

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

RECEIVED  
CLERK'S OFFICE

JAN 20 2005

Lewis Properties, LLC  
(Property Identification Number  
03-08-200-005

)  
)  
)  
) PCB 05- 134  
) (Tax Certification)

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

Lewis Properties, LLC  
4289 Bible Grove Lane  
Louisville, Illinois 62858

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

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

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Lewis Properties, LLC  
(Property Identification Number  
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STATE OF ILLINOIS  
Pollution Control Board

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

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

JAN 20 2005

STATE OF ILLINOIS  
Pollution Control Board

Lewis Properties, LLC )  
(Property Identification Number ) PCB 05- 134  
03-08-200-005 ) (Tax Certification)  
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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 Lewis Properties, LLC (log number TC-05-04, 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: Lewis Properties, LLC  
4289 Bible Grove Lane  
Louisville, Illinois 62858
3. The proposed water pollution control facilities in this request are located at Section 8, T5N, R7E of the 3<sup>rd</sup> P.M. in Clay 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

Lewis Properties, LLC  
4289 Bible Grove Lane  
Louisville, Illinois 62858

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

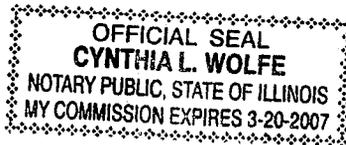
and mailing it from Springfield, Illinois, on January 19, 2005, with sufficient postage affixed for first class mail.

*Nancy J.D. Lampert*

SUBSCRIBED AND SWORN TO BEFORE ME

this 19<sup>th</sup> day of January, 2005

*Cynthia L. Wolfe*  
Notary Public



**THIS FILING IS SUBMITTED ON RECYCLED PAPER**

Watershed Unit Tax Certification Review Sheet

Project Name: Lewis Properties, LLC.  
Reviewer: Thad Farrant  
Log No.: TC-05-04

Location: Louisville  
Date: 10/13/04  
Type:  Agchem  
 Livestock

Applicant: Ken Maschhoff  
7474 State Route 127  
Carlisle, IL 62231

Contact: Jason Loasdan  
Phone: 618-594-2125

Facility: Lewis Properties  
4289 Bink's Grove Lane  
Louisville, IL 62858

Property ID: 03-08-200-005

Legal Description: section 8 TSN, RTE of 3<sup>rd</sup> PM

County: Clay

Date Control Devices Installed: November 2002

Provided Fair Cash Value: \$450,000

Signature: signed by Ken Maschhoff

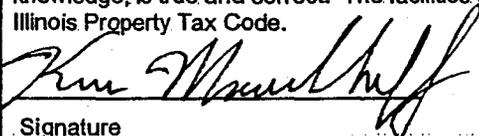
Title: manager

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

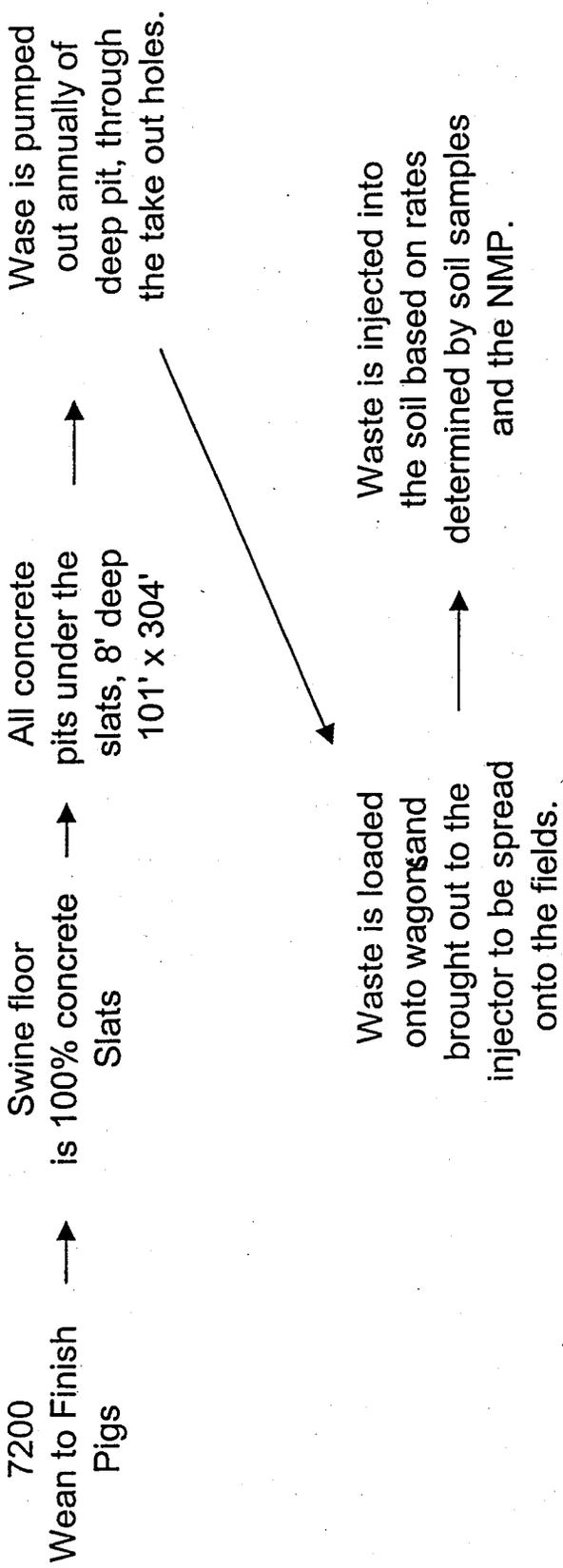
Physical Description of Pollution Control Devices:  
1 304 ft x 101 ft x 8 ft deep concrete pit w/ concrete slatted flooring and  
10 PTO driven centrififical pumps in each of 2 buildings

