

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

JMTR, LLC-Erie)
(Property Identification Numbers) PCB 012-
13-23-277-001, 13-23-400-005,)(Tax Certification)
13-23-400-016, 13-23-400-011)
)

NOTICE

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

Max Dail
8571 Albany Rd.
Erie, Illinois 61081

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.

ILLINOIS ENVIRONMENTAL PROTECTION
AGENCY

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

DATED: September 6, 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

JMTR, LLC-Erie)
(Property Identification Numbers) PCB 012-
13-23-277-001, 13-23-400-005,)(Tax Certification)
13-23-400-016, 13-23-400-011)
)

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: September 6, 2011
Illinois Environmental Protection Agency
1021 North Grand Avenue East
Post Office Box 19276
Springfield, Illinois 62794-9276
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BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

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(Property Identification Numbers) PCB 012-
13-23-277-001, 13-23-400-005,)(Tax Certification)
13-23-400-016, 13-23-400-011)
)

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 April 27, 2010, the Illinois EPA received a request from Jeff and Mitzi Sharer (log number TC-06-10, 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: JMTR, LLC
8571 Albany Rd.
Erie, Illinois 61081
3. The proposed water pollution control facilities in this request are located at Section 23, T20N, R3E of the 4th PM, in the Township of Newton in Whiteside County, at the above street address and consist of the following:

Property ID No. 13-23-277-001 Livestock waste management facilities consisting of four concrete manure pits with approximate dimensions as follows (N1-5) 37 ft. x 8 ft. x 3 ft., (N6) 32 ft. x 22 ft. x 3 ft., (N7-8) 64 ft. x 8 ft. x 8 ft., (N9) 180 ft. x 10 ft. x 8 ft., a 4 ft. x 8 ft. x 10 ft. manure reception pit, and the concrete slatted floors that overlay the concrete manure pits.

Property ID No. 13-23-400-005 Livestock waste management facility consisting of a concrete manure pit with approximate dimensions (M1-5) 260 ft. x 40 ft. x 8 ft., and the concrete slatted floors that overlay the concrete manure pit.

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Property ID No. 13-23-400-011 Livestock waste management facility consisting of a concrete manure pit with approximate dimensions (M11-14) 384 ft. x 50 ft. x 8 ft., and the concrete slatted floors that overlay the concrete manure pits.

Property ID No. 13-23-400-016 Livestock waste management facility consisting of a concrete manure pit with approximate dimensions (M15-16) 388 ft. x 50 ft. x 8 ft., and the concrete slatted floors that overlay the concrete manure pits.

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:

"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

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requested tax certification.

ILLINOIS ENVIRONMENTAL
PROTECTION AGENCY

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

Dated: September 6, 2011
Illinois Environmental Protection Agency
1021 North Grand Ave. E.
P.O. Box 19276
Springfield, Illinois 62794-9276
217/782-5544

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Electronic Filing - Received, Clerk's Office, 09/06/2011
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, P.E., Manager, Permit Section *AK*

Date: August 15, 2011

Re: JMTR, LLC -- Eric
Recommendation of Tax Certification
Log # TC-22-10
Property Identification # 13-23-277-001, 13-23-400-005, 13-23-400-016, 13-23-400-011

RECEIVED
Division of Legal Counsel

AUG 17 2011

Environmental Protection
Agency

The Bureau of Water received a request on December 10, 2010 from JMTR, LLC for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204. We offer the following recommendation.

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

JMTR, LLC
8571 Albany Road
Erie, IL 61250

Section 23, T20N, R3E of the 4th P.M. - Township of Newton – Whiteside County

Property ID No. 13-23-277-001 Livestock waste management facilities consisting of four concrete manure pits with approximate dimensions as follows (N1-5) 37 ft. x 8 ft. x 3 ft., (N6) 32 ft. x 22 ft. x 3 ft., (N7-8) 64 ft. x 8 ft. x 8 ft., (N9) 180 ft. x 10 ft. x 8 ft., a 4 ft. x 8 ft. x 10 ft. manure reception pit, and the concrete slatted floors that overlay the concrete manure pits.

Property ID No. 13-23-400-005 Livestock waste management facility consisting of a concrete manure pit with approximate dimensions (M1-5) 260 ft. x 40 ft. x 8 ft., and the concrete slatted floors that overlay the concrete manure pit.

