

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Perfume Acres, Inc.)
(Property Identification Number) PCB 011-
38-27-100-013) (Tax Certification)

NOTICE

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

William R. Maul
368 N 1500 E Rd.
Cissna Park, Illinois 60924

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: June 17, 2011

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

Perfume Acres, Inc.)
(Property Identification Number) PCB 011-
38-27-100-013) (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: June 17, 2011
Illinois Environmental Protection Agency
1021 North Grand Avenue East
Post Office Box 19276
Springfield, Illinois 62794-9276
(217)782-5544

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Perfume Acres, Inc.)
(Property Identification Number) PCB 011-
38-27-100-013) (Tax Certification)
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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 13, 2010, the Illinois EPA received a request from Perfume Acres, Inc. (log number TC-18-10, 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: Perfume Acres, Inc.
200 N. 1000 E Road
Cissna Park, Illinois 60924

3. The proposed water pollution control facilities in this request are located at NW 1/4 of Section 27, T24N, R14W of the 3rd P.M. in Iroquois County, at the above street address and consist of the following:

Livestock waste management facilities consisting of three manure pits approximately (40 ft. x 220 ft. x 8 ft. deep) each with a manure concrete pumpout pit, and the slotted concrete floors that overlay the concrete manure pits.

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 (2010), 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

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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: June 17, 2011
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

PAT QUINN, GOVERNOR

DOUGLAS P. SCOTT, DIRECTOR

Memorandum

To: Connie Tonsor, Division of Legal Counsel

From: Al Keller, P.E., Manager, Permit Section *AK*

Date: June 1, 2011

Re: Perfume Acres, Inc. - Cissna Park
Recommendation of Tax Certification
Log # TC-18-10
Property Identification #'s 38-27-100-013

RECEIVED
Division of Legal Counsel

JUN 02 2011

Environmental Protection Agency

The Bureau of Water received a request on December 13, 2010 from William R. Maul of Perfume Acres, Inc. 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:

William R. Maul
200 N. 1000E Road
Cissna Park, IL 60924

NW1/4 of Section 27, T24N, R14W of the 3rd P.M. in Iroquois County

Livestock waste management facilities consisting of three concrete manure pits (approximately 40 ft. x 220ft. x 8 ft. deep) each with a manure concrete pumpout pit, and the slotted concrete floors that overlay the concrete manure pits.

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 Jamie Cowles at 217/782-3362.

SAK:JMC:TC-18-10

cc: Tax Cert File

***** PCB 2011-098 *****

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

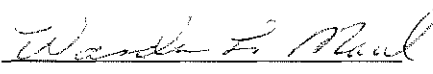
ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
 P. O. Box 19276, Springfield, IL 62794-9276

