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BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

JAN 21 2005

Mach III Farms, LLC
(Property Identification Number
22-16-200-001

)
)
)
) PCB 05- 137
) (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

Mach III Farms, LLC
13477 CR 500 N.
Bath, Illinois 62617

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 20, 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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BEFORE THE ILLINOIS POLLUTION CONTROL BOARD JAN 21 2005

Mach III Farms, LLC
(Property Identification Number
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STATE OF ILLINOIS
Pollution Control Board

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 20, 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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JAN 21 2005

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD STATE OF ILLINOIS
Pollution Control Board

Mach III Farms, LLC)
(Property Identification Number) PCB 05- 131
22-16-200-001) (Tax Certification)
)

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 Mach III Farms, LLC (log number TC-08-04, 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: Mach III Farms
13477 CR 500 N.
Bath, Illinois 62617
3. The proposed water pollution control facilities in this request are located at Section 22, T20N, R9W of the 3rd P.M. in Mason County, at the above street address and consist of the following:

Livestock waste management facilities consisting of four concrete manure pits (10 ft. x 112 ft. x 15 inches deep), each with one pull plug, four concrete manure pits (8ft. by 112 ft. by 15 inches deep) each with one pull plug and the slotted concrete portion of the floor over the manure pits in each of eight swine buildings; one synthetic lined lagoon (760 ft. x 170 ft. x 12 ft. deep); and approximately 2040 ft. of 10-inch diameter PVC manure transfer pipe.

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 20, 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

Mach III Farms, LLC
13477 CR 500 N.
Bath, Illinois 62617

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 20th day of January, 2005

Brenda Boehner
Notary Public



THIS FILING IS SUBMITTED ON RECYCLED PAPER

Watershed Unit Tax Certification Review Sheet

Project Name: Mach III Farms, LLC
Reviewer: Thad Faught
Log No.: TC-09-04

Location: Bath
Date: 12/6/04
Type: Agchem
 Livestock

Applicant: Ken Maschnoff
7475 State Route 127
Carlyle, IL 62231
618-594-2125

Contact: Jason Loosdon
Phone: 618-594-2125

Facility: Mach III Farms, LLC
13398 CR 700N
Bath IL 62617

Property ID: 16-22-100-001

Legal Description: Section 22, T20N, R9W of 3rd P.M.

County: Mason

Date Control Devices Installed: 1993

Provided Fair Cash Value: \$520,000

Signature: signed by Ken Maschnoff

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:

8 concrete manure pits (4 are 10 ft x 112 ft x 15 inches deep; 4 are 3 ft x 112 ft x 15 inches deep) w/ concrete slatted floors 1 pull plug/pit in each of 8 buildings
2040 ft 10 in diameter PVC pipe
one synthetic lined lagoon (760 ft x 170 ft x 12 ft deep)

Other: 64 total pits (8 per building -> 8 buildings)
12/17/04 - spoke w/ Jason Loosdon - Jason said that they do not pump out of these pits, all waste drains through 1 pull plug/pit

**APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)
POLLUTION CONTROL FACILITY**
 AIR WATER
ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
 P. O. Box 19276, Springfield, IL 62794-9276

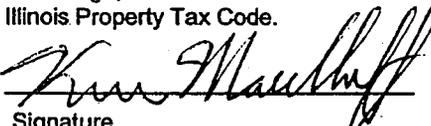
TL-08-04

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	
APPLICANT	Sec. A Company Name MACH III 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 Quarter Section	Township 20N	Range 9W	Municipality Bath
	Street Address 13398 CR 700N Bath, IL 62617		County Mason	Township Book Number
	Property Identification Number 16-22-100-001		Parcel Number 062-641-000	
	MANUFACTURING OPERATIONS	Sec. B Nature of Operations Conducted at the Above Location This is a 8,160 head weand feeder to finish facility. There are 8 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	Expiration Date	
Air Pollution Control Construction Permit No. N/A		Date Issued N/A		
Air Pollution Control Operating Permit No. N/A		Date Issued N/A		
MANUFACTURING PROCESS	Sec. C Describe Unit Process N/A			
	Materials Used in Process N/A			
POLLUTION CONTROL FACILITY DESCRIPTION	Sec. D Describe Pollution Abatement Control Facility See attached documents.			

