

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Edwards Valley Pork Corporation)
(Property Identification Number) PCB 015-
17-32-300-002-0011) (Tax Certification
) Water)

NOTICE

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

Stephen A. Swanson
6412 County Highway 9
Lynn Center, Illinois 61262

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: December 5, 2014

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

Edwards Valley Pork Corporation)
(Property Identification Number) PCB 015-
17-32-300-002-0011) (Tax Certification
Water)

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: December 5, 2014
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

Edwards Valley Pork Corporation)
(Property Identification Number) PCB 015-
17-32-300-002-0011) (Tax Certification
Water)

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 October 11, 2013, the Illinois EPA received a request from Knox Farm, LLC (log number TC-18-13, 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: Edwards Valley Pork Corporation
6412 County Highway 9
Lynn Center, Illinois 61262

3. The proposed water pollution control facilities in this request are located at Section 32, T15N, R2E of 4th PM in Henry County, at the above street address and consist of the following:

Livestock waste management facilities consisting of two 285 ft. x 72 ft. x 8 ft. deep concrete manure pits under separate buildings, with concrete slotted and wire mesh floor over the pits, and eight 4 ft. x 4 ft. x 9 ft. deep manure pumps out in each pit.

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 (2012), defines "pollution control facilities" as:

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“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.

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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 5, 2014
Illinois Environmental Protection Agency
1021 North Grand Ave. E.
P.O. Box 19276
Springfield, Illinois 62794-9276
217/782-5544

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ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 • (217) 782-2829

PAT QUINN, GOVERNOR

LISA BONNETT, DIRECTOR

Memorandum

To: Chuck Gunnarson, Division of Legal Counsel

From: Al Keller, P.E., Manager, Permit Section 

Date: December 1, 2014

Re: Edwards Valley Pork Cooperation – Lynn Center
Recommendation of Tax Certification
Log # TC-18-13
Property Identification # 17-32-300-002-0011

The Bureau of Water received a request on October 11, 2013 from Edwards Valley Pork Cooperation 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:

Edwards Valley Pork Cooperation
6412 County Highway 9
Lynn Center, IL 61262

Section 32, Township 15N, Range 2E, of the 4th P.M. - Henry County - Andover

Livestock waste management facilities consisting of two 285' x 72' x 8' deep concrete manure pits under separate buildings, with concrete slotted and wire mesh floor over the pits, and eight 4' x 4' x 9' deep concrete manure pump outs in each pit.

The structures and collection systems are used to collect and dispose of agricultural waste properly and are considered pollution control systems.

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 Janie Cowles at 217/782-0610.

SAK:JMC:TC-18-13

cc: Tax Cert File

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.

