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CLERK'S OFFICE

JUL 19 2004

STATE OF ILLINOIS  
Pollution Control Board

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

FOR C PORK FARM	)
(Property Identification Number	)
14-F1-36-35-100-001)	)
Petitioner,	) PCB 04 <sup>08-007</sup>
	) (Tax Certification)
ILLINOIS ENVIRONMENTAL	)
PROTECTION AGENCY	)
Respondent.	)

NOTICE

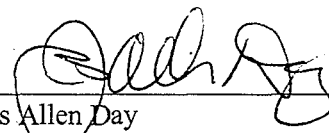
Dorothy M. Gunn, Clerk  
Illinois Pollution Control Board  
James R. Thompson Center  
100 West Randolph Street, Suite. 11-500  
Chicago, Illinois 60601

Melvin Coulter  
2064 E. State Route 9  
Paxton, Illinois 60957-4105

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:   
James Allen Day  
Assistant Counsel  
Division of Legal Counsel

DATED: July 15, 2004

Illinois Environmental Protection Agency  
1021 North Grand Avenue East  
Post Office Box 19276  
Springfield, Illinois 62794-9276  
217-782-5544

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Pollution Control Board

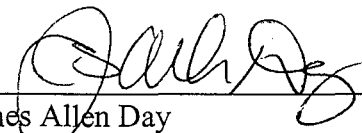
BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

FOR C PORK FARM	)
(Property Identification Number	)
14-F1-36-35-100-001)	)
Petitioner,	) PCB 04-05-007
	) (Tax Certification)
ILLINOIS ENVIRONMENTAL	)
PROTECTION AGENCY	)
Respondent.	)

APPEARANCE

The undersigned, as one of its attorneys, hereby enters an APPEARANCE on behalf of the Respondent, Illinois Environmental Protection Agency.

ENVIRONMENTAL PROTECTION  
AGENCY OF THE STATE OF ILLINOIS

By:   
James Allen Day  
Assistant Counsel  
Division of Legal Counsel

DATED: July 15, 2004

Illinois Environmental Protection Agency  
1021 North Grand Avenue East  
Post Office Box 19276  
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JUL 19 2004

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

STATE OF ILLINOIS  
Pollution Control Board

<b>FOR C PORK FARM</b>	)
(Property Identification Number	)
14-F1-36-35-100-001)	)
Petitioner,	) <i>05-001</i>
	) <del>PCB 04-</del>
	) (Tax Certification)
<b>ILLINOIS ENVIRONMENTAL</b>	)
<b>PROTECTION AGENCY</b>	)
Respondent.	)

**RECOMMENDATION**

Now Comes the Illinois Environmental Protection Agency ("Illinois EPA") by James Allen Day, one of its attorneys, and pursuant to Section 125.204 of the Illinois Pollution Control Board's (Board) regulations files the following Recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204.

- 1) On September 16, 2002, the Illinois EPA received a request from For C Pork Farm for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204, and noted the request as log number TC-06-02. (Exhibit A)
- 2) The applicant's address is: For C Pork Farm  
Attention: Melvin Coulter  
2064 E. State Route 9  
Paxton, Illinois 60957-4105
- 3) The water pollution control facilities in this request are located at the Northwest Quarter of Section 35, Township 24 North, Range 10 East of the 3<sup>rd</sup> Principal Meridian in Iroquois County, Illinois at the above street address and consist of the following:  
  
Livestock waste management facilities consisting of one concrete manure pit (16 ft. x 104 ft. x 4 ft. deep) with a manure drain pull plug and the slotted portion of


the flooring over the manure pit in one swine finishing building; two concrete manure pits (each 8 ft. x 120 ft. x 4 ft. deep) with a manure drain pull plug and the slotted portion of the flooring over the manure pit in each of the two swine finishing buildings; one glass-lined steel manure storage tank (59 feet in diameter x 19 feet in height) having a concrete floor and footing; one concrete lift tank (10 ft. x 10 ft. x 8 ft deep); one clay-lined earthen storage basin (300 ft. x 230 ft. x 16.5 ft. deep); approximately 190 feet of 12 inch diameter PVC manure transfer pipe; approximately 180 feet of 6 inch diameter PVC manure transfer pipe; and approximately 50 feet of 4-6 inch diameter PVC manure transfer pipe.

