

MAR 24 2008

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

STATE OF ILLINOIS
Pollution Control Board

McCune Farm Gold-East
(Property Identification Number
07-28-400-001)

)
) PCB 08- 56
) (Tax Certification)
)
)

NOTICE

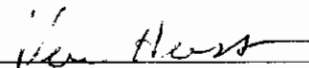
Clerk
Illinois Pollution Control Board
James R. Thompson Center
100 West Randolph Street, Suite. 11-500
Chicago, Illinois 60601

James McCune
4201 North Columbus
Ottawa, Illinois 61350

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
Assistant Counsel
Division of Legal Counsel

DATED: March 21, 2008

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

MAR 24 2008

STATE OF ILLINOIS
Pollution Control Board

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

McCune Farm Gold-East
(Property Identification Number
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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 21, 2008
Illinois Environmental Protection Agency
1021 North Grand Avenue East
Post Office Box 19276
Springfield, Illinois 62794-9276
(217)782-5544

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BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

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STATE OF ILLINOIS
Pollution Control Board

McCune Farm Gold-East
(Property Identification Number
07-28-400-001)

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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 October 2, 2006, the Illinois EPA received a request from McCune Farm (log number TC-21-06, 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: James McCune
4201 N. Columbus
Ottawa, Illinois 61350

3. The proposed water pollution control facilities in this request are located at Section 28, T17N, R6E of the 4th P.M. in Bureau County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (approximately 274 ft. x 101 ft. 10 in. x 8 ft. deep) with 12 concrete pump out pits (each approximately 6 ft. x 6 ft. x 9 ft. deep) and the slotted concrete portion of the floor over the manure pit

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.

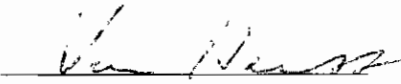
4. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2006), defines “pollution control facilities” as:

“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: March 21, 2008

Illinois Environmental Protection Agency
1021 North Grand Ave. E.
P.O. Box 19276
Springfield, Illinois 62794-9276
217/782-5544



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. BLAGOJEVICH, GOVERNOR

DOUGLAS P. SCOTT, DIRECTOR

Memorandum

To: Connie Tonsor, Division of Legal Counsel

From: Al Keller, Manager, Permit Section *AK*

Date: MAR 12 2008

Re: McCune Farm – Gold (East)
 Recommendation of Tax Certification
 Log # TC-21-06
 Property Identification # 07-28-400-001

RECEIVED
 Division of Legal Counsel
 Environmental Protection
 Agency

The Bureau of Water received a request on October 2, 2006 from McCune Farm for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Il. Adm. Code 125.204. We offer the following recommendation.

The water pollution control facilities in this request include the following:

James McCune
 4201 North Columbus
 Ottawa, IL 61350

Section 28, T17N, R6E of the 4th P.M. in Bureau County

Livestock waste management facilities consisting of one concrete manure pit (approximately 274 ft. x 101 ft. 10 in. x 8 ft. deep) with 12 concrete pump out pits (each approximately 6 ft. x 6 ft. x 9 ft. deep) and the slotted concrete portion of the floor over the manure pit.

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

These facilities are further described in the enclosed applications and supporting documents.

Based on the information included in this submittal, it is our engineering judgment that the above proposed facilities may be considered "Pollution Control Facilities" under 35 IAC 125.200(a), with the primary purpose of eliminating, preventing, or reducing water pollution, or as otherwise provided in this section, and therefore eligible for tax certification from the Illinois Pollution Control Board. The Bureau of Water therefore recommends that the Board issue the requested tax certification for these facilities.

If you have any questions regarding the above, please contact Thaddeus Faught at 217/782-3362.

