

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

RECEIVED
CLERK'S OFFICE

Saluki Farms, LLC
(Property Identification Number
06-08-08-300-004

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)
)
) PCB 05-130
) (Tax Certification)

JAN 20 2005

STATE OF ILLINOIS
Pollution Control Board

NOTICE

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

Saluki Farms, LLC
Walnut Hill Road
Hoyleton, Illinois 62803

Steve Santarelli
Illinois Department of Revenue
101 West Jefferson
Post Office Box 19033
Springfield, Illinois 62794

PLEASE TAKE NOTICE that I have today filed with the Office of the Clerk of the
Pollution Control Board an APPEARANCE AND THE RECOMMENDATION of the Illinois
Environmental Protection Agency, a copy of which is herewith served upon you.

ENVIRONMENTAL PROTECTION AGENCY
OF THE STATE OF ILLINOIS

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

DATED: January 19, 2005

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

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Pollution Control Board

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APPEARANCE

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: January 19, 2005
Illinois Environmental Protection Agency
1021 North Grand Avenue East
Post Office Box 19276
Springfield, Illinois 62794-9276
(217)782-5544

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STATE OF ILLINOIS
Pollution Control Board

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 2, 2004, the Illinois EPA received a request from Saluki Farms, LLC (log number TC-07-04, 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: Saluki Farms, LLC
Walnut Hill Road
Hoyleton, Illinois 62803
3. The proposed water pollution control facilities in this request are located at NE ¼ of SE ¼ Section 8, T1S, R2W of the 3rd P.M. in Washington County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (101 ft. x 304 ft. x 8 ft. deep) with the slotted concrete portion of the floor over the manure pit and ten concrete pump out manure pits (each 6 ft. x 6 ft. x 8 ft. deep) located in each of two swine wean to finish buildings.

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 (2004), 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

requested tax certification.

ILLINOIS ENVIRONMENTAL
PROTECTION AGENCY

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

Dated: January 19, 2005

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

STATE OF ILLINOIS

COUNTY OF SANGAMON

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PROOF OF SERVICE

I, the undersigned, on oath state that I have served the attached **APPEARANCE AND THE RECOMMENDATION**, upon the person to whom it is directed, by placing a copy in an envelope addressed to:

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

Saluki Farms Properties, LLC
Walnut Hill Road
Hoyleton, Illinois 62803

Steve Santarelli
Illinois Department of Revenue
101 West Jefferson
Post Office Box 19033
Springfield, Illinois 62794

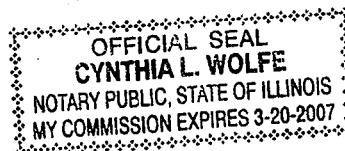
and mailing it from Springfield, Illinois, on January 19, 2005, with sufficient postage affixed for first class mail.

Nancy J. Lampert

SUBSCRIBED AND SWORN TO BEFORE ME

this 19th day of January, 2005

Cynthia L. Wolfe
Notary Public



THIS FILING IS SUBMITTED ON RECYCLED PAPER

Watershed Unit Tax Certification Review Sheet

Project Name:	<u>Saluki Farms, LLC.</u>	Location:	<u>Hoylerton</u>
Reviewer:	<u>Thad Fought</u>	Date:	<u>10/13/04</u>
Log No.:	<u>TC-07-04</u>	Type:	<input type="checkbox"/> Agchem <input checked="" type="checkbox"/> Livestock
Applicant:	<u>Ken Maschhoff</u> <u>7475 State Rt. 127</u> <u>Carlyle, IL</u>	Contact:	<u>Jason Logsdon</u>
		Phone:	<u>618-594-2125</u>
Facility:	<u>Saluki Farms, LLC.</u> <u>Walnut Hill Rd.</u> <u>Hoylerton, IL 62903</u>	Property ID:	<u>06-09-09-300-004</u>
Legal Description:	<u>NE 1/4 of SE 1/4 of Section 8 T1S R2W of 31 PM</u>		
		County:	<u>Washington</u>
Date Control Devices Installed:	<u>4/25/03</u>	Provided Fair Cash Value:	<u>\$450,000</u>
Signature:	<u>Signed by Ken Maschhoff</u>	Title:	<u>manager</u>
Wastes:	<input checked="" type="checkbox"/> Livestock waste is applied to cropland. <input type="checkbox"/> Agrichemical rinsate and spillage is recycled through the facility and/or land applied. <input type="checkbox"/> Other: _____		

Physical Description of Pollution Control Devices:

1 101 ft x 304 ft x 9 ft deep concrete manure pit w/ concrete slatted floors
and 10 PTO driven centrifugal pumpouts in each of 2 buildings

Other:

2 pits (1 per building - 2 buildings)

12/17/04 - spoke with Jason Logsdon - Jason said that the pumpouts
are concrete 6 ft x 6 ft x 8 ft deep.