- 4) These livestock waste management facilities are used to collect, transport, and/or store livestock wastes prior to cropland application.
- 5) Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2000), 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.”
- 6) Pollution control facilities are entitled to preferential tax treatment, 35 ILCS 200/11-5 (2000).
- 7) Based on the information in the application and the purpose of the facilities (collecting, transporting and/or storing livestock wastes prior to cropland application), 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. Therefore, the facilities are eligible for tax certification from the Board.

- 8) Therefore, the Illinois EPA recommends that the Board issue the requested tax certification.

Illinois Environmental Protection Agency,

By:   
James Allen Day  
Assistant Counsel  
Division of Legal Counsel

July 15, 2004

Illinois Environmental Protection Agency  
1021 North Grand Avenue East  
Post Office Box 19276  
Springfield, Illinois 62794-9276  
217-782-5544

STATE OF ILLINOIS  
COUNTY OF SANGAMON

)  
)  
)  
)  
)

**PROOF OF SERVICE**

I, the undersigned, on oath state that I have served the attached **APPEARANCE AND 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

Melvin Coulter  
2064 E. State Route 9  
Paxton, Illinois 60957-4105

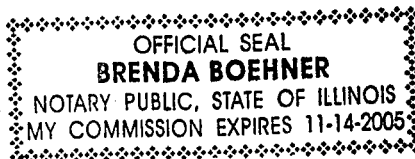
Steve Santarelli  
Illinois Department of Revenue  
101 West Jefferson  
Post Office Box 19033  
Springfield, Illinois 62794

and mailing it from Springfield, Illinois on **July 15, 2004** with sufficient postage affixed for first class mail.

*Nancy J D Lamport*

SUBSCRIBED AND SWORN TO BEFORE ME  
this fifteenth day of July, 2004

*Brenda Boehner*  
Notary Public



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.

7C-06-02

FOR AGENCY USE

File No. \_\_\_\_\_ Date Received \_\_\_\_\_ Certification No. \_\_\_\_\_ Date \_\_\_\_\_

APPLICANT	Sec. A	Company Name		Person Authorized to Receive Certification		Person to Contact for Additional Details	
		For C Pork Farm		Melvin Coulter			
		Street Address		Street Address			
		2064 E State Route 9					
		Municipality, State & Zip Code		Municipality, State & Zip Code			
		Paxton, IL 60957-4105					
		Telephone Number		Telephone Number			
		217-379-3260					
		Location of Facility	Quarter Section	Township	Range	Municipality	Township
		NW 1/4 Sec 35				T-24-N Loda	
	Street Address		County		Book Number		
			Tazewell				
	Property Identification Number		Parcel Number				
	Tract 14-228		14-F1-36-35-100-001				

MANUFACTURING OPERATIONS	Sec. B	Nature of Operations Conducted at the Above Location		
		Collection of swine waste from confinement swine facilities to be used as a fertilizer on crop ground.		
		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		

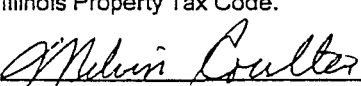
MANUFACTURING PROCESS	Sec. C	Describe Unit Process
		Materials Used in Process

**RECEIVED**  
 SEP 16 2002

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY  
 BOW/WPC/PERMIT SECTION

POLLUTION CONTROL FACILITY DESCRIPTION	Sec. D	Describe Pollution Abatement Control Facility
	Swine manure flows from the (3) shallow pit clatted barns to the 7 1/2 hp lift station. It then is pumped to the Slurrystore for solids settling. Once at overflow pipe level the Slurrystore drains via pvc to the earthen storage, manure is applied to the adjacent fields as a fertilizer source for corn and soybeans.	

**RECEIVED**  
 SEP 19 2002

Sec. E	(1) Nature of Contaminants or Pollutants			
POLLUTION CONTROL FACILITY - CONTAMINANTS		Material Retained, Captured or Recovered		
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE	
		<i>Swine manure fecesturine</i>	<i>as a fertilizer onto crop ground</i>	
		(2) Point(s) of Waste Water Discharge <i>-0- All injected as a fertilizer</i>		
		Plans and Specifications Attached	Yes <input checked="" 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 <i>9/4/02</i> status of installation on date of application <i>completed</i>			
(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ <i>139,595</i>		
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ <i>10,000</i>		
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ <i>-0-</i>		
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ <i>-0-</i>		
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% <i>100</i>		
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	<div style="display: flex; justify-content: space-between;"> <div style="text-align: center;">             _____            Signature         </div> <div style="text-align: center;"> <i>Partner</i>            _____            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:	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	

