RECEIVED CLERK'S OFFICE

### BEFORE THE ILLINOIS POLLUTION CONTROL BOARD NOV 0 9 2004

For C Pork Farm

(Property Indentification Number 14-F1-36-35-100-001)

STATE OF ILLINOIS
Pollution Control Board

) PCB.04-

) (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

Steve Santarelli Illinois Department of Revenue 101 West Jefferson Post Office Box 19033 Springfield, Illinois 62794 For C Pork Farm 2064 E. State Route 9 Paxton, Illinois 60957-4105

PLEASE TAKE NOTICE that I have today filed with the Office of the Clerk of the Pollution Control Board an <u>APPEARANCE AND THE RECOMMENDATION</u> of the Illinois Environmental Protection Agency, a copy of which is herewith served upon you.

ENVIRONMENTAL PROTECTION AGENCY OF THE STATE OF ILLINOIS

Vera Herst

Assistant Counsel

Division of Legal Counsel

DATED: November 8, 2004

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

# RECEIVED CLERK'S OFFICE

#### BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

NOV 0 9 2004

For C Pork Farm	)	STATE OF ILLINOIS
(Property Indentification Number	) ~0	Pollution Control Board
14-F1-36-35-100-001)	) 05-88	
	) PCB 94-	
	) (Tax Certification)	
	)	•

#### APPEARANCE

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

Vera Herst

Assistant Counsel

Division of Legal Counsel

DATED: November 8, 2004

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

#### RECEIVED CLERK'S OFFICE

#### BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

NOV 0 9 2004

For C Pork Farm	) ~ ~ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	STATE OF ILLINOIS Pollution Control Board
(Property Identification Number	) PCB 04- 55	
14-F1-36-35-100-001)	) 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.

- On September 16, 2002, the Illinois EPA received a request from For C Pork
   Farm (log number TC-06-02, 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: For C Pork Farm 2064 E. State Route 9

Paxton, Illinois 60957-4105

3. The proposed water pollution control facilities in this request are located NW ¼ of Section 35, T24N, R10E of the 3<sup>rd</sup> P.M. in Iroquois County, 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; and approximately 50 feet of 4-6-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 (2002), 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

**Assistant Counsel** 

Division of Legal Counsel

Dated: November 8, 2004

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	) )

#### PROOF OF SERVICE

I, the undersigned, on oath state that I have served the attached <u>APPEARANCE AND THE</u>

<u>RECOMMENDATION</u>, 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 For C Pork Farm 2064 E. State Route 9Place 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 November 8, 2004, with sufficient postage affixed for first class mail.

SUBSCRIBED AND SWORN TO BEFORE ME this 8<sup>th</sup> day of November, 2004

Blinda Boehner

OFFICIAL SEAL
BRENDA BOEHNER
NOTARY PUBLIC, STATE OF ILLINOIS
MY COMMISSION EXPIRES 11-14-2005

THIS FILING IS SUBMITTED ON RECYCLED PAPER

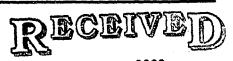
# APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT) POLLUTION CONTROL FACILITY AIR WATER

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

This Agency is authorized to request this information under Illinois Revised Statues, 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.