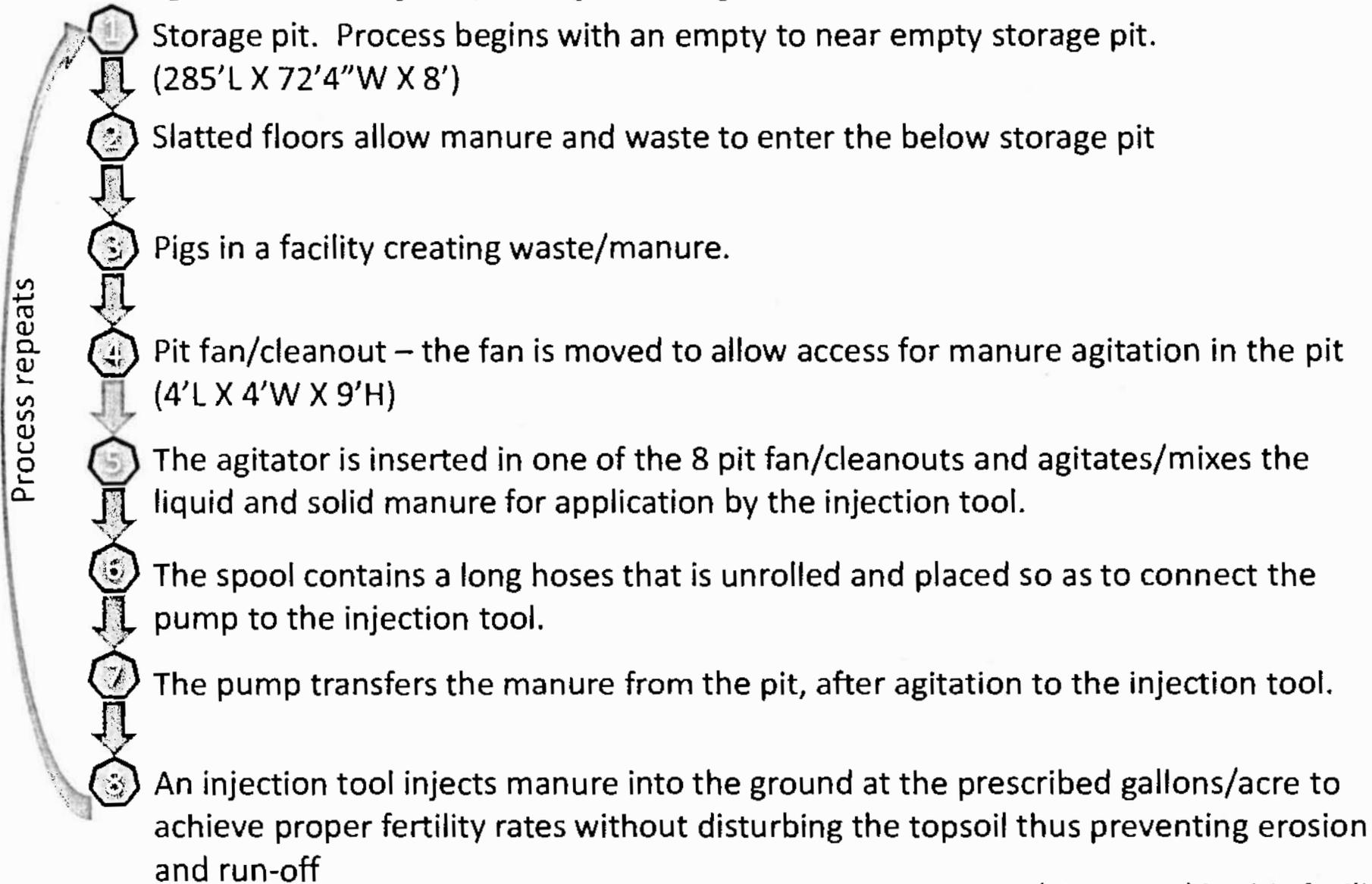
FOR AGENCY USE

| File No. | Date Received | Certification No. | Date | |
|--|---|--|--|--|
| Sec. A APPLICANT | Company Name Edwards Valley Pork Cooperation | | | |
| | Person Authorized to Receive Certification Stephen A. Swanson, President | | Person to Contact for Additional Details Stephen A. Swanson | |
| | Street Address 6412 County Highway 9 | | Street Address 6412 County Highway 9 | |
| | Municipality, State & Zip Code Lynn Center, IL 61262 | | Municipality, State & Zip Code Lynn Center, IL 61262 | |
| | Telephone Number (309) 507-0402 | | Telephone Number (309) 507-0402 | |
| | Location of Facility Quarter Section Township Range | | Municipality Township | |
| | 32 15N 2E | | Andover 15N | |
| | Street Address 6412 County Highway 9 | | County Book Number Henry | |
| | Property Identification Number 17-32-300-002-0011 | | Parcel Number | |
| | Sec. B MANUFACTURING OPERATIONS | Nature of Operations Conducted at the Above Location Growing and finishing of up to 9920 hogs annually. | | |
| Water Pollution Control Construction Permit No. N/A | | Date Issued | | |
| NPDES PERMIT No. N/A | | Date Issued Expiration Date | | |
| Air Pollution Control Construction Permit No. N/A | | Date Issued | | |
| Air Pollution Control Operating Permit No. N/A | | Date Issued | | |
| Sec. C MANUFACTURING PROCESS | Describe Unit Process N/A | | | |
| | Materials Used in Process N/A | | | |
| Sec. D POLLUTION CONTROL FACILITY DESCRIPTION | Describe Pollution Abatement Control Facility The site consists of two swine manure storage facilities consisting of: two water tight concrete floors and poured concrete walls forming a pit (285'L X 72'W X 8'H) concrete slatted and wire mesh floors and related appurtenances. The site and related confinement buildings are used to house swine in confinement. A 4" plastic field tile was placed on the north, south and east end of each building below floor level. A sample is taken quarterly, results reported to ILDA to ensure no discharge or leakage. During favorable weather, the pits are pumped and injected in nearby agricultural fields. Storage capacity is up to 18 months.(See attach) | | | |

