

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Milliman Pork)
(Property Identification Number) PCB 09-
75-18-12-100-003)) (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:

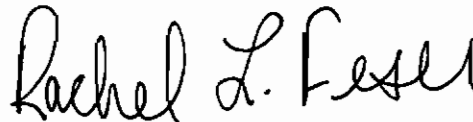
Steve Santarelli
Illinois Department of Revenue
101 West Jefferson
Post Office Box 19033
Springfield, IL 62794

Richard Milliman
16908 E. 300th Avenue
West Liberty, IL 62475

and mailing it from Springfield, Illinois, on June 9, 2009, with sufficient postage affixed for first class mail.

And electronically, on June 11, 2009 to:

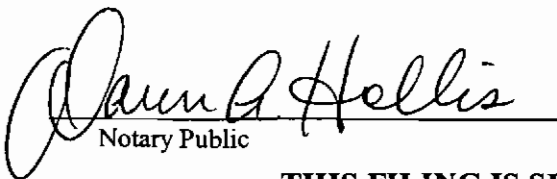
Clerk
Illinois Pollution Control Board
James R. Thompson Center
100 West Randolph Street, Suite. 11-500
Chicago IL 60601



Rachel L. Feser

SUBSCRIBED AND SWORN TO BEFORE ME

This 11th day of June, 2009


Notary Public

THIS FILING IS SUBMITTED ON RECYCLED PAPER

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

**Milliman Pork
(Property Identification Number
75-18-12-100-003)**

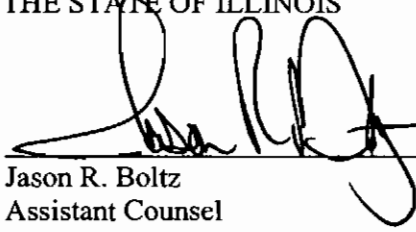
)
) **PCB 09-**
) **(Tax Certification)**
)
)

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 11, 2009

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

THIS FILING IS SUBMITTED ON RECYCLED PAPER

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Milliman Pork
(Property Identification Number
75-18-12-100-003)

)
) **PCB 09-**
) **(Tax Certification)**
)
)

NOTICE

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

Richard Milliman
16908 E. 300th Avenue
West Liberty, IL 62475

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

Jason R. Boltz
Assistant Counsel
Division of Legal Counsel

DATED: June, 11 2009

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

THIS FILING IS SUBMITTED ON RECYCLED PAPER

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Milliman Pork)
(Property Identification Number) **PCB 09-**
75-18-12-100-003)) **(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 August 13, 2007, the Illinois EPA received a request from Richard Milliman, Milliman Pork (log number TC-38-07, 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 facility address is: Milliman Pork
2775 1700th St.
West Liberty, IL 62475

The proposed water pollution control facilities in this request are located at SW 1/4 of the NW 1/4 of Section 12, T5N, R10E of the 3rd P.M. in Jasper County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete flush gutter (approximately 38 ft. x 114 ft. x 0.67 ft. deep) with a concrete flush pit (approximately 38 ft. x 9 ft. x 3 ft. deep) and 3 plastic flush tanks (each 4 ft. x 11 ft. x 4 ft. deep) in the farrowing house; one concrete flush gutter (approximately 32 ft. x 246 ft. x 0.67 ft. deep) with the concrete slotted portion of the floor over the concrete flush gutter, with a concrete flush pit (approximately 32 ft. x 8 ft. x 3 ft. deep) and 2 plastic flush tanks (each 5.5 ft. x 8.5 ft. x 4.5 ft. deep) in the gestation barn; a clay-lined earthen lagoon (approximately 200 ft. x 200 ft. x 13 ft. deep); and approximately 275 feet of 8 inch PVC manure transfer piping.

