

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

RECEIVED  
CLERK'S OFFICE

APR 25 2008

STATE OF ILLINOIS  
Pollution Control Board

Winters Creek, Inc.  
(Property Identification Number  
03-03-29-100-001)

)  
) PCB 08- 80  
) (Tax Certification)  
)

NOTICE

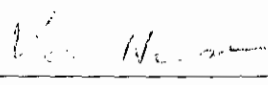
Clerk  
Illinois Pollution Control Board  
James R. Thompson Center  
100 West Randolph Street, Suite. 11-500  
Chicago, Illinois 60601

Marsha Biddle  
1216 Hwy 17  
Joy, Illinois 61260

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: April 22, 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

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

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STATE OF ILLINOIS  
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Winters Creek, Inc.  
(Property Identification Number  
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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: April 22, 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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STATE OF ILLINOIS  
Pollution Control Board

Winters Creek, Inc.  
(Property Identification Number  
03-03-29-100-001)

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) PCB 08-80  
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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 December 4, 2007, the Illinois EPA received a request from Marsha Biddle (log number TC-26-07, 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: Winters Creek, Inc.  
1126 135<sup>th</sup> Avenue  
Joy, Illinois 61260

3. The proposed water pollution control facilities in this request are located at Section 29, T15N, R4W of the 4<sup>th</sup> P.M. in Mercer County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (196 ft. x 86 ft. x 8 ft. deep) with twelve concrete pump out pits (each 4 ft. x 4 ft. x 8 ft. deep) and the wire portion of the floor over the manure pit; one concrete manure pit (325 ft. x 80 ft. x 10 ft. deep) with eight concrete pump out pits (each 4 ft. x 4 ft. x 10 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.

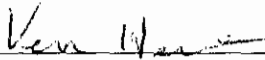
4. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2006), defines “pollution control facilities” as:

“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: April 22, 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: Winters Creek, Inc. – Joy  
 Recommendation of Tax Certification  
 Log # TC-26-07  
 Property Identification # 03-03-29-100-001

Environmental Protection Agency

RECEIVED  
 Division of Legal Counsel

The Bureau of Water received a request on December 4, 2007 from Marsha Biddle 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:

Winters Creek  
 1126 135<sup>th</sup> Ave.  
 Joy, IL 61260

Section 29, T15N, R4W of the 4<sup>th</sup> P.M. in Mercer County

Livestock waste management facilities consisting of one concrete manure pit (196 ft. x 86 ft. x 8 ft. deep) with twelve concrete pump out pits (each 4 ft. x 4 ft. x 8 ft. deep) and the wire portion of the floor over the manure pit; one concrete manure pit (325 ft. x 80 ft. x 10 ft. deep) with eight concrete pump out pits (each 4 ft. x 4 ft. x 10 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 Fought at 217/782-3362.

SAK:TJF:TC-26-07.doc

cc: Tax Cert File

ROCKFORD – 4302 North Main Street, Rockford, IL 61103 – (815) 987-7760 • DES PLAINES – 9511 W. Harrison St., Des Plaines, IL 60016 – (847) 294-4000  
 ELGIN – 595 South State, Elgin, IL 60123 – (847) 608-3131 • PEORIA – 5415 N. University St., Peoria, IL 61614 – (309) 693-5463  
 BUREAU OF LAND – PEORIA – 7620 N. University St., Peoria, IL 61614 – (309) 693-5462 • CHAMPAIGN – 2125 South First Street, Champaign, IL 61820 – (217) 278-5800  
 SPRINGFIELD – 4500 S. Sixth Street Rd., Springfield, IL 62706 – (217) 786-6892 • COLLINSVILLE – 2009 Mall Street, Collinsville, IL 62234 – (618) 346-5120  
 MARION – 2309 W. Main St., Suite 116, Marion, IL 62959 – (618) 993-7200

Watershed Unit Tax Certification Review Sheet

Project Name: Winters Creek, Inc.  
 Reviewer: Theresa Frazier  
 Log No.: T5-10-07

Location: Joy  
 Date: ---  
 Type:  Agchem  
 Livestock

Applicant: Marsha Biddle  
1216 Hwy. 17  
Joy, IL 62450  
309-584-4539

Contact: Marsha Biddle  
 Phone: 309-584-4539

Facility: Winters Creek  
1126 135<sup>th</sup> Ave.

Property ID: 03-03-29-100-001

Legal Description: Section 29 T15N R4W of 4<sup>th</sup> PA

County: Marion

Date Control Devices Installed: 1/18/07

Provided Fair Cash Value: \$735.017

Signature: by Davis Biddle

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:

- ~~One concrete manure pit (270 ft x 55 ft x 2 ft deep) w/ plastic double floor. → Already Certified~~
- One concrete manure pit (100 ft x 80 ft x 9 ft deep) w/ wire flooring w/ 12 concrete pumpouts (each 4 ft x 11 ft x 8 ft deep)
- One concrete manure pit (328 ft x 78 ft x 10 ft deep) w/ concrete slatted floor. → Already Certified
- ~~One concrete manure pit (20 ft x 10 ft x 3 ft deep) w/ concrete slatted floor. → Already Certified~~
- One concrete manure pit (325 ft x 80 ft x 10 ft deep) w/ concrete slatted floor w/ 9 concrete pumpouts (each 4 ft x 11 ft x 10 ft deep)
- ~~Approximately 200 ft of 8" PVC manure transfer pipe. → Already Certified~~

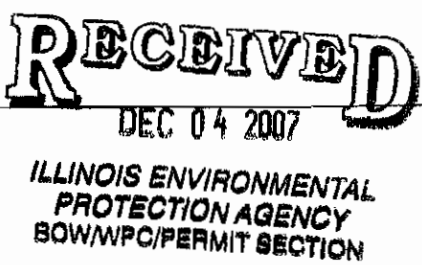
Other: 2/21/08 spoke with Marsha Biddle  
Marsha said they only need certification for the new manure pit  
The other pits and pipes have already been certified.  
She said her phone # is 309-584-4539 - 060-2156 (office) - 309-584-4539  
log number she has for the previous certification (see PCB 02-170)  
she said she probably will be done with the pits (if any)  
Any other pits or pipes may need certification for 2 pumpouts.

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 Winters Creek Inc.			
	Person Authorized to Receive Certification Marsha Biddle		Person to Contact for Additional Details Marsha Biddle	
	Street Address 216 Hwy 17		Street Address 1020 SE 2nd Ave	
	Municipality, State & Zip Code Joplin, IL 61260		Municipality, State & Zip Code Hledo, IL 61231	
	Telephone Number 309-584-4539		Telephone Number 309-582-3350	
	Location of Facility Quarter Section 329	Township T15	Range R4	Municipality Duncan
	Street Address 1126 135th Ave		County Mercer	Book Number
	Property Identification Number 03-03-29-100-001		Parcel Number	
Sec. B  MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location  Swine Production			
	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			
	<div style="text-align: right;">  </div>			

RECEIVED  
 DEC 04 2007  
 ILLINOIS ENVIRONMENTAL  
 PROTECTION AGENCY  
 BOW/WPC/PERMIT SECTION



Sec E	(1) Nature of Contaminants or Pollutants		
			Material Retained, Captured or Recovered
		DESCRIPTION	DISPOSAL OR USE
	Swine manure	swine manure	fertilizer for crop
	(2) Point(s) of Waste Water Discharge		
			Plans and Specifications Attached
			Yes <input 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 <u>4-07</u> status of installation on date of application _____		
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.		
		<u>Davis Biddle</u>	<u>President</u>
	Signature	Title	
	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: Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Attention: Al Keller Permit Section Division of Water Pollution Control	
		Attention: Donald E. Sutton Permit Section Division of Air Pollution Control	

## Description of pollution control components of Winters Creek Inc. Sow Farm

4 sheds:

**Farrowing Shed** – Originally 55'x270'x2' pit with plastic flooring over pit. Has 7 rooms with pull plug gravity flush through 280' of 8" PVC pipe to Gestation Shed. Addition is 86'x196'x8' deep concrete pit with wire floor with 6 rooms, with 12 4'x4' load out accesses for manure pump out.

**Gestation Shed** – 78'x328'x 10' deep concrete pit with concrete slatted floor with 8 4'x4' load out accesses for manure pump out.

**Shed 3, Finishing** – 40'x60'x8' deep concrete pit under concrete slats used for gilt finishing.

**Shed 4, gestation Shed** – 80'325'x10' deep concrete pit with concrete slatted floor with 8 4'x4' load out accesses for manure pump out.

The concrete pits and PVC pipe protect possible liquid manure contamination of the nearby Winters Creek and 2 onsite deep wells as well as ground water. Pits are accessed at any one of 30 4'x4' pump out areas around the gestation and finishing sheds. Manure is loaded by a 10' Houle manure pump, powered by a 140HP tractor loaded onto a 4800 gallon portable Houle tank with subsurface application units. Powered by 200HP tractor and is then applied at an agronomic rate on area cropland.

**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 502.4-5. 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	
<b>Sec A</b>  <b>APPLICANT</b>	Company Name <i>Winters Creek Inc.</i>			
	Person Authorized to Receive Certification <i>Marsha Biddle</i>		Person to Contact for Additional Details <i>Marsha Biddle</i>	
	Street Address <i>1216 Hwy 17</i>		Street Address <i>1020 SE 2nd Ave</i>	
	Municipality, State & Zip Code <i>Joy, IL 61260</i>		Municipality, State & Zip Code <i>Aledo, IL 61231</i>	
	Telephone Number <i>309-584-4539</i>		Telephone Number <i>309-582-3350</i>	
	Location of Facility Quarter Section      Township      Range <i>529                      T15                      R4</i>		Municipality      Township <i>                                    Duncan</i>	
	Street Address <i>1126 135th Ave</i>		County      Book Number <i>Mercer                     </i>	
	Property Identification Number <i>03-03-29-100-001</i>		Parcel Number	
	<b>Sec B</b>  <b>MANUFACTURING OPERATIONS</b>	Nature of Operations Conducted at the Above Location  <i>Swine Production</i>		
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NPDES PERMIT No.		Date Issued	Expiration Date	
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<b>Sec C</b>  <b>MANUFACTURING PROCESS</b>	Describe Unit Process			
	Materials Used in Process			
<b>Sec D</b>  <b>POLLUTION CONTROL FACILITY DESCRIPTION</b>	Describe Pollution Abatement Control Facility			
	<b>ILLINOIS ENVIRONMENTAL PROTECTION AGENCY                  BOW/WPC/PERMIT SECTION</b>  <b>RECEIVED</b> DEC 03 2007			

Sec E	(1) Nature of Contaminants or Pollutants			
CONTAMINANTS			Material Retained, Captured or Recovered	
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE	
	<i>Swine manure</i>	<i>swine manure</i>	<i>fertilizer for crop</i>	
(2) Point(s) of Waste Water Discharge				
		Plans and Specifications Attached	Yes <input 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 <u>4-07</u> status of installation on date of application _____			
ACCOUNTING DATA	(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>735,017</u>	
		b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>0</u>	
		c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ <u>0</u>	
		d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ <u>0</u>	
		e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% <u>100</u>	
Sec F	SIGNATURE			
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><i>Davis Biddle</i></u>		<u>President</u>		
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.				
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INSTRUCTIONS	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	Al Keller Permit Section Division of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution Control

## Description of pollution control components of Winters Creek Inc. Sow Farm

4 sheds:

**Farrowing Shed** – Originally 55'x270'x2' pit with plastic flooring over pit. Has 7 rooms with pull plug gravity flush through 280' of 8" PVC pipe to Gestation Shed. Addition is 86'x196'x8' deep concrete pit with wire floor with 6 rooms, with 12 4'x4' load out accesses for manure pump out.

**Gestation Shed** – 78'x328'x 10' deep concrete pit with concrete slatted floor with 8 4'x4' load out accesses for manure pump out.

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STATE OF ILLINOIS

COUNTY OF SANGAMON

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)  
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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:

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

Marsha Biddle  
1216 Hwy 17  
Joy, Illinois 61260

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

and mailing it from Springfield, Illinois, on April 22, 2008, with sufficient postage affixed for first class mail.

Jara Milmore

SUBSCRIBED AND SWORN TO BEFORE ME  
This 22nd day of April, 2008

Cynthia L. Wolfe  
Notary Public