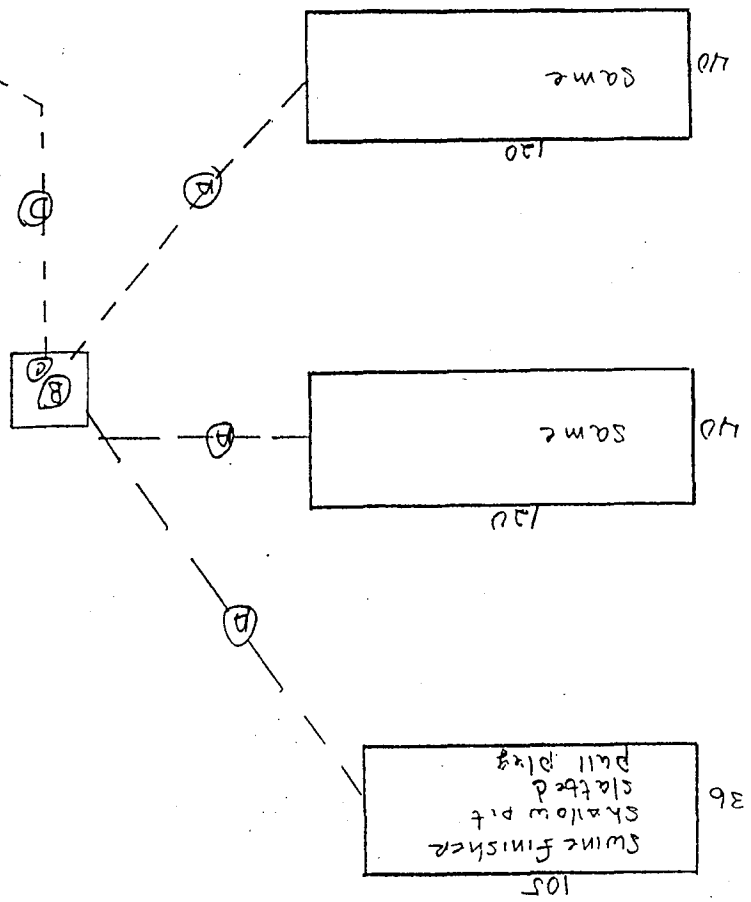


① fill to slurry store via 6" underdrains  
fill line - outside area

② Lift station pump  
7/8hp center pump

③ Lift station Nominal 10'W  
X 10'L  
X 8'D

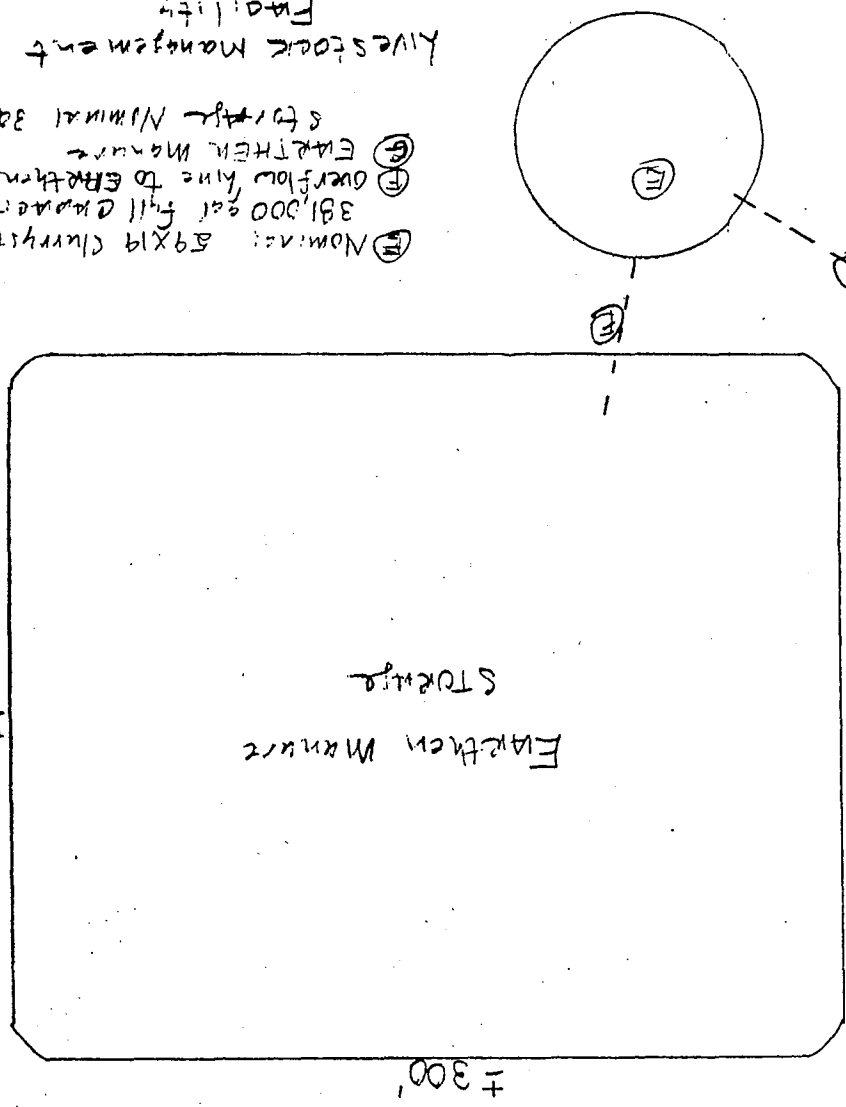
④ Drain lines to lift station

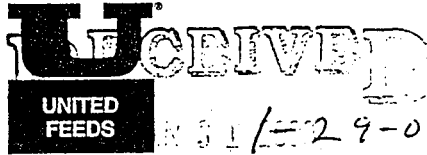


Livestock Management  
Facility  
ID LF 0750070000

for C Park Road  
Moline County  
Ingrain County  
Facility  
Nully Sec 35 16E T3

- ① Nominal 59X19 slurry store  
381,000 gal fill capacity
- ② overflow line to earthen storage
- ③ earthen manure storage
- ④ storage Nominal 300'x330'





PO Box 340 • GRIDLEY, IL 61744  
Ph. (800) 761-7196 • Fax (309) 747-2312  
Water Quality Management Section  
BUREAU OF WATER

*In response to log*

*TC-06-02*

*Tax abatement request  
is only asking for abatement  
on pollution control  
facilities not for roof  
~~structure~~ structure.*

*Thank you  
Melvin Coult*

Watershed Unit Tax Certification Review Sheet

Project Name: For C Park Farm  
 Reviewer: PH  
 Log No: TC-06-02

Location: Payton  
 Date: 15 Jan 03  
 Type:  Agchem  
 Livestock

Applicant: For C Park Farm  
2064 E. State Route 9  
Payton, IL 60957-4105

Contact: Melvin Coulter  
 Phone: (217) 379-3260

Facility: same

