

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

RECEIVED  
CLERK'S OFFICE

JAN 28 2005

STATE OF ILLINOIS  
Pollution Control Board

McLean Properties, LLC  
(Property Identification Number  
34-11-100-001)

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)  
)  
) PCB 05- *146*  
) (Tax Certification)

NOTICE

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

McLean Properties, LLC  
1251 N. 1025 E. Rd.  
McLean, Illinois 61754

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 26, 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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STATE OF ILLINOIS  
Pollution Control Board

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

McLean Properties, LLC  
(Property Identification Number  
34-11-100-001

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) PCB 05-146  
) (Tax Certification)  
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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 26, 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

JAN 28 2005

STATE OF ILLINOIS  
Pollution Control Board

McLean Properties, LLC )  
(Property Identification Number ) PCB 05- 146  
34-05-002-001 ) (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 McLean Properties, LLC (log number TC-14-04, 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: McClean Properties, LLC  
1251 N. 1025 E. Rd.  
McLean, Illinois 61754
3. The proposed water pollution control facilities in this request are located at NW ¼ Section 11, T21N, R1E of the 3rd P.M. in McLean County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (101 ft. x 228 ft. x 8 ft. deep), with the slotted concrete portion of the floor over the manure pit and 6 concrete pump out manure pits (each 6 ft. x 6 ft. x 8 ft. deep) located in each of three swine 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 26, 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

McLean Properties, LLC  
1251 N. 1025 E. Rd.  
McLean, Illinois 61754

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

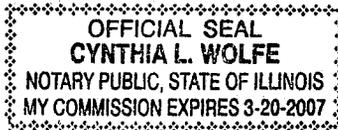
and mailing it from Springfield, Illinois, on January 26, 2005, with sufficient postage affixed for first class mail.

*Nancy J D Lampert*

SUBSCRIBED AND SWORN TO BEFORE ME

this 26<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

#3

Project Name: McLean Properties, LLC  
Reviewer: Thaddeus Faust  
Log No.: TC-14-04

Location: McLean  
Date: 12/8/04  
Type:  Agchem  
 Livestock

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

Contact: Jason Loosdon  
Phone: 618-594-2125

Facility: McLean Properties LLC  
1251 N. 1025 E. Rd.  
McLean, IL 61754

Property ID: 34-11-100-001

Legal Description: NW 1/4 Section 11 - T1N, R1E of 3rd PM

County: McLean

Date Control Devices Installed: 11/1/93

Provided Fair Cash Value: \$563,000

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:

One concrete manure pit (101 ft x 228 ft x 9 ft deep) w/ concrete slatted floors  
(6 pumpouts) (6 ft x 6 ft x 8 ft) per pit in each of 3 buildings

Other: 3 pits (1 pit / building -> 3 buildings)

12/17/04 - spoke with Jason Loosdon - Jason said that all pumpouts are concrete 6ft x 6ft x 9ft deep

7C-17-04

APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)

POLLUTION CONTROL FACILITY

AIR

WATER

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

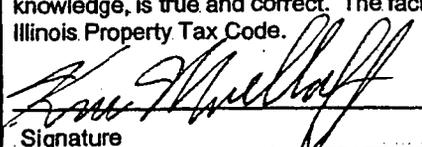
This Agency is authorized to request this information under Illinois Revised Statutes, 1979, Chapter, 120, Section 502a-5. Disclosure of this information is voluntary. However, failure to comply could prevent your application from being processed or could result in denial of your application for certification.