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 11, 2009
Illinois Environmental Protection Agency
1021 North Grand Ave. E.
P.O. Box 19276
Springfield, Illinois 62794-9276
217/782-5544

Exhibit A



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, Permit Section *AKK*

Date: June 2, 2009

Re: Milliman Pork
Recommendation of Tax Certification
Log # TC-38-07
Property Identification # 75-18-12-100-003

The Bureau of Water received a request on August 13, 2007 from Milliman Pork 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:

Milliman Pork
2775 1700th St.
West Liberty, IL 62475

SW 1/4 of the NW 1/4 of Section 12, T5N, R10E of the 3rd P.M. in Jasper County

Livestock waste management facilities consisting of one concrete flush gutter (approximately 38 ft. x 114 ft. x 0.67 ft. deep) with a concrete flush pit (approximately 38 ft. x 9 ft. x 3 ft. deep) and 3 plastic flush tanks (each 4 ft. x 11 ft. x 4 ft. deep) in the farrowing house; one concrete flush gutter (approximately 32 ft. x 246 ft. x 0.67 ft. deep) with the concrete slotted portion of the floor over the concrete flush gutter, with a concrete flush pit (approximately 32 ft. x 8 ft. x 3 ft. deep) and 2 plastic flush tanks (each 5.5 ft x 8.5 ft. x 4.5 ft deep) in the gestation barn; a clay-lined earthen lagoon (approximately 200 ft. x 200 ft. x 13 ft. deep); and approximately 275 feet of 8 inch PVC manure transfer piping. These livestock waste management facilities are used to collect, transport, and/or store livestock waste 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 217/782-3362.

BJY:JRA:

cc: Tax Cert File

RECEIVED
Division of Legal Counsel

JUN 02 2009



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

DOUGLAS P. SCOTT, DIRECTOR

217/782-0610

April 24, 2009

Richard Milliman
16908 E. 300th Avenue
West Liberty, IL 62475

Re: Illinois Property Tax: Milliman Pork (Jasper County)
Livestock Waste Containment Facilities
Log # TC-38-07

Dear Mr. Milliman:

We received your application for Illinois Property Tax Certification and supporting documents concerning TC-38-07 on August 13, 2007. The documents, as submitted, have been reviewed by the Watershed Management Section staff, and based on that review, the following items are offered for your consideration and appropriate action.

1. Please provide a diagram and listing of all the piping used for manure management to include the diameter, length and material of the piping.
2. Please provide a cross sectional diagram of the flush system. If there is a pit under the building that is being flushed, please include the depth of the pit. If the flush area is the floor itself, please show curbing heights or sloping directions.
3. Please indicate the dimensions of the flush system area within the farrowing building to ensure we have the correct dimensions since the diagram shows and office at one end of the building.
4. Please provide additional information on the flush tanks and basins to include dimensions and construction materials.
5. Please verify that the lagoon is a clay-lined earthen structure.
6. Please provide the legal description of the property (i.e., Section, Township, Range and Prime Meridan).

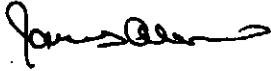
Page No. 2

Log No. TC-38-07

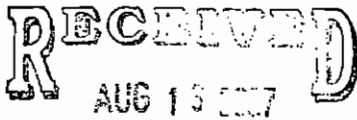
7. Should any revisions to the tax certification request affect the fair cash value of the request, please revise said value.

Should you have any questions or comments regarding the content of this letter, please contact me at the above telephone number and address.

Sincerely,



James Allison
Facility Evaluation Unit
Watershed Management Section
Bureau of Water



Illinois
Environmental
Protection Agency

Bureau of Water
P.O. Box 19276
Springfield, IL 62794-9276

August 2000

Watershed Management Section
BUREAU OF WATER

Tax Certification Program for Livestock Waste Management Facilities

As an incentive for livestock producers to construct waste storage structures and other structures which prevent water pollution the Agency administers a tax certification program, which reduces the property tax value for many pollution control improvements. In order to recognize this tax reduction, the producer must have the improvement certified by the Illinois Environmental Protection Agency (Illinois EPA) as a pollution control facility.

Various facilities have been determined to meet the definition of a pollution control facility for livestock waste management. The following are examples of pollution control facilities for livestock waste management.

