

RECEIVED
CLERK'S OFFICE

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

JAN 20 2005

Laning Properties, LLC
(Property Identification Number
01-004-008-00

)
)
)
) PCB 05-132
) (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

Laning Properties, LLC
RR3 Box 133A
Louisville, Illinois 62353

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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(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 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 JAN 20 2005

Laning Properties, LLC)
(Property Identification Number) PCB 05- 137
01-004-008-00) (Tax Certification)

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 Laning Properties, LLC (log number TC-06-04, 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: Laning Properties, LLC
RR3 Box 133A
Mt. Sterling, Illinois 62353
3. The proposed water pollution control facilities in this request are located at Section 31, T1N, R2W of the 4th P.M. in Brown County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (80 ft. x 240 ft. x 8 ft. deep) with the slotted concrete portion of the floor over the manure pit and eight concrete pump out manure pits (each 6 ft. x 6 ft. x 8 ft. deep) located in one swine wean to finish building.

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

Laning Properties, LLC
RR3 Box 133A
Mt. Sterling, Illinois 62353

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

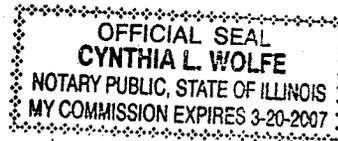
and mailing it from Springfield, Illinois, on January 19, 2005, with sufficient postage affixed for first class mail.

Nancy J. D. Lamport

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: Laning Properties, LLC Location: Mt. Sterling
Reviewer: Thad Faught Date: 10/17/04
Log No.: TC-06-04 Type: Agchem
 Livestock

Applicant: Ken Maschhoff Contact: Jason Logsdon
7475 State Rt. 127 Phone: 618-534-2125
Carlyle, IL 62231

Facility: Laning Properties Property ID: 01-004-008-00
RR 3 Box 233A
Mt. Sterling, IL 62353

Legal Description: Section 31 T1N R2W of 4th PM County: Brown

Date Control Devices Installed: 12/2/02 Provided Fair Cash Value: \$135,000

Signature: 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 80 ft x 240 ft x 8 ft deep concrete manure pit w/ concrete slatted flooring &
8 PTO driven centrifugal pumpouts (6 ft x 6 ft x 8 ft deep)

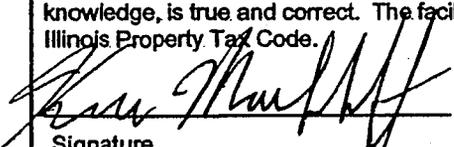
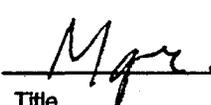
Other: 12/17/04 - spoke with Jason Logsdon - Jason said that pumpouts are 6ft x 6ft x 8ft deep
concrete

