

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Wildcat Farms, LLC-Dallas City)
(Property Identification Number) PCB 011-
05-28-300-004)) (Tax Certification)
)
)

NOTICE

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

Gary Donley
 P.O. Box 220
 Carthage, Illinois 62321

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: December 14, 2010

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

Wildcat Farms, LLC-Dallas City)
(Property Identification Number) PCB 11-
05-28-300-004)) (Tax Certification)
)
)

APPEARANCE

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: December 14, 2010
 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

Wildcat Farms, LLC-Dallas City)
(Property Identification Number) PCB 11-
05-28-300-004)) (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 28, 2007, the Illinois EPA received a request from Wildcat Farms, LLC-Dallas City (log number TC-40-07, 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: Wildcat Farms, LLC
2558 North County Road 2150
Dallas City, Illinois 62330

3. The proposed water pollution control facilities in this request are located at Section 28, T7N, R6W of the 4th P.M. in Hancock County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete pit (48 ft. x 52 ft. x 2 ft. deep) and the portion of the plastic slotted flooring over the manure pit in Building # 1; one concrete pit (61 ft. x 280 ft. x 2 ft. deep) and the portion of the concrete slotted flooring over the manure pit in Building # 2; one concrete pit (118 ft. x 441 ft. x 2 ft. deep) and the portion of the concrete slotted flooring over the manure pits in Building # 3; one concrete pit (159 ft. x 473 ft. x 2 ft. deep) and the portion of the plastic and cast iron slotted flooring over the manure pit in Building # 4; one concrete pit (118 ft. x 441 ft. x 2 ft. deep) and the portion of the concrete slotted flooring over the manure pit in Building # 5; one steel glass lined manure storage tank with concrete base (176 ft. in diameter x 19 ft. deep); and approximately 800 ft. of 10 inch diameter PVC manure

transfer piping; and one steel glass lined manure storage tank with concrete base (176 ft. in diameter x 19 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: Vera Herst
Vera Herst
Assistant Counsel
Division of Legal Counsel

Dated: December 14, 2010
Illinois Environmental Protection Agency
1021 North Grand Ave. E.
P.O. Box 19276
Springfield, Illinois 62794-9276
217/782-5544



1***PCB-2011-029***
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

PAT QUINN, GOVERNOR

DOUGLAS P. SCOTT, DIRECTOR

Memorandum

To: Connie Tonsor, Division of Legal Counsel

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

Date: December 9, 2010

Re: Wildcat Farms, LLC - Dallas City
Recommendation of Tax Certification
Log # TC-40-07
Property Identification # 05-28-300-004

RECEIVED
Division of Legal Counsel

DEC 09 2010

**Environmental Protection
Agency**

The Bureau of Water received a request on December 28, 2007 from Wildcat Farms, LLC for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Il. Adm. Code 125.204. On November 26, 2010 the Bureau of Water received a notification from the applicant which indicated that the Tax Certification PCB-09-09 issued May 7, 2009 by the Illinois Pollution Control Board did not include a certain portion of the facilities originally requested to receive a tax certification as pollution control facilities. The Bureau of Water agrees with the applicant's claim. The recommendation originally issued by the Agency included only one of two steel glass lined tanks that were requested by the applicant to receive tax certification as pollution control facilities. We offer the following recommendation.

The water pollution control facilities in this request include the following:

Wildcat Farms, LLC
2558 North County Road 2150
Dallas City, IL 62330

Section 28, Township 7N, Range 6W of the 4th PM in Hancock County.

Livestock waste management facilities consisting of one steel glass lined manure storage tank with concrete base (176 ft. in diameter x 19 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. These facilities are in addition to facilities certified under Illinois Pollution Control Board order PCB-09-09 issued May 7, 2009.

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 Darren Gove at 217/782-0610.

SAK:DRG:TC-40-07_Tax Cert Recommendation_28Dec07.docx

cc: Tax Cert File

Rockford • 4301 N. Main St., Rockford, IL 61103 • (815) 987-7760

Elgin • 595 S. State, Elgin, IL 60123 • (847) 608-3131

Bureau of Land - Peoria • 7620 N. University St., Peoria, IL 61614 • (309) 693-5462

Collinsville • 2009 Mall Street, Collinsville, IL 62234 • (618) 346-5120

Des Plaines • 9511 W. Harrison St., Des Plaines, IL 60016 • (847) 294-4000

Peoria • 5415 N. University St., Peoria, IL 61614 • (309) 693-5463

Champaign • 2125 S. First St., Champaign, IL 61820 • (217) 278-5800

Marion • 2309 W. Main St., Suite 116, Marion, IL 62959 • (618) 993-7200

TC-40-07

APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)
 POLLUTION CONTROL FACILITY
 AIR WATER

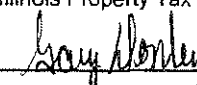
ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
 P. O. Box 19276, Springfield, IL 62794-9276