Property ID No. 13-23-400-011 Livestock waste management facility consisting of a concrete manure pit with approximate dimensions (M11-14) 384 ft. x 50 ft. x 8 ft., and the concrete slatted floors that overlay the concrete manure pits.

Property ID No. 13-23-400-016 Livestock waste management facility consisting of a concrete manure pit with approximate dimensions (M15-16) 388 ft. x 50 ft. x 8 ft., and the concrete slatted floors that overlay the concrete manure pits.

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

Rockford • 4302 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

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Page No. 2

Log No.

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 Jamie Cowles at 217/782-3362.

SAK:JMC:TC-22-10

cc: Tax Cert File

Watershed Unit Tax Certification Review Sheet

Project Name: JMTR LLC

Reviewer: JMC

Log number: TC-22-10

Applicant: JMTR LLC
8571 Albany Road
Erie, IL 61250

Facility:
8571 Albany Road
Erie, IL 61081

Legal Description:
S: 20 Twp: 22N R: 6E PM: 4th

Date Control Devices installed: 7/15/1973

Location: Eric - Newton Township

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

Date: August 15, 2011

Type: Agchem
 Livestock

Contact: Max Dial

Phone: (309) 659-2963

Property ID: 13-23-400-011, 13-23-277-001, 13-23-400-016, 13-23-400-005

County: Whiteside

Signature: Max Dial

Title: Owner

Provided Fair cash Value: \$1,025,000

Physical Description of Pollution Control Devices:

Property ID No. 13-23-277-001 consists of four concrete manure pits with approximate dimensions as follows (N1-5) 37 ft. x 8 ft. x 3 ft., (N6) 32 ft. x 22 ft. x 3 ft., (N7-8) 64 ft. x 8 ft. x 8 ft., (N9) 180 ft. x 10 ft. x 8 ft., a 4 ft. x 8 ft. x 10 ft. manure reception pit, and the concrete slatted floors that overlay the concrete manure pits.

Property ID No. 13-23-400-005 consists of a concrete manure pit with approximate dimensions (M1-5) 260 ft. x 40 ft. x 8 ft., and the concrete slatted floors that overlay the concrete manure pit.

Property ID No. 13-23-400-011 consists of a concrete manure pit with approximate dimensions (M11-14) 384 ft. x 50 ft. x 8 ft., and the concrete slatted floors that overlay the concrete manure pits.

Property ID No. 13-23-400-016 consists of a concrete manure pit with approximate dimensions (M15-16) 388 ft. x 50 ft. x 8 ft., and the concrete slatted floors that overlay the concrete manure pits.

Letter was sent 7/6/11 to verify property information. (No return call from phone messages left)
Phone call from Max Dial Jr. confirmed location of all treatment devices.