SAK:TJF:TC-21-06.doc

cc: Tax Cert File

Watershed Unit Tax Certification Review Sheet

Project Name: McLean Farm - (2010)
Reviewer: [Signature]
Log No.: 1000000

Location: [Blank]
Date: [Blank]
Type: Agchem
 Livestock

Applicant: [Signature]
[Signature]
[Signature]
[Signature]

Contact: [Signature]
Phone: 301-400-1600

Facility: 2000 North

Property ID: 07-75-400-001

Legal Description: Section 14, T 1 N, R 10 W of 4th PM

County: B...

Date Control Devices Installed: 10/10/05

Provided Fair Cash Value: \$270,000

Signature: [Signature]

Title: Owner

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 (27' x 10' x 8' deep) w/
12 concrete supports each is (6' x 9' deep) w/
concrete poured floor

Other: _____



RECEIVED
JUL 30 2007



TC-21-06

Watershed Management Section
BUREAU OF WATER

Jim McCabe
Illinois Valley FBFM
4201 N Columbus
Ottawa IL 61350

Office Phone
(815) 433-1635

Fax #
(815) 433-1702

Car
(815) 712-9370

e-mail
jmccabe031@sbcglobal.net

July 25, 2007

Thaddeus Faught

This letter is in response to your letter dated April 4 2007. We do realize that th exemption will only apply to the structures stated in the letter and we look forward to the process moving forward.

Sincerely

James P McCabe
Illinois Valley FBFM



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. BLAGOJEVICH, GOVERNOR DOUGLAS P. SCOTT, DIRECTOR

217/782-3362

APR 4 2007

Mr. James McCune
4201 North Columbus
Ottawa, IL 61350

Re Illinois Property Tax: McCune Farm -- Fairfield & Gold
Livestock Waste Pollution Control Facilities
Log No. TC-19-06 (Gold (West))
Log No. TC-20-06 (Fairfield)
Log No. TC-21-06 (Gold (East))

Dear Mr. McCune:

The applications for Illinois Property Tax Certification received October 2, 2006 for the above listed facilities have been reviewed and the following is offered for your consideration and appropriate action.

- 1. For all three facilities, please provide written verification that you are only seeking certification for the concrete pits, pumpouts and concrete slatted floors. Please be advised that walls, building structures, etc. with the primary purpose of housing livestock above the manure pits are not eligible for tax certification.

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-19&20&21-06a.doc

cc: T C. File
Mr Terry Feldmann, 7615 N. Harker Drive
Peoria, IL 61615



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. BLAGOJEVICH, GOVERNOR

DOUGLAS P. SCOTT, DIRECTOR

217/782-3362

APR 4 2007

Mr. James McCune
4201 North Columbus
Ottawa, IL 61350

Re: Illinois Property Tax: McCune Farm -- Fairfield & Gold
Livestock Waste Pollution Control Facilities
Log No. TC-19-06 (Gold (West))
Log No. TC-20-06 (Fairfield)
Log No. TC-21-06 (Gold (East))

Dear Mr. McCune:

The applications for Illinois Property Tax Certification received October 2, 2006 for the above listed facilities have been reviewed and the following is offered for your consideration and appropriate action.

1. For all three facilities, please provide written verification that you are only seeking certification for the concrete pits, pumpouts and concrete slatted floors. Please be advised that walls, building structures, etc. with the primary purpose of housing livestock above the manure pits are not eligible for tax certification.

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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-19&20&21-06a.doc

cc: T.C. File ✓
Mr. Terry Feldmann, 7615 N. Harker Drive
Peoria, IL 61615

TC-21-06

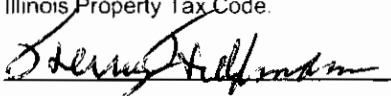
APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)
 POLLUTION CONTROL FACILITY
 AIR WATER

