

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Perfume Acres, Inc.)
(Property Identification Number) PCB 011-
39-16-100-004) (Tax Certification)

NOTICE

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

William Maul
368 N 1500 E Rd.
Cissna Park, IL 60924

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

By: Vera Herst
Vera Herst
Assistant Counsel
Division of Legal Counsel

DATED: June 14, 2011

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

Perfume Acres, Inc.)
(Property Identification Number) PCB 011-
39-16-100-004) (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: Vera Herst
Vera Herst
Assistant Counsel
Division of Legal Counsel

DATED: June 14, 2011
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

Perfume Acres, Inc.)
(Property Identification Number) PCB 011-
39-16-100-004)) (Tax Certification)
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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 13, 2010, the Illinois EPA received a request from Perfume Acres, Inc. (log number TC-19-10, 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: Perfume Acres, Inc.
368 N 1500 E Rd.
Cissna Park, Illinois 60924

3. The proposed water pollution control facilities in this request are located at Section 16, Township 24N, Range 13W of the 3rd PM in Iroquois County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one manure pit approximately (61 ft. x 138 ft. x 4 ft. deep) and the portion of coated wire flooring over the manure pits in building #1; with two 1 ft. diameter pvc pumpouts; and 337 ft. of 5' diameter plastic subsurface pit foundation drainage tubing and associated monitoring port (12' dia plastic tubing).

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 (2010), defines "pollution control facilities" as:

THIS FILING IS SUBMITTED ON RECYCLED PAPER

“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: June 14, 2011
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

PAT QUINN, GOVERNOR

DOUGLAS P. SCOTT, DIRECTOR



Memorandum

To: Connie Tonsor, Division of Legal Counsel

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

Date: June 7, 2011

Re: Perfume Acres, Inc. - Cissna Park
Recommendation of Tax Certification
Log # TC-19-10
Property Identification # 39-16-100-004

RECEIVED
Division of Legal Counsel

JUN 08 2011

Environmental Protection
Agency

The Bureau of Water received a request on December 13, 2010 from Perfume 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:

Perfume Acres, Inc.
Cissna Park, IL 60924

Section 16, Township 24N, Range 13W of the 3rd PM in Iroquois County.

Livestock waste management facilities consisting of one concrete manure pit approximately (61 ft. x 138 ft. x 4 ft. deep) and the portion of coated wire flooring over the manure pits in building #1; with two 1 ft diameter pvc pumpouts; and 337 ft. of 5" diameter plastic subsurface pit foundation drainage tubing and associated monitoring port (12" dia plastic tubing).

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 Blessman at 217/782-0610.

SAK:JTB:TC-19-10_Tax Cert Recommendation_13Dec10.docx

cc: Tax Cert File

Subject Phone Conversation Heard Maul

Data _____

Reviewed by _____ Date 6/1/11 0745

Mrs. Maul stated Property ID # is 39-10-100-004.
The monitoring part is a 12" solid plastic
tubing.



***** PCB 2011-094 *****

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 12-10-10

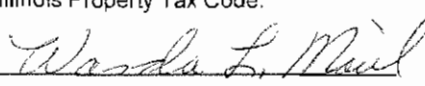
APPLICANT	Sec. A		Company Name Perfume Acres, Inc.	
	Person Authorized to Receive Certification William R. Maul		Person to Contact for Additional Details Same	
	Street Address 368 N 1500 E Rd.		Street Address Same	
	Municipality, State & Zip Code Cissna Park, IL 60924		Municipality, State & Zip Code Same	
	Telephone Number (815) 457-2866		Telephone Number (815) 457-2866	
	Location of Facility	Quarter Section	Township	Range
		16	24	13
	Street Address 368 N 1500 E Rd.	County Iroquois	Township 24	
	Property Identification Number Tract 12-134	Parcel Number 12-F1-39-16-100-004		

MANUFACTURING OPERATIONS	Sec. B		Nature of Operations Conducted at the Above Location Swine farrowing unit <i>Facility ID# LF0750090001</i>	
	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	