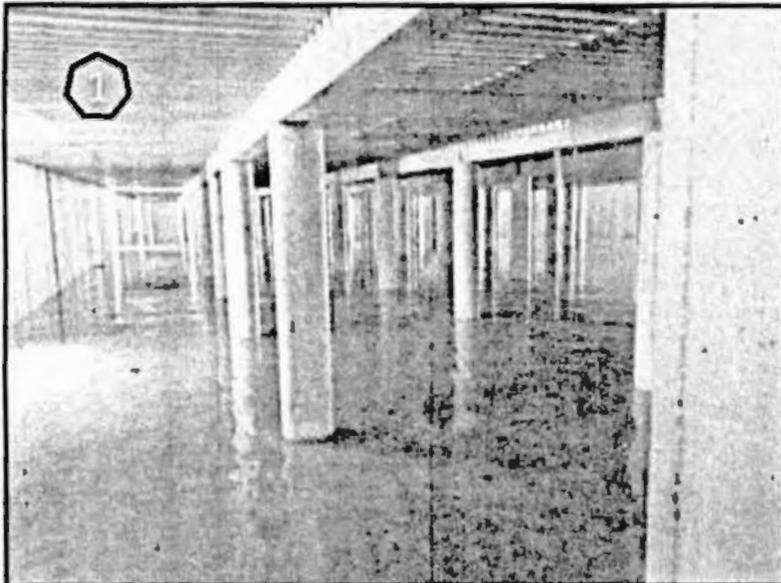
RECEIVED
 OCT 11 2013
 Surface Water Section
 BUREAU OF WATER

| | | | | |
|-----------------|---|--|---|--|
| Sec. E | (1) Nature of Contaminants or Pollutants Swine Manure | | | |
| | CONTAMINANTS | Material Retained, Captured or Recovered | | |
| | | Contaminant or Pollutant | DESCRIPTION | DISPOSAL OR USE |
| | | swine manure | livestock waste | use has crop fertilizer injected in soil |
| | | | | |
| | | | | |
| | (2) Point(s) of Waste Water Discharge | | | |
| | Plans and Specifications Attached | | Yes <input checked="" 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>09/07/13</u> status of installation on date of application <u>09/10/13</u> | | |
| ACCOUNTING DATA | (5) a. | FAIR CASH VALUE IF CONSIDERED REAL PROPERTY: | \$ 1,300,000.00 | |
| | b. | NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY: | \$ 48,000.00 | |
| | c. | PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY: | \$ 213,280.00 | |
| | d. | PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY: | \$ 34,000.00 | |
| | e. | PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE: | % 25 | |
| 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 |  Signature | | |
| 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 | |
| | | | Attention: Donald E. Sutton Permit Section Division of Air Pollution Control | |