1. Manure pits under confined animal feed structures.
2. Slatted floors over manure pits.
3. Floors (not in feeding areas) specifically designed to collect and transport livestock wastes to liquid waste storage facilities.
4. Liquid livestock waste storage facilities including, but not limited to: tanks, lagoons, and holding ponds.
5. Dry manure stacking structures.
6. Feedlot runoff sediment capture basins.
7. Vegetative filter systems including, but not necessarily limited to those components designed, constructed and operated pursuant to Title 35 Illinois Administrative Code, Subtitle E, Chapter 11, Part 570 titled Design and Maintenance Criteria Regarding Runoff Field Application Systems adopted August 3, 1982.
8. Structures or other devices used specifically to divert uncontaminated runoff and roof drainage away from animal feeding facilities so as to minimize the production of feedlot runoff.
9. Roof structures specifically intended to prevent precipitation from entering livestock waste storage facilities provided that such a roof shall meet the requirement that animal feeding operations are not and also could not be normally conducted below said roof.
10. Building or structure walls specifically intended to support those roof structures described in item #9 above.
11. Tanks or other similar structures, such as methane digesters, that are specifically designed, constructed and operated for the only purpose of reducing odors from livestock wastes provided that such facilities shall meet the requirement that methane or products other than processed animal manures are not produced or collected for utilization in any purpose other than the normal operation of the facility.
12. Specific appurtenances to those facilities listed above such as pumps, pump pits, manure scrapers, ramps, manure stackers, or other devices provided that such appurtenances are designed, constructed and operated for the primary purpose of the normal operation of the pollution control facility.
13. Other facilities that meet the definition of a pollution control facility.

Once Illinois EPA has certified that the improvements made by the producer qualify as a pollution control facility, the Agency submits a copy of the certification to the producer and the Illinois Department of Revenue (IDOR). The IDOR assumes authority from the county tax assessment office to assess the value of the certified facilities based upon remaining useful lifetime and the salvage value (usually property taxes are based upon fair cash value). This reduces the assessed value of the certified facilities and, therefore, the property tax.

The date upon which the Illinois EPA received an application form from a producer determines the first assessment year that the IDOR assumes assessment jurisdiction from the county.

Pollution control facilities certified by the Illinois EPA will be assessed by the IDOR as of January 1 of the year after Illinois EPA's receipt of the tax certification application. For instance, if an application is received by the Illinois EPA on January 1, 1999, or December 31, 1999, both would come under the IDOR's assessment jurisdiction as of January 1, 2000.



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

217/782-3362

ROD R. BLAGOJEVICH, GOVERNOR DOUGLAS P. SCOTT, DIRECTOR

January 30, 2007

Mr. Richard Millman
16908 E. 300 Ave.
West Liberty, IL 62475

Re: Livestock Tax Certification Application Forms

Dear Mr. Millman:

Per your request, enclosed are copies of the instructions and application forms for tax certification for livestock facilities.

Please let me know if you have any further questions. You can contact me at the phone number or address above.

Sincerely,

A handwritten signature in black ink, appearing to read "Thaddeus J. Faught".

Thaddeus Faught
Environmental Protection Engineer
Watershed Management Section
Bureau of Water

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
P. O. Box 19278, Springfield, IL 62794-9278

