

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

JKL Pork, LLC-Minock )  
(Property Identification Number ) PCB 012-  
04-01-300-001) (Tax Certification)  
)

NOTICE

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

Steve Sauder  
1795 County Road 1150 N  
Eureka, Illinois 61530

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.

ILLINOIS ENVIRONMENTAL PROTECTION  
AGENCY

By: Vera Herst  
Vera Herst  
Assistant Counsel  
Division of Legal Counsel

DATED: September 1, 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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BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

JKL Pork, LLC-Minock )  
(Property Identification Number ) PCB 012-  
04-01-300-001) (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: September 1, 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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**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

JKL Pork, LLC-Minock )  
(Property Identification Number ) PCB 012-  
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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, 2011, the Illinois EPA received a request from JKL Pork, LLC (log number TC-04-11, 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: JKL Pork, LLC  
1795 County Road 1150 N  
Eureka, Illinois 61530
3. The proposed water pollution control facilities in this request are located at Section 1, T28N, R1W of the 3rd PM in Woodford County, at the above street address and consist of the following:  
  
Livestock waste management facilities consisting of a manure pit (approximately 101 ft. x 200 ft. x 8 ft.) underneath building 2; the slotted floor over the pit; and 4 pump outs (each approximately 4 ft. x 4 ft. x 8 ft.).  
  
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:

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“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  
Vera Herst  
Assistant Counsel  
Division of Legal Counsel

Dated: September 1, 2011  
Illinois Environmental Protection Agency  
1021 North Grand Ave. E.  
P.O. Box 19276  
Springfield, Illinois 62794-9276  
217/782-5544



Electronic Filing - Received, Clerk's Office, 09/01/2011  
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

Date: August 15, 2011

Re: JKL Pork, LLC - Minonk  
Recommendation of Tax Certification  
Log # TC-04-11  
Property Identification # 04-01-300-001

*AK*

RECEIVED  
Division of Legal Counsel

AUG 17 2011

Environmental Protection  
Agency

The Bureau of Water received a request on May 18, 2011 from JKL Pork, 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:

JKL Pork, LLC  
Attn: Steve Sauder  
1795 County Road 1150 N  
Eureka, IL 61530

Section 1, T28N, R1W of the 3rd PM in Woodford County

Livestock waste management facilities consisting of a manure pit (approximately 101 ft. x 200 ft. x 8 ft.) underneath the building 2, slotted floor over the pit, and 4 pumpouts (each approximately 4 ft. x 4 ft. x 8 ft.). Livestock Waste is collected, transported or stored by these facilities 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 Raj Ojha at 217/782-0610.

SAK:RKO:TC-04-11

cc: Tax Cert File

Rockford • 4302 N. Main St., Rockford, IL 61103 • (815) 987-7760

Elgin • 595 S. State, Elgin, IL 60123 • (847) 608-3131

Bureau of Land - Peoria • 7620 N. University St., Peoria, IL 61674 • (309) 693-5462

Collinsville • 2009 Mall Street, Collinsville, IL 62234 • (618) 346-5120

Des Plaines • 9511 W. Harrison St., Des Plaines, IL 60016 • (847) 294-4000

Peoria • 5415 N. University St., Peoria, IL 61614 • (309) 693-5463

Champaign • 2125 S. First St., Champaign, IL 61820 • (217) 278-5800

Marion • 2309 W. Main St., Suite 116, Marion, IL 62959 • (618) 993-7200

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.

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

FOR AGENCY USE


File No.	Date Received	Certification No.	Date	
Sec. A  APPLICANT	Company Name JKL Pork LLC (Building 2)			
	Person Authorized to Receive Certification Steve Sauder		Person to Contact for Additional Details Steve Sauder	
	Street Address 1795 County Road 1150 N		Street Address 1795 County Road 1150 N.	
	Municipality, State & Zip Code Eureka, IL. 61530		Municipality, State & Zip Code Eureka, IL. 61530	
	Telephone Number (309) 923-2941		Telephone Number (309) 923-2941	
	Location of Facility Quarter Section	Township Linn	Range 1W.	Municipality Minonk
	Street Address 1920 County Road 2200 N		County Woodford	Township Linn
	Property Identification Number 04-01-300-001		Parcel Number 04-01-300-001	Book Number
	Sec. B  MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location  Swine Finishing		
		Water Pollution Control Construction Permit No.		Date Issued
NPDES PERMIT No.		Date Issued		
Air Pollution Control Construction Permit No.		Expiration Date		
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			
	Slatted Flooring over 101'x200'x8' deep poured concrete manure pit. Walls are poured 8" thick, reinforced, concrete. Built ILL, Dept. of Ag specs. Pits are ventilated, and hold aprox. 12 months of waste. Pits have pump out stations where waste is removed yearly and applied to surrounding farmground at recommended agronomic rates.			

