

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

EJS LLC)
(Property Identification Number) PCB 014-
15-10-05-400-007) (Tax Certification
) Water)

NOTICE

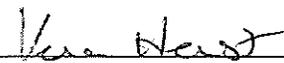
Clerk
Illinois Pollution Control Board
James R. Thompson Center
100 West Randolph Street, Suite. 11-500
Chicago, Illinois 60601

Deb Wycoff
10010 N. Rock City Road
Rock City, Illinois 61070

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
Assistant Counsel
Division of Legal Counsel

DATED: November 12, 2013

Illinois Environmental Protection Agency
1021 North Grand Avenue East
Post Office Box 19276
Springfield, Illinois 62794-9276
(217) 782-5544

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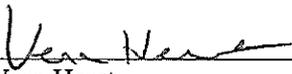
BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

EJS LLC)
(Property Identification Number) PCB 014-
15-10-05-400-007) (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
Assistant Counsel
Division of Legal Counsel

DATED: November 12, 2013
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

EJS LLC)
(Property Identification Number) PCB 014-
15-10-05-400-007)) (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 28, 2013, the Illinois EPA received a request from EJS LLC (log number TC-21-13, 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:	EJS LLC
	10010 N. Rock City Road
	Rock City, Illinois 61070

3. The proposed water pollution control facilities in this request are located at NW ¼ of Section 7, T28N, R9E of the 4th PM in Stephenson County and consist of the following:

Four million gallon aerated storage lagoon with four 5 hp jet aerators, 11,000 feet of 8-inch forcemain, one 75 hp pump rated at 450 gpm at 435 ft. of TDH and all appurtenances necessary to spray irrigate 5.3 million gallons per year of soy milk processing equipment wash water via a center pivot low pressure spray irrigation system at rates not to exceed the agronomic rates of the crop grown to leased property.

These pollution control facilities have the primary purpose of preventing and eliminating pollutants which, if not treated, might be harmful, detrimental or offensive to human, plant or animal life, or to property as defined in 35 Ill. Adm. Code 125.200(a), 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

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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.”

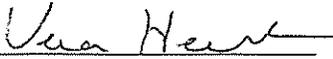
5. Pollution control facilities are entitled to preferential tax treatment, 35 ILCS 200/11-5.

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
Assistant Counsel
Division of Legal Counsel

Dated: November 12, 2013
Illinois Environmental Protection Agency
1021 North Grand Ave. E.
P.O. Box 19276
Springfield, Illinois 62794-9276
217/782-5544

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STATE OF ILLINOIS
ENVIRONMENTAL PROTECTION AGENCY

Subject: EJS LLC

Page 1 of 1

Data: TC-21-13

Reviewed By: Jaime Rabins

Date: November 1, 2013

Applicant: EJS LLC
10010 N. Rock City Road
Rock City, IL 61070

On October 28, 2013 the Agency received a request to make a recommendation regarding the tax certification for the below described wastewater treatment system permitted in 2009-SC-2150:

A four million gallon aerated storage lagoon with four 5 hp jet aerators, 11,000 feet of 8 inch forcemain, one 75 hp pump rated at 450 gpm at 435 ft. of TDH and all appurtenances necessary to spray irrigate 5.3 million gallons per year of soy milk processing equipment wash water via a center pivot low pressure spray irrigation system at rates not to exceed the agronomic rates of the crop grown to leased property described as 153 acres in the NW ¼ of Section 7, Township 28 North-Range 9 East of the 4th principal meridian in Stephenson County.

The pollution control facility's primary purpose is to prevent and eliminate pollutants which if not treated might be harmful, detrimental or offensive to human, plant or animal life, or to property as defined in 35 IAC 125.200(a).

Action: Recommend for consideration of Pollution Control Facilities.