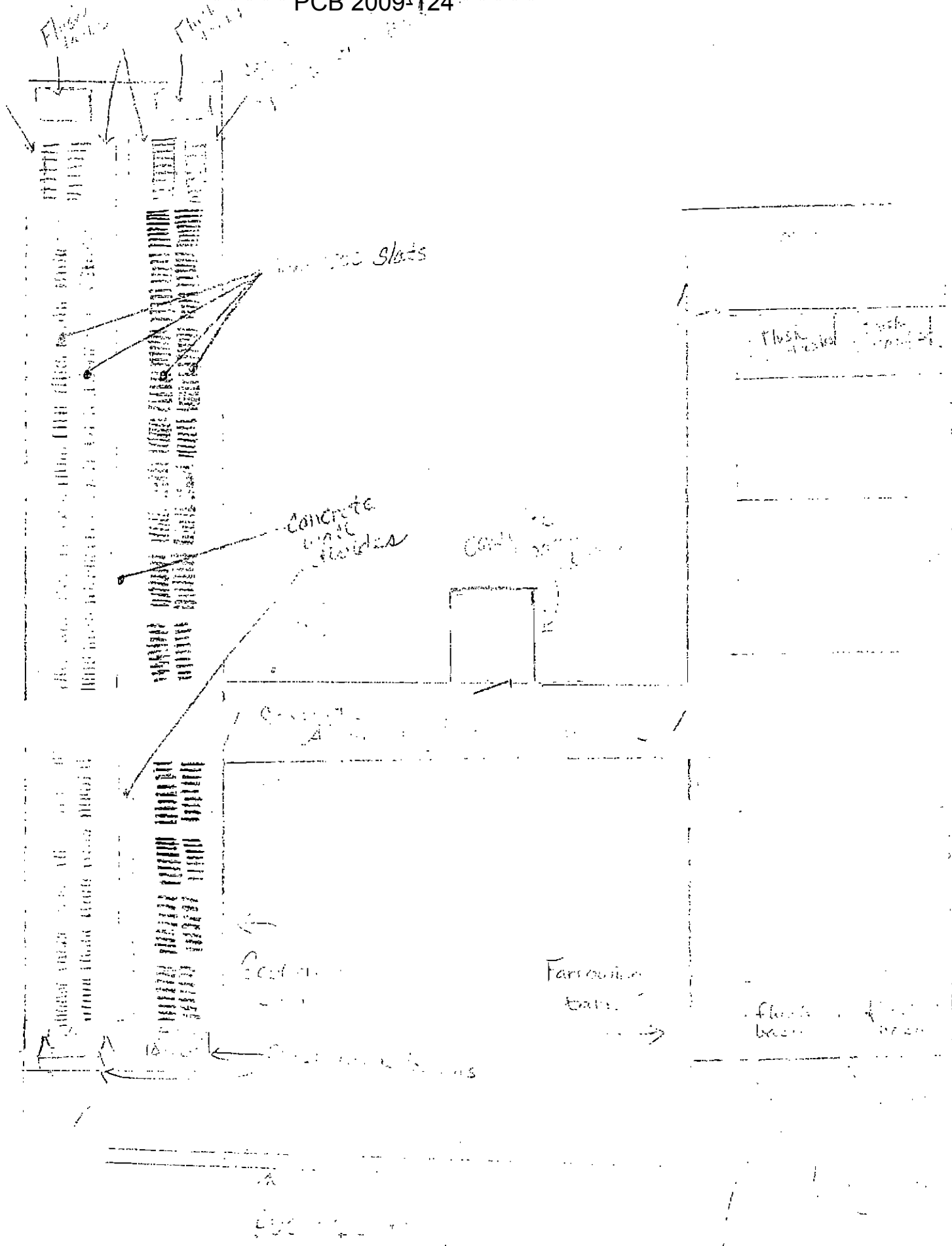
This Agency is authorized to request this information under Illinois Revised Statutes, 1979, Chapter, 120, Section 502a-5. Disclosure of this information is voluntary. However, failure to comply could prevent your application from being processed or could result in denial of your application for certification.

FOR AGENCY USE

File No.	Date Received	Certification No.	Date	
Sec. A APPLICANT	Company Name ATLANTA MILLIMAN FORD			
	Person Authorized to Receive Certification RICHARD MILLIMAN		Person to Contact for Additional Details	
	Street Address 16908 E. 300TH AV.		Street Address	
	Municipality, State & Zip Code WEST LIBERTY, IL. 62475		Municipality, State & Zip Code	
	Telephone Number 618-783-8254		Telephone Number	
	Location of Facility	Township	Range	Municipality
	Quarter Section	ST. MARIE	10	✓
	Street Address 2775 1700TH ST.	County JASPER	Book Number	
	Property Identification Number 75-18-12-100-003	Parcel Number		
Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location FARROW TO WEAN 580 SOWS 21 DAYS			
	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 1' X 2' FOOTER 3' WALLS ON BOTH BUILDINGS 80' ALLEY WAY WITH 4' WALLS BYG. BARN 32' X 252' FW. BARN 40' X 162'			
	Materials Used in Process CLAY-LAGOON CONCRETE - WIRE - REBAR FOR GESTATION & FARRROWING			
Sec. D POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility FLUSH SYSTEM TO LAGOON 200' X 200' X 13'			
	PER. 1000 GAL.	TKN = 11.7 NHA-N = 9.0 P205 = 39.9	K20 = 10.2 % TS = 2.94 % H2O = 97.02	

