

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Thompson's Pearl Valley Eggs, Inc.)
(Property Identification Number) PCB 012-
01-16-03-200-002) (Tax Certification
)

NOTICE

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

Eric Christensen
968 S. Kent Road
Pearl City, Illinois 61062

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: November 23, 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

Thompson's Pearl Valley Eggs, Inc.)
(Property Identification Number) PCB 012-
01-16-03-200-002) (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: November 23, 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

Thompson's Pearl Valley Eggs, Inc.)
(Property Identification Number) PCB 012-
01-16-03-200-002) (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 December 31, 2008, the Illinois EPA received a request from Thompson's Pearl Valley Eggs, Inc. (log number TC-31-08, 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 address is: Thompson's Pearl Valley Eggs, Inc.
968 S. Kent Road
Pearl City, Illinois 61062

3. The proposed water pollution control facilities in this request are located at Section 3, T26N, R5E of the East 4th PM in Stephenson County, at the above street address and consist of the following:

Livestock Waste Management Facilities consisting of livestock waste storage and composting building (135 ft x 520 ft x 14 ft) with concrete floor (135 ft x 520 ft) and six manure composting isles approximately 20 feet wide comprised of eight poured concrete walls (4 ft x 320 ft x 0.667 ft) each outfitted with a steel crane rail mounted on its top to facilitate the use of one compost turner.

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.
7. Additional facilities in this request include: Property Identification # 10-11-34-400-003, Section 34 T27N, R5E of the East 4th PM in Stephenson County, and consist of the following:
Agrichemical management facilities consisting of a dry fertilizer storage building (82 ft x 114 ft) having 12 storage bins (16 ft x 30 ft each); an end loader transfer area (22 ft x 96 ft); a manufacturing and bagging process area (60 ft x 82 ft); a bulk material loading area (18 ft x 82 ft); and a warehouse used to store bagged dry fertilizer (110 ft x 120 ft). These facilities are further described in Exhibit A.
8. Based on the information contained in the submittal, the Illinois EPA has determined that the facilities are not considered “Pollution Control Devices” under 35 Illinois Administrative Code 125.200(a), with the primary purpose of eliminating, preventing, or reducing water pollution, or as otherwise provided in 125.200.
9. Rather, the Illinois EPA has concluded that the primary purpose of these facilities is to provide an area for the protection of agrichemical products and materials from outside weather conditions, and is not primarily pollution control.

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WHEREFORE, the Illinois EPA recommends that the Board issue the requested tax certification for Property Identification # 01-16-03-200-002, and deny the requested tax certification for Property Identification # 10-11-34-400-003.

ILLINOIS ENVIRONMENTAL
PROTECTION AGENCY

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

Dated: November 23, 2011
Illinois Environmental Protection Agency
1021 North Grand Ave. E.
P.O. Box 19276
Springfield, Illinois 62794-9276
217/782-5544

THIS FILING IS SUBMITTED ON RECYCLED PAPER




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

Memorandum

To: Connie Tonsor, Division of Legal Counsel

From: Al Keller, Manager, Permit Section 

Date: November 4, 2011

Re: Thompson's Pearl Valley Eggs, Inc. - Pearl City
Recommendation of Tax Certification
Log # TC-31-08
Property Identification # 10-11-34-400-003 and 01-16-03-200-002

The Bureau of Water received a request on December 31, 2008 from Thompson's Pearl Valley Eggs, 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 recommendations.

The water pollution control facilities in this request include the following:

Thompson's Pearl Valley Eggs, Inc.
968 S. Kent Rd
Pearl City, IL 61062

Property Identification # 01-16-03-200-002
Section 3 Township 26N, Range 5E of the East 4th PM in Stephenson County.

Livestock waste management facilities consisting of livestock waste storage and composting building (135 ft. x 520 ft. x 14 ft.) with concrete floor (135 ft. x 520 ft.) and six manure composting isles approximately 20 feet wide comprised of eight poured concrete walls (4 ft. x 320 ft. x 0.667 ft.) each outfitted with a steel crane rail mounted on its top to facilitate the use of one compost turner.

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.

Additional facilities in this request include:

Property Identification # 10-11-34-400-003
Section 34 Township 27N, Range 5E of the East 4th PM in Stephenson County.

Agrichemical management facilities consisting of a dry fertilizer storage building (82 ft. x 114 ft.) having twelve storage bins (16 ft. x 30 ft.) each. An endloader transfer area (22 ft. x 96 ft.). A

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 61614 • (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

Page No. 2

Log No.

manufacturing and bagging process area (60 ft. x 82 ft.). A bulk material loading area (18 ft. x 82 ft.).
A warehouse used to store bagged dry fertilizer (110 ft. x 120 ft.).