FOR AGENCY USE

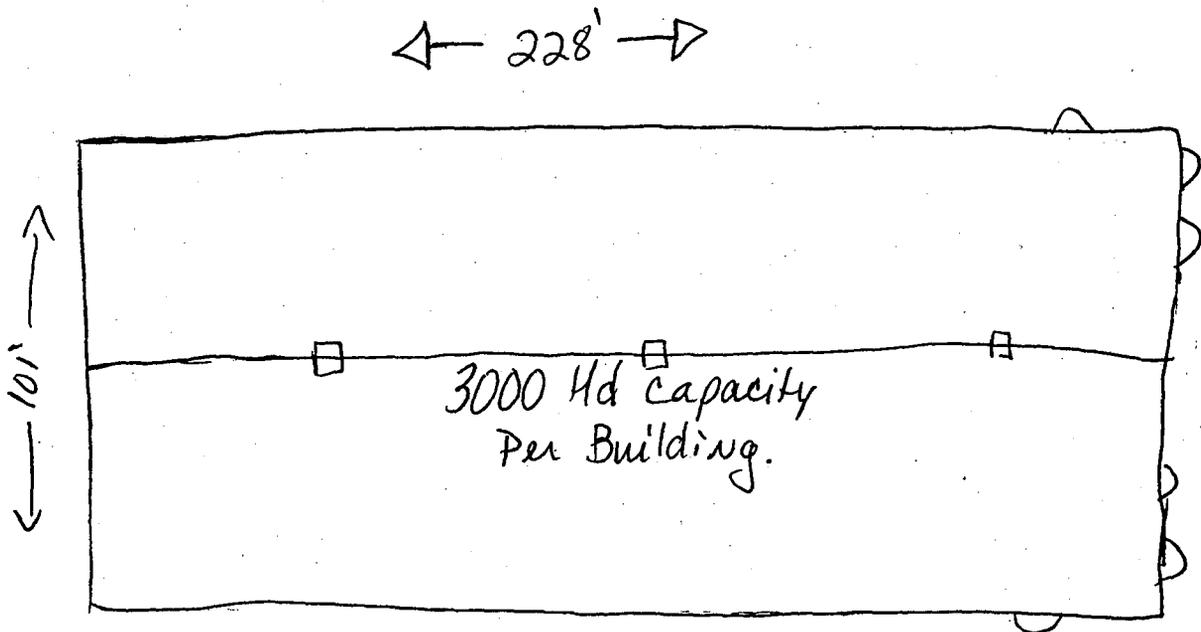
File No.	Date Received	Certification No.	Date	
Sec. A  APPLICANT	Company Name McLean Properties, LLC			
	Person Authorized to Receive Certification Ken Maschhoff		Person to Contact for Additional Details Jason Logsdon	
	Street Address 7475 State Route 127		Street Address SAME	
	Municipality, State & Zip Code Carlyle, IL 62231		Municipality, State & Zip Code SAME	
	Telephone Number 618-594-2125		Telephone Number SAME	
	Location of Facility Quarter Section      Township      Range W 1/2 NW 1/4 Sec 11      21N      1E		Municipality      Township	
	Street Address 1251 N. 1025 <sup>th</sup> St. McLean, IL 61754		County      Book Number McLean	
	Property Identification Number		Parcel Number 34-11-100-001	
	Sec. B  MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location This is a 9000 head wean to finish facility. There are 3 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		
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.			

**RECEIVED**  
APR 2 2004

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY  
BOW/WPC/PERMIT SECTION

Sec. E	(1) Nature of Contaminants or Pollutants <b>Swine Manure</b>			
	POLLUTION CONTROL FACILITY - CONTAMINANTS		Material Retained, Captured or Recovered	
		Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
		SWINE MANURE	Swine manure from 9,000hd of wean to Finish Hogs.	The animal waste is injected into the ground at agronomic rates in accordance with the Nutrient Management Plan.
		(2) Point(s) of Waste Water Discharge <b>NONE</b>		
		Plans and Specifications Attached	Yes	No <input checked="" type="checkbox"/>
		(3) Are contaminants (or residues) collected by the control facility?	Yes <input checked="" type="checkbox"/>	No
		(4) Date installation completed <u>11/1/93</u> status of installation on date of application <u>complete.</u>		
		(5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$	<u>563,000</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>46%</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>Manager</u>	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.		
	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	Thomas McSwiggin Permit Section Division of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution Control

There are 3 of these buildings at this site. Each building holds 3000 Hd of wean to finish hogs. Each Building has a pit size of 101' x 228' x 8' deep. The concrete is reinforced with rebar. There is 4 pump outs on one end of the building and one pump out on the each side. The pump outs have a PTO driven centrifical hooked up to them to pump out the manure. The flooring is 100% total slats. There is a center wall with 3 flow through holes to level out the center wall.



Flow Diagram of Waste Handling