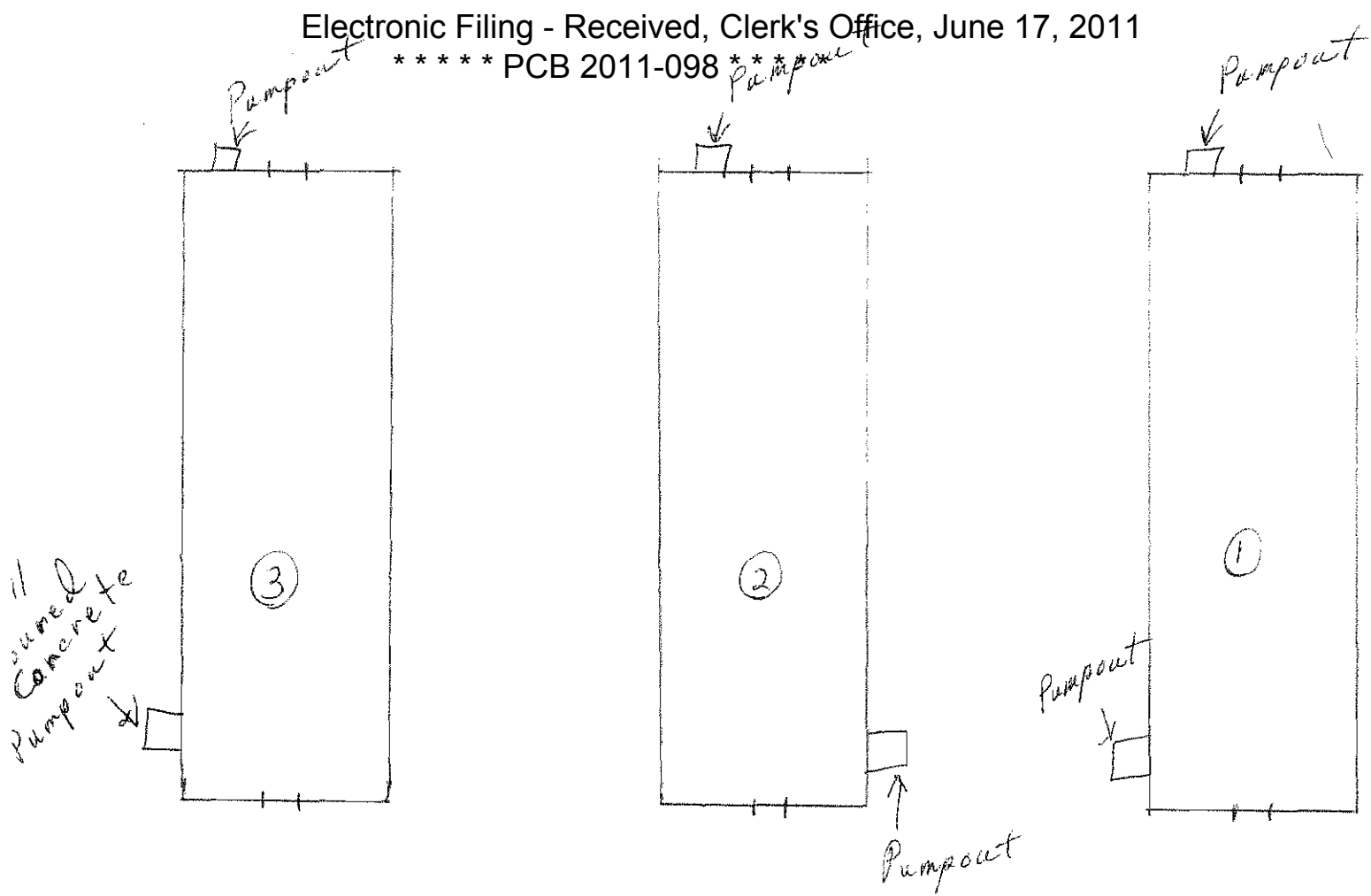
This Agency is authorized to request this information under Illinois Revised Statutes, 1979, Chapter, 120, Section 502a-5. Disclosure of this information is voluntary. However, failure to comply could prevent your application from being processed or could result in denial of your application for certification.

FOR AGENCY USE

File No.	Date Received	Certification No.	Date	
			12-10-10	
Sec. A APPLICANT	Company Name Perfume Acres, Inc.			
	Person Authorized to Receive Certification William R. Maul		Person to Contact for Additional Details Same	
	Street Address 368 N 1500 E Rd.		Street Address Same	
	Municipality, State & Zip Code Cissna Park, IL 60924		Municipality, State & Zip Code Same	
	Telephone Number (815) 457-2866		Telephone Number (815) 457-2866	
	Location of Facility Quarter Section	Township 24	Range 14	Municipality Township 24
	Street Address 200 N 1000 E Rd.		County Iroquois	Book Number
	Property Identification Number Tract 22-211D		Parcel Number 25-F1-38-27-100-013	
	Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location 3 Swine finishing units - Facility ID#'s LF050060000, LF0750060001, LF0750090000		
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			
	All units have self-contained complete concrete pits under them (to prevent contamination of surrounding ground or water) with concrete supports, lintels & slats. Each unit also has a perimeter tile with drain ports to test any water accumulated (for contaminants) on a quarterly basis with reports sent to Brad Beaver, IEPA. Manure is pumped from concrete pumpouts into Balzar Liquid Manure Wagon with injector knives and knifed into adjacent crop ground when crops have been harvested.			

