

**Western Creek Farms, LLC – LaHarpe  
(Property Identification Number  
05-24-300-014)**

)  
 ) **PCB 09-**  
 ) **(Tax Certification)**  
 )  
 )


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

Gary Donley  
PO Box 220  
Carthage IL 62321

Steve Santarelli  
Illinois Department of Revenue  
101 West Jefferson  
Post Office Box 19033  
Springfield IL 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:   
Chad M. Kruse  
Assistant Counsel  
Division of Legal Counsel

DATED: March 30, 2009

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

**THIS FILING IS SUBMITTED ON RECYCLED PAPER**


**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

Western Creek Farms, LLC – LaHarpe	)
(Property Identification Number	) PCB 09-
05-24-300-014)	) (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:   
Chad M. Kruse  
Assistant Counsel  
Division of Legal Counsel

DATED: March 30, 2009  
Illinois Environmental Protection Agency  
1021 North Grand Avenue East  
Post Office Box 19276  
Springfield IL 62794-9276  
(217)782-5544

**THIS FILING IS SUBMITTED ON RECYCLED PAPER**

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:

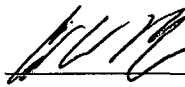
Steve Santarelli  
Illinois Department of Revenue  
101 West Jefferson  
Post Office Box 19033  
Springfield IL 62794

Gary Donley  
PO Box 220  
Carthage IL 62321

and mailing it from Springfield, Illinois, on March 30, 2009, with sufficient postage affixed for first class mail.

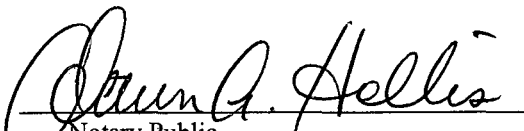
And electronically, on March 30, 2009 to:

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



SUBSCRIBED AND SWORN TO BEFORE ME

This 30<sup>th</sup> day of March, 2009



Notary Public



**THIS FILING IS SUBMITTED ON RECYCLED PAPER**

Western Creek Farms, LLC – LaHarpe )  
 (Property Identification Number ) PCB 09-  
 05-24-300-014) (Tax Certification)  
 )  
 )

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 Gary Donley, Western Creek Farms, LLC (log number TC-48-07, 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: Western Creek Farms, LLC  
2431 E. State Highway 9 and 94  
LaHarpe IL 61450

The proposed water pollution control facilities in this request are located at Section 24, T7N, R6W of the 4th P.M. in Hancock County, at the above street address and consist of the following:

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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:   
Chad M. Kruse  
Assistant Counsel  
Division of Legal Counsel

Dated: March 30, 2009  
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) 782-2829  
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: Alan Keller, Manager, Permit Section

Date: February 26, 2009

Re: Western Creek Farms, LLC - LaHarpe  
Recommendation of Tax Certification  
Log # TC-48-07  
Property Identification # 05-24-300-014

**RECEIVED**  
Division of Legal Counsel

MAR 17 2009

Environmental Protection  
Agency

The Bureau of Water received a request on December 28, 2007 from Western Creek Farms, LLC 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:

Western Creek Farms, LLC  
2431 E. State Highway 9 and 94  
LaHarpe, IL 61450

Section 24, T7N, R6W of the 4th P.M. in Hancock County

Livestock waste management facilities consisting of two concrete pits (each 101 ft. x 204 ft. x 8 ft. deep) with six concrete pump out pits (each 6 ft. x 6 ft. x 8 ft. deep) and the portion of the concrete slotted flooring over the manure pits. 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 Dan Heacock at 217/782-3362.

SAK:DLH/tc-48-07m.doc

cc: Tax Cert File