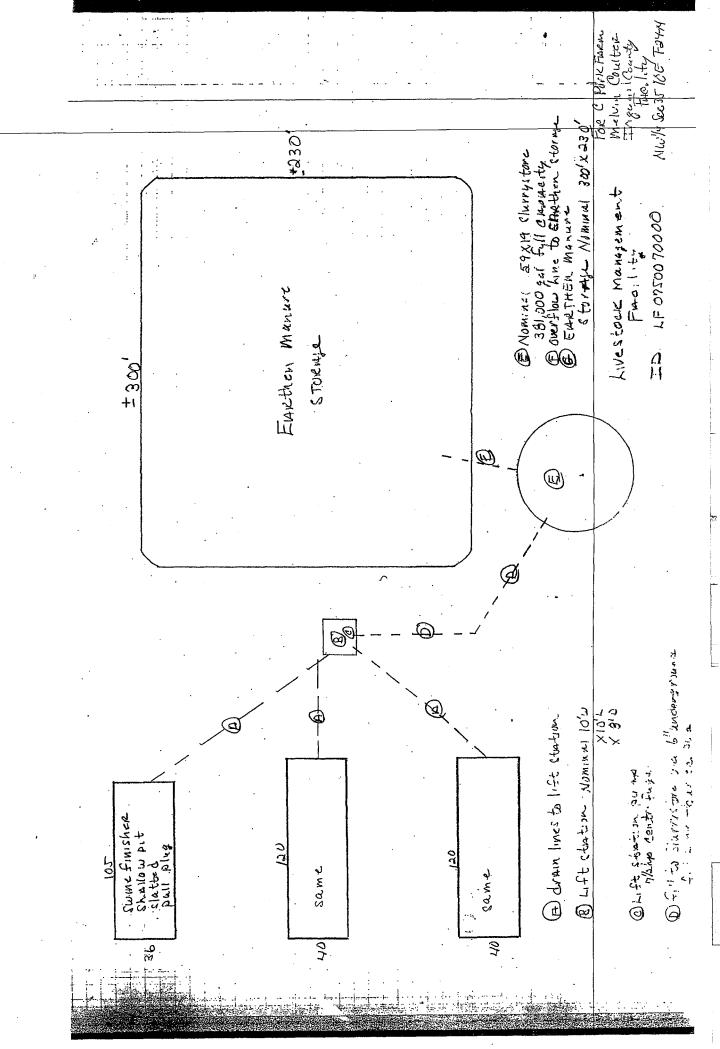
	FOR AGENCY US	5		
File No.		O 115 11		
	Date Received	Certification No.		Date
Sec. A	Company Name			
	For C Pork Farm Person Authorized to Receive Certification		Person to Contact for Add	itional Dataila
			reison to Contact for Add	ilional Details
	Melvin Coulter Street Address		Street Address	<del></del>
·			Od eet Address	
	2064 E State Route 9 Municipality, State & Zip Code		Municipality, State & Zip C	Code
APPLICANT	I '		, ,, ,	
97	Paxton, II 60957-4105 Telephone Number	<del></del>	Telephone Number	
:- APF	217-379-3260		•	
	Location of Facility		Municipality	Township
	Quarter Section Township	Range		
	NW 1/4 Sec 35	<del></del>		<u>-24-N Loda</u>
	Street Address			Book Number
	Departs Identification Number		Parcel Number	
	Property Identification Number			0.001
Sec. B	Tract 14-228     Nature of Operations Conducted at the Above	io Logotion	14-F1-36-35-10	0-001
Jec. D	.5			a /aailitias
	Collection of swine was	le grom c	onginement swin	e jacktures
	to be used as a fertili	zer on cr	op grouna.	
ā			•	
SNS SNS	Water Pollution Control Construction Permit	No.	Date Issued	
ATIC	,			
UFA ZER	NPDES PERMIT No.		Date Issued	Expiration Date
MANUFACTURING OPERATIONS				
	Air Pollution Control Construction Permit No.		Date issued	
	*			
	Air Pollution Control Operating Permit No.		Date Issued	
Sec, C.	Describe Unit Process		· · · · · · · · · · · · · · · · · · ·	
				CENARIU
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S			्राज्य हैं	SEP 16 2002
MANUFACTURING PROCESS	Materials Used in Process	<del></del>		
PA	Waterials Coed III (100ess		ILLINOI	S ENVIRONMENTAL
ANA P			PRO1	TECTION AGENCY
≥			BOW/W	PC/PERMIT SECTION
:			·	
Sec. D	Describe Pollution Abatement Control Facility	,		
_z	Swine manure flows from	the (3)	shallow pit cla	tted barns
85.	to the 7 1/2 has lift st	ation	In then is p	umped to the
N S	to the 7, 1/2 hp lift st Slurrystore for solids	settling.	once at overh	Low pipe
POLLUTION CONTROL FACILITY DESCRIPTION	lovel the Slunnustano d	rains via	puc to the ear	them storage.
level the Slurrystore drains via puc to the earthem stomether stomether to the adjacent fields as a fertilized				ertilizer
COLL	source for corn and soy		- U-caracia ara ar U	
₫ ₹	source gor coun and soy	~ ~ ~ ~ ·		

IL 532-0222 APC 151 (Rev. 3/00) Tax Certification for Pollution Control Facilities Page 1 of 2 LOO



SEP 1 9 2002

Sec. E	(1) Nature of Contaminants or Pollutants							
3		<del></del>	Material Ret	ained, Cant	ured or Recov	ered		
CONTAMINANTS.	Conta	minant or Pollutant	DESCRIPTION	letained, Captured or Recovered  DISPOSAL OR USE				
Z-A	Bwine manure secesturine				as a hertilizer onto			
AM	) Lawar	· · · · · · · · · · · · · · · · · · ·		erop oround				
, <del>S</del>				1.21.27.77	A. U.L. III	· · · · · · · · · · · · · · · · · · ·		
= -								
3				}				
F	(2) Po	(2) Point(s) of Waste Water Discharge _0_ All injected as a fertilizer						
8								
No	<u></u>	<del></del>	Plans and Specification	s Attached		No		
O Z		Are contaminants (or residues) co			Yes x	No		
윤	(4)	Date installation completed _ 9 /	1/02status of installation of	on date of a	pplication <u>co</u>	mpleted		
TA TA	(5)	a. FAIR CASH VALUE IF CONSIDE	ERED REAL PROPERTY:		\$ 139,59	5		
POLLUTION CONTROL FACILITY ACCOUNTING DATA		b. NET SALVAGE VALUE IF CONS	SIDERED REAL PROPERTY:	`	\$ 10.00			
E .	:-	c. PRODUCTIVE GROSS ANNUA	INCOME OF CONTROL FACILITY:		\$ -0-			
200		d. PRODUCTIVE NET ANNUAL IN	COME OF CONTROL FACILITY:		\$ -0-			
₹		e. PERCENTAGE CONTROL FAC	ILITY BEARS TO WHOLE FACILITY	VALUE:	% 100			
SIGNATURE 30	c. F The following information is submitted in accordance with the Illinois Property Tax Code, as amended, and to the best of knowledge, is true and correct. The facilities claimed herein are "pollution control facilities" as defined in Section 11-10							
SIGN	41	Win Guller	Partner	_				
	Signature Title							
	3.3							
Sec. G			IONS FOR COMPILING AND FILING AP	PLICATION	<del> </del>	<del></del>		
Sec. G	Genera	INSTRUCT I: Separate applications must be complete perations are related, file two applications.	IONS FOR COMPILING AND FILING AP ted for each control facility claimed. Do not also the state of	ot mix types ( consecutively	on an index sheet	·• '		
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