

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

4 th Meridian Farm, Inc.)
(Property Identification Number) PCB 014-
01-30-100-006)) (Tax Certification
) Water)

NOTICE

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

Donald G. Higgerson
4th Meridian Farm, Inc.
35 Knox Road 2550N
Rio, Illinois 61472

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: 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

4th Meridian Farm, Inc.)
(Property Identification Number) PCB 014-
01-30-100-006) (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: 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
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4th Meridian Farm, Inc.)
(Property Identification Number) PCB 014-
01-30-100-006) (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 9, 2009, the Illinois EPA received a request from 4th Meridian Farm, Inc. (log number TC-13-12, 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: 4th Meridian Farm, Inc.
35 Knox Road 2550N
Rio, Illinois 61472

3. The proposed water pollution control facilities in this request are located at NW ¼ of Section 30, T13N, R1E of the 4th PM in Knox County, at the above street address and consist of the following:

Livestock waste management facilities consisting of coated steel manure holding tank (82 ft. diameter by 28 ft.) and associated piping, valves, zinc cathodic bars, and livestock waste agitator, which are a modification of the livestock waste management facilities certified January 30, 1995, under Tax Certification No. 21RA-IL-WPC-94-22.

These pollution control facilities have the primary purpose of collecting, transporting, and/or storing 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.

WHEREFORE, the Illinois EPA recommends that the Board issue the

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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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Exhibit A



ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 • (217) 782-3397

PAT QUINN, GOVERNOR

JOHN J. KIM, INTERIM DIRECTOR

Memorandum

To: Connie Tonsor, Division of Legal Counsel

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

A handwritten signature in black ink, appearing to read "AK", is written over the name "Al Keller" in the "From:" field.

Date: January 30, 2013

Re: 4th Meridian Farm, Inc. - Rio
Recommendation of Tax Certification
Log # TC-13-12
Property Identification # 01-30-100-006

The Bureau of Water received a request on October 9, 2009 from 4th Meridian Farm, 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:

4th Meridian Farm, Inc.
35 Knox Rd. 2550N
Rio, IL 61472

NW ¼ of Section 30, T13N, R1E of the 4th P.M. in Knox County

Livestock waste management facilities consisting of coated steel manure holding Tank (82ft. Dia. by 28 ft.) and associated piping, valves, zinc cathodic bars, and livestock waste agitator. The above identified facilities are a modification of the livestock waste management facilities certified January 30, 1995 under tax certification No. 21RA-IL-WPC-94-22.

These livestock waste 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 Keith Runge at 217/782-3362.

SAK:KAR:TC-13-12

cc: Tax Cert File

4302 N. Main St., Rockford, IL 61103 (815)957-7760
595 S. State, Elgin, IL 60123 (847)608-3131
2125 S. First St., Champaign, IL 61820 (217)278-5800
2009 Mall St., Collinsville, IL 62234 (618)346-5120

9511 Harrison St., Des Plaines, IL 60016 (847)294-4000
5407 N. University St., Arbor 113, Peoria, IL 61614 (309)693-5462
2309 W. Main St., Suite 116, Marion, IL 62959 (618)993-7200
100 W. Randolph, Suite 11-300, Chicago, IL 60601 (312)614-6026

August 1, 2012

In the summer of 2009, 4th Meridian Farm, Inc. constructed two, 3,600 head hog finishing buildings. At the same time it added to and made improvements to the existing Slurrystore tank.

The additions and improvements consisted of:

1. The addition of two (2) full metal rings (increasing the storage capacity by 50%).
2. The replacement of 12 metal panels of the original Slurrystore tank, that upon inspection showed some signs of corrosion.
3. The replacement of the original static blade agitator with a new high pressure, center pivot, directional agitator for better homogenization of the slurry liquid.
4. The replacement of all valves and pipe use for the filling and emptying of the Slurrystore tank.
5. The addition of new Zinc Cathodic bars to help prevent any future corrosion of the metal panels of the tank.

Watershed Unit Tax Certification Review Sheet

Project Name: 4th Meridian Farm, Inc.

