Meridian = 47</u>		
	Property Identification Number <u>LF 1950140000</u>	Parcel Number		

MANUFACTURING OPERATIONS	Sec. B	Nature of Operations Conducted at the Above Location <u>Swine finishing facility. All manure and building wash water is collected in a central collection pit with PVC piping and pumped into an above ground manure storage structure (Slurrystore System).</u>	
	Water Pollution Control Construction Permit No.	Date Issued	
	NPDES PERMIT No.	Date Issued	
	Air Pollution Control Construction Permit No.	Date Issued	
Air Pollution Control Operating Permit No.	Date Issued		

MANUFACTURING PROCESS	Sec. C	Describe Unit Process <u>Swine finishing facility. Shallow pit pull plug system with PVC drains to the collection pit pumped into the Slurrystore for a total containment waste handling system.</u>
	Materials Used in Process <u>Total confinement buildings, concrete pits, collection to a pit with a submersible pump to an above ground Slurrystore System.</u>	

POLLUTION CONTROL FACILITY DESCRIPTION	Sec. D	Describe Pollution Abatement Control Facility <u>Total containment as building pits are drained into a central collection pit and manure is pumped in a Slurrystore. Spring and Fall when soil conditions are acceptable manure is injected to crop land as a fertilizer.</u>
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Sec. E POLLUTION CONTROL FACILITY - CONTAMINANTS	(1) Nature of Contaminants or Pollutants Swine manure from hog buildings.			
			Material Retained, Captured or Recovered	
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE	
	Swine Manure	N, P205 and K20 values will be determined via testing to determine field (crop) application rates.	Injected as a fertilizer	
	(2) Point(s) of Waste Water Discharge			
	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 <u>8/10/05</u> status of installation on date of application <u>Complete in use</u>		
	ACCOUNTING DATA	(5) a.	FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>231,000.-</u>
		b.	NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>231,000.-</u>
c.		PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ <u>-0-</u>	
d.		PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ <u>-0-</u>	
e.		PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% <u>100</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	<u>Quentin J. Brubaker</u>	<u>OWNER</u>
	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 <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:	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

STATE OF ILLINOIS

COUNTY OF SANGAMON

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**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:

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

Judith Breitbach  
9527 Blue Goose Road  
Prophetstown, Illinois 61277

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

and mailing it from Springfield, Illinois, on March 7, 2008, with sufficient postage affixed for first class mail.

*Meredith Kelley*

SUBSCRIBED AND SWORN TO BEFORE ME

This 7<sup>th</sup> day of March , 2008

*Brenda Boehner*  
Notary Public



**THIS FILING IS SUBMITTED ON RECYCLED PAPER**