RECEIVED
AUG 12 2009

***** PCB 2009-124 *****



Watershed Land Use Tax Certification Review sheet

Project Name: Milliman Park
 Reviewer: JRA
 Log No: TC-38-07

Location: West Liberty
 Date: 21 Apr 09
 Type: Agchem
 Livestock

Applicant: Richard Milliman
16908 E. 300th Ave.
West Liberty, IL 62475

Contact: same
 Phone: (618) 783-8254

Facility: 2775 1700th St

Property ID: 75-18-12-100-003

Legal Description: SW/4 NW/4
Sec 12 T5N R10E of the 3rd PM

County: Jasper

Date Control Devices installed: 1995

Provided Fair Cash Value: \$500,000

Signature: Richard Milliman

Title: owner

Wastes: Livestock waste is applied to cropland.
 Agrochemical residue and spillage is recycled through the facility and/or land applied.
 Other: _____

Physical Description of Pollution Control Devices:

earthen lagoon 200' x 200' x 13' (clay lined)

Farrowing building: 38' x 114' x 8" conc flush gutter; length from 1st May 09 = 123-9 = 114'
38' x 9' x 3' conc flush pit
3 - 4' x 11' x 4' plastic flush tanks

Gestation Barn: 32' x 46' x 8" conc flush gutter w/ conc. slats; length from 1st May 09 = 254-8 = 246'
32' x 9' x 3' conc flush pit
2 - 5.5' x 8.5' x 4.5' plastic flush tanks

8" PVC piping ~ 275'

Other: Farrowing Building has animals in crates above flush gutter
Gestation Barn has stalls on slats above flush gutter

28 May 09 spoke w/ Richard Milliman about flush pits & gutters - flush pit 6' x 8' long
- Gestation Barn = 9' x 11'

5-13-09

Wednesday

Dear Mr. Allison,

Enclosed are two drawings of the same facility. One has more dimensions and measurements, the other is more of a diagram.

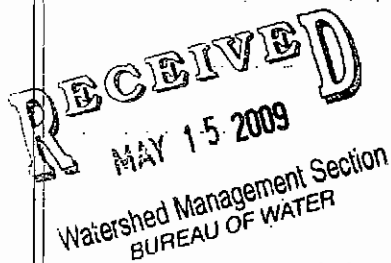
I answered your questions on the letter you sent me. It is also enclosed.

If you have any questions please call me at : 618-783-8254 (farm)
618-783-2573 (home)

Thank you.