RECEIVED
 DEC 13 2010
 ILLINOIS ENVIRONMENTAL
 PROTECTION AGENCY
 BOW/WPC/PERMIT SECTION

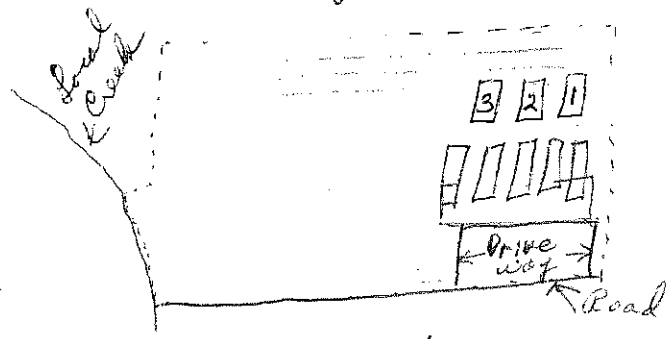
Sec. E CONTAMINANTS POLLUTION CONTROL FACILITY - ACCOUNTING DATA	(1) Nature of Contaminants or Pollutants Excretment of confined swine			
	Material Retained, Captured or Recovered			
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE	
	Manure	Liquid	Contained in pit, pumped into liquid manure wagon & knifed into crop ground after crops are harvested	
	(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>1/2/07</u> <u>3/8-05</u> status of installation on date of application <u>in operation</u>		
	(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ 146,000.00	<i>Building # 1163</i>
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ 0.00	<i>no value without building</i>	
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ 1,365,000.00		
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ 105,000.00		
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% 40		
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.			
		Sec. Treas.		
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 <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	



All units are 40' X 220' with 8' deep pit
Cement slats & lintels

Poured concrete pumpouts that are
used to pump manure into Balzer Manure
Wagon & ^{then} knised into surrounding crop ground
knised into these parcels:

- Pigeon Grove Township
- 22-F1-38-27-100-013
- 22-F1-38-27-100-015
- 22-F1-38-22-400-002



Ground water does not enter pits nor is manure
in pits exposed to surrounding ground until
pumped out & knised into ground

Watershed Unit Tax Certification Review Sheet

Project Name: Perfume Acres, Inc.

Location: Cissna Park

Reviewer: JMC

Date: April 18, 2011

Log number: TC-18-10

Type: Agchem
 Livestock

Applicant: Perfume Acres, Inc.
368 N 1500 E Rd.
Cissna Park, IL 60924

Contact: _

Phone: _(815) 457-2866

Facility: Perfume Acres, Inc.
200 N 1000 E Road
Cissna Park, IL 60924

Property ID: Tract 12-211D

County: Iroquois

Legal Description:
S: 27 Twp: 24N R: 14W PM: 3rd

Signature: William R. Maul

Title: Owner

Date Control Devices installed: 3/04 and 8/05

Provided Fair cash Value: \$146,000

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:

Livestock waste management facilities consisting of three concrete manure pits approximately (40 ft. x 220ft. x 8 ft. deep).