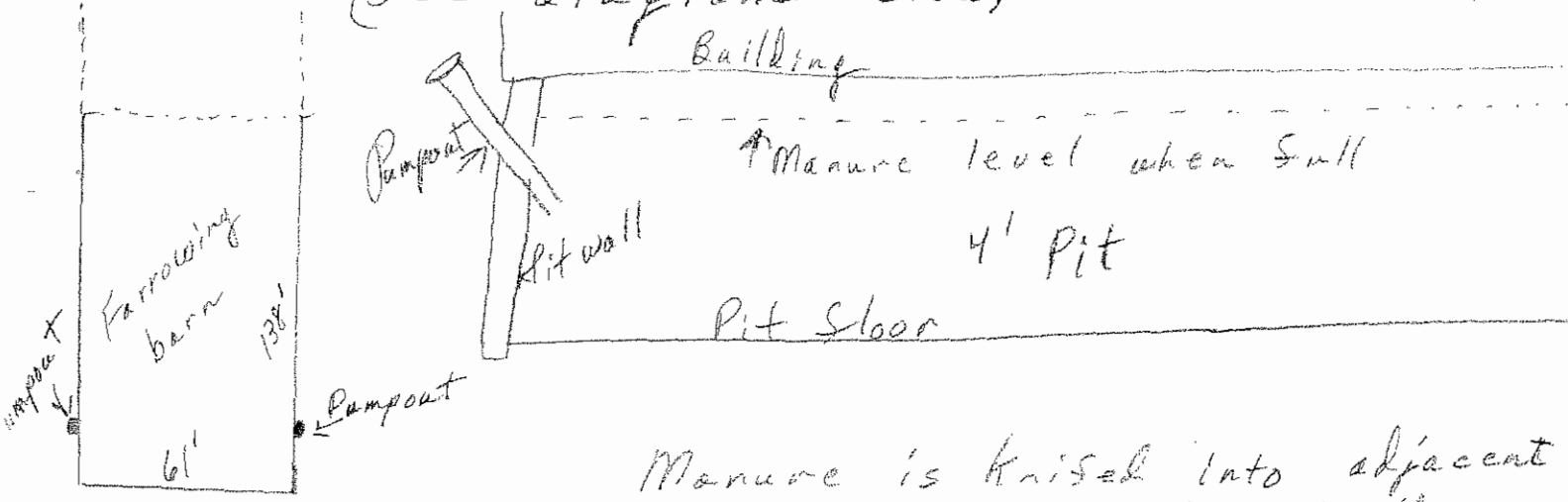
MANUFACTURING PROCESS	Sec. C	Describe Unit Process
		Materials Used in Process

POLLUTION CONTROL FACILITY DESCRIPTION	Sec. D	Describe Pollution Abatement Control Facility
		Unit has own self-contained, total concrete pit under it (to prevent any contamination to surrounding ground or water) with concrete supports & lintels. Flooring is coated wire with concrete walkways. Unit has perimeter tile with drain port to test any moisture accumulation for contamination with report sent to Brad Beaver, IEPA on a quarterly basis. Manure is pumped directly from above ground pumpouts into Balzar Liquid Manure Wagon with injector knives & knifed into surrounding crop ground when crops have been harvested.

RECEIVED
 DEC 13 2010
 ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
 BOW/WPC/PERMIT SECTION