These facilities are further described in the enclosed applications and supporting documents.

Based on the information included in this submittal, the Bureau of Water has determined that the facilities are not 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. This determination is based on the following factor(s):

The primary purpose of these facilities is to provide an area for the protection of agricultural products and materials from outside weather conditions, and is not primarily pollution control.

The Bureau of Water therefore recommends that the Board deny the requested tax certification for these facilities.

If you have any questions regarding the above, please contact Darren Gove at 217/782-0610.

SAK:DRG:TC-31-08_Tax Cert Rec w_denials_31Dec08.docx

cc: Tax Cert File

***** PCB 2012-063 *****
Watershed Unit Tax Certification Review Sheet

Project Name: Thompson's Pearl Valley Eggs, Inc.

Location: Pearl City

Reviewer: DRG

Date: February 25, 2010

Log number: TC-31-08

Type: Agchem
 Livestock

Applicant: Thompson's Pearl Valley Eggs, Inc.
968 S. Kent Rd
Pearl City, IL 61062

Contact: Eric Christensen

Phone: 815 443 2170

Facility: Thompson's Pearl Valley Eggs, Inc.
968 S. Kent Rd
Pearl City, IL 61062

Property ID: 10-11-34-400-003 and 01-16-03-200-002

County: Stephenson

Legal Description:

S: Section 34 and 3 Twp: 27N and T26N R: 5E

PM: East 4th

Signature: Eric Christensen

Title: Controller

Date Control Devices installed: 2/1/04

Provided Fair cash Value: \$450,000 and \$1,076,000
Respectively

- Wastes:
- Livestock waste is applied to cropland.
 - Agrichemical rinsate and spillage is recycled through the facility and/or land applied.
 - Other: Processed as fertilizer -> Sold

Physical Description of Pollution Control Devices:

Facility layout was discussed with applicant on 8/27/09 and 2/24/10, also review letter was sent and response rec'd 6/27/09, diagram#1 prepared by staff accurately depicts the facility layout per discussion with applicant. There are two property tax ID numbers because the facility falls within 2 different townships, items are discussed separately below. The applicant is requesting PTAX cert for one compost building and for the operations and product storage building that is described in a copy of their most recent DOA agchem permit modification.

PID No. 01-16-03-200-002

Section 3 Township 26N Range 5E

Polebarn building (135'x520'x14') with concrete floor for the purpose of Livestock waste storage and composting. Building has six isles approximately 20 feet wide comprised of eight poured concrete walls (4'x320'x.667') each outfitted with a steel crane rail mounted on its top to facilitate the use of a single compost turner. Building has storage area to the south of the composting isles for temporary storage of the composted material.

PID No. 10-11-34-400-003 - Agchem Log No 08049334

Section 34 Township 27N Range 5E

***** PCB 2012-063 *****
Watershed Unit Tax Certification Review Sheet

Dry Fertilizer storage building (82' x114') has twelve storage bins each measuring 16'x30'
Endloader transfer area (22'x96') this area is adjacent to the processing area and is completely enclosed within the building
Manufacturing and bagging process area (60'x82') this area is completely enclosed w/i the bldg
Bulk loadout area (18'x82') area is adjacent to storage bins and is enclosed inside of building
Bagged dry fertilizer storage warehouse (110'x120') area is enclosed.

Recommend certification of entire composting building. Reason: its primary purpose is to provide overhead protection against rain and purposeful usage of livestock waste and thereby primarily functions as a pollution control facility.

Recommend denial of entire process and storage building and structures. Reason: these facilities process the composted material from other building, processed materials are fertilizer in nature and are stored in this building in bulk and in bagged form. The structures primary purpose is to protect the integrity of the process and the fertilizer product being produced.

***** PCB 2012-063 *****
Watershed Unit Tax Certification Review Sheet

Project Name: Thompson's Pearl Valley Eggs, Inc.