OCT 28 2013

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

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

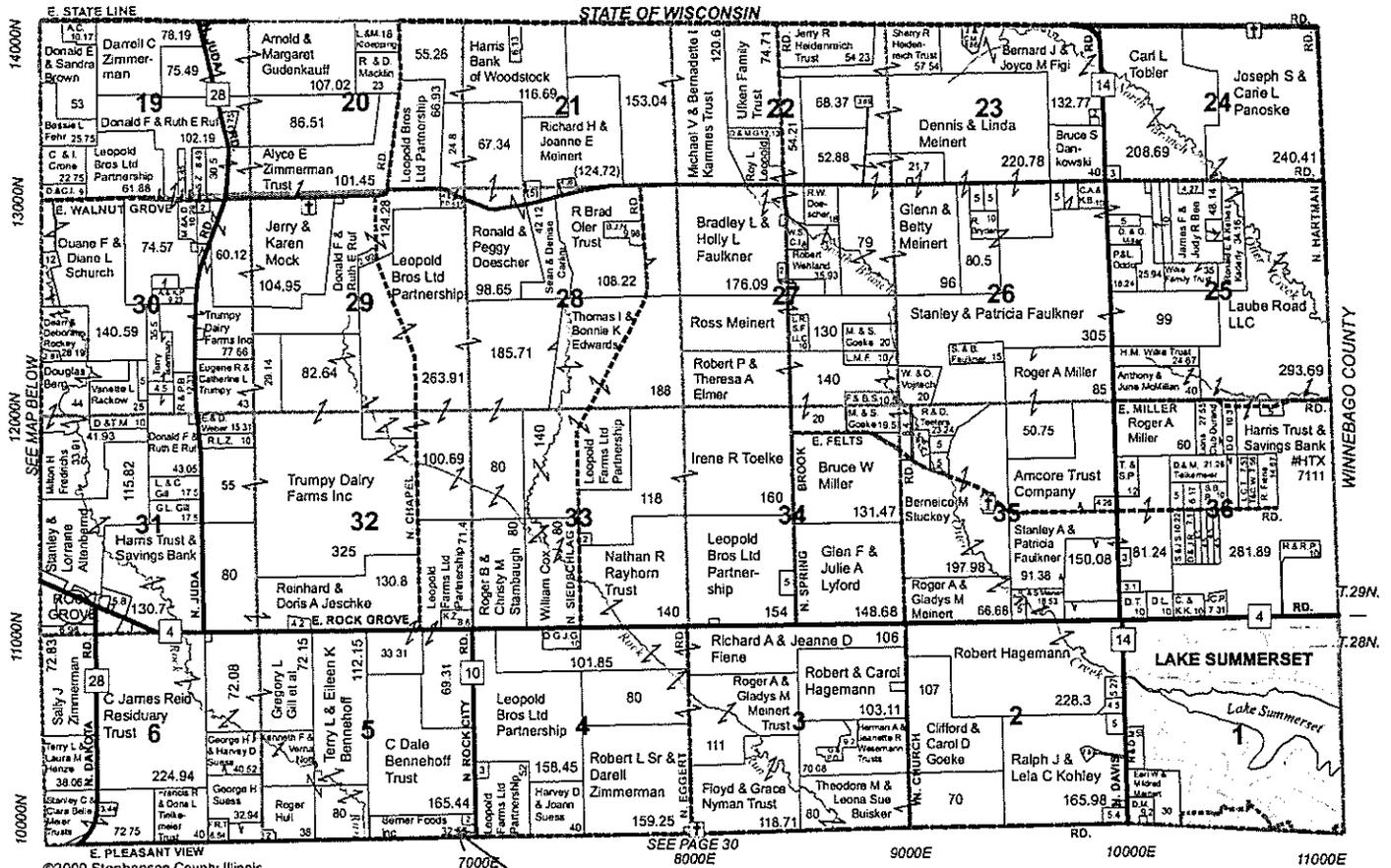
This Agency is authorized to request this information under Illinois Revised Statutes, 1979, Chapter, 120, Section 302a-5. Disclosure of this information is voluntary. However, failure to comply could prevent your application from being processed or could result in denial of your application for certification.

FOR AGENCY USE				
File No.	Date Received	Certification No.	Date	
APPLICANT	Sec. A Company Name <i>ETS LLC (wholly owned subsidiary of Devansoy Inc.)</i>			
	Person Authorized to Receive Certification <i>Deb Wycoff</i>		Person to Contact for Additional Details <i>John Ranson</i>	
	Street Address <i>10010 N. Rock City Road</i>		Street Address <i>390 Boulder Dr. Suite 200</i>	
	Municipality, State & Zip Code <i>Rock City, IL 61070</i>		Municipality, State & Zip Code <i>Page Springs, CO 81147</i>	
	Telephone Number <i>712-792-9665 x102</i>		Telephone Number <i>712-792-9665 x109</i>	
	Location of Facility Quarter Section <i>SE 5</i> Township <i>24N</i> Range <i>4N</i> <i>5-28-9 Rock Grove PT 35 Acres SE</i>		Municipality <i>Rock Grove</i>	
	Street Address <i>10010 N. Rock City Road</i>		County <i>Stephenson</i>	
	Property Identification Number		Book Number <i>15-10-05-400-007</i>	
	MANUFACTURING OPERATIONS	Sec. B Nature of Operations Conducted at the Above Location <i>Manufacture of soy milk base, raw ingredient, shipped to customers in liquid tankers.</i>		
		Water Pollution Control Construction Permit No. <i>2009-SC-2150 (spray irrigation)</i>		Date Issued <i>6-15-2009</i>
NPDES PERMIT No. <i>N.A.</i>		Date Issued		
Air Pollution Control Construction Permit No. <i>N.A.</i>		Expiration Date		
Air Pollution Control Operating Permit No. <i>N.A.</i>		Date Issued		
MANUFACTURING PROCESS	Sec. C Describe Unit Process <i>Lagoon is holding vehicle for the soy milk process equipment wash water.</i>			
	Materials Used in Process <i>Water and soy beans used in manufacturing process Water and cleaning chemicals used in wash process.</i>			
POLLUTION CONTROL FACILITY DESCRIPTION	Sec. D Describe Pollution Abatement Control Facility <i>Process wash water flows via gravity to the 4.0 MG holding cell. Waste water is spray irrigated to nearby agricultural fields when conditions allow. This facility and operation are permitted by the Illinois EPA under Permit No. 2009-SC-2150.</i>			