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 McCune Farm			
	Person Authorized to Receive Certification James McCune c/o FBFM		Person to Contact for Additional Details Terry Feldmann	
	Street Address 4201 N. Columbus		Street Address 7615 N Harker Drive	
	Municipality, State & Zip Code Ottawa, IL 61350		Municipality, State & Zip Code Peoria, IL 61615	
	Telephone Number (815) 454-2512		Telephone Number (309) 693-7615	
	Location of Facility Quarter Section	Township 17N	Range 6E	Municipality N/A
	Street Address 2000 North		County Bureau	Township Gold
	Property Identification Number 07-28-400-001		Book Number	
	Nature of Operations Conducted at the Above Location Wean-Finish Swine Operation			
	MANUFACTURING OPERATIONS	Water Pollution Control Construction Permit No. N/A		Date Issued
NPDES PERMIT No. N/A		Date Issued		
Air Pollution Control Construction Permit No. N/A		Expiration Date		
Air Pollution Control Operating Permit No. N/A		Date Issued		
MANUFACTURING PROCESS	Describe Unit Process N/A			
	Materials Used in Process N/A			
POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility See Attached Document			
	<div style="border: 2px solid black; padding: 10px; width: fit-content; margin: auto;"> <p>RECEIVED</p> <p>OCT - 2 2006</p> <p>DIVISION OF Water Pollution Control</p> </div>			

Sec. E	(1) Nature of Contaminants or Pollutants		
CONTAMINANTS		Material Retained, Captured or Recovered	
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	Liquid Manure	Manure	field application-crop nutrient
