

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

RECEIVED
CLERK'S OFFICE

Lane Pork Corp.
(Property Identification Numbers
01-21-300-011 and 01-28-100-011)

)
)
)
) PCB 05- 173
) (Tax Certification)

MAR 17 2005

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

Gene Lane
2044 Quarry Road
Kirkland, Illinois 60146

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: March 16, 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

RECEIVED
CLERK'S OFFICE

MAR 17 2005

STATE OF ILLINOIS
Pollution Control Board

Lane Pork Corp.
(Property Identification Numbers
01-21-300-011 and 01-28-100-011)

)
)
)
) PCB 05- 173
) (Tax Certification)
)

A P P E A R A N C E

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: March 16 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

RECEIVED
CLERK'S OFFICE

MAR 17 2005

STATE OF ILLINOIS
Pollution Control Board

Lane Pork Corp.)
(Property Identification Numbers) PCB 05- 173
01-21-300-001 and 01-28-100-001) (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.

1. On December 30, 2004, the Illinois EPA received a request from Lane Pork Corp. (log number TC-40-04, 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 applicants' address is: Lane Pork Corp.
2044 Quarry Road
Kirkland, Illinois 60146

3. The proposed water pollution control facilities in this request are located at Section 20, T42N, R3E of the 3rd P.M. in DeKalb County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (40 ft. x 202 ft. x 10 ft. deep) with the slotted concrete portion of the floor over the manure pits located in each of 4 swine finishing buildings.

These livestock waste management facilities are used to collect, transport, and/or store livestock wastes prior to cropland application.

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: March 16, 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

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

Gene Lane
2044 Quarry Road
Kirkland, Illinois 60146

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

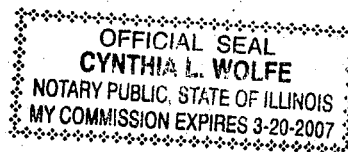
and mailing it from Springfield, Illinois, on March 16, 2005, with sufficient postage
affixed for first class mail.

Nancy J. D. Lampert

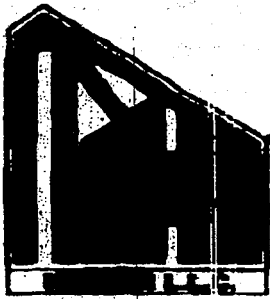
SUBSCRIBED AND SWORN TO BEFORE ME

This 16th day of March, 2005

Cynthia L. Wolfe
Notary Public



THIS FILING IS SUBMITTED ON RECYCLED PAPER

**HUEBER L.L.C.**

110 South Main Street • Creston, IL 60113

Phone: (815) 384-3750

Fax: (815) 384-3751

Shabbana: (815) 384-2100

Holcomb: (815) 384-4879

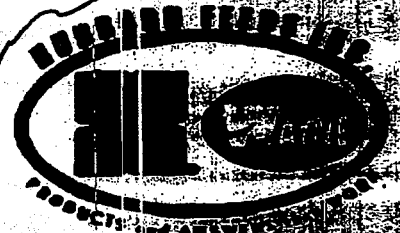
FAX TRANSMISSION COVER SHEETDate: 12-30-04To: David GinderFrom: Joel PrestegardSubject: App. for Pop TAX**RECEIVED**

DEC 30 2004

Watershed Management Section
BUREAU OF WATER4 PAGE(S), INCLUDING THIS COVER SHEET. IF ALL SHEETS
ARE NOT RECEIVED, PLEASE CALL (815)384-3750

David,

Here is the info. on Lane Park.