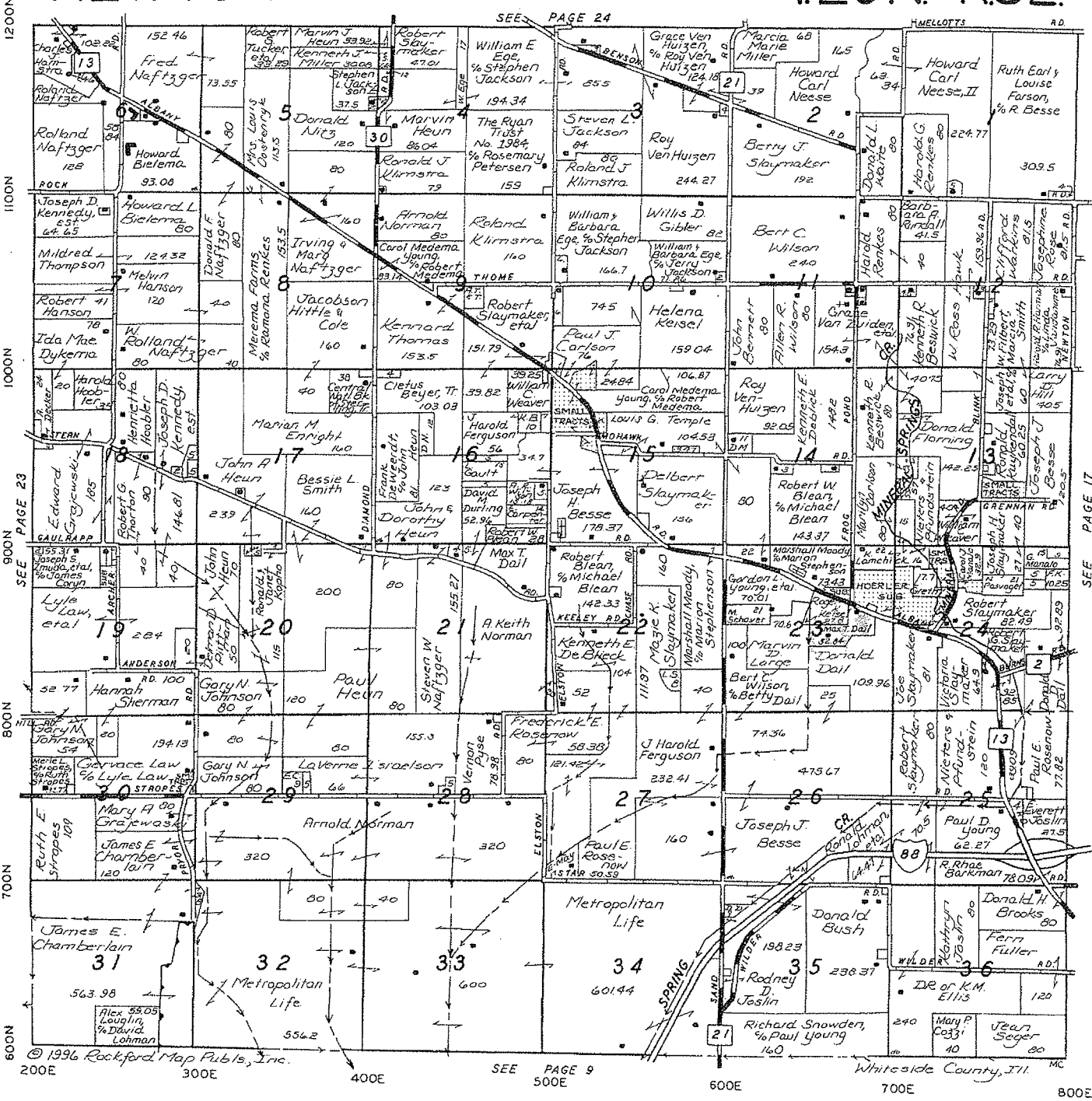
These livestock waste management facilities are used to collect, transport and/or store livestock wastes prior to cropland application.

[12/20/2010: Received]-[12/20/10 Logged in]

6

NEWTON

T.20N-R.3E.



Landmark

REALTY

Residential — Commercial
 Farms — Acreage
 Appraisals

JERRY BARTLETT, Broker/Owner



626-3034

931 FIRST AVENUE - ROCK FALLS



POLLUTION CONTROL FACILITY
 AIR WATER

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

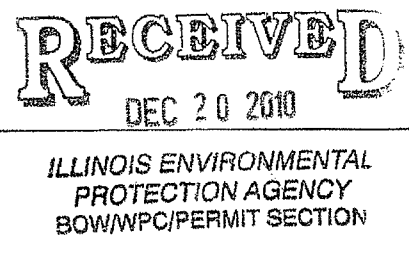
This Agency is authorized to request this information under Illinois Revised Statutes, 1979, Chapter, 120, Section 502a-5. Disclosure of this information is voluntary. However, failure to comply could prevent your application from being processed or could result in denial of your application for certification.

FOR AGENCY USE


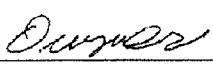
File No. Date Received Certification No. Date

APPLICANT	Sec. A Company Name JMTR LLC		Person to Contact for Additional Details MAX DAIL		
	Person Authorized to Receive Certification MAX DAIL		Street Address 8571 ALBANY RD		
	Street Address 8571 ALBANY RD		Municipality, State & Zip Code ERIE, IL 61250		
	Municipality, State & Zip Code ERIE, IL 61250		Telephone Number 309-659-2963		
	Telephone Number 309-659-2963		Location of Facility		
	Quarter Section SEC 23	Township TWP 20	Range RNG 3	Municipality ERIE	Township NEWTON
	Street Address 8571 ALBANY RD		County WHITESIDE	Book Number	
	Property Identification Number 13-23-400-011		Parcel Number		