Location: Pearl City

Reviewer: DRG

Date: June 5, 2009

Log number: TC-31-08

Type: Agchem
 Livestock

Applicant: Thompson's Pearl Valley Eggs, Inc.
968 S. Kent Rd
Pearl City, IL 61062

Contact: Eric Christensen

Phone: 815 443 2170

Facility: Thompson's Pearl Valley Eggs, Inc.
968 S. Kent Rd
Pearl City, IL 61062

Property ID: 10-11-34-400-003 #

01-16-03-200-002

County: Stephenson

Legal Description:

S: 34 Twp: R: 27 PM: East 4th
27 North 5 East

Signature: Eric Christensen

Title: Controller

Date Control Devices installed: 2/1/04

Provided Fair cash Value: \$450,000 #
\$1,076,000

- 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:

Need Township
Need Range
Need Prime Meridian E 8th

facility has concrete ~~Steel~~ pole Barn with conveyors under layers (chicken) which transport manure to where? is it containment → composting area

need facility plan drawing showing all livestock containment structures with dimensions that are claimed as part of fair cash value

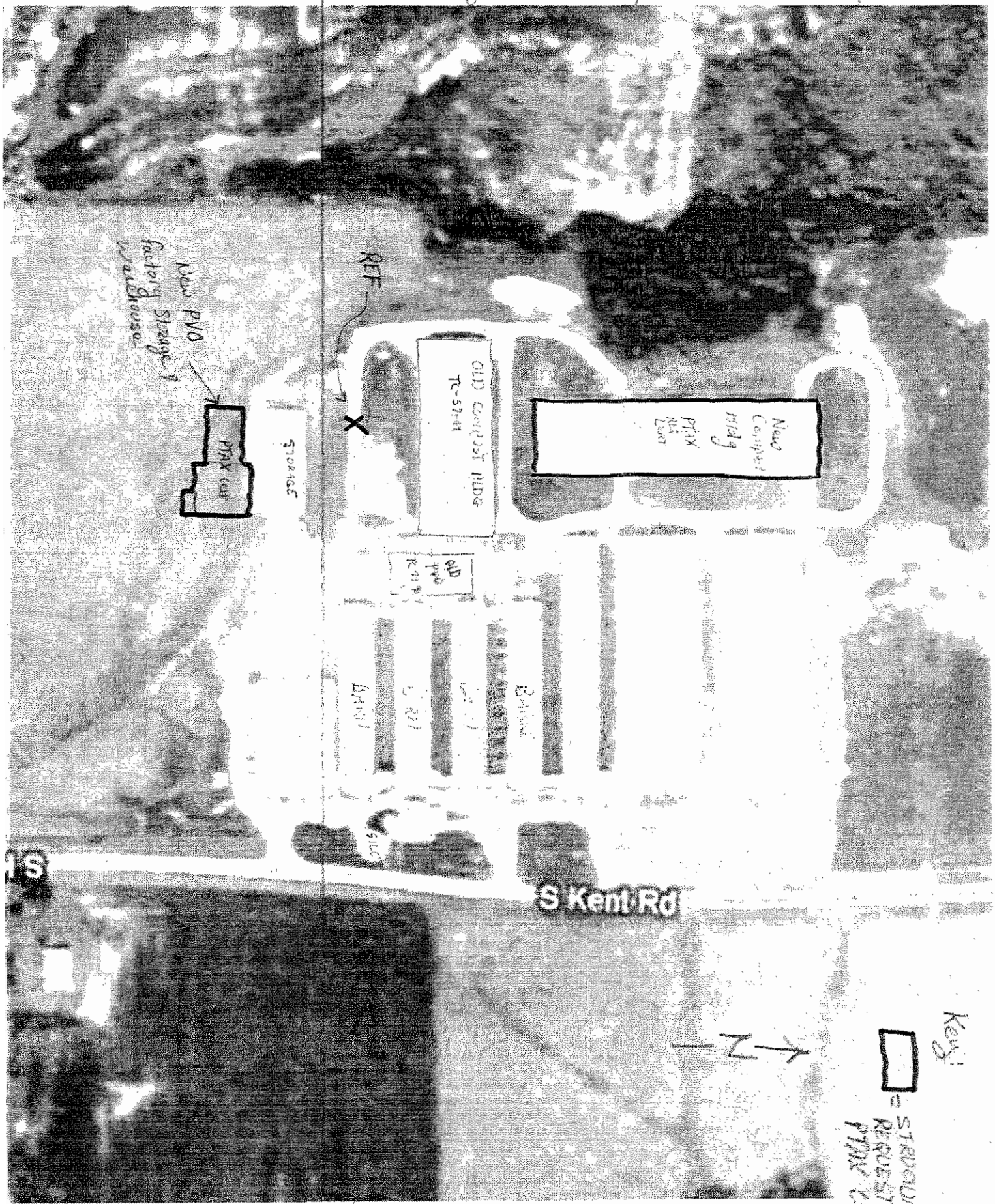
need process flow diagram describing facility. Include listing of equipment if included in fair cash value

need value in dollars reclaimed by sale of collected waste.