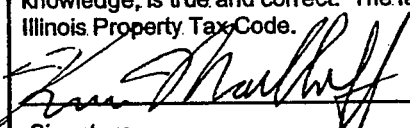
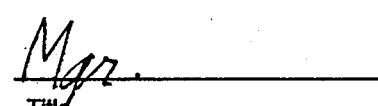
**APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)
POLLUTION CONTROL FACILITY**
AIR ☐ WATER ☐

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

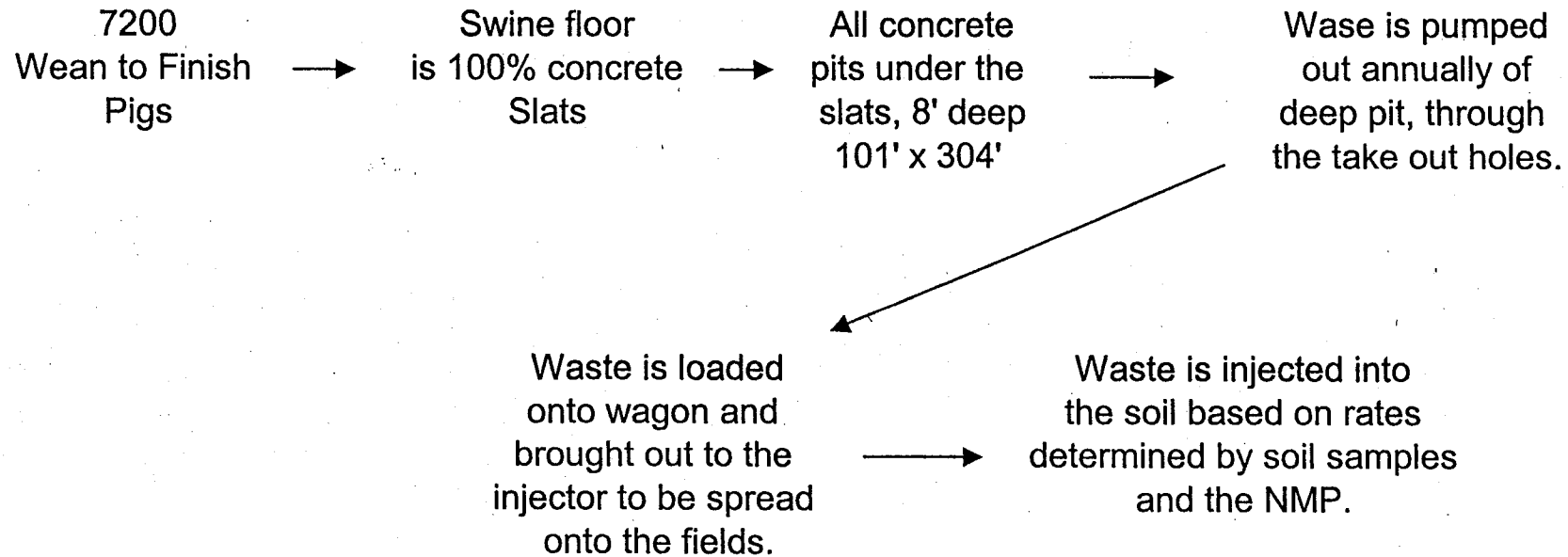
TL-07-04

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.

