

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Mage Farms, LLC)
(Property Identification Number) PCB 09-
08-003-005-02)) (Tax Certification)
)
)

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:

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

Mage Farms, LLC
P.O.Box 200
Gladstone, IL 61437

Emily P. Rousonelos
Registered Agent
Mage Farms LLC
209 East Oak Street
Gladstone, IL 61437

and mailing it from Springfield, Illinois, on June 4, 2009, with sufficient postage affixed for first class mail.

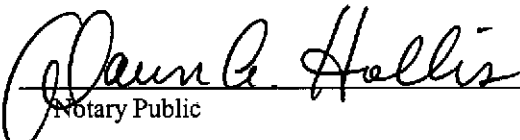
And electronically, on June 4, 2009 to:

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



SUBSCRIBED AND SWORN TO BEFORE ME

This 4th day of June, 2009



Notary Public



THIS FILING IS SUBMITTED ON RECYCLED PAPER

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Mage Farms, LLC)
(Property Identification Number) PCB 09-
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NOTICE

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

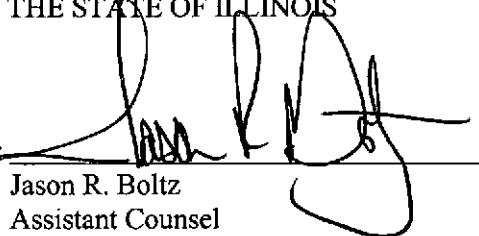
Mage Farms, LLC
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Emily P. Rousonelos
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Mage Farms, LLC
209 East Oak Street
Gladstone, IL 61437

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: 

Jason R. Boltz
Assistant Counsel
Division of Legal Counsel

DATED: June 4, 2009

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

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BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

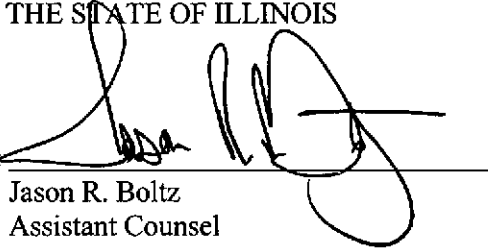
Mage Farms, LLC)
(Property Identification Number) PCB 09-
08-003-005-02) (Tax Certification)
)
)

APPEARANCE

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

ENVIRONMENTAL PROTECTION AGENCY
OF THE STATE OF ILLINOIS

By: _____


Jason R. Boltz
Assistant Counsel
Division of Legal Counsel

DATED: June 4, 2009

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(Property Identification Number) PCB 09-
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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 May 18, 2009, the Illinois EPA received a request from Mage Farms, LLC (log number TC-14-08, 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 facility address is:
Mage Farms, LLC
P.O. Box 200
Gladstone, IL 61437

Emily P. Rousonelos
Registered Agent
Mage Farms, LLC
209 East Oak Street
Gladstone, IL 61437

3. The proposed water pollution control facilities in this request are located at SW 1/4 of Section 3, T9N, R5W of the 4th P.M. in Henderson County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete pit (281.33 ft. x 71.17 ft. x 8 ft. deep) with four concrete pump out pits (each 6 ft. x 6 ft. x 8 ft. deep).

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.

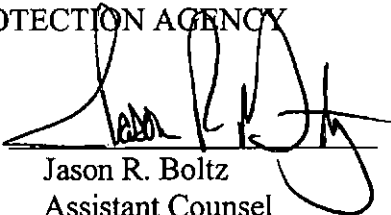
5. Pollution control facilities are entitled to preferential tax treatment, 35 ILCS 200/11-5.

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: _____


Jason R. Boltz
Assistant Counsel
Division of Legal Counsel

Dated: June 4, 2009
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) 782-2829
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: Alan Keller, Manager, Permit Section 

Date: May 18, 2009

Re: Mage Farms, LLC
Recommendation of Tax Certification
Log # TC-14-08
Property Identification # 08-003-005-02

The Bureau of Water received a request on March 31, 2008 from Mage Farms, LLC 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:

Mage Farms, LLC
P.O. Box 200
Gladstone, IL 61437

SW 1/4 of Section 3, T9N, R5W of the 4th P.M in Henderson County

Livestock waste management facilities consisting of one concrete pit (281.33 ft. x 71.17 ft. x 8 ft. deep) with four concrete pump out pits (each 6 ft. x 6 ft. x 8 ft. deep). 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 James Allison at 217/782-0610.