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

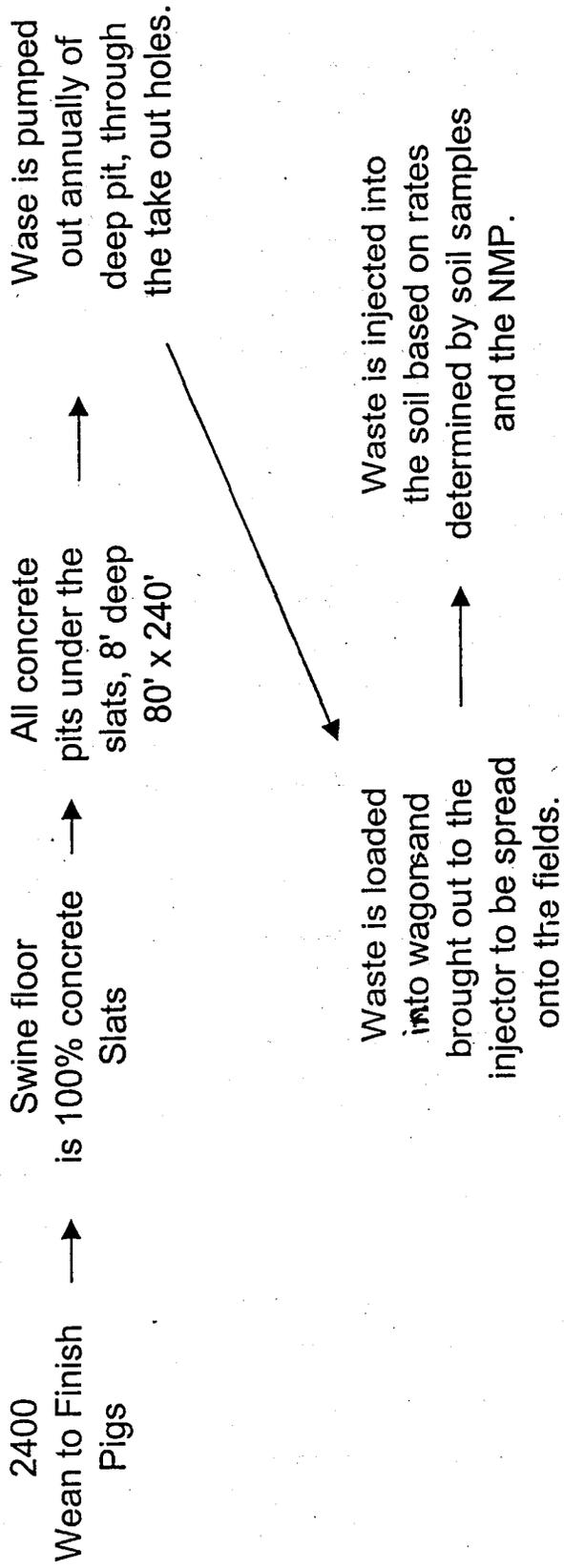
TC-D6-04

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.