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	
Sec. A APPLICANT	Company Name Wildcat Farms, LLC			
	Person Authorized to Receive Certification Gary Donley		Person to Contact for Additional Details Gary Donley	
	Street Address P.O. Box 220		Street Address P.O. Box 220	
	Municipality, State & Zip Code Carthage, IL 62321		Municipality, State & Zip Code Carthage, IL 62321	
	Telephone Number (217) 357-2811		Telephone Number (217) 357-2811	
	Location of Facility Quarter Section	Township 7N	Range 6W	Municipality Township 7N
	Street Address 2558 North County Road 2150		County Hancock	Book Number
	Property Identification Number 05-28-300-004		Parcel Number	
	Sec. B 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		
Sec. C MANUFACTURING PROCESS	Describe Unit Process			
	Materials Used in Process			
Sec. D POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility			
	Please see attached sheet			

RECEIVED
 DEC 28 2007
 Watershed Management Section
 BUREAU OF WATER

Sec. E	(1) Nature of Contaminants or Pollutants			
	POLLUTION CONTROL FACILITY - CONTAMINANTS	Material Retained, Captured or Recovered		
		Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
		Swine Manure		Spread as fertilizer
		(2) Point(s) of Waste Water Discharge		
		None		
		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>11/01/07</u> status of installation on date of application <u>COMPLETE</u>			
ACCOUNTING DATA	(5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ 230,000.00		
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ 0.00		
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ 0.00		
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ 0.00		
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% 40		
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	<div style="display: flex; justify-content: space-between;"> <div style="text-align: center;">  Signature </div> <div style="text-align: center;"> <u>Registered Agent</u> Title </div> </div>			
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.			
INSTRUCTIONS	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:	
		Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	AI Keller Permit Section Division of Water Pollution Control	
			Donald E. Sutton Permit Section Division of Air Pollution Control	

Attached Sheet in Support of Application for Certification of Pollution Control Facility
For Wildcat Farm LLC

Page 1 Section D of the form –

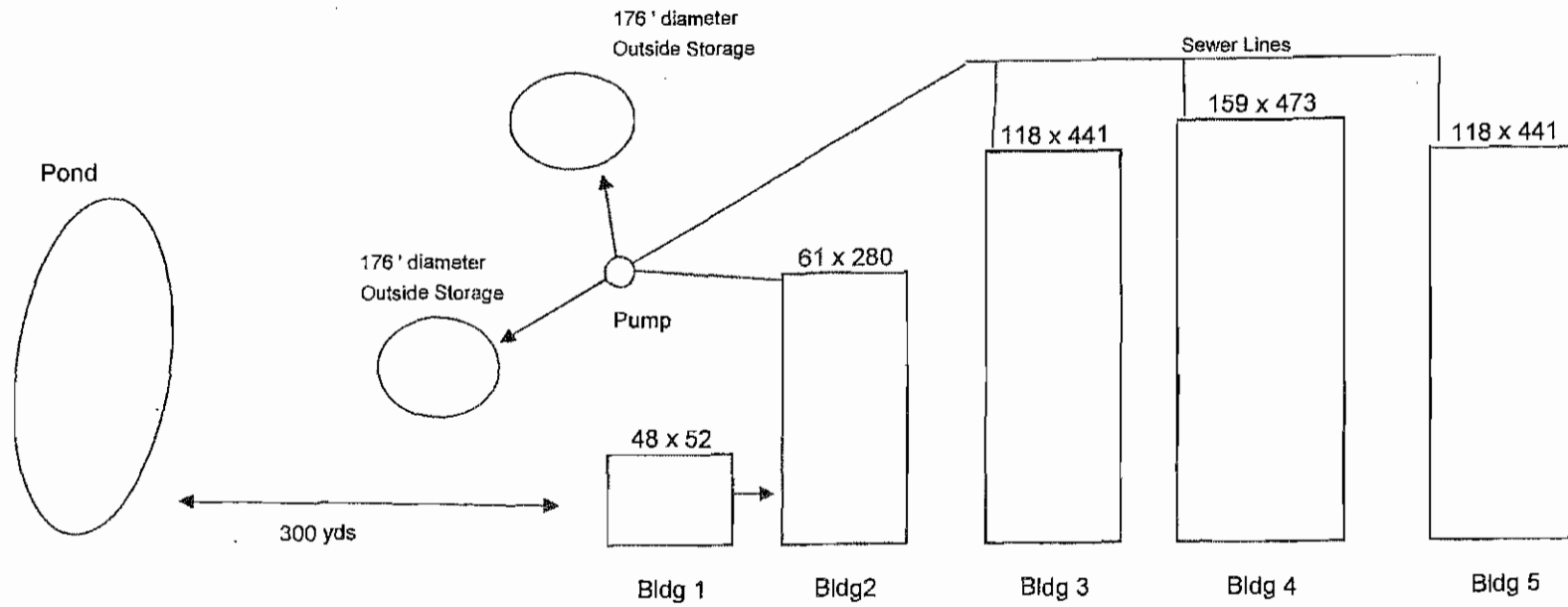
Wildcat Farm LLC is a swine farm with 5 separate buildings that house swine. Each of these building has manure storage capacity in below ground level concrete pits. Also integrated into the design is specially designed flooring material that separates the animals from the manure holding area yet allows the manure to pass thru the floor into the holding area. In buildings 1 & 4 there are two special types of flooring that allow for the manure to pass into the storage area. A portion of the flooring in building 4 is made from cast iron with a slatted pattern. In building 1 & a portion of building 4 the flooring is made of slatted plastic material. In buildings 2, 3 & 5 the floor is made of steel reinforced concrete slats. All of these floor types efficiently allow for the manure to pass into the storage area.