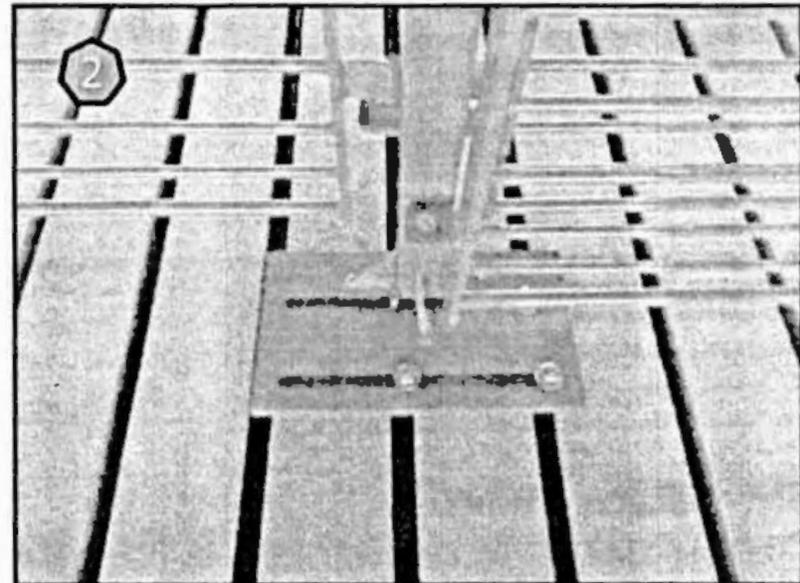
Section D – Pollution Control Facility: Neatly sketch a diagram showing the flow of livestock waste from the animals through the pollution control facilities to final disposal on cropland. Include the locations of components such as **pumps**, *pipes, *gutter scrapers, **manure pits**, *tanks, slotted floors, *holding ponds for runoff, *lagoons, *methane digesters, *settling basins, *vegetative filters, etc.



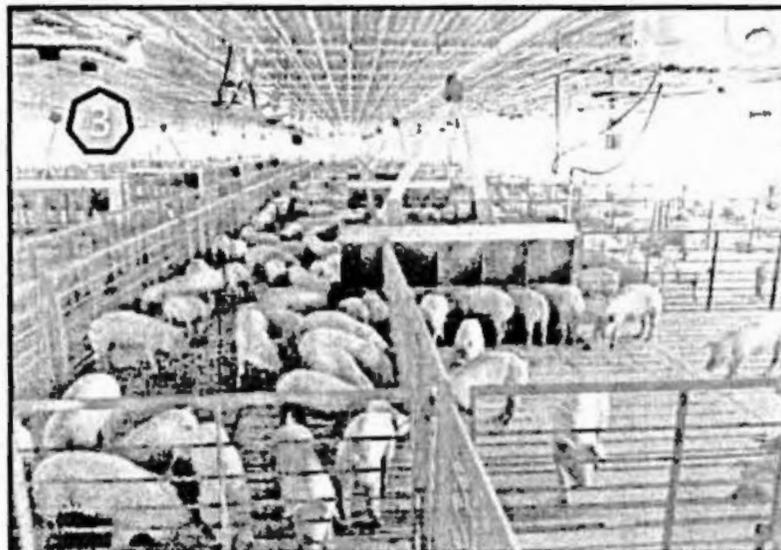
* Not used in this facility.



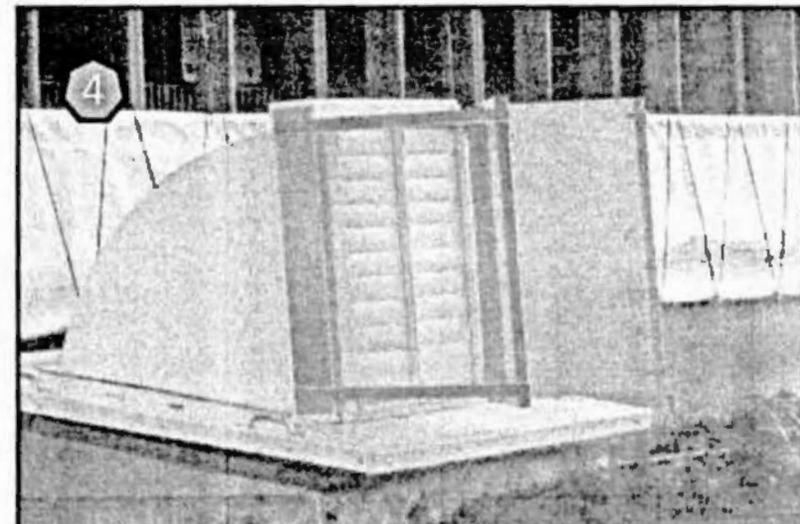
Storage pit. Note slatted floors above the pillars. Rain water entered pit during construction.