MANUFACTURING OPERATIONS	Sec. B Nature of Operations Conducted at the Above Location RAISE SWINE AND CONTROL SWINE MANURE		
	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 NA	
	Materials Used in Process	

POLLUTION CONTROL FACILITY DESCRIPTION	Sec. D Describe Pollution Abatement Control Facility FACILITY STORES SWINE MANURE IN SLATED COVERED CONCRETE PITS UNDER BUILDINGS FOR THE APPLICATION TO CROPLAND IN THE SPRING AND FALL AS PER CERTIFIED NUTRIENT MANAGEMENT PLAN. THE STORAGE FACILITY SIZES ARE PROVIDED ON ATTACHED SKETCH. BUILDING FOR THIS PIN IS M11-14
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Sec. F	(1) Nature of Contaminants or Pollutants		
CONTAMINANTS			Material Retained, Captured or Recovered
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	SWINE MANURE		RETAINED
			APPLICATION TO CROPLAND
ACCOUNTING DATA	(2) Point(s) of Waste Water Discharge		
	NONE		
	Plans and Specifications Attached		Yes <input type="checkbox"/> No <input checked="" 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 _____ status of installation on date of application	COMPLETE
ACCOUNTING DATA	(5) a.	FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ 400,000
	b.	NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ 2,000
	c.	PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ 91,200
	d.	PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ 22,800
	e.	PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% 90%
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;">  _____ 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 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.	
		Submit to:	Attention:
		Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Thomas McSwiggin Permit Section Division of Water Pollution Control
			Attention: Donald E. Sutton Permit Section Division of Air Pollution Control



Manure Storage Description:

N 1-5:	Shallow Pits: 37ft. x 8ft. x 3ft. (10)	66,422 Gal.	
N 6:	Shallow Pit: 32ft. x 22ft. x 3ft.	15,798 Gal.	
N 7-8:	Deep Pit: 64ft. x 8ft. x 8ft.	30,638 Gal.	
N 9:	Deep Pit: 180ft. x 10ft. x 8ft.	107,712 Gal.	
M 1-5:	Deep Pit: 260ft. x 40ft. x 8ft.	622,330 Gal.	
M 9:	Shallow Pit: 60ft. x 35ft. x 3ft.	47,124 Gal.	CLOSED
M 11-14:	Deep Pit: 384ft. x 50ft. x 8ft.	1,148,928 Gal.	
M 15-16:	Deep Pit: 388ft. x 50ft. x 8ft.	1,160,896 Gal.	
G1 & 2:	Shallow Pit: 72ft. x 64ft. x 3ft.	102,400 Gal.	CLOSED
Reception Pit:	4ft. x 8ft. x 10ft.	2,394 Gal.	

APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)

POLLUTION CONTROL FACILITY

AIR WATER

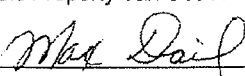
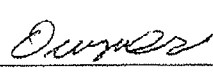
ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
P. O. Box 19276, Springfield, IL 62794-9276

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 JMTR LLC			
	Person Authorized to Receive Certification MAX DAIL	Person to Contact for Additional Details MAX DAIL		
	Street Address 8571 ALBANY RD	Street Address 8571 ALBANY RD		
	Municipality, State & Zip Code ERIE, IL 61250	Municipality, State & Zip Code ERIE, IL 61250		
	Telephone Number 309-659-2963	Telephone Number 309-659-2963		
	Location of Facility Quarter Section SEC 23	Township TWP 20	Range RNG 3	Municipality ERIE
	Street Address 8571 ALBANY RD	County WHITESIDE	Township NEWTON	
	Property Identification Number 13-23-400-016	Parcel Number		
	Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location RAISE SWINE AND CONTROL SWINE MANURE		
		Water Pollution Control Construction Permit No.	Date Issued	
NPDES PERMIT No.		Date Issued	Expiration Date	
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	Materials Used in Process			
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RECEIVED
DEC 20 2010
ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
BOW/WPC/PERMIT SECTION