I will call to confirm and ask for
charges if necessary.Thank you
Joel Prestegard

APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)

POLLUTION CONTROL FACILITY

AIR ☐

WATER ☒

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
P. O. Box 15276, Springfield, IL 62734-0276

This Agency is authorized to request this information under Illinois Revised Statutes, 1979, Chapter, 120, Section 502-5. 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 <i>Lane Pork Corp.</i>		
	Person Authorized to Receive Certification <i>Gene Lane</i>		Person to Contact for Additional Details <i>Gene Lane</i>
	Street Address <i>2044 Quarry Rd.</i>		Street Address
	Municipality, State & Zip Code <i>Kirkland IL 60146</i>		Municipality, State & Zip Code
	Telephone Number <i>815-522-3806</i>		Telephone Number
	Location of Facility Quarter Section <i>NN 91st Sec 20.</i>	Township <i>42N</i>	Range <i>R 3E</i>
	Municipality <i>De Kalb</i>		Township <i>Franklin</i>
	Street Address		County <i>De Kalb</i>
Property Identification Number <i>01-21-300-011 / 01-28-100-011</i>		Parcel Number	
Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location <i>Four 1000 Hog Hog Finishing Facilities with 10' pits</i>		
	Water Pollution Control Construction Permit No.		Date Issued
	NPDES PERMIT No.		Date Issued
	Air Pollution Control Construction Permit No.		Date Issued
	Air Pollution Control Operating Permit No.		Date Issued
Sec. C MANUFACTURING PROCESS	Describe Unit Process		
	Materials Used in Process		
Sec. D POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility <i>4- Concrete manure pits measure 20' x 40' x 10' deep</i>		
	<i>slotted concrete floors locate over pits above.</i>		

RECEIVED

DEC 30 2004

Watershed Management Section
BUREAU OF WATER

Sec. E POLLUTION CONTROL FACILITY - CONTAMINANTS	(1) Nature of Contaminants or Pollutants <u>Live stock Waste</u>		
	Contaminant or Pollutant	Material Retained, Captured or Recovered	
	<u>Bovine Manure</u>	DESCRIPTION	DISPOSAL OR USE
			<u>Applied on Farm Fields</u>
Sec. F SIGNATURE	(2) Point(s) of Waste Water Discharge <u>NO Discharge</u>		
	Plans and Specifications Attached Yes ☒ No ☒		
	(3) Are contaminants (or residues) collected by the control facility? Yes ☒ No ☐		
	(4) Date installation completed <u>07-01-97</u> status of installation on date of application		
	(5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY: \$ <u>0</u>		
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY: \$ <u>0</u>		
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY: \$ <u>1240.00</u>		
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY: \$ <u>0</u>		
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE: % <u>35</u>		
	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.		
<u>Donna Jane</u> <u>Pres.</u>			
Signature Title			
Sec. G INSTRUCTIONS	INSTRUCTIONS FOR COMPLETING AND FILING APPLICATION		
	General: Separate applications must be completed for each control facility claimed. Do not mix types (water and air). When 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:
		Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Thomas McSwiggan Permit Section Division of Water Pollution Control
		Attention: Donald E. Sutton Permit Section Division of Air Pollution Control	