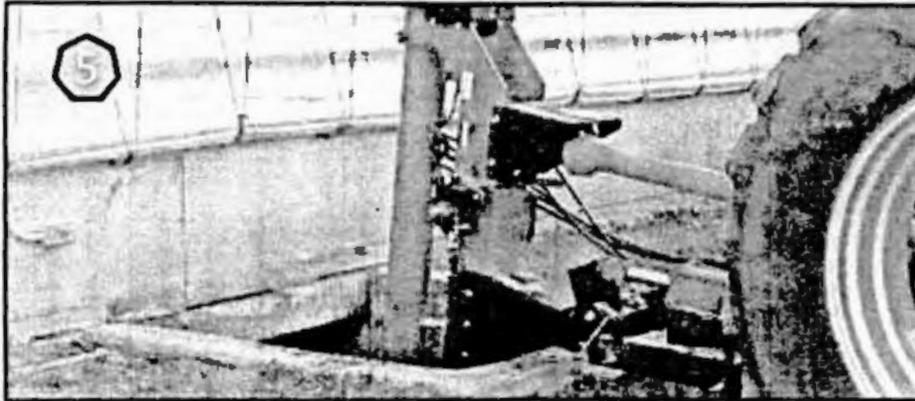
Slatted floors allow manure and waste to enter the below storage pit



Pigs in a facility.

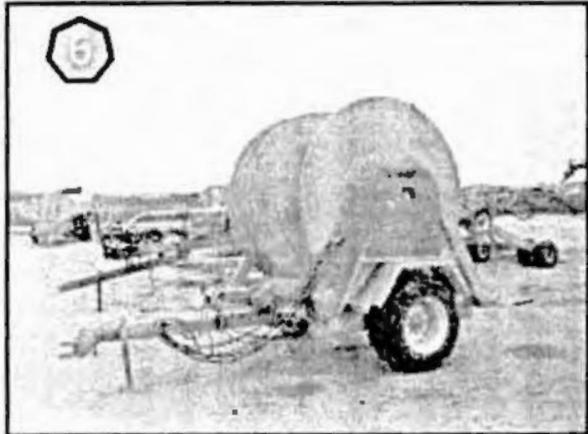


Pit fan/cleanout – the fan can be lifted and moved to allow access for agitation

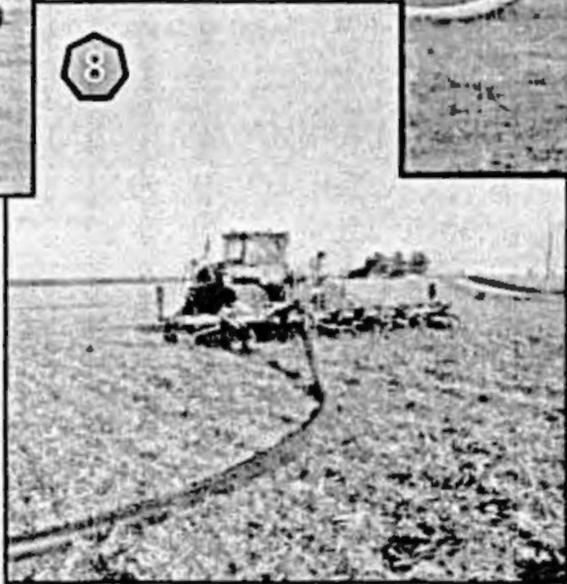
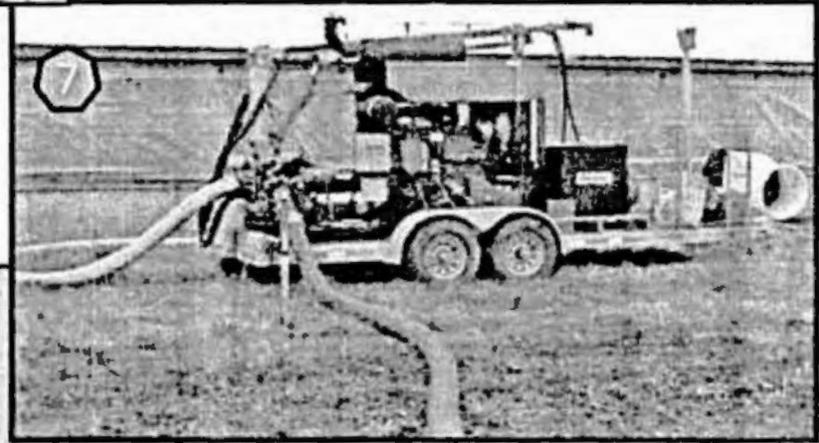


The agitator is inserted in one of the 8 pit fan/cleanouts and agitates/mixes the liquid and solid manure for injection.