ACCOUNTING DATA	(2) Point(s) of Waste Water Discharge no discharge		
		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 10/01/05 status of installation on date of application _____	
	(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ 270,000.00
		b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ 0.00
		c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ 0.00
		d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ 0.00
		e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% 45
	Sec. F	<p>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.</p> <p style="text-align:center;">  Authorized Agent/Engineer </p> <p style="text-align:center;"> Signature Title </p>	
Sec. G	INSTRUCTIONS FOR COMPILING AND FILING APPLICATION		
	<p>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.</p>		
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	<p>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.</p> <p>Item (1) – Refers to pollutants and contaminants removed from the process by the pollution control facility.</p> <p>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.</p> <p>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.</p> <p>Item (4) – State the date which the pollution control facility was first placed in service and operated. If not, explain.</p> <p>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.</p>		
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	Al Keller Permit Section Division of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution Control

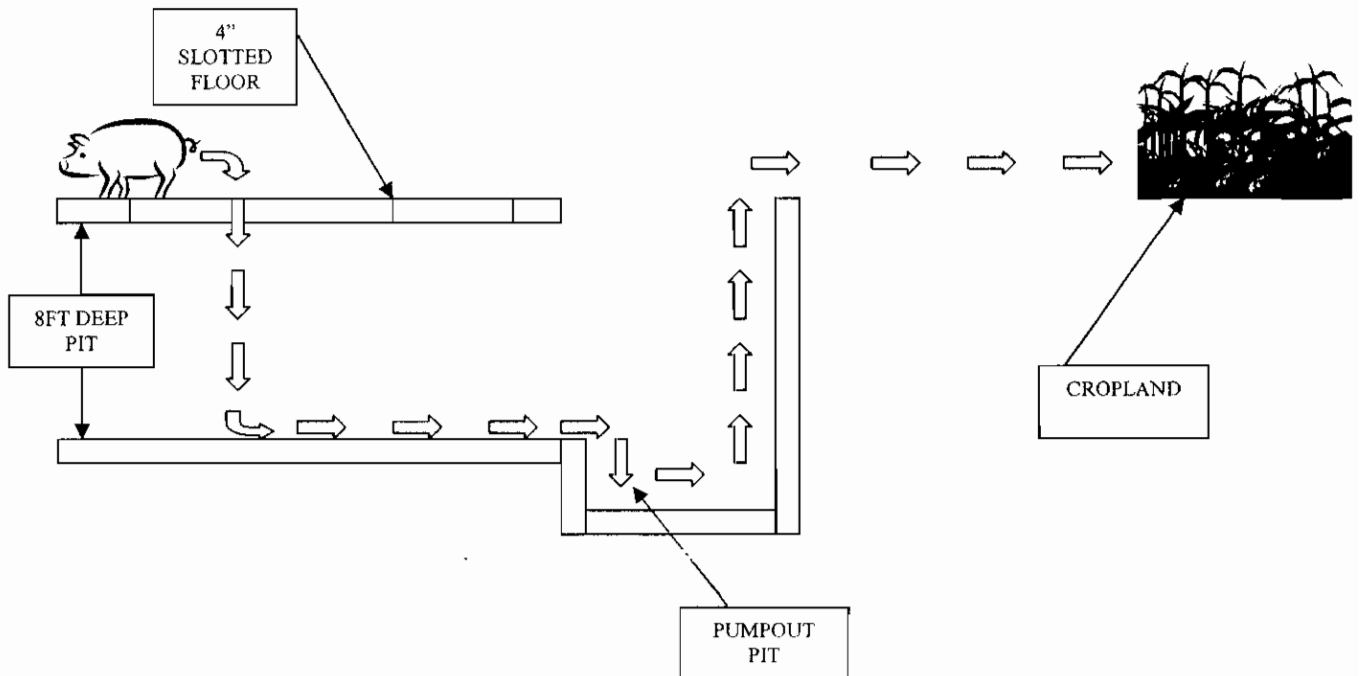
McCune (East Site – SECTION 28)