Location: Knox County

Reviewer: KAR

Date: August 6, 2012

Type: Livestock

Log number: TC-13-12

Contact: _Donald G. Higgeson

Applicant: 4th Meridian Farm, Inc.
35 Knox Road 2550N
Rio, IL 61472

Phone: 309/972-5121

Property ID:01-30-100-006

Facility: 4th Meridian Farm, Inc.
35 Knox Road 2550N
Rio, IL 61472

County: Knox

Signature: Donald G. Higgeson

Legal Description:

S: NW 30 Twp: 13N R: 1E PM: 4th

Title: Owner

Provided Fair cash Value: \$106,590.00

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:

The tank is used for livestock waste handling facility consisting of coated steel manure holding tanks (82ft dia. By 28ft)
These facilities collect, transport, and store livestock waste prior to application to cropland. Addition to existing slurry tank.
Expanding slurry tank to 28 feet tall.
The tank was originally certified January, 1995 (TC-22-94). The tank was 82ft. dia by 19ft.

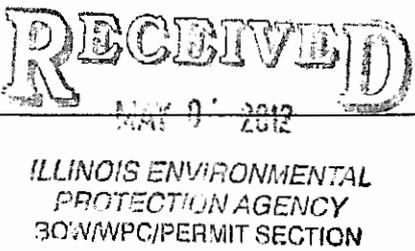
TC-13-12

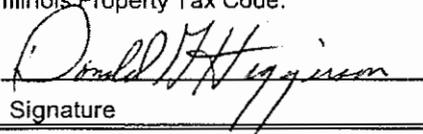
APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)
 POLLUTION CONTROL FACILITY
 AIR WATER

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 <i>4th Meridian Farm Inc</i>			
	Person Authorized to Receive Certification <i>Donald G Higgerson</i>		Person to Contact for Additional Details <i>Donald G Higgerson</i>	
	Street Address <i>35 Knox Road 2550N</i>		Street Address <i>35 Knox Road 2550N</i>	
	Municipality, State & Zip Code <i>Rio IL 61472</i>		Municipality, State & Zip Code <i>Rio IL 61472</i>	
	Telephone Number <i>309-972-5121</i>		Telephone Number <i>309-972-5121</i>	
	Location of Facility Quarter Section Township Range <i>NW 30 13N 1E</i>		Municipality Township <i>Rio</i>	
	Street Address <i>35 Knox Road 2550N</i>		County Book Number <i>Knox</i>	
	Property Identification Number <i>01-30-100-006</i>		Parcel Number <i>Same As Pin</i>	
	Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location <i>Swine Production Facility (wean pigs to Market Hogs)</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		
Sec. C MANUFACTURING PROCESS	Describe Unit Process			
	Materials Used in Process 			
Sec. D POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility <i>Addition to existing "Slurrystore" Improvements (Tank for Storage of Swine Manure)</i>			

Sec. E	(1) Nature of Contaminants or Pollutants			
	CONTAMINANTS	Material Retained, Captured or Recovered		
		Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
		<i>Swine Manure</i>	<i>Slurry</i>	<i>Fertilizer on crop acres</i>
		(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>9-1-2009</u> status of installation on date of application _____			
ACCOUNTING DATA	(5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:		\$ <u>106,590</u>	
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:		\$ <u>2</u>	
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:		\$ <u>116,885</u>	
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:		\$ <u>78,445</u>	
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:		% <u>35</u>	
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		<u>Secretary</u>		
	Signature	Title		
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.		
INSTRUCTIONS	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



Manure Handling Equipment



383 IL Hwy 92, Tampico, IL 61283 | Ph: 815.438.5678, Fx: 815.438.5681 • 55 Meridian Street, Tipton, IA 52772 | Ph: 563.886.3176
Toll Free: 877.999.CADY(2239) | Email: cady@cadyinc.com | www.cadyinc.com

April 9, 2009

Jared Higgerson / Aaron Link
4th Meridian Farm
35 Knox Road 2550 North
Rio, IL 61472

Slurrystore® Expansion to 28ft Progress Payment Schedule

Upon Execution of Contract	\$15,495.00	Pd 3/6/09
Upon Release for Manufacturing	\$15,495.00	Due Now
Upon Delivery	\$51,650.00	Due 4/19/09
Upon Installation of Structure Sheets	\$15,495.00	
Upon Completion of Total Installation	\$5,164.00	
TOTAL CONTRACT	\$103,299.00	

pd. 4/11/09
\$20,657.00

Net Due 10 Days

2% Service Charge Per Month On Unpaid Balances After 30 Days

Thank you for your continued business.