The pump transfers the manure from the pit, after agitation to the injection tool.



The spools contain the lengthy hoses connecting the pump to the injection tool.



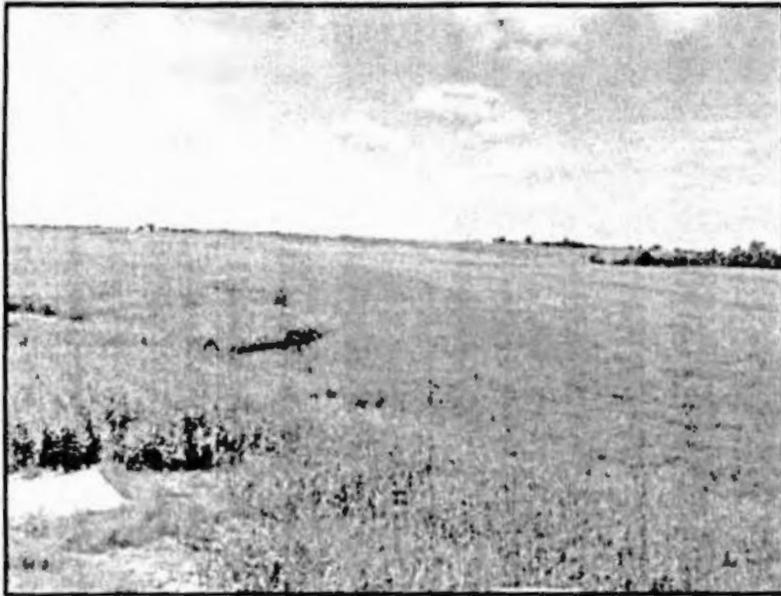
Injection tool injects manure into the ground at the prescribed gallons/acre to achieve proper fertility rates without disturbing the topsoil thus preventing erosion and run-off.

Examples of tools and implements used to inject manure into the soil. Similar to what we will use.

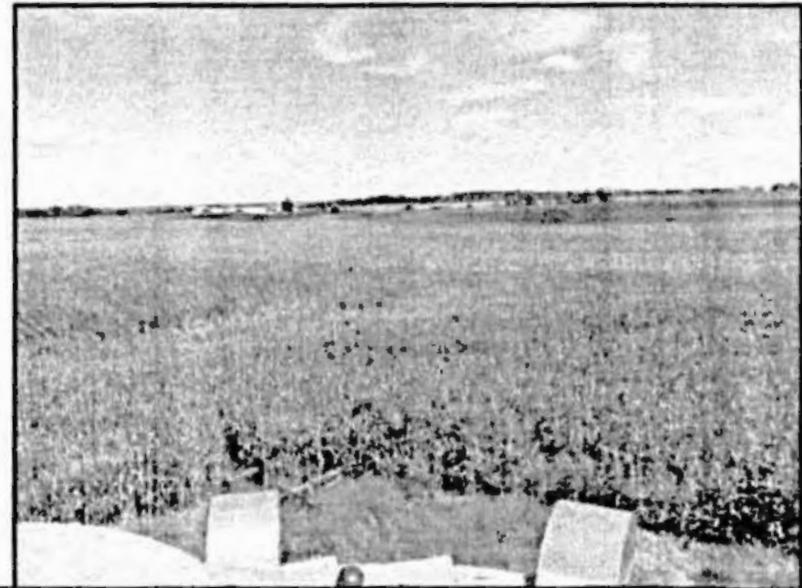
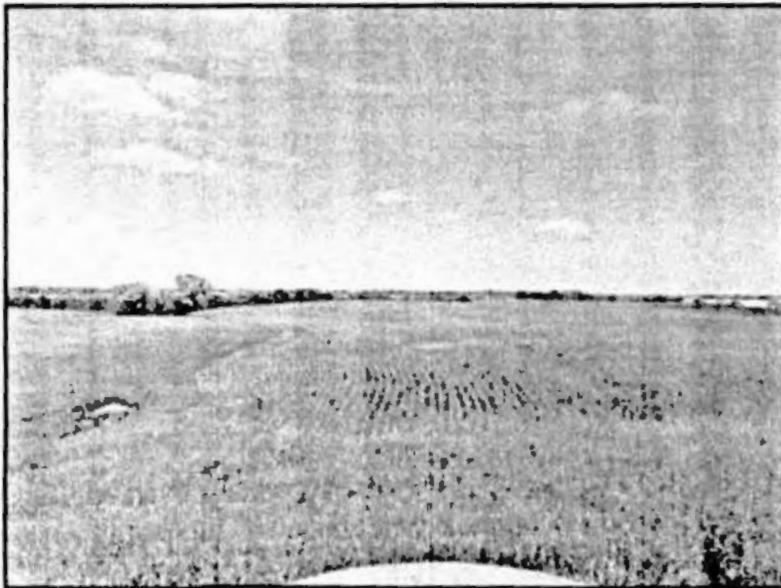
Section D – Pollution Control Facility: Identify local streams, lakes, groundwater, or other waters that the pollution control facilities protect from contamination by livestock wastes. Briefly explain how the pollution control facilities prevent livestock wastes from entering these waters.