Property ID: 14-F1-36-35-100-601

Legal Description: NW/4 sec 35 T24N R10E 3rd P1/4

County: Iroquois

Date Control Devices Installed: 9/4/02

Provided Fair Cash Value: \$ 139,595

Signature: Melvin Coulter

Title: Partner

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

Physical Description of Pollution Control Devices:

	1 barn w/pit	2 barns w/pits	
3' shallow pits	(16' x 104' x 4')	(4) (8' x 120' x 4')	pull-plug
7 1/2' high tank station	(10' x 10' x 8')		
manure storage	(55' φ x 19')	capacity - 381,000 gal	
manure storage	(300' x 230' x 16.5')		
PVC -	12" φ 190'		
	6" φ 180'		
	4-6" φ 50'		

Other: \_\_\_\_\_

STATE OF ILLINOIS  
ENVIRONMENTAL PROTECTION AGENCY

IL 532-0357  
ADM 39  
054-002

Subject For C Fork Farm

Data TC-06-02

Reviewed by JPA

Date 15 Jan 03

Need:

- verify property ID 14-F1-36-35-100-001 - Not 14
- depth of shallow pits 36' x 105' 4' deep x 16' wide
- depth of slurry store 19' 40' x 120' 8' wide x 4' deep
- depth of earth storage ~~15' x 15'~~ 16.5'
- PVC - lengths & diameters 12' dia 40' + 70' + 80' +  
8' dia 150' 4-6' dia 50'
- slurry - concrete base? yes
- earth liner? earth line (clay)
- only pollution control facility not roofed structures.

Spoke with Melvin Coulter 28 Jan 03. He is sending support documentation.