Other: 2 pits (1 per building; 2 buildings)  
12/17/04 - spoke with Jason Loasdan - Jason said that pumps are 6 ft x 6 ft concrete pumps  
x 8 ft. deep

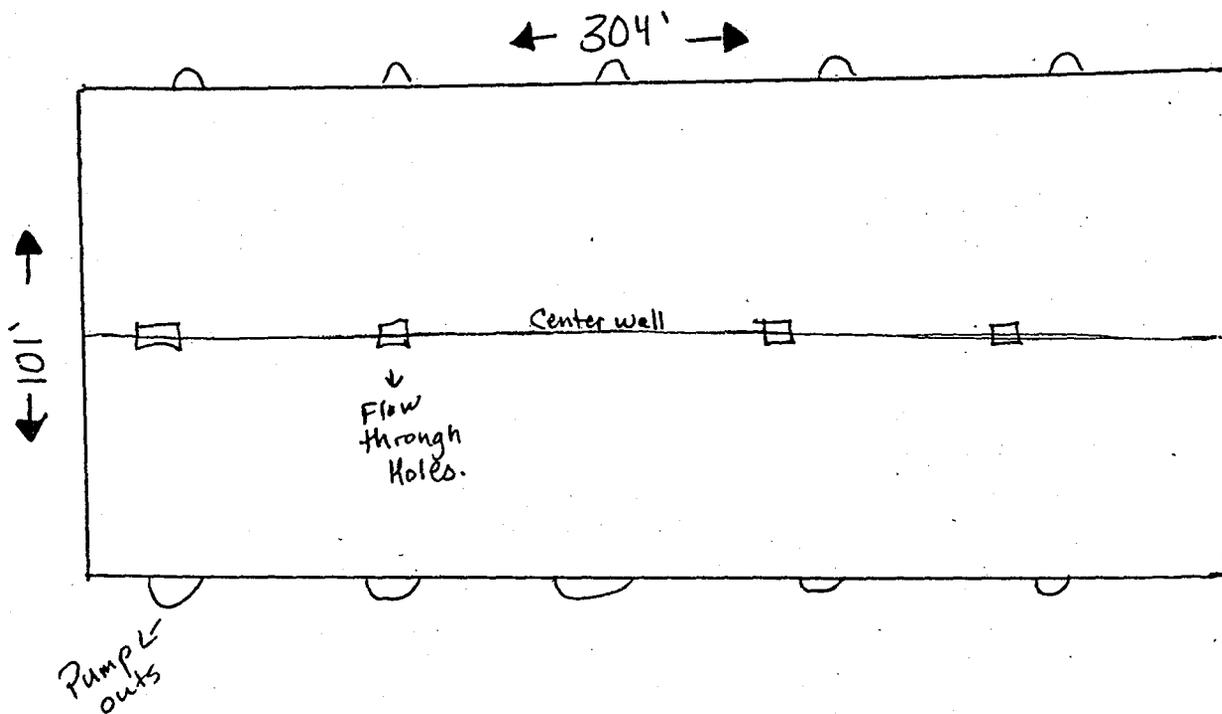


Sec. E POLLUTION CONTROL FACILITY - CONTAMINANTS ACCOUNTING DATA	(1) Nature of Contaminants or Pollutants Swine manure			
			Material Retained, Captured or Recovered	
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE	
	Swine manure	Waste from 7200 Hd of Weant to finish Hog	Manure is applied to the cropland in accordance to the NMP.	
	(2) Point(s) of Waste Water Discharge - NONE			
			Plans and Specifications Attached	
			Yes	No
	(3)	Are contaminants (or residues) collected by the control facility?	Yes	No
	(4)	Date installation completed 11/02	status of installation on date of application Complete	
	(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$	450,000.00
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$	10,000.00	
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$	—	
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$	—	
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	%	45%	
Sec. F 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 _____			
Sec. G INSTRUCTIONS	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: 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.