Yours Very Truly,

Stephanie Wetzell
Administration and Marketing Manager
Cady Inc.

saw

Aug 01 12 08:49a

Don Higginson

309-972-5121

p.1

4th Meridian Farm Inc.
35 Knox Road 2550N
Rio, Illinois 61472

Date:	August 2, 2012
Send to:	IEPA
Attention:	Keith Runge
Office location:	Springfield, Illinois
Fax number:	217-785-1225
From:	Donald Higginson
Office location:	Rio, Illinois
Phone number:	309-972-5121

URGENT REPLY ASAP PLEASE COMMENT PLEASE REVIEW FOR YOUR INFORMATION

TOTAL PAGES, INCLUDING COVER: 2
Comments:

Mr. Runge,

This is the list of improvements made to the Slurrystore in the summer of 2009. If you have any other questions, or need any more information please let me know.

Thank You,

Don Higginson

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
2200 Churchill Road
Springfield, Illinois 62794-9276

**FINDING AND CERTIFICATION OF WATER POLLUTION CONTROL
FACILITY PURSUANT TO THE ILLINOIS REVENUE ACT OF 1939**

Certificate No.: 21RA-ILL-WPC-94-22

Log No.: TC-22-94

Applicant Name and Address:
Herein Called "Applicant"

Dale E. McKee
R. R. 1, Box 154
Rio, IL 61472

Facility Location:
Herein Called "Location"

NE 1/4 of Section 30, Township 13 North, Range 1
East of the 4th Principal Meridian, Knox County,
Illinois

Facility Description:
Herein called "Facility"

Livestock waste handling facilities consisting of coated steel manure holding tanks(82 ft. dia. by 19 ft.) These facilities collect, transport and store livestock waste prior to application to cropland.

FINDING

The Illinois Environmental Protection Agency (Agency) finds that the facility has as its primary purpose the elimination, prevention or reduction of water pollution and the treating, pretreating, modifying or disposing of any liquid potential pollutant, which liquid potential pollutant, if released without such treatment, pretreatment, modification or disposal, might be harmful, detrimental or offensive to human, plant, or animal life, or to property.

CERTIFICATE

The Agency, based on information submitted to it by the applicant, hereby certifies that the facility is a "pollution control facility" for purposes of the Illinois Revenue Act of 1939.

This certificate may be revoked or modified by the Agency in accordance with Section 21a-6 of the Illinois Revenue Act of 1939.

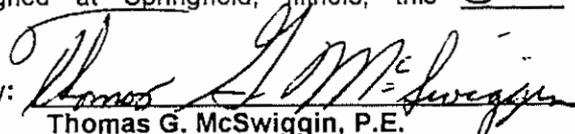
INCORPORATION OF DOCUMENTS

The declarations, assurances, representations, and statements made or to be made by the applicant in any of the following documents which pertain to the facility and all terms and conditions contained in such documents, are hereby incorporated by reference and made a part of the agreements, terms and conditions of this certification:

1. Any application for certification of the facility at the location under Section 21 of the Illinois Revenue Code of 1939, Section 169 of the Federal Internal Revenue Code of 1954, or Section 103 of the Federal Internal Revenue Code of 1954;
2. Any Agency Sewage Treatment Works Permit Application, plus supporting and supplementary documents;
3. Any Agency Sewer System Permit Application, plus supporting and supplementary documents;
4. Any Agency Permit, plus supporting and supplementary documents;
5. Any National Pollutant Discharge Elimination System (NPDES) Permit or Permit Application, plus supporting and supplementary documents.

IN WITNESS THEREOF, this certificate is officially signed at Springfield, Illinois, this 30th day of January, 1995.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: 
Thomas G. McSwiggin, P.E.
Manager, Permit Section
Division of Water Pollution Control

STATE OF ILLINOIS)
)
COUNTY OF SANGAMON)
)

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]

Donald G. Higgerson
4th Meridian Farm, Inc.
35 Knox Road 2550N
Rio, Illinois 61472

[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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