The facility consists of one 274'x 101'-10" swine building with 8ft deep concrete pits. Precast concrete slotted floors enable excreta and wastewater to fall through and accumulate in the below floor pit. The building has 12 pumpout pits that collect manure and allow manure transfer through a hose to be pumped for field application. The building has an animal capacity of 3600 head of wean-finish swine.

The pit consists of a 4" thick concrete slab and 8" thick concrete endwalls and sidewalls. The endwalls have footings that are 2'-0" wide and the sidewall footings are 2'-6" wide. All footings are 9 inches thick. Columns within the pit are 12" in diameter, 7'-2" tall and supported by 42"x42" square footings. The columns support 8"x10"x12ft long concrete floor beams. The floor beams support a 4" thick slotted gang slat floor. There is a 10" thick by 8ft tall center pit divider wall the runs the length of the pit. Each pumpout pit is 6'0" x 6'-0" with 8" thick walls. Footings around the pumpout pit walls measure 1'-6" by 9 inches thick. The recessed sump area is 3'-10"x 5'-4" x 11" deep.

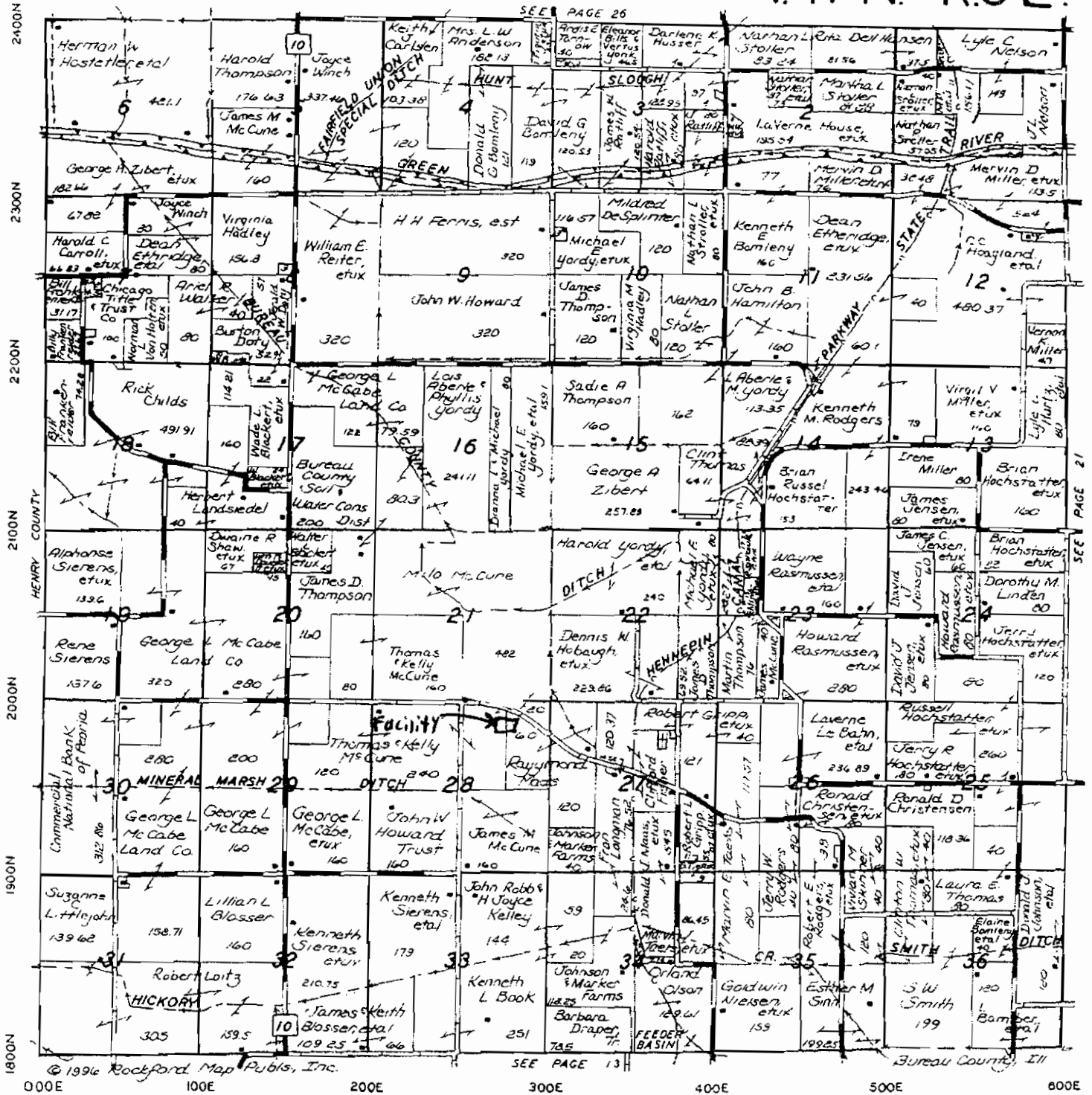
The facility protects ground and surface water by providing collection and storage of livestock waste for over 365 days. Subsequently, the waste may be agronomically applied to cropland under proper soil and weather conditions for safe use.