POLLUTION CONTROL FACILITY - CONTAMINANTS ACCOUNTING DATA	Sec. E	(1) Nature of Contaminants or Pollutants <i>Process Wash WATER</i>		
			Material Retained, Captured or Recovered	
			DISPOSAL OR USE	
	Contaminant or Pollutant	DESCRIPTION		
	<i>BOD, TSS, Ammonia, Phosphorous</i>	<i>Process Wash Water</i>	<i>Spray irrigated to nearby agriculture field under IEPA permit No. 2009-SC-2150</i>	
			(2) Point(s) of Waste Water Discharge <i>NONE</i>	
		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 type="checkbox"/> No <input checked="" type="checkbox"/>	
(4)	Date installation completed <i>Prior to '09</i> status of installation on date of application <i>Complete</i>			
(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:		\$ <i>400,000</i>	
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:		\$ <i>115,000</i>	
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:		\$ <i>0</i>	
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:		\$ <i>0</i>	
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE.		%	
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.		
		<i>[Signature]</i> Signature	<i>COO - Chief Operations Officer</i> 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:
			Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	AI Keller Permit Section Division of Water Pollution Control
			Attention Donald E. Sulton Permit Section Division of Air Pollution Control	

ROCK GROVE (E)

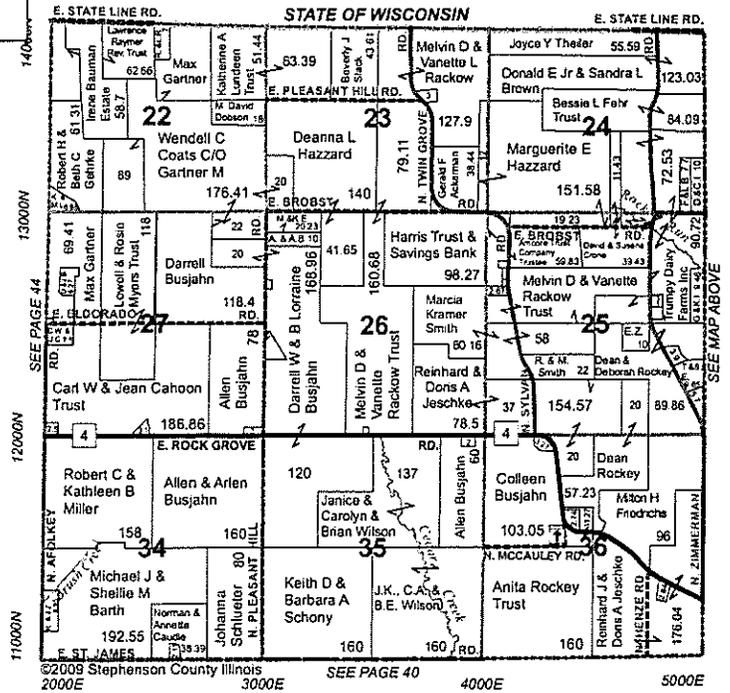
T.28-29N. R.9E.



ROCK GROVE (W)

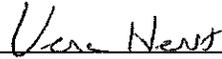
T.29N. R.8E.

Location of Subject Property.



requested tax certification.

ILLINOIS ENVIRONMENTAL
PROTECTION AGENCY

By: 
Vera Herst
Assistant Counsel
Division of Legal Counsel

Dated: November 12, 2013
Illinois Environmental Protection Agency
1021 North Grand Ave. E.
P.O. Box 19276
Springfield, Illinois 62794-9276
217/782-5544

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STATE OF ILLINOIS

COUNTY OF SANGAMON

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)
)

PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on November 12, 2013, 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]

Deb Wycoff
10010 N. Rock City Road
Rock City, Illinois 61070

[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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