The manure storage area beneath each building is approx 2 ft deep. Primary manure storage is accomplished by two above ground storage tanks that will hold approx 12 months worth of manure produced by the facility. The outside storage units are 176 ft in diameter & 19 feet tall. They are constructed of steel with a glass like material covering to resist corrosion. Underground sewer lines allow for gravity transfer of manure from the buildings to a central pump location. The underground sewer lines are made with 10" PVC. There is approx 800 feet of this pipe that connects the buildings to the special pump found in the lift station. Manure is then pumped from this "lift station" into the storage tanks. Manure is retained by these structures to prevent it from leaving the farm and reaching surrounding water sources. The nearest body of water is a pond approx 300 yards from the nearest building. Multiple times each year the manure is pumped out of the pits and injected into surrounding farmland at ergonomically appropriate rates. Collection efficiency of this design of pollution control facility is 100%.

On the accompanying diagram the buildings are identified as Buildings 1-5 with approx. dimensions listed at the top of each. The diagram also shows the pattern of the underground sewer lines that drain the buildings manure to the lift station where the material is pumped into the storage tanks.

Second Attached Sheet in Support of Application for Certification of Pollution Control Facility
For Wildcat Farm LLC
Page 1 Section D of the form -

Wildcat Farm Bldg Layout





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

A handwritten signature in blue ink, appearing to read "AK", is written over the "From:" line.

Date: DEC 11 2008

Re: Wildcat Farms, LLC - Dallas City
Recommendation of Tax Certification
Log # TC-40-07
Property Identification # 05-28-300-004

The Bureau of Water received a request on December 28, 2007 from Wildcat 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:

Wildcat Farms, LLC
2558 North County Road 2150
Dallas City, IL 62330

Section 28, T7N, R6W of the 4th P.M. in Hancock County

Livestock waste management facilities consisting of one concrete pit (48 ft. x 52 ft. x 2 ft. deep) and the portion of the plastic slotted flooring over the manure pit in Building # 1; one concrete pit (61 ft. x 280 ft. x 2 ft. deep) and the portion of the concrete slotted flooring over the manure pit in Building # 2; one concrete pit (118 ft. x 441 ft. x 2 ft. deep) and the portion of the concrete slotted flooring over the manure pits in Building # 3; one concrete pit (159 ft. x 473 ft. x 2 ft. deep) and the portion of the plastic and cast iron slotted flooring over the manure pit in Building # 4; one concrete pit (118 ft. x 441 ft. x 2 ft. deep) and the portion of the concrete slotted flooring over the manure pit in Building # 5; one steel glass lined manure storage tank with concrete base (176 ft. in diameter x 19 ft. deep); and approximately 800 ft. of 10 inch diameter PVC manure transfer piping. 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

Watershed Unit: Fax Certification Review sheet

Project Name: Willard Farms LLC
Reviewer: JRF
Log No.: TC-40-A7

Location: Dallas City
Date: 4/20/08
Type: Agchem
 Livestock

Applicant: Gary Donley
PO Box 520
3rd Floor #6 68221

Contact: gary
Phone: (817) 357-2811

Facility: 558 North Tower Road 68221
Dallas City, TX 68220

Property ID: 05-21-200-001

Legal Description: Tr 28 T 7N R 6W of 436M

County: Haskell

Date Control Devices installed: 11/01/07

Provided Fair Cash Value: \$230,000

Signature: Gary Donley

Title: Registered Agent

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

Physical Description of Pollution Control Devices:
Side 1 48' x 52' x 6' metal storage tank
Side 2 21' x 280' x 6' metal storage tank
Side 3 115' x 44' x 6' metal storage tank
Side 4 180' x 475' x 6' metal storage tank
Side 5 512' x 44' x 6' metal storage tank

Storage 176' Ø x 19'

Other: _____

STATE OF ILLINOIS)
)
)
COUNTY OF SANGAMON)
)

PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on December 14, 2010, I served true and correct copies of an **APPEARANCE AND THE RECOMMENDATION**, upon the persons and by the methods as follows:

[1st Class U.S. Mail]

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

[1st Class U.S. Mail]

Gary Donley
P.O. Box 220
Carthage, Illinois 62321

[Electronic Filing]

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

/s/ Vera Herst
Assistant Counsel
Division of Legal Counsel
1021 North Grand Avenue East
P.O. Box 19276-
Springfield, Illinois 62794-9276
217.782.5544
217.782.9143 (TDD)

THIS FILING IS SUBMITTED ON RECYCLED PAPER