Cost of
Slot vs.
Building

RECEIVED

DEC 30 2004

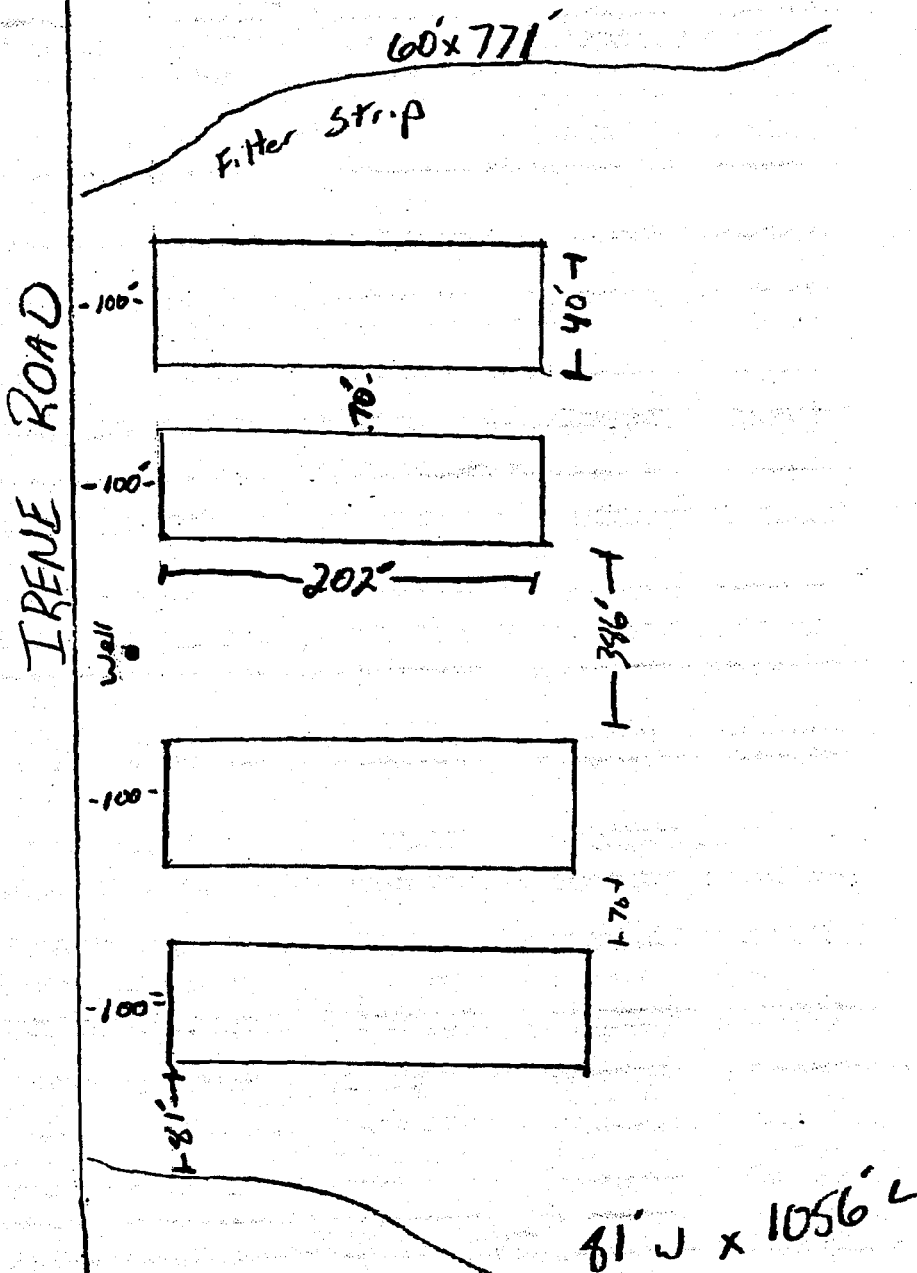
Watershed Management Section
BUREAU OF WATER

Highway 72

RECEIVED

DEC 30 2004

Watershed Management Section
BUREAU OF WATER



10' Deep pits w/ Full Gauss slots

above them.

4 - 202' x 40' containment pits

Lane Park



ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276, 217-782-3397
JAMES R. THOMPSON CENTER, 100 WEST RANDOLPH, SUITE 11-300, CHICAGO, IL 60601, 312-814-6026

ROD R. BLAGOIEVICH, GOVERNOR

RENEE CIPRIANO, DIRECTOR

217/782-3362

FEB 14 2005

Mr. Gene Lane
Lane Pork Corp.
2044 Quarry Road
Kirkland, IL 60146

Re: Illinois Property Tax: Lane Pork Corp. -- Kirkland
Livestock Waste Pollution Control Facilities
Log No. TC-40-04

Dear Jan Hueber:

The application for Illinois Property Tax Certification received December 30, 2004 for the above listed facilities has been reviewed and the following is offered for your consideration and appropriate action.

1. Please provide a fair cash value as requested in Section E (5) (a).

Please review the subject applications accordingly for the items specified above and submit to the Illinois Environmental Protection Agency so that we may complete the review of the subject application. Please include the above log number on all correspondence.