**RECEIVED**  
 MAY 18 2011  
 ILLINOIS ENVIRONMENTAL  
 PROTECTION AGENCY  
 BOW/WPC/PERMIT SECTION

*4 pump outs*

*see attached site map*

\*\*\*\*\* PCB 2012-045 \*\*\*\*\*

Sec. E	(1) Nature of Contaminants or Pollutants Swine Manure		
CONTAMINANTS			Material Retained, Captured or Recovered
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	Swine Manure	Liquid	used as fertilizer for crops
ACCOUNTING DATA	(2) Point(s) of Waste Water Discharge totally contained, until pumped for application <i>4 pumps out</i>		
	Plans and Specifications Attached		Yes <input type="checkbox"/> No <input checked="" 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 <i>05/16/08</i>	status of installation on date of application <i>05/16/08 in use</i>	
	(5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ 222,891.00	
b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ -5,000.00		
c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ 96,000.00		
d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ 30,000.00		
e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% 39.5		
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.		
SIGNATURE	 partner 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.			
INSTRUCTIONS	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 <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:	Attention:
		Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Al Keller Permit Section Division of Water Pollution Control
			Attention: Donald E. Sutton Permit Section Division of Air Pollution Control



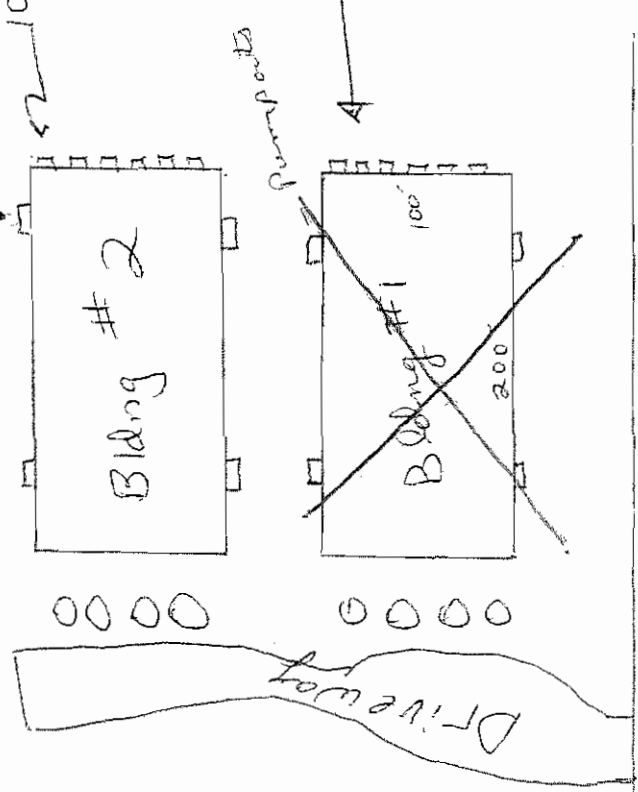
Jkh Park

Site Map

4'x4'x8' deep sanders  
Per stone 10:30 am  
Per app no 7/02/11

3' deep pits  
10'x200'  
8" thick

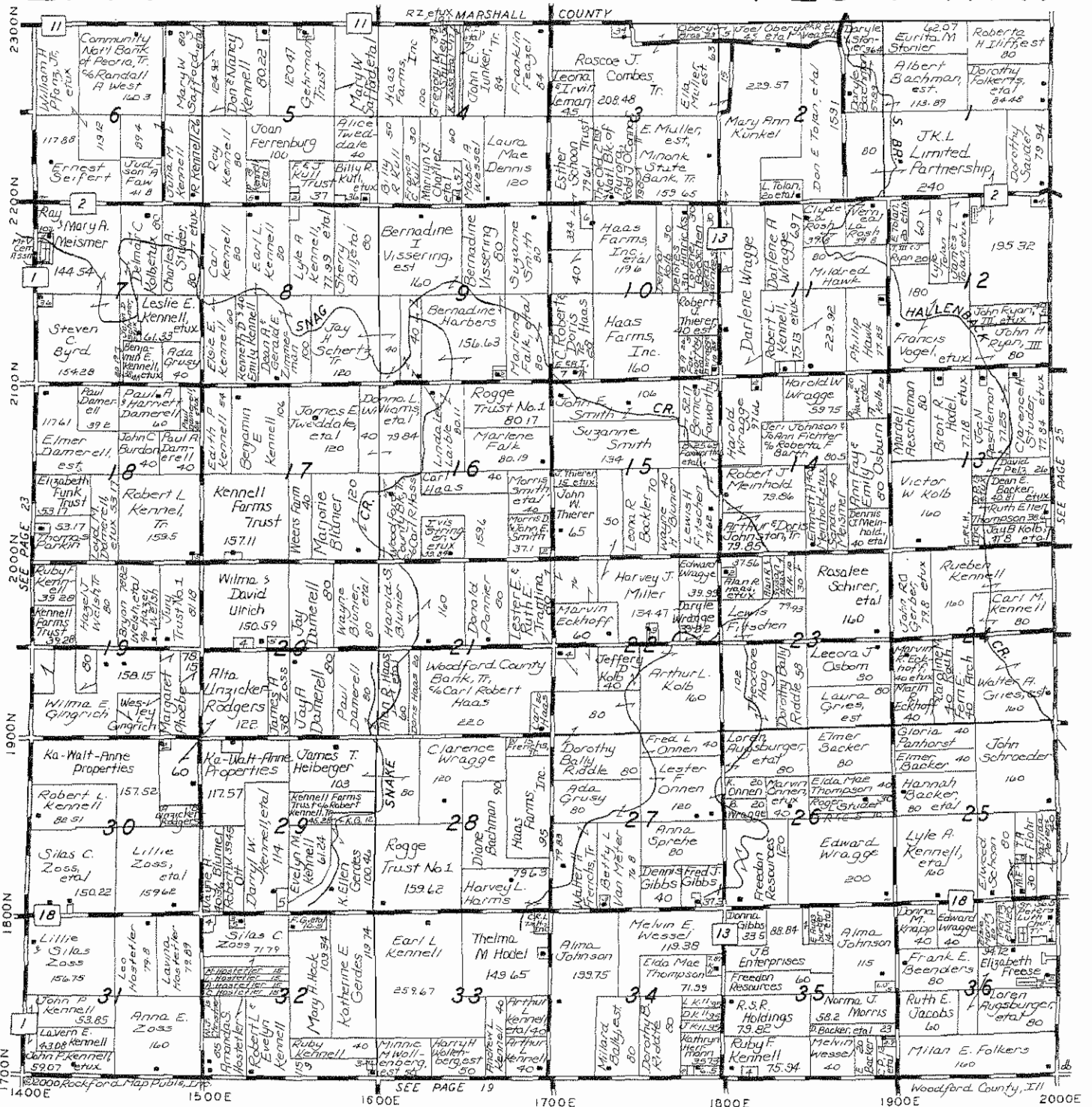
Sanders  
Per stone apply  
does not apply  
for this application  
10:30 am, 06/02/11



County Highway #2

LINN

T. 28 N.-R. 1 W.



SEE PAGE 25

SEE PAGE 19

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STATE OF ILLINOIS

COUNTY OF SANGAMON

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)  
)  
)  
)

**PROOF OF SERVICE**

I, the undersigned attorney at law, hereby certify that on September 1, 2011, I served true and correct copies of an **APPEARANCE AND THE RECOMMENDATION**, upon the persons and by the methods as follows:

**[1<sup>st</sup> Class U.S. Mail]**

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

**[1<sup>st</sup> Class U.S. Mail]**

Steve Sauder  
1795 County Road 1150 N  
Eureka, Illinois 61530

**[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)

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