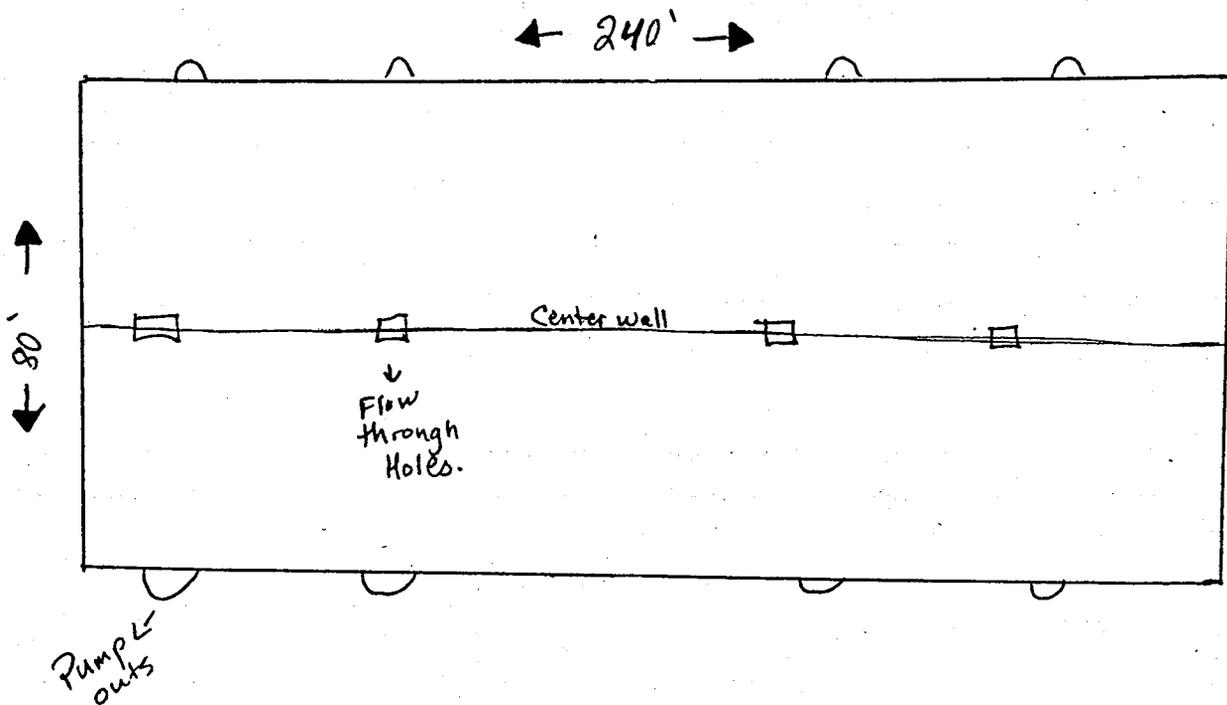
FOR AGENCY USE			
File No.	Date Received	Certification No.	Date
APPLICANT	Sec. A Company Name <i>Laning Properties, LLC</i>		
	Person Authorized to Receive Certification <i>Ken Maschoff</i>		Person to Contact for Additional Details <i>Jason Logsdon</i>
	Street Address <i>7475 State Route 127</i>		Street Address <i>SAME</i>
	Municipality, State & Zip Code <i>Carlyle, IL 62231</i>		Municipality, State & Zip Code <i>SAME</i>
	Telephone Number <i>618-594-2125</i>		Telephone Number <i>SAME</i>
	Location of Facility	Municipality	Township
	Quarter Section <i>31</i>	Township <i>1N</i>	Range <i>2W</i>
	Street Address <i>Rr. 3 Box 233A Mt Sterling, IL 62353</i>	County <i>Brown</i>	Book Number
Property Identification Number <i>01-004-008-00</i>	Parcel Number		
MANUFACTURING OPERATIONS	Sec. B Nature of Operations Conducted at the Above Location <i>This is a 2400 head wean to finish facility. There is one barn at this site</i>		
	Water Pollution Control Construction Permit No. <i>N/A</i>	Date Issued <i>N/A</i>	
	NPDES PERMIT No. <i>N/A</i>	Date Issued <i>N/A</i>	Expiration Date
	Air Pollution Control Construction Permit No. <i>N/A</i>	Date Issued <i>N/A</i>	
	Air Pollution Control Operating Permit No. <i>N/A</i>	Date Issued <i>N/A</i>	
MANUFACTURING PROCESS	Sec. C Describe Unit Process <i>N/A</i>		
	Materials Used in Process <i>N/A</i>		
POLLUTION CONTROL FACILITY DESCRIPTION	Sec. D Describe Pollution Abatement Control Facility <i>See attached documents.</i>		
	<div style="font-size: 36pt; font-weight: bold; letter-spacing: 5px;">RECEIVED</div> <div style="font-size: 18pt; font-weight: bold;">APR 02 2004</div> <div style="font-weight: bold; text-align: center;">ILLINOIS ENVIRONMENTAL PROTECTION AGENCY BOW/WPC/PERMIT SECTION</div>		

Sec. E	(1) Nature of Contaminants or Pollutants Swine Manure			
	POLLUTION CONTROL FACILITY - CONTAMINANTS	Material Retained, Captured or Recovered		
		Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
		Swine manure	Swine manure from 2400 Hd 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 . NONE			
	ACCOUNTING DATA	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>12-2-02</u> status of installation on date of application <u>Complete</u>	
		(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>185,000</u>
		b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>5,000</u>	
		c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ <u>∅</u>	
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ <u>∅</u>		
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% <u>47%</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				
	Signature		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 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:	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	

Flow Diagram of Waste Handling



This building Houses 2400 Hd. of wean to finish hogs. This site contains one building.



This pit is 80' x 240' 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 4 pump outs (PTO driven centrificals) on each side of the building. The flooe is 100% total slats.