If you have any questions or comments concerning the above items, please contact me at the above address and telephone number.

Very truly yours,

Thaddeus Faught
Facility Evaluation Unit
Watershed Management Section
Bureau of Water

TJF:TC-40-04a.doc

cc:

Mr. Joel Prestegaard, 1194 Pine Hill Rd
Amboy, IL 61310

Watershed Unit Tax Certification Review Sheet

Project Name: Lane Pork Corp.
Reviewer: Thaddeus Faight
Log No.: TC-40-04

Location: Kirkland
Date: 1/27/05
Type: ☐ Agchem
☒ Livestock

Applicant: Gene Lane
2044 Quarry Rd
Kirkland, IL 60146

Contact: Gene Lane
Phone: 815-522-3806

Facility: Lane Pork Corp.
Same as applicant

Property ID: 01-21-300-011
01-28-100-011

Legal Description: Section 20, T42N, R3E of 3rd PM

Country: Dekalb

Date Control
Devices Installed: 8/1/97

Provided
Fair Cash
Value: \$400,000

Signature: signed by Gene Lane

Title: President

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:

4 concrete manure pits (each 202 ft x 40 ft x 10 ft. deep) w/ concrete slabs

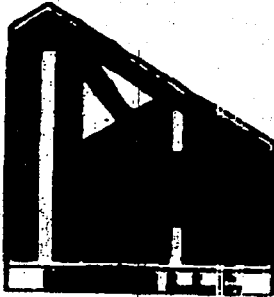
Other: 4 pits (1 pit / building $\rightarrow$ 4 buildings)

** Transmit Conf. Report **

P.1

Dec 30 2004 8:15

Fax/Phone Number	Mode	Start	Time	Page	Result	Note
12177851225	FINE	30. 8:15	3:33"	4	* O k	

RECEIVED
JAN 03 2005ILLINOIS ENVIRONMENTAL
PROTECTION AGENCY
BOW/WPC/PERMIT SECTION**HUEBER L.L.C.**

110 South Main Street • Creston, IL 60113

Phone: (815) 384-3751

Fax: (815) 384-3751

Shabbine: (815) 384-3751

Holcomb: (815) 384-3751

FAX TRANSMISSION COVER SHEETDate: 12-30-04To: David GindlerFax #: 217-785-1225From: Joel PrestegardSubject: App. for Prop TAX**4 PAGE(S), INCLUDING THIS COVER SHEET. IF ALL SHEETS
ARE NOT RECEIVED, PLEASE CALL (815)384-3750**

David,

Here is the info. on Lane Park.

I will call to confirm and ask for

charges if necessary.

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.