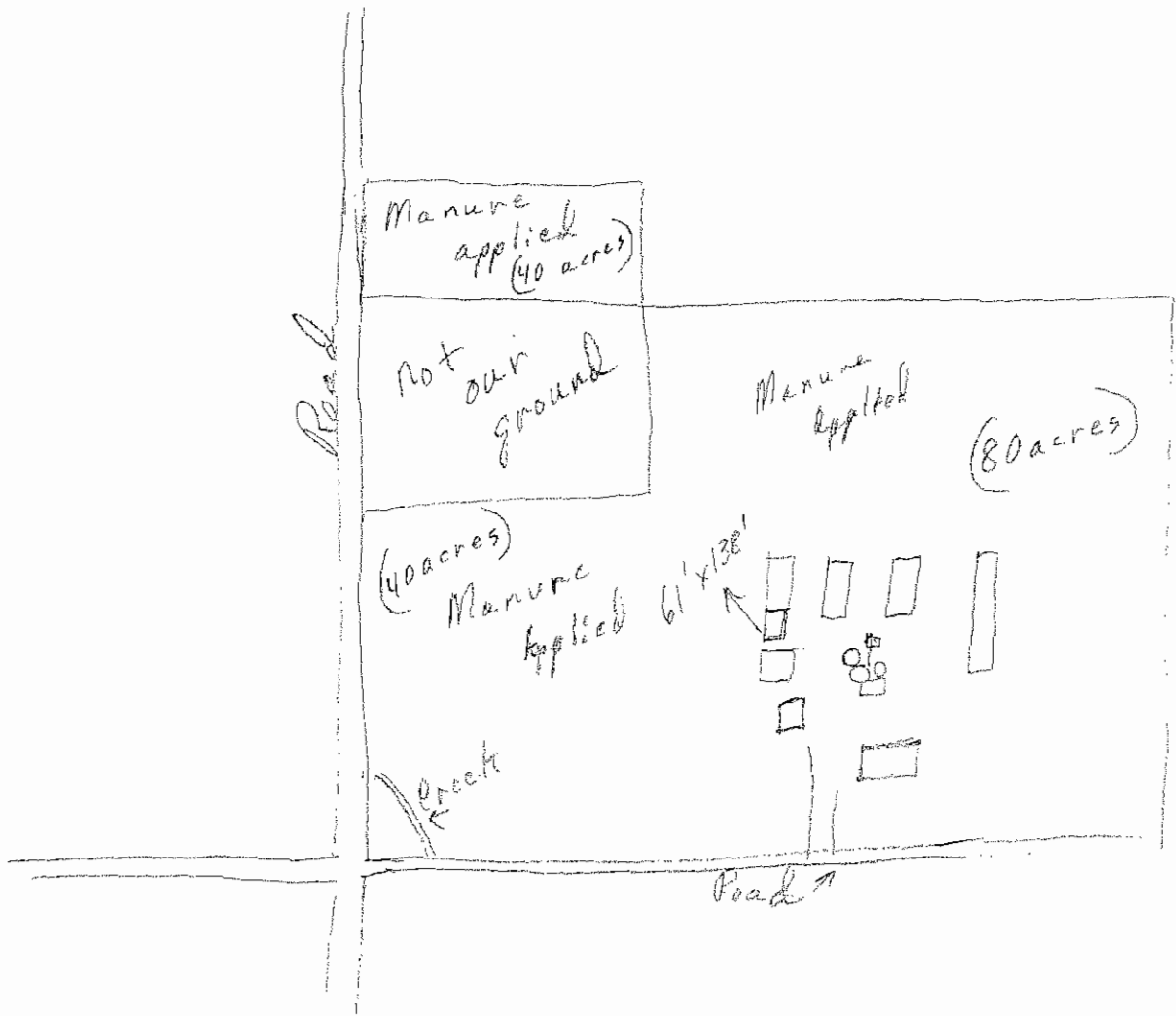
Sec. E	(1) Nature of Contaminants or Pollutants Excretion of confined swine			
	CONTAMINANTS	Material Retained, Captured or Recovered		
		Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	ACCOUNTING DATA	Manure	Liquid	Contained in pit, pumped into liquid manure wagon & knifed into crop ground after crops are harvested
	(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>12/27/05</u> status of installation on date of application <u>In operation</u>			
ACCOUNTING DATA	(5) a.	FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ 58,000.00 <i>Building & pit</i>	
	b.	NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ 0.00 <i>No value without building.</i>	
	c.	PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ 1,152,000.00	
	d.	PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ 72,000.00	
	e.	PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% 44	
SIGNATURE	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		Sec./Treas. Title	
INSTRUCTIONS	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

Pumps that PCB 2011-094 that are inserted in wall above pit level & cemented in (see diagram below) when walls are poured



61' X 138' Building
4' Deep pit

Manure is knised into adjacent crop ground & other fields we own after crop is harvest





Memorandum

To: Connie Tonsor, Division of Legal Counsel
From: Al Keller, Manager, Permit Section
Date:
Re: Perfume Acres, Inc. - Cissna Park
Recommendation of Tax Certification
Log # TC-19-10
Property Identification # Tract 12-134

Handwritten notes:
USE PERMITS
MAY 11 2011
MAY 11 2011

The Bureau of Water received a request on December 13, 2010 from Perfume 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:

Perfume Acres, Inc.
Cissna Park, IL 60924

Section 16, Township 24N, Range 13W of the 3rd PM in Iroquois County.

Livestock waste management facilities consisting of two concrete manure pits approximately (61 ft. x 138 ft. x 4 ft. deep) and the portion of coated wire flooring over the manure pits in building #1. This structure is an extension to a pre-approved certified building.

Handwritten notes:
7-11-11
12-13-10

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 Blessman at 217/782-0610.

SAK:JTB:TC-19-10_Tax Cert Recommendation_13Dec10.docx

cc: Tax Cert File

Project Name: Perfume Acres, Inc.

Date: May 31, 2011

Reviewer: JTB

Type: Agchem

Livestock

Log number: TC-19-10

Contact: _

Applicant: Perfume Acres, Inc.

368 N 1500 E Rd.

Cissna Park, IL 60924

Phone: _(815) 457-2866

Property ID: 12-F1-39-16-100-004

Facility: Perfume Acres, Inc.

Cissna Park, IL 60924

County: Iroquois

Legal Description:

S: Section 16 Twp: 24N R: 13W PM: 3rd

Signature: William R. Maul

Title: Owner

Date Control Devices installed: 12/27/2005

Provided Fair cash Value: \$58,000

Location: Cissna Park

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:

Livestock waste management facilities consisting of one concrete manure pits approximately (61 ft. x 138 ft. x 4 ft. deep) and the portion of coated wire flooring over the manure pits in building #1; with two 1 ft diameter pvc pumpouts; and 337 ft of 5" diameter plastic field tile surrounding building.