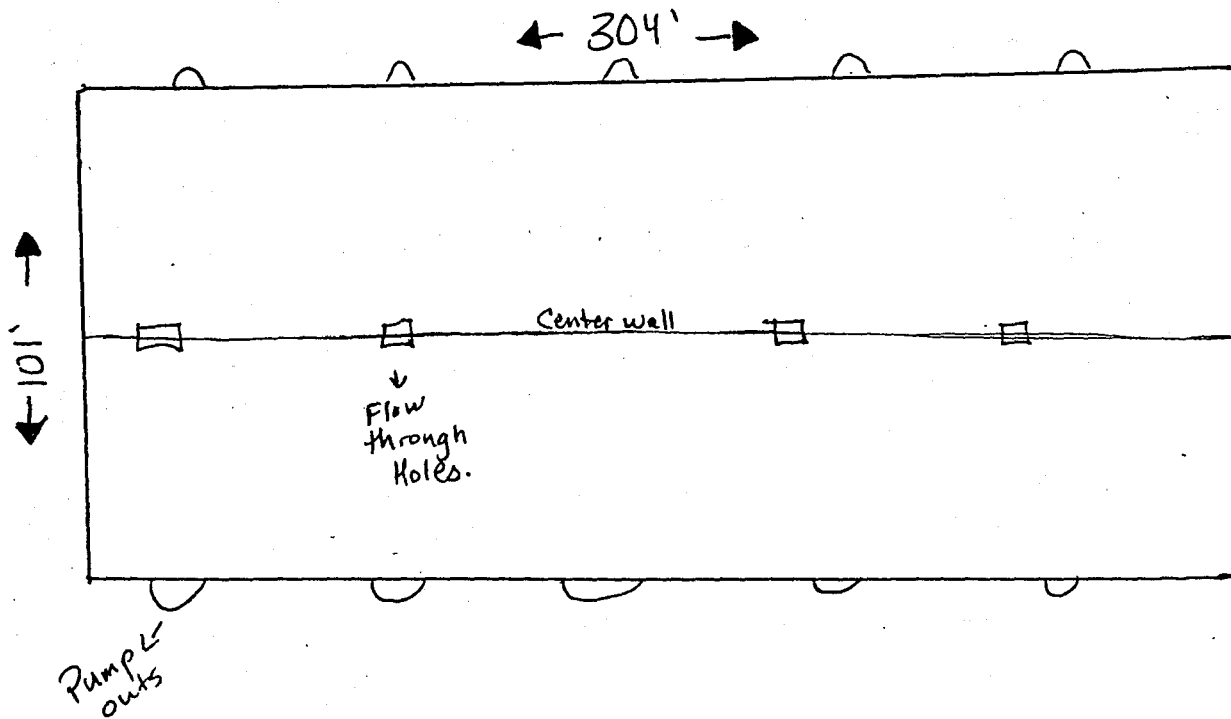
FOR AGENCY USE				
File No.	Date Received	Certification No.	Date	
Sec. A APPLICANT	Company Name Saluki Farms, LLC			
	Person Authorized to Receive Certification Ken Maschhoff		Person to Contact for Additional Details Jason Logsdon	
	Street Address 7475 State Route 127		Street Address SAME	
	Municipality, State & Zip Code Carlyle, IL 62231		Municipality, State & Zip Code SAME	
	Telephone Number 618-594-2125		Telephone Number SAME	
	Location of Facility	Municipality	Township	
	Quarter Section	Range	Book Number	
	NE 1/4 of the SE 1/4 of Sec. 8		IS 2W	Hoyleton
	Street Address Walnut Hill Rd Hoyleton, IL 62803		County Washington	
	Property Identification Number 06-08-08-300-004		Parcel Number	
Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location This is a 7200 head wean to finish facility. There are 2 barns on this site.			
	Water Pollution Control Construction Permit No. N/A		Date Issued N/A	
	NPDES PERMIT No. N/A		Date Issued N/A	
	Air Pollution Control Construction Permit No. N/A		Date Issued N/A	
	Air Pollution Control Operating Permit No. N/A		Date Issued N/A	
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 See attached documents.			
	<p>A few years ago we applied for PTAX on 2 Barns at this site. Since then we added 2 more barns for a total of 4 at the site. We are now applying for the tax break on the 2 new barns.</p> <p align="right">Thanks Erica</p>			

Sec. E	(1) Nature of Contaminants or Pollutants <u>Swine Manure</u>		
		Material Retained, Captured or Recovered	
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	<u>Swine manure</u>	<u>Swine manure from 7200 Hd of wean to finish Hogs.</u>	<u>The animal waste is injected into the ground at agronomic rates in accordance with the Nutrient Management Plan.</u>
	(2) Point(s) of Waste Water Discharge <u>NONE</u>		
	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>4-25-03</u> status of installation on date of application <u>Complete</u>		
(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>450,000</u>	
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>10,000</u>	
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ <u>0</u>	
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ <u>0</u>	
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% <u>45%</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.		
	<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;">  Signature </div> <div style="width: 45%;">  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.		
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: Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Attention: Thomas McSwiggin Permit Section Division of Water Pollution Control	Attention: Donald E. Sutton Permit Section Division of Air Pollution Control

Flow Diagram of Waste Handling



This building houses 3600 Hd. of wean to finish hogs. This site contains 2 of these buildings.



This pit is 101' x 304' and is 8' deep. The concrete is reinforced with rebar. There is a center support wall in the middle and there is 4 flow throughs at the bottom of the center wall. There are also 5 pump outs (PTO driven centrificals) on each side of the building. The floor is 100% total slats.