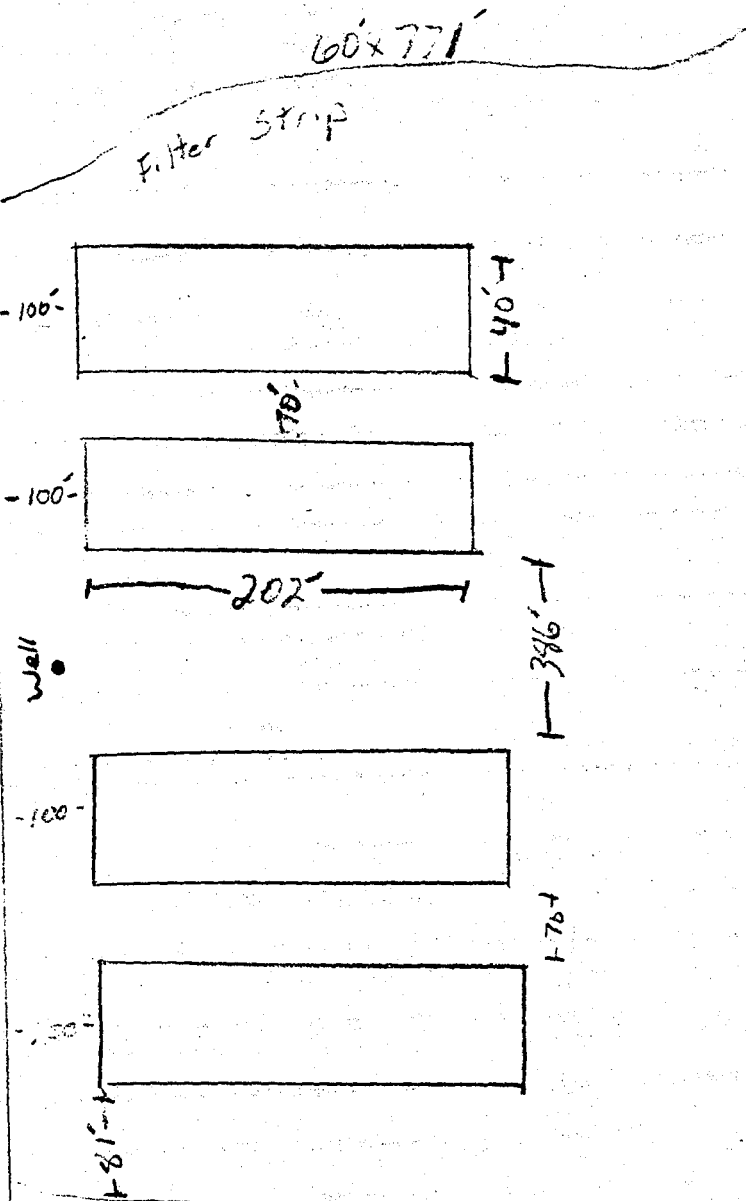
FOR AGENCY USE			
File No.	Date Received	Certification No.	Date
Sec. A APPLICANT	Company Name <i>Lane Pork Corp.</i>		
	Person Authorized to Receive Certification <i>Gene Lane</i>		Person to Contact for Additional Details <i>Gene Lane</i>
	Street Address <i>2044 Quarry Rd.</i>		Street Address -
	Municipality, State & Zip Code <i>Kirkland IL 60146</i>		Municipality, State & Zip Code
	Telephone Number <i>815-522-3806</i>		Telephone Number
	Location of Facility Quarter Section <i>NW Qtr Sec 20.</i>	Township <i>42 N</i>	Range <i>R 3 E</i>
	Municipality <i>De Kalb</i>		Township <i>Franklin</i>
	Street Address		County <i>De Kalb</i>
	Property Identification Number <i>01-21-300-011</i>		Parcel Number <i>01-28-100-011</i>
	Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location <i>Four 1000 Hog Hog Finishing Facilities with 10' ATS</i>	
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	
Sec. C MANUFACTURING PROCESS	Describe Unit Process		
	Materials Used in Process		
Sec. D POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility <i>4- Concrete manure pits measure 20' x 40' x 10' deep</i>		
	<i>Slatted concrete floors locate over pits above.</i>		

Sec. E POLLUTION CONTROL FACILITY - CONTAMINANTS ACCOUNTING DATA	(1) Nature of Contaminants or Pollutants <i>horr stock waste</i>		
	Material Retained, Captured or Recovered		
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	<i>Swine Manure</i>		<i>Applied on Farm Fields</i>
		(2) Point(s) of Waste Water Discharge <i>NO Discharge</i>	
	Plans and Specifications Attached		
	Yes	☒	No
	(3) Are contaminants (or residues) collected by the control facility?		
	Yes	☒	No
	(4) Date installation completed <i>07-01-97</i> status of installation on date of application		
	(5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY: \$ <i>0</i>		
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY: \$ <i>0</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>35</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	<i>Doree J. ...</i>		<i>Pres.</i>
	Signature		Title
Sec. G	INSTRUCTIONS FOR COMPLYING 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

Cost of
Slut VS
B...

Highway 72

IRENE ROAD



10' Deep pits w/ Full Gaus Slats

Above them.

4 - 202' x 40' containment pits

Lane Park