MANURE DIAGRAM



GOLD

T. 17 N.-R. 6 E.

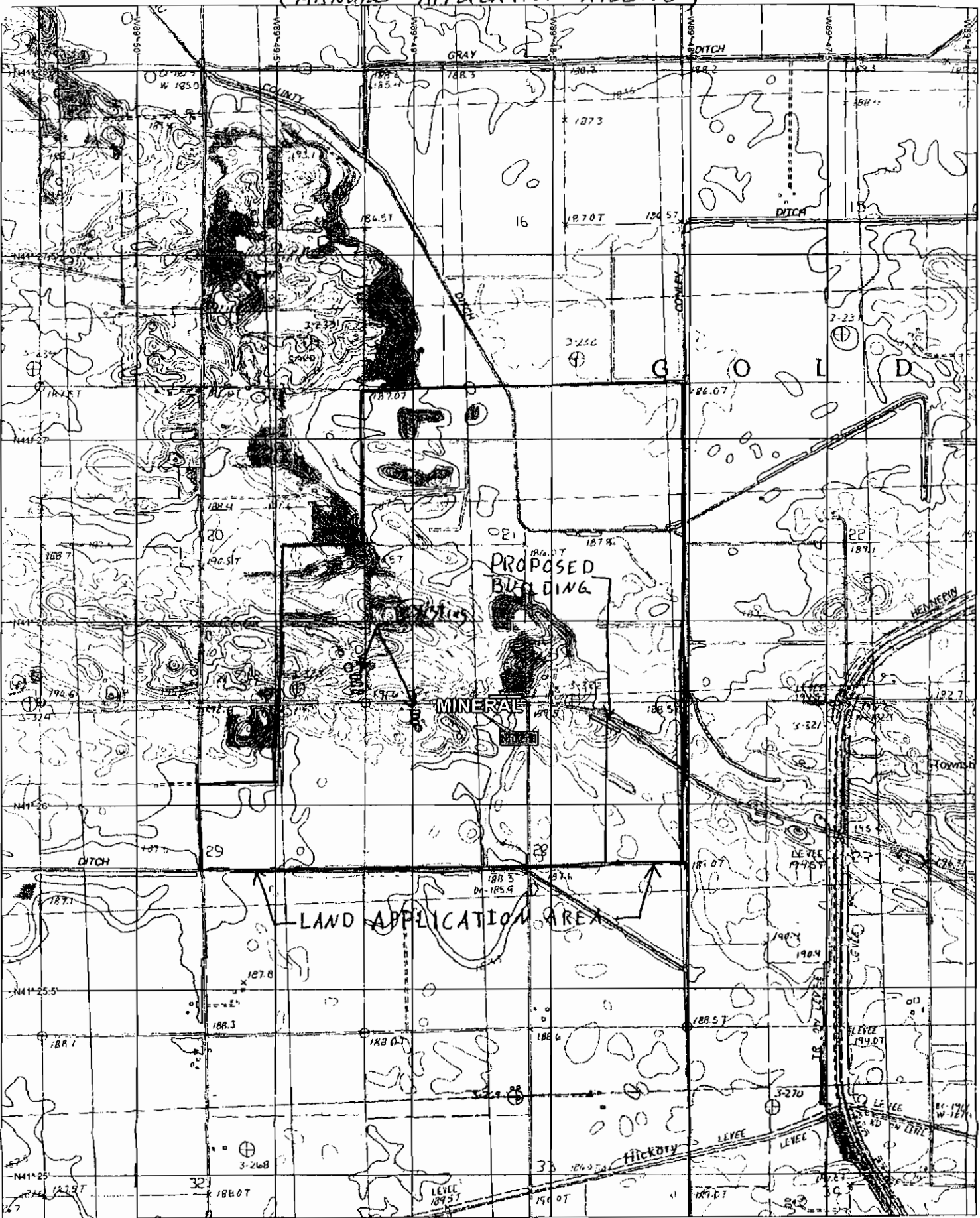


Manlius Oil Co. Inc.

FUELS • PROPANE • TIRES • AUTO SERVICE

P.O. Box 325, Manlius, Illinois 61338 — Phone: (815) 445-3122

JAMES MCLUNE FACILITY (MANURE APPLICATION AREAS)



3-D TopoQuads Copyright © 1999 DeLorme Yarmouth, ME 04096 Source Data: USGS | 1000 ft Scale: 1 : 25,000 Detail: 13-0 Datum: WGS84

LAT. = N 41° 26.284' LONG. = W 89° 48.867' (APPROX. CENTER OF FACILITY)

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:

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

James McCune
4201 North Columbus
Ottawa, Illinois 61350

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

and mailing it from Springfield, Illinois, on March 21, 2008, with sufficient postage affixed for first class mail.

Meredith Kelly

SUBSCRIBED AND SWORN TO BEFORE ME
This 21st day of March, 2008

Cynthia L. Wolfe
Notary Public



THIS FILING IS SUBMITTED ON RECYCLED PAPER