The underground storage located under each building captures the liquid manure/waste and is prevented from flowing to other water sources/supplies. Material specific products are used to seal the concrete sidewalls to the floor or bottom of the underground storage pit.

Additionally, when the manure application process includes injecting the liquid into the ground several inches to prevent run-off and drainage from entering water.



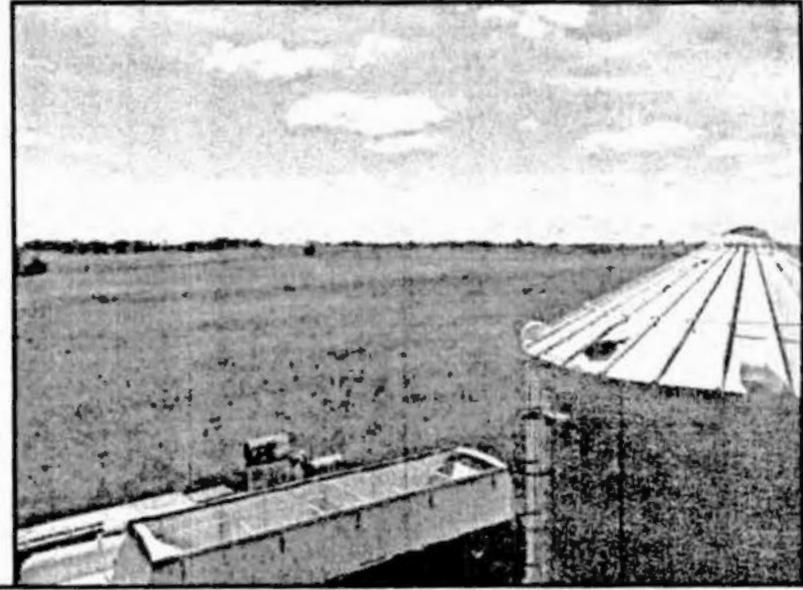
View facing north west where manure will be injected in the soil