Sincerely,

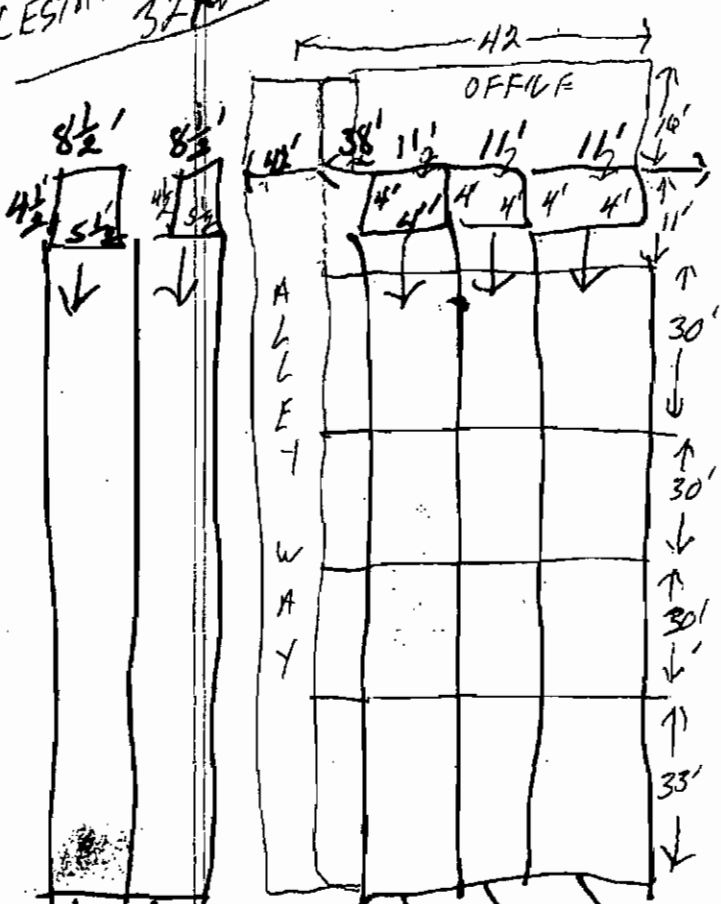
Richard Milliman



BREED.
↓
GESTATION 32' X 25 1/2'

FARROWING HOUSE
IS 42' X 24 1/2'

OFFICE IS
42' X 16'



7" DEPTH FLUSH CONCRETE FLOORS
+
8" PIPE DISCHARGE BOTH BARNES



$$\begin{array}{r} 1 \\ 75 \\ \underline{3} \\ 225 \end{array}$$

8" PVC PIPE
275' TOTAL

3- FARROWING FLUSH TANKS ARE
4' X 4' X 11'

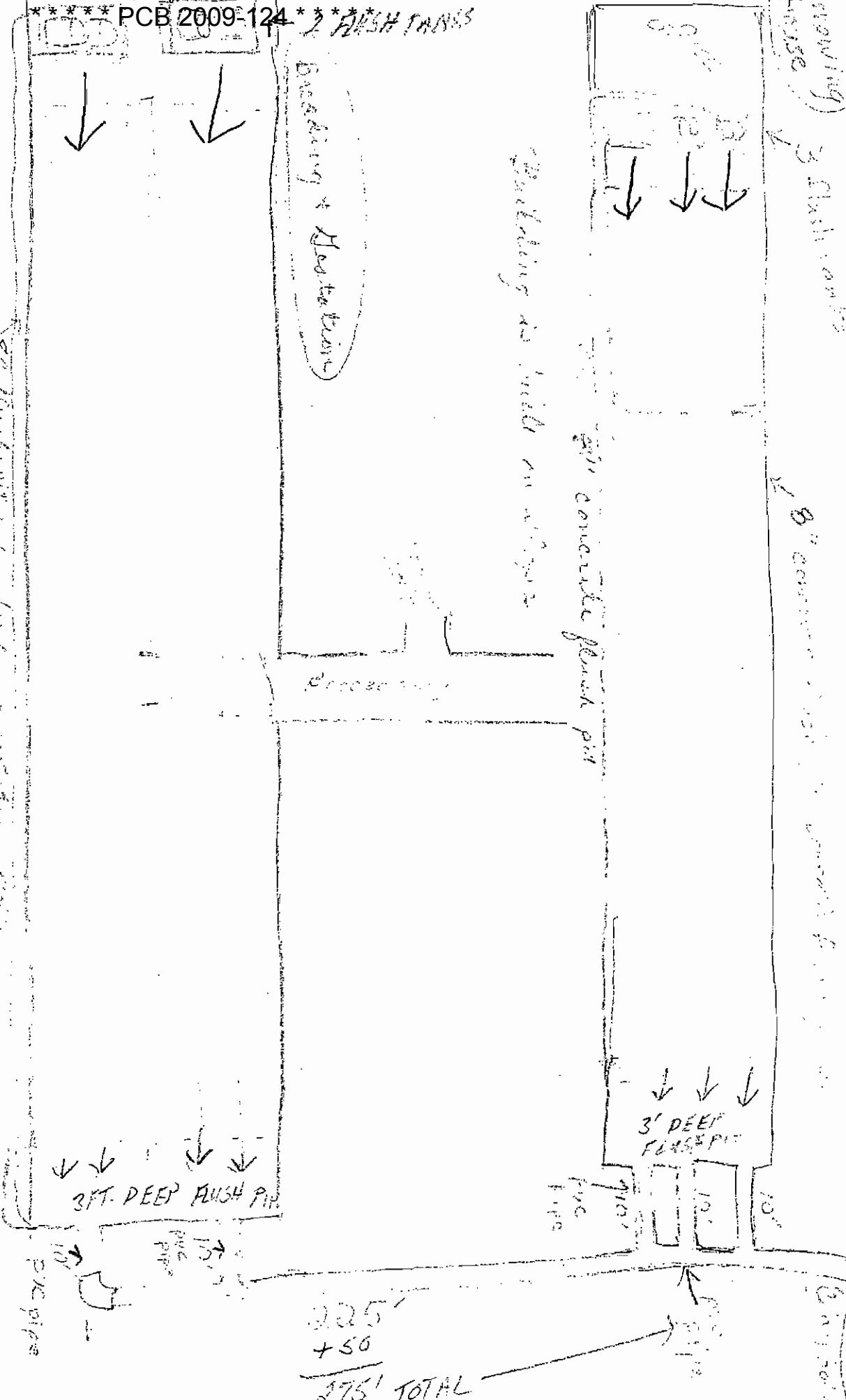
2- BYG FLUSH TANKS ARE
4 1/2' X 5 1/2' X 8 1/2'

