

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

**Baker Farms - Maquon  
(Property Identification Number  
18-21-100-001)**

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

**NOTICE**

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

Douglas Baker  
312 W High  
Box 262  
London Mills IL 61544

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: June 2, 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**

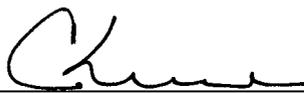
**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

**Baker Farms - Maquon** )  
**(Property Identification Number** ) **PCB 09-**  
**18-21-100-001)** **(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: June 2, 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

Douglas Baker  
312 W High  
Box 262  
London Mills IL 61544

and mailing it from Springfield, Illinois, on June 2, 2009, with sufficient postage affixed for first class mail.

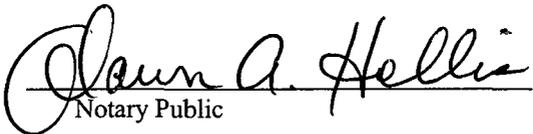
And electronically, on June 2, 2009 to:

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 2nd day of June, 2009

  
Notary Public



**THIS FILING IS SUBMITTED ON RECYCLED PAPER**

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

<b>Baker Farms - Maquon</b>	)
<b>(Property Identification Number</b>	) <b>PCB 09-</b>
<b>18-21-100-001)</b>	) <b>(Tax Certification)</b>
	)
	)

**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 30, 2008, the Illinois EPA received a request from Douglas Baker, Baker Farms (log number TC-38-08, 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: Baker Farms  
286 Knox Road 850 E  
Maquon IL 61458

The proposed water pollution control facilities in this request are located at Section 21, T9N, R2E of the 4<sup>th</sup> P.M. in Knox County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (approximately 198 ft. x 46 ft. x 10 ft. deep) with the slotted concrete portion of the floor over the manure pit. The manure pit is surrounded by approximately 490 feet of 6-inch diameter plastic perimeter foundation drainage tubing. The foundation tubing also includes 1 inspection port (10 ft. deep 6-inch diameter plastic 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:   
Chad M. Kruse  
Assistant Counsel  
Division of Legal Counsel

Dated: June 2, 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: Al Keller, P.E., Manager, Permit Section *AK*

Date: May 18, 2009

Re: Baker Farms - Maquon  
Recommendation of Tax Certification  
Log # TC-38-08  
Property Identification # 18-21-100-001

The Bureau of Water received a request on December 30, 2008 from Douglas Baker 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:

Baker Farms  
286 Knox Road 850 E  
Maquon, IL 61458

Section 21, T9N, R2E of the 4<sup>th</sup> P.M. in Knox County

Livestock waste management facilities consisting of one concrete manure pit (approximately 198 ft. x 46 ft. x 10 ft. deep) with the slotted concrete portion of the floor over the manure pit. The manure pit is surrounded by approximately 490 feet of 6-inch diameter plastic perimeter foundation drainage tubing. The foundation tubing also includes 1 inspection port (10 ft. deep 6-inch diameter plastic 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-38-08.doc

cc: Tax Cert File

Project Name: Baker Farms Location: Maquon  
Reviewer: Thaddeus Foyht Date: 3/26/09  
Log No.: TC-38-09 Type:  Agchem  
 Livestock

Applicant: Douglas Baker Contact: David / Douglas Baker  
312 W High Box 262 Phone: 309-496-3540 / 309-368-0012  
Lodan Mill, IL 61544

Facility: 286 Knox Road P50F Property ID: 18-21-100-001  
Maquon, IL 61459

Legal Description: section 21, T9N, R7E of 41<sup>st</sup> PM. County: Knox

Date Control Devices Installed: 1/28/08 Provided Fair Cash Value: \$92,510

Signature: Signed by Douglas Baker Title: partner

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 (2 198 ft x 46 ft x 15 ft deep) w/ concrete slats  
w/ approximately 490 feet of 6-inch diameter plastic sewer or drainage tubing  
and one inspection port (10 ft. deep) 6-inch diameter plastic pipe.

Other: 4/20/09 spoke w/ Douglas Baker  
Doug said the manure pit is 2 490 ft of 6-inch diameter  
plastic pipe with one inspection port that is 10 ft deep 6-inch diameter  
plastic pipe.