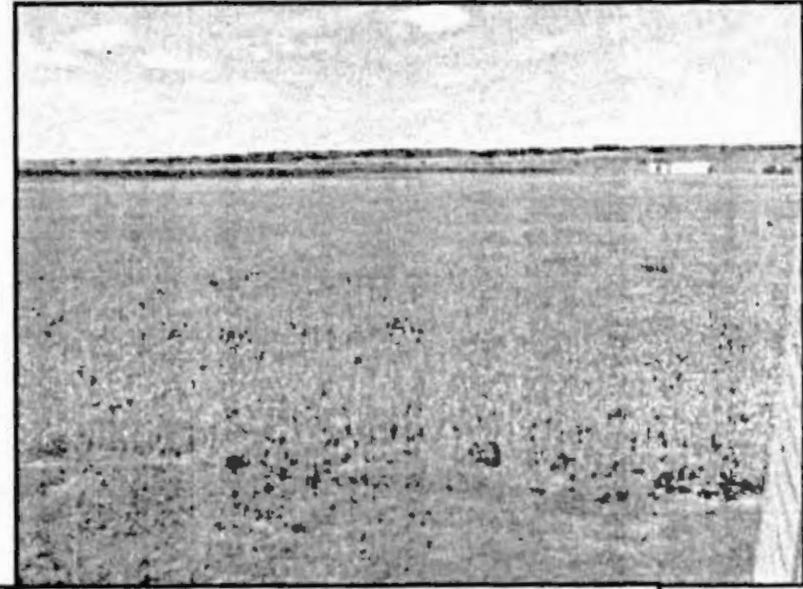
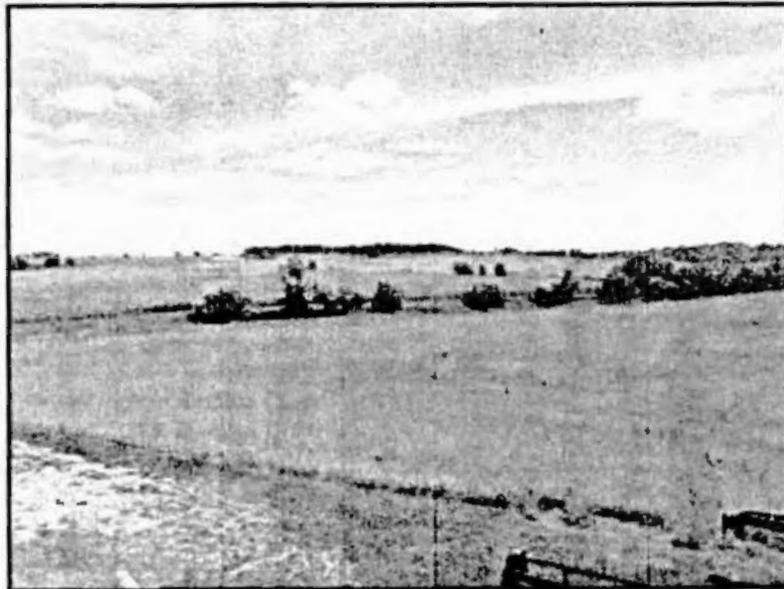
View facing north/north east where manure will be injected in the soil



Facing north east



Facing south planned site for manure injection



Facing southeast (L) and north (R) planned site for manure injection

Gove, Darren

From: Dan Swanson <dan76972002@yahoo.com>
Sent: Thursday, October 23, 2014 1:31 PM
To: Gove, Darren
Cc: Shirley Swanson
Subject: TC-18-13

Darren,

As discussed, request you remove the pumps and no longer consider the agitators for tax certification purposes.

Respectfully submitted,

Dan Swanson
Vice-President
Edwards Valley Pork Co.
6412 Cnty Hwy 9
Lynn Center, IL 61262

Watershed Unit Tax Certification Review Sheet

Project Name: Edwards Valley Pork
Cooperation

Location:

Date: January 22, 2013

Reviewer: JMC

Type: Agchem
 Livestock

Log number: TC-18-13

Applicant:
Edwards Valley Pork
6412 County Highway 9
Lynn Center, IL 61262

Contact: Stephen A. Swanson

Phone: 309-507-0402

Property ID: 17-32-300-002-0011

Facility: Same

Signature: Stephen A. Swanson

Legal Description:
S: 32 Twp: 15N R: 2E 4th PM:

Title: Designated Representative

Date Control Devices installed: 9/10/13

Provided Fair cash Value: \$1,300,000

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:

See attached description as well.

The structures and collection systems are used to collect and dispose of animal waste properly and are considered pollution control systems.

STATE OF ILLINOIS

COUNTY OF SANGAMON

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)
)
)
)

PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on December 5, 2014, 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]

Stephen A. Swanson
6412 County Highway 9
Lynn Center, Illinois 61262

[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)

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