□ = PLASTIC BARRELS

**** PCB 2009-124 *** FISH TANKS

Barrels for mounting of pumps & filters for fish tanks

8" concrete under foundation & protection for pipes



225'
+ 50'
275' TOTAL

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY



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JAMES R. THOMPSON CENTER, 100 WEST RANDOLPH, SUITE 11-300, CHICAGO, IL 60601 - (312) 814-6026

DOUGLAS P. SCOTT, DIRECTOR

217/782-0610

April 24, 2009

Richard Milliman
16908 E. 300th Avenue
West Liberty, IL 62475

Re: Illinois Property Tax: Milliman Pork (Jasper County)
Livestock Waste Containment Facilities
Log # TC-38-07

Dear Mr. Milliman:

We received your application for Illinois Property Tax Certification and supporting documents concerning TC-38-07 on August 13, 2007. The documents, as submitted, have been reviewed by the Watershed Management Section staff, and based on that review, the following items are offered for your consideration and appropriate action.

1. Please provide a diagram and listing of all the piping used for manure management to include the diameter, length and material of the piping. *8" PVC = 275'*
2. Please provide a cross sectional diagram of the flush system. If there is a pit under the building that is being flushed, please include the depth of the pit. If the flush area is the floor itself, please show curbing heights or sloping directions. *8"*
3. Please indicate the dimensions of the flush system area within the farrowing building to ensure we have the correct dimensions since the diagram shows and office at one end of the building. *FLUSH ROOM IS 11' X 39'* *OFFICE IS 16' X 42'*
4. Please provide additional information on the flush tanks and basins to include dimensions and construction materials. *CONCRETE STANKS 4' X 4' X 11" = FARROWING*
5. Please verify that the lagoon is a clay-lined earthen structure. *2 TANKS 4 1/2' X 5 1/2' X 8 1/2' = BIG BARN*
YES IT IS CLAY
6. Please provide the legal description of the property (i.e., Section, Township, Range and Prime Meridan). *SW 1/4 NW 1/4*
S12 T5 R10

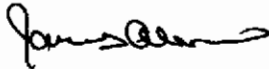
Page No. 2

Log No. TC-38-07

7. Should any revisions to the tax certification request affect the fair cash value of the request, please revise said value. *DONT THINK SO.*

Should you have any questions or comments regarding the content of this letter, please contact me at the above telephone number and address.

Sincerely,



James Allison
Facility Evaluation Unit
Watershed Management Section
Bureau of Water