

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Mussmans Back Acres, Inc. – Grant Park
(Property Identification Number
01-04-14-200-008)

)
) PCB 09- 0955
) (Tax Certification)
)
)

RECEIVED
CLERK'S OFFICE
JAN 30 2009
STATE OF ILLINOIS
Pollution Control Board

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

Mussmans Back Acres, Inc.
9998 N. 16000 E. Road
Grant Park, Illinois 60940

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-Wilkey
Joey Logan Wilkey
Assistant Counsel
Division of Legal Counsel

DATED: January 28, 2009

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

Mussmans Back Acres, Inc. – Grant Park
(Property Identification Number
01-04-14-200-008)

)
) PCB 09- 69-55
) (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

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STATE OF ILLINOIS
Pollution Control Board

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

DATED: January 28, 2009

Illinois Environmental Protection Agency
1021 North Grand Avenue East
Post Office Box 19276
Springfield, Illinois 62794-9276
(217)782-5544

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STATE OF ILLINOIS
Pollution Control Board

Mussmans Back Acres, Inc. – Grant Park)
(Property Identification Number)
01-04-14-200-008)
)
)

PCB 09- 09-55
(Tax Certification)

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 December 28, 2007, the Illinois EPA received a request from Mussmans Back Acres, Inc. (log number TC-49-07, 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:

Mussmans Back Acres, Inc.
9998 N. 16000 E. Road
Grant Park, IL 60940

The proposed water pollution control facilities in this request are located at NE ¼ of Section 14, T32N, R14E of the 3rd P.M. in Kankakee County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (61 ft. x 568 ft. x 4 ft. deep).

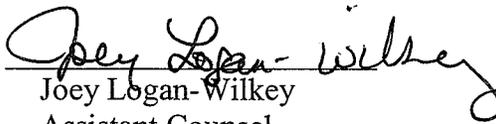
These livestock waste management facilities are used to collect, transport and/or store livestock wastes prior to cropland application, and are further described in Exhibit A.

4. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (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: 
Joey Logan-Wilkey
Assistant Counsel
Division of Legal Counsel

Dated: January 28, 2009
Illinois Environmental Protection Agency
1021 North Grand Ave. E.
P.O. Box 19276
Springfield, Illinois 62794-9276
217/782-5544

Memorandum

To: Connie Tonsor, Division of Legal Counsel
From: Alan Keller, Manager, Permit Section
Date: January 26, 2009
Re: Mussmans Back Acres, Inc. - Grant Park
Recommendation of Tax Certification
Log # TC-49-07
Property Identification # 01-04-14-200-008

The Bureau of Water received a request on December 28, 2007 from Mussmans Back Acres, Inc. 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:

Mussmans Back Acres, Inc.
9998 N 16000 E Road
Grants Park, IL 60940

NE 1/4 of Section 14, T32N, R14E of the 3rd P.M. in Kankakee County

Livestock waste management facilities consisting of one concrete pit (61 ft. x 568 ft. x 4 ft. deep). 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 James Allison at 217/782-3362.

SAK:DLH:JRA:

cc: Tax Cert File

CERTIFICATE OF SERVICE

I, Joey Logan-Wilkey, certify that I have served the attached **APPEARANCE and RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY**, by first class mail, upon the following persons:

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

Steve Santarelli
Illinois Department of Revenue
101 W. Jefferson
P.O. Box 19033
Springfield, Illinois 62794

Mussmans Back Acres, Inc.
9998 N. 16000 E. Road
Grant Park, Illinois 60940

Dated: January 28, 2009


Joey Logan-Wilkey
Assistant Counsel
Division of Legal Counsel
Illinois Environmental Protection Agency

THIS FILING PRINTED ON RECYCLED PAPER