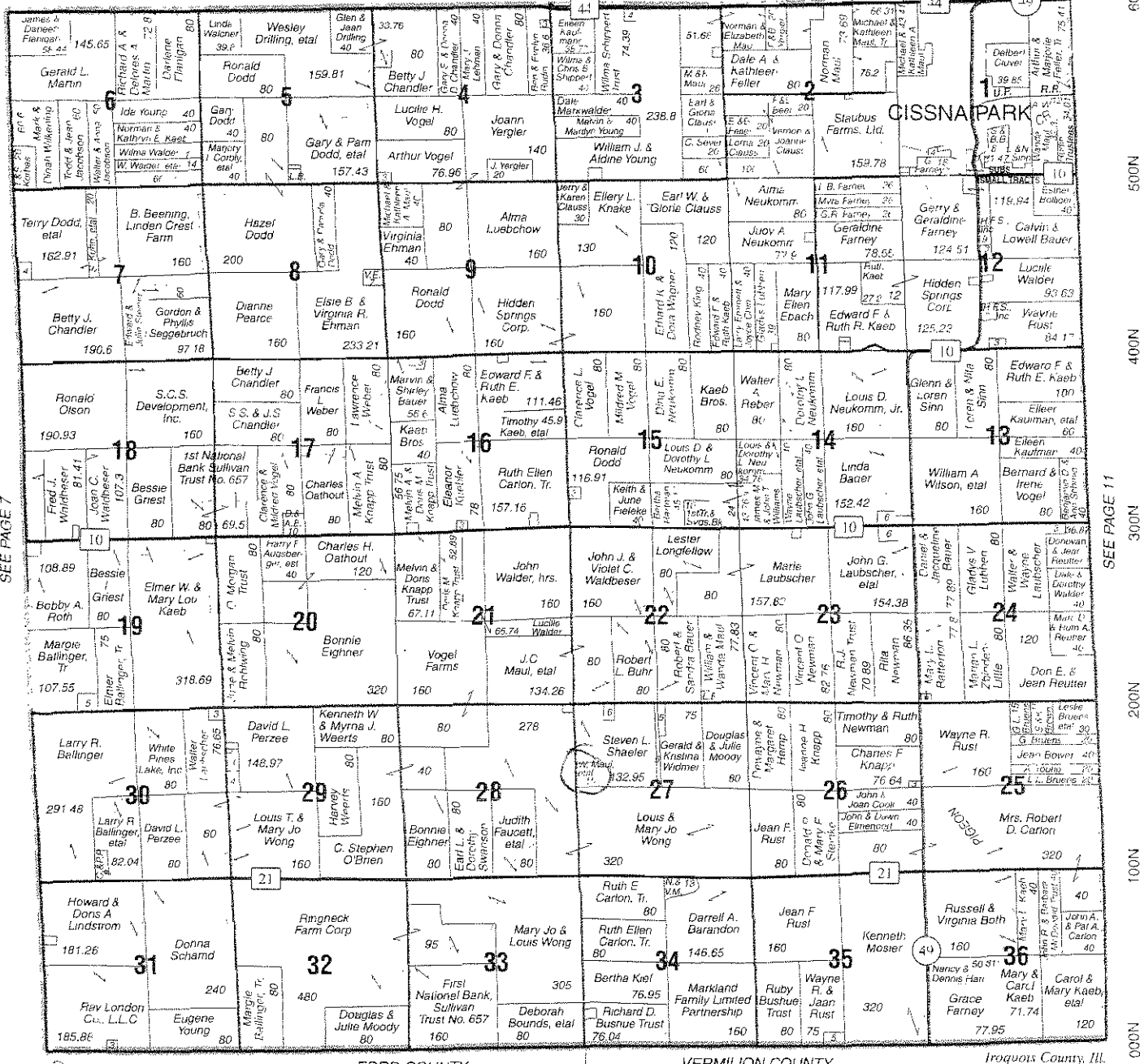
These livestock waste management facilities are used to collect, transport and/or store livestock wastes prior to cropland application.

[12/10/2010: Received]-[12/13/10 Logged in]

PIGEON GROVE

T.24N.-R.14W.

SEE PAGE 15

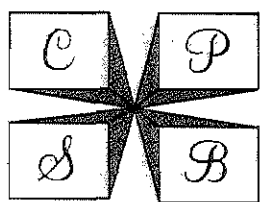


SEE PAGE 7

SEE PAGE 11

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© 2004 Rockford Map Publs., Inc. FORD COUNTY VERMILION COUNTY Iroquois County, Ill.



Cissna Park State Bank

Farm & Residential Mortgages

Phone: (815) 457-2111 or Fax: (815) 457-2290

102 South Second Street - Cissna Park, Illinois 60924



STATE OF ILLINOIS)
)
COUNTY OF SANGAMON)
)
)

PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on June 17, 2011, I served true and correct copies of an APPEARANCE AND THE RECOMMENDATION, upon the persons and by the methods as follows:

[1st Class U.S. Mail]

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

[1st Class U.S. Mail]

William R. Maui
368 N 1500 E Road
Cissna Park, Illinois 60924

[Electronic Filing]

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

/s/ Vera Herst
Assistant Counsel
Division of Legal Counsel
1021 North Grand Avenue East
P.O. Box 19276-
Springfield, Illinois 62794-9276
217.782.5544
217.782.9143 (TDD)