need status of installation of Composting structures

Pearl City 61062

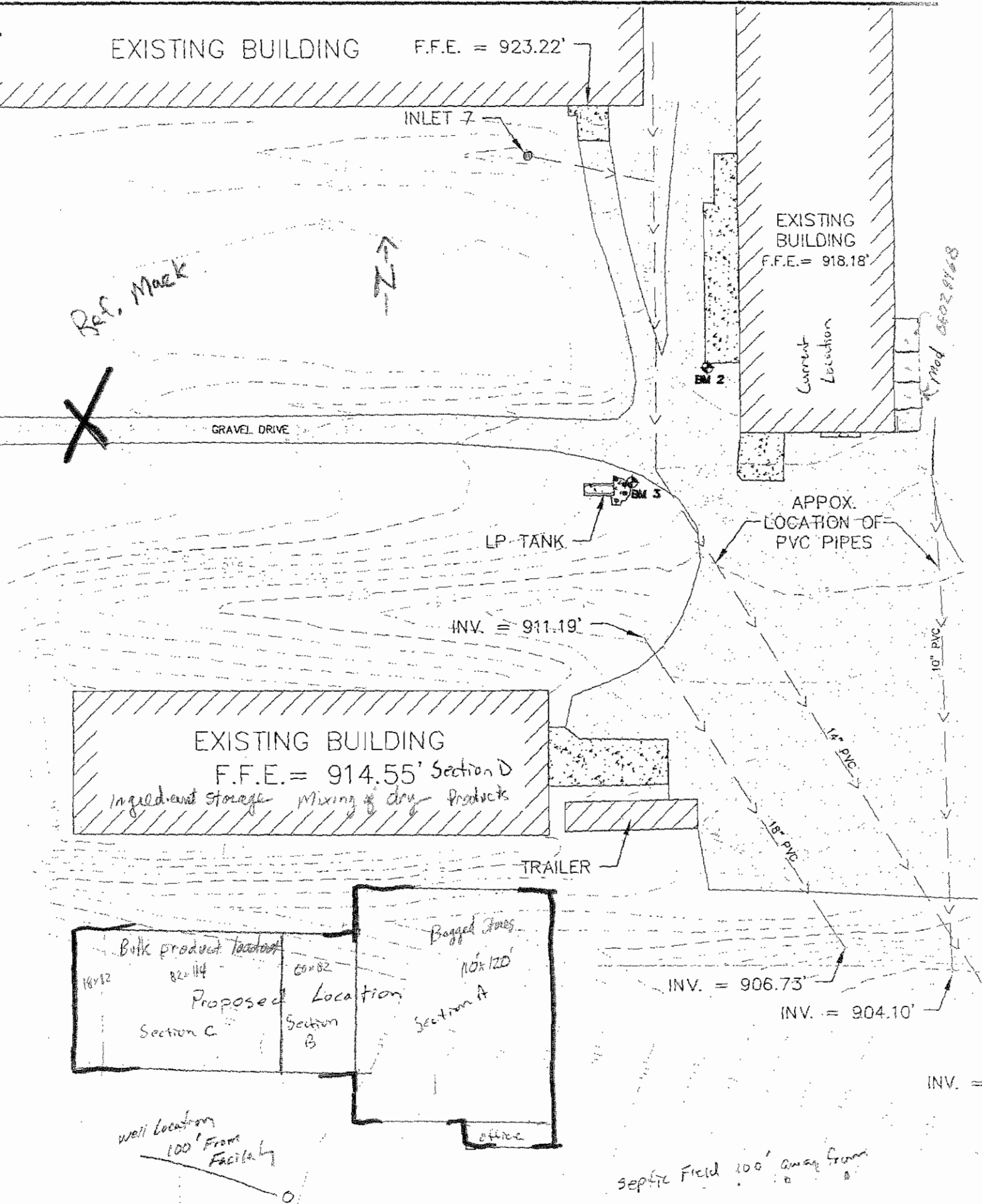
2/24/10

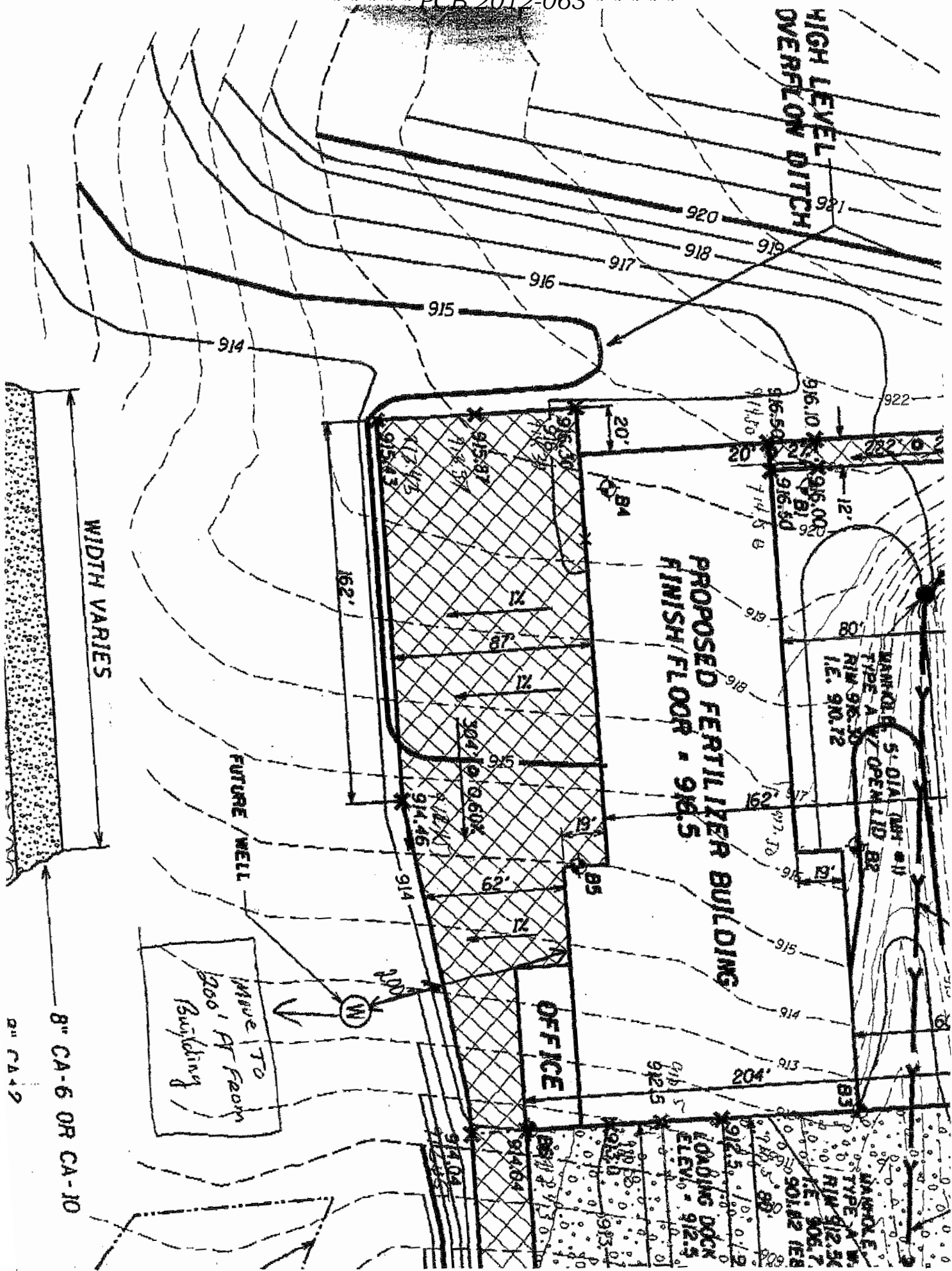


Key:
[] = STRUCTURE
[] = REQUESTING
PRAX CUT

T26N
T27N

DIAGRAM #1
FROM ASSESSMENT REPORT





HIGH LEVEL
OVERFLOW DITCH

PROPOSED FERTILIZER BUILDING
FINISH/FLOOR - 916.5

OFFICE

LOADING DECK
ELEV. - 912.5

WARRANTY 5'-0" DIA. (MIN. #1)
TYPE A VZ OPEN RD BR
RIM 916.30
I.E. 910.72

WARRANTY 5'-0" DIA. (MIN. #1)
TYPE A VZ OPEN RD BR
RIM 912.56
I.E. 905.7

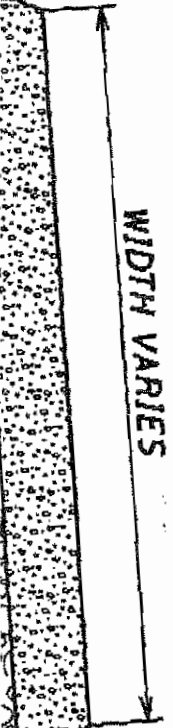
MOVE TO
200' AT Farm
Building