RECEIVED
APR 02 2004

ILLINOIS ENVIRONMENTAL
PROTECTION AGENCY
BOW/WPC/PERMIT SECTION

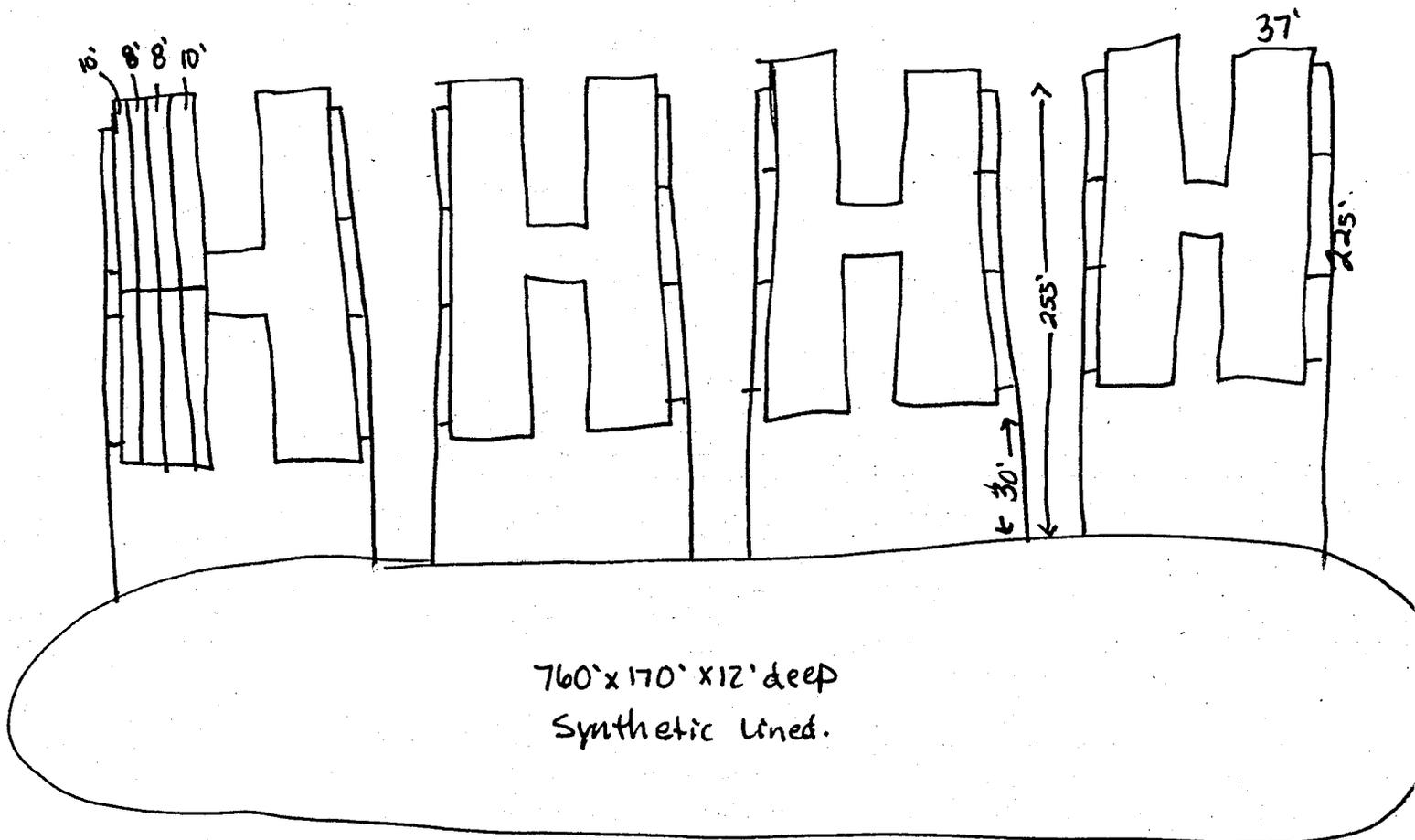
Sec. E	(1) Nature of Contaminants or Pollutants Swine Manure			
	CONTAMINANTS	Material Retained, Captured or Recovered		
		Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
		Swine Manure	Application to Cropland	We pump the manure from the lagoons through 6" Aluminum Lagoon Pipe to a traveling gun irrigator onto the fields at rates in accordance with the Manure Management Plan.
		(2) Point(s) of Waste Water Discharge NONE		
		Plans and Specifications Attached		Yes _____ No X
		(3)	Are contaminants (or residues) collected by the control facility?	Yes X No _____
	(4)	Date installation completed 1993 status of installation on date of application Complete		
ACCOUNTING DATA	(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ 520,000	
		b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ 10,000	
		c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ 0	
		d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ 0	
		e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% 42%	
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		Mgr. 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.			
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 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	

All of the buildings are 37' x 225' with 8 pits under each building. The outer pits are 10' wide & the inner pits are 8' wide. All pits are 15" deep. Each pit is pull plug drain system which drains into 10" PVC

pipe and drains into the lagoons. There are 8 buildings total at this site. Each building holds 1,020 Head of feeder & wean to finish hogs. Each building is 100% total slatted. All buildings have pits under them exactly like the first one. Each building has 4 pumpouts on each side.

The lagoon is

Synthetic lined.



Flow Diagram of Waste Handling