SAK:DLH:JRA:

cc: Tax Cert File



ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 - (217) 782-2829
JAMES R. THOMPSON CENTER, 100 WEST RANDOLPH, SUITE 11-300, CHICAGO, IL 60601 - (312) 814-6026

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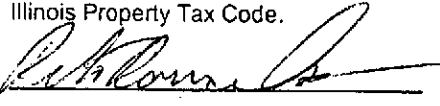

SAK:DLH:JRA:

cc: Tax Cert File

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

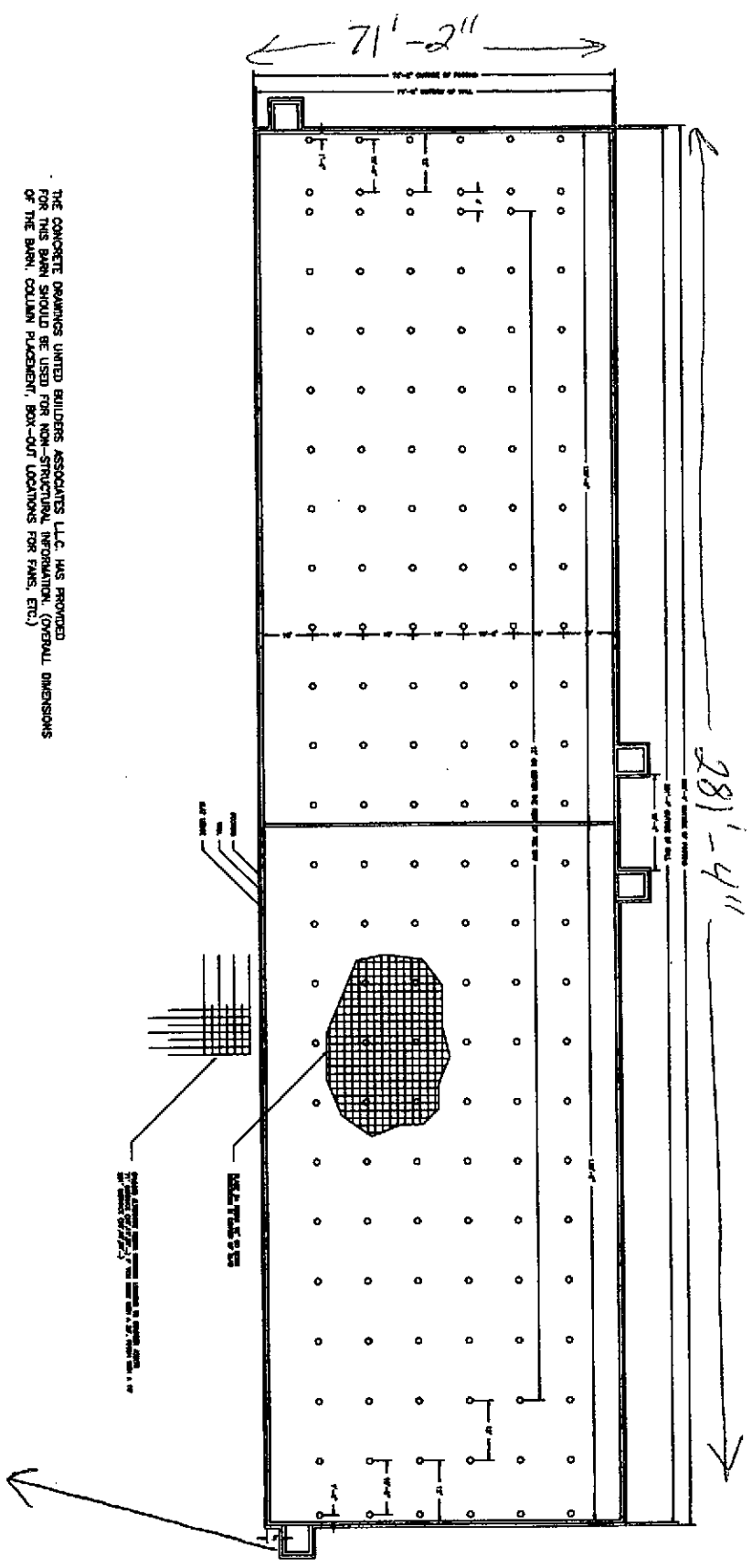
This Agency is authorized to request this information under Illinois Revised Statutes, 1979, Chapter, 120, Section 502a-5. Disclosure of this information is voluntary. However, failure to comply could prevent your application from being processed or could result in denial of your application for certification.