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

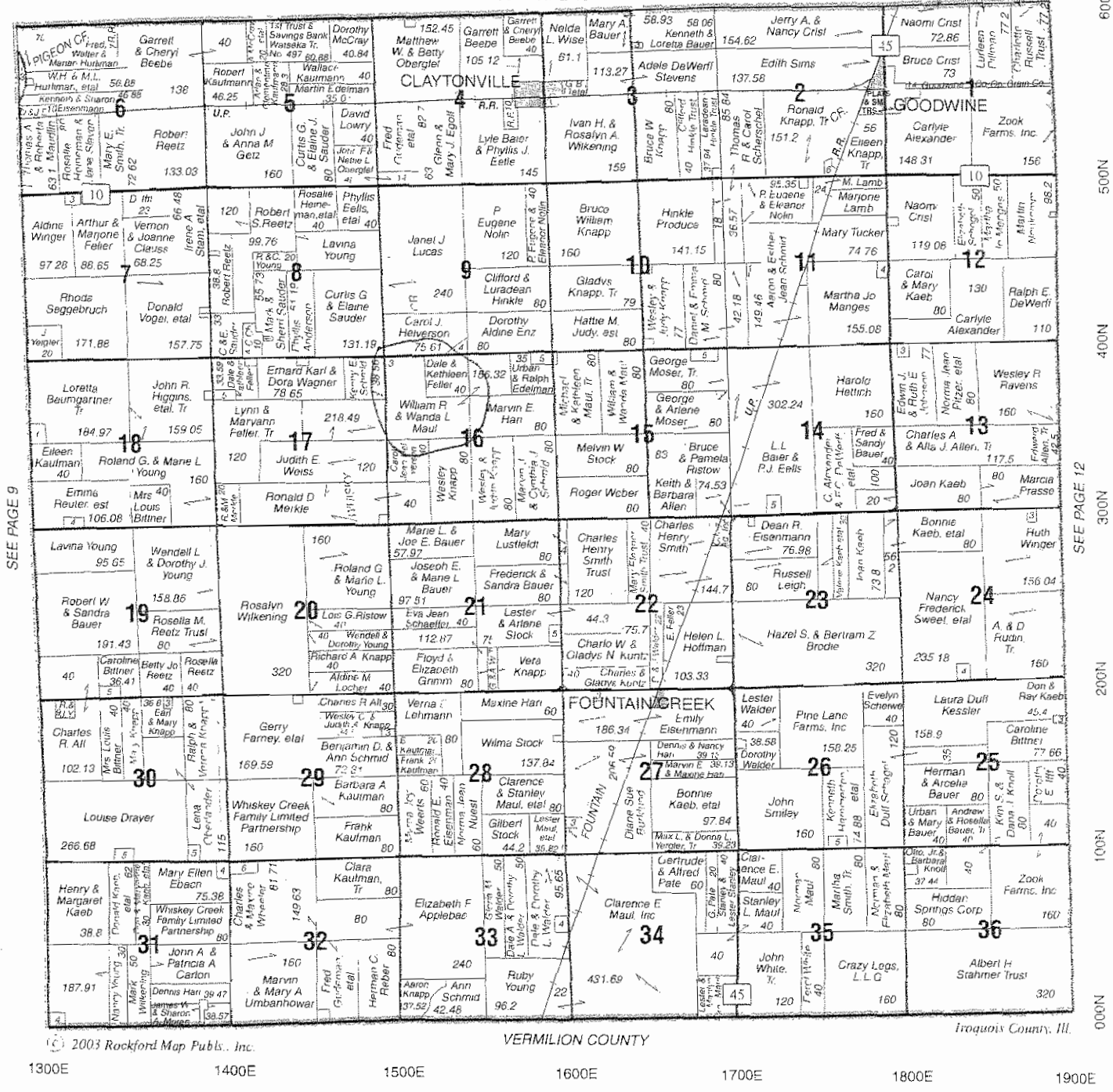
[5/31/2011 : need details on field tile surrounding building called for details spoke to Wanda Maul 1400]-[4/14/2011 : placed on DIh inbox 1155]-[4/13/2011 : Received 1510]-[4/13/11 Logged in]

FOUNTAIN CREEK

T.24N.-R.13W.

SEE PAGE 16

FOUNTAIN CR



© 2003 Rockford Map Pubs., Inc.

VERMILION COUNTY

Iroquois County, Ill.

1300E 1400E 1500E 1600E 1700E 1800E 1900E

Wayne F. King Appraisal Service

State General Certified

Farmland • Residential

(217) 283-5913

517A South Market Street • Hoopston, Illinois 60942-1642

STATE OF ILLINOIS)
)
COUNTY OF SANGAMON)
)
)

PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on June 14, 2011, 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]

William Maul
368 N 1500 E Rd.
Cissna Park, IL 60924

[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)