103008

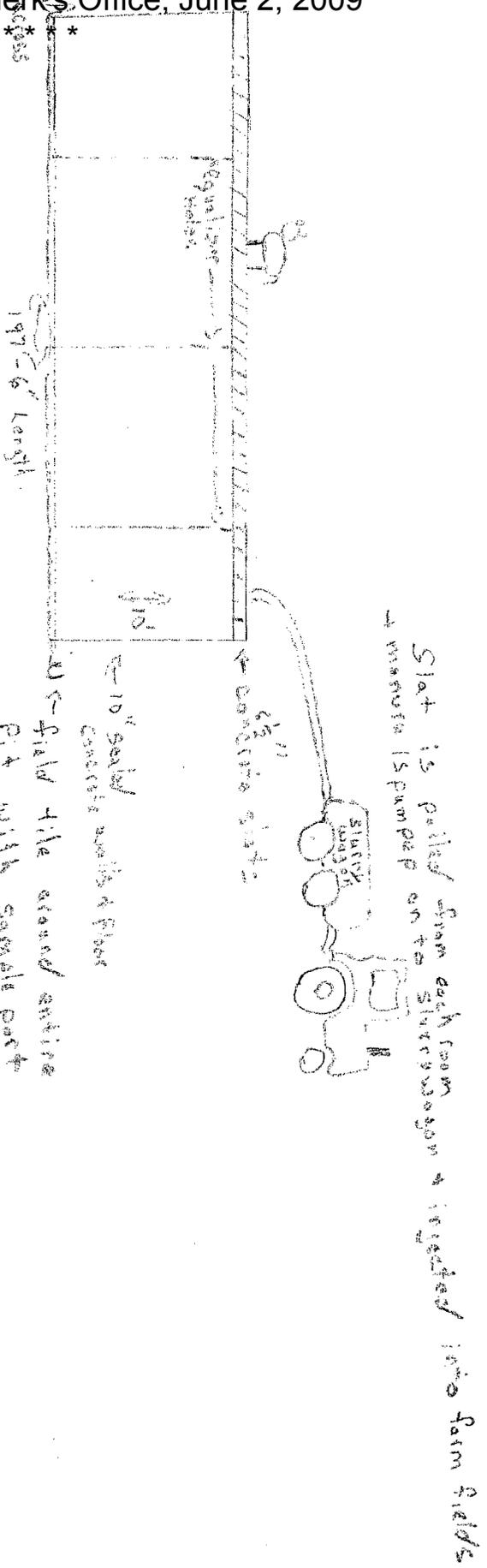
FOR AGENCY USE		Watershed Management Section	
File No.	Date Received	Certification No.	Date
Sec. A		BUREAU OF WATER	
APPLICANT	Company Name	David Baker	
	Person Authorized to Receive Certification	Person to Contact for Additional Details	
	Douglas J. Baker	Douglas J. Baker	
	Street Address	Street Address	
	312 W High Box 262		
	Municipality, State & Zip Code	Municipality, State & Zip Code	
	London Mills IL 61544		
	Telephone Number	Telephone Number	
	309-368-0012	309-486-3540	
MANUFACTURING OPERATIONS	Location of Facility		Municipality
	Quarter Section	Township	Range
	NW NE + N 1/2 NW 21	Chestnut	T9 R2
	Street Address	County	Book Number
286 Knox Road 850E - Maquon IL	Knox		
Property Identification Number	Parcel Number		
18-21-100-001			
MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location		
	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		
	Additional paper enclosed		

**RECEIVED**  
 DEC 30 2008  
 ILLINOIS ENVIRONMENTAL PROTECTION AGENCY  
 BOW/WPC/PERMIT SECTION

POLUTION CONTROL FACILITY - CONTAMINANTS  ACCOUNTING DATA	(1) Nature of Contaminants or Pollutants <b>2009-117</b>								
	<table border="1"> <thead> <tr> <th rowspan="2">Contaminant or Pollutant</th> <th colspan="2">Material Retained, Captured or Recovered</th> </tr> <tr> <th>DESCRIPTION</th> <th>DISPOSAL OR USE</th> </tr> </thead> <tbody> <tr> <td>Bee + rubble</td> <td>Manure</td> <td>Captured in pit - Pumped into tanks and injected in fields for fertilizer</td> </tr> </tbody> </table>	Contaminant or Pollutant	Material Retained, Captured or Recovered		DESCRIPTION	DISPOSAL OR USE	Bee + rubble	Manure	Captured in pit - Pumped into tanks and injected in fields for fertilizer
	Contaminant or Pollutant		Material Retained, Captured or Recovered						
		DESCRIPTION	DISPOSAL OR USE						
	Bee + rubble	Manure	Captured in pit - Pumped into tanks and injected in fields for fertilizer						
	(2) Point(s) of Waste Water Discharge								
	Plans and Specifications Attached Yes <input 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>1-28-08</u> status of installation on date of application <u>In Use</u>								
	(5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY: \$ <u>92,510.00</u>								
b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY: \$									
c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY: \$									
d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY: \$									
e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE: %									
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>Douglas J. Beck</u> Title <u>partner</u>									
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 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.									
<table border="0"> <tr> <td>Submit to:</td> <td>Attention:</td> <td>Attention:</td> </tr> <tr> <td>Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276</td> <td>Al Keller Permit Section Division of Water Pollution Control</td> <td>Donald E. Sutton Permit Section Division of Air Pollution Control</td> </tr> </table>	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			
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							

\*\*\*\*\* PCB 2009-117 \*\*\*\*\*

Section D - Pollution Control Facility



Concrete pit is sealed, & pumped regularly to insure  
 no waste enters local waters. Water sample  
 from sample port is tested regularly to check  
 water quality

field tile around entire  
 pit with sample port  
 to check ground water quality

Nearest body of water is farm pond.  
 located across paved road from home/road  
 approx. 2000' from facility.