Sec. E POLLUTION CONTROL FACILITY - CONTAMINANTS	(1) Nature of Contaminants or Pollutants			
	Material Retained, Captured or Recovered			
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE	
	SWINE MANURE	RETAINED	APPLICATION TO CROPLANDS	
ACCOUNTING DATA	(2) Point(s) of Waste Water Discharge			
	NONE			
	Plans and Specifications Attached		Yes <input type="checkbox"/> No <input checked="" 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 _____ status of installation on date of application	COMPLETE	
	(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ 400000	
		b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ 2000	
SIGNATURE	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		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 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.		
		Submit to:	Attention:	Attention:
		Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Thomas McSwiggin Permit Section Division of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution Control



Manure Storage Description:

N 1-5:	Shallow Pits: 37ft. x 8ft. x 3ft. (10)	66,422 Gal.	
N 6:	Shallow Pit: 32ft. x 22ft. x 3ft.	15,798 Gal.	
N 7-8:	Deep Pit: 64ft. x 8ft. x 8ft.	30,638 Gal.	
N 9:	Deep Pit: 180ft. x 10ft. x 8ft.	107,712 Gal.	
M 1-5:	Deep Pit: 260ft. x 40ft. x 8ft.	622,336 Gal.	
M 9:	Shallow Pit: 60ft. x 35ft. x 3ft.	47,124 Gal.	CLOSED
M 11-14:	Deep Pit: 384ft. x 50ft. x 8ft.	1,148,928 Gal.	
M 15-16:	Deep Pit: 388ft. x 50ft. x 8ft.	1,160,896 Gal.	
GI & 2:	Shallow Pit: 72ft. x 64ft. x 3ft.	103,403 Gal.	CLOSED
Reception Pit:	4ft. x 8ft. x 10ft.	2,094 Gal.	

APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)

POLLUTION CONTROL FACILITY

AIR

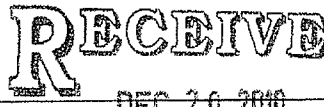
WATER

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY


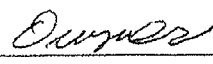
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FOR AGENCY USE

File No.	Date Received	Certification No.	Date	
Sec. A APPLICANT	Company Name JMTR LLC			Person to Contact for Additional Details MAX DAIL
	Person Authorized to Receive Certification MAX DAIL		Street Address 8571 ALBANY RD	
	Street Address 8571 ALBANY RD		Municipality, State & Zip Code ERIE, IL 61250	
	Municipality, State & Zip Code ERIE, IL 61250		Telephone Number 309-659-2963	
	Telephone Number 309-659-2963		Location of Facility	
	Location of Facility	Quarter Section SEC 23	Township TWP 20	Range RNG 3
	Street Address 8571 ALBANY RD	Municipality ERIE		Township NEWTON
	Property Identification Number 13-23-277-001	County WHITESIDE		Book Number
	Nature of Operations Conducted at the Above Location RAISE SWINE AND CONTROL SWINE MANURE			
MANUFACTURING OPERATIONS	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 NA MANUFACTURING PROCESS	Describe Unit Process			 DEC 20 2010 ILLINOIS ENVIRONMENTAL PROTECTION AGENCY BOW/WPC/PERMIT SECTION
	Materials Used in Process			
Sec. D POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility FACILITY STORES SWINE MANURE IN SLATED COVERED CONCRETE PITS UNDER BUILDINGS FOR THE APPLICATION TO CROPLAND IN THE SPRING AND FALL AS PER CERTIFIED NUTRIENT MANAGEMENT PLAN. THE STORAGE FACILITY SIZES ARE PROVIDED ON ATTACHED SKETCH. BUILDINGS INCLUDED FOR THIS PIN ARE N1-5; N6; N7-8; N9			

POLLUTION CONTROL FACILITY - CONTAMINANTS	Sec. E (1) Nature of Contaminants or Pollutants		
			Material Retained, Captured or Recovered
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	SWINE MANURE	RETAINED	APPLICATION TO CROPLAND
ACCOUNTING DATA	Sec. F (2) Point(s) of Waste Water Discharge		
	NONE		
			Plans and Specifications Attached
			Yes <input type="checkbox"/> No <input checked="" 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>7/5/1973</u> status of installation on date of application <u>COMPLETE</u>	
	(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>25,000</u>
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>1,000</u>	
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ <u>12,000</u>	
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ <u>1,800</u>	
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% <u>10%</u>	

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	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	Thomas McSwiggin Permit Section Division of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution Control



Manure Storage Description:

N 1-5:	Shallow Pits: 37ft. x 8ft. x 3ft. (10)	66,422 Gal.	
N 6:	Shallow Pit: 32ft. x 22ft. x 3ft.	15,798 Gal.	
N 7-8:	Deep Pit: 64ft. x 8ft. x 8ft.	30,638 Gal.	
N 9:	Deep Pit: 180ft. x 10ft. x 8ft.	107,712 Gal.	
M 1-5:	Deep Pit: 260ft. x 40ft. x 8ft.	622,336 Gal.	
M 9:	Shallow Pit: 60ft. x 35ft. x 3ft.	47,124 Gal.	CLOSED
M 11-14:	Deep Pit: 384ft. x 50ft. x 8ft.	1,148,928 Gal.	
M 15-16:	Deep Pit: 388ft. x 50ft. x 8ft.	1,160,896 Gal.	
G1 & 2:	Shallow Pit: 72ft. x 64ft. x 3ft.	103,403 Gal.	CLOSED
Reception Pit:	4ft. x 8ft. x 10ft.	2,394 Gal.	

APPLICATION FOR CERTIFICATION (PROCESSING OPERATIONS)
 POLLUTION CONTROL FACILITY
 AIR WATER

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.

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

FOR AGENCY USE

File No. Date Received Certification No. Date

APPLICANT	Sec. A	Company Name		Person to Contact for Additional Details	
		JMTR LLC		MAX DAIL	
		Person Authorized to Receive Certification		Person to Contact for Additional Details	
		MAX DAIL		MAX DAIL	
		Street Address		Street Address	
		8571 ALBANY RD		8571 ALBANY RD	
		Municipality, State & Zip Code		Municipality, State & Zip Code	
		ERIE, IL 61250		ERIE, IL 61250	
	Telephone Number		Telephone Number		
	309-659-2963		309-659-2963		
	Location of Facility		Municipality		Township
	Quarter Section	Township	Range	ERIE	NEWTON
	SEC 23	TWP 20	RNG 3		
	Street Address		County		Book Number
	8571 ALBANY RD		WHITESIDE		
	Property Identification Number		Parcel Number		
	13-23-400-005				

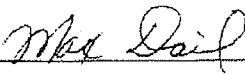
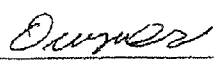
MANUFACTURING OPERATIONS	Sec. B	Nature of Operations Conducted at the Above Location		
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		NPDES PERMIT No.	Date Issued	Expiration Date
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	Air Pollution Control Operating Permit No.	Date Issued		

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

RECEIVED
 DEC 20 2010
 ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
 BOW/WPC/PERMIT SECTION

POLLUTION CONTROL FACILITY DESCRIPTION	Sec. D	Describe Pollution Abatement Control Facility
	FACILITY STORES SWINE MANURE IN SLATED COVERED CONCRETE PITS UNDER BUILDINGS FOR THE APPLICATION TO CROPLAND IN THE SPRING AND FALL AS PER CERTIFIED NUTRIENT MANAGEMENT PLAN. THE STORAGE FACILITY SIZES ARE PROVIDED ON ATTACHED SKETCH. BUILDING FOR THIS PIN IS M1-5	

POLLUTION CONTROL FACILITY - CONTAMINANTS	Sec. E (1) Nature of Contaminants or Pollutants		
			Material Retained, Captured or Recovered
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
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ACCOUNTING DATA	(2) Point(s) of Waste Water Discharge		
	NONE		
	Plans and Specifications Attached		Yes <input type="checkbox"/> No <input checked="" 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 _____	status of installation on date of application <u>COMPLETE</u>	
	(5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$	200,000
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$	2,000
c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$	45,600	
d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$	11,400	
e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	%	90%	

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.	
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	Sec. F	Self-explanatory. Signature must be a corporate authorized signature.		
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		Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Thomas McSwiggin Permit Section Division of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution Control



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M 9:	Shallow Pit: 60ft. x 33ft. x 3ft.	47,124 Gal.	CLOSED
M 11-14:	Deep Pit: 384ft. x 50ft. x 8ft.	1,148,928 Gal.	
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Reception Pit:	4ft. x 8ft. x 10ft.	2,394 Gal.	

STATE OF ILLINOIS
COUNTY OF SANGAMON

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PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on September 6, 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]

Max Dail
8571 Albany Rd.
Erie, Illinois 61081

[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