FOR AGENCY USE			
File No.	Date Received	Certification No.	Date
APPLICANT	Sec. A Company Name <i>MAGE Farms LLC</i>		
	Person Authorized to Receive Certification <i>Peter Rousonelos</i>		Person to Contact for Additional Details <i>Peter Rousonelos</i>
	Street Address <i>P.O. Box 200</i>		Street Address <i>P.O. Box 200</i>
	Municipality, State & Zip Code <i>Gladstone, IL 61437</i>		Municipality, State & Zip Code <i>Gladstone, IL 61437</i>
	Telephone Number <i>309-363-5358</i>		Telephone Number <i>309-363-5358</i>
	Location of Facility Quarter Section Township Range		Municipality Township
	<i>SW Quarter 3 9 5</i>		<i>Stronghurst</i>
	Street Address		County Book Number
			<i>Henderson 440 page 083</i>
	Property Identification Number <i>08-003-005-02</i>		Parcel Number
MANUFACTURING OPERATIONS	Sec. B Nature of Operations Conducted at the Above Location <i>Swine Production</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	
MANUFACTURING PROCESS	Sec. C Describe Unit Process		
	Materials Used in Process		
POLLUTION CONTROL FACILITY DESCRIPTION	Sec. D Describe Pollution Abatement Control Facility <i>- Diagram Attached to Application</i> <i>- Dimension of Pit = 281'-4" x 71'-2" x 8' deep</i> <i>- Dimension of Pit Pump-Outs = 6' x 6' x 8' deep (4 total)</i> <i>- All Concrete Construction</i>		

Sec. E POLLUTION CONTROL FACILITY - CONTAMINANTS ACCOUNTING DATA	(1) Nature of Contaminants or Pollutants			
	Contaminant or Pollutant	Material Retained, Captured or Recovered		
		DESCRIPTION	DISPOSAL OR USE	
	Swine Manure	Swine Manure	Land Applied	
	(2) Point(s) of Waste Water Discharge			
	none			
	Plans and Specifications Attached		Yes <input type="checkbox"/>	No <input type="checkbox"/>
	(3)	Are contaminants (or residues) collected by the control facility?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
	(4)	Date installation completed <u>10/11/2007</u> status of installation on date of application <u>Complete</u>		
	(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>500,000</u>	
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$		
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$		
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$		
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% <u>55%</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.			
	 Signature			
			 Title	
Sec. G INSTRUCTIONS	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: 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

Pit and Pit Pump-Outs are Concrete Construction

Pit Depth = 8 feet



THE CONCRETE DRAWINGS UNITED BUILDERS ASSOCIATES LLC HAS PROVIDED FOR THE BARN SHOULD BE USED FOR NON-STRUCTURAL INFORMATION. (OVERALL DIMENSIONS OF THE BARN, COLUMN PLACEMENT, BOX-OFF LOCATIONS FOR FANS, ETC.)
 FRANK & WEST HAVE ENGINEERED THIS BARN FOR THE ILLINOIS DEPARTMENT OF AGRICULTURE AND THEIR DRAWINGS SHOULD BE USED FOR THE STRUCTURAL INTEGRITY OF THE BARN. (REBAR SPACING, SIZE OF REBAR, FOOTING DEPTH, WALL THICKNESS, ETC.)

- Pit Pump-Out Dimensions
 6' wide x 6' wide x 8' High
 - 4 Pit Pump-Outs
 locations



THESE DRAWINGS ARE THE PROPERTY OF UNITED BUILDER ASSOCIATES LLC. ANY UNAUTHORIZED USE OF THESE DRAWINGS WITHOUT THE WRITTEN PERMISSION OF UNITED BUILDER ASSOCIATES LLC IS PROHIBITED.

UNITED BUILDERS ASSOCIATES
 2007 HIGHWAY 523
 WILSONVILLE, IL 61880
 PHONE (318) 533-2285

OWNER: ILLINOIS DEPARTMENT OF AGRICULTURE
 DRAWING NO: 2007-001
 DATE: 11/15/07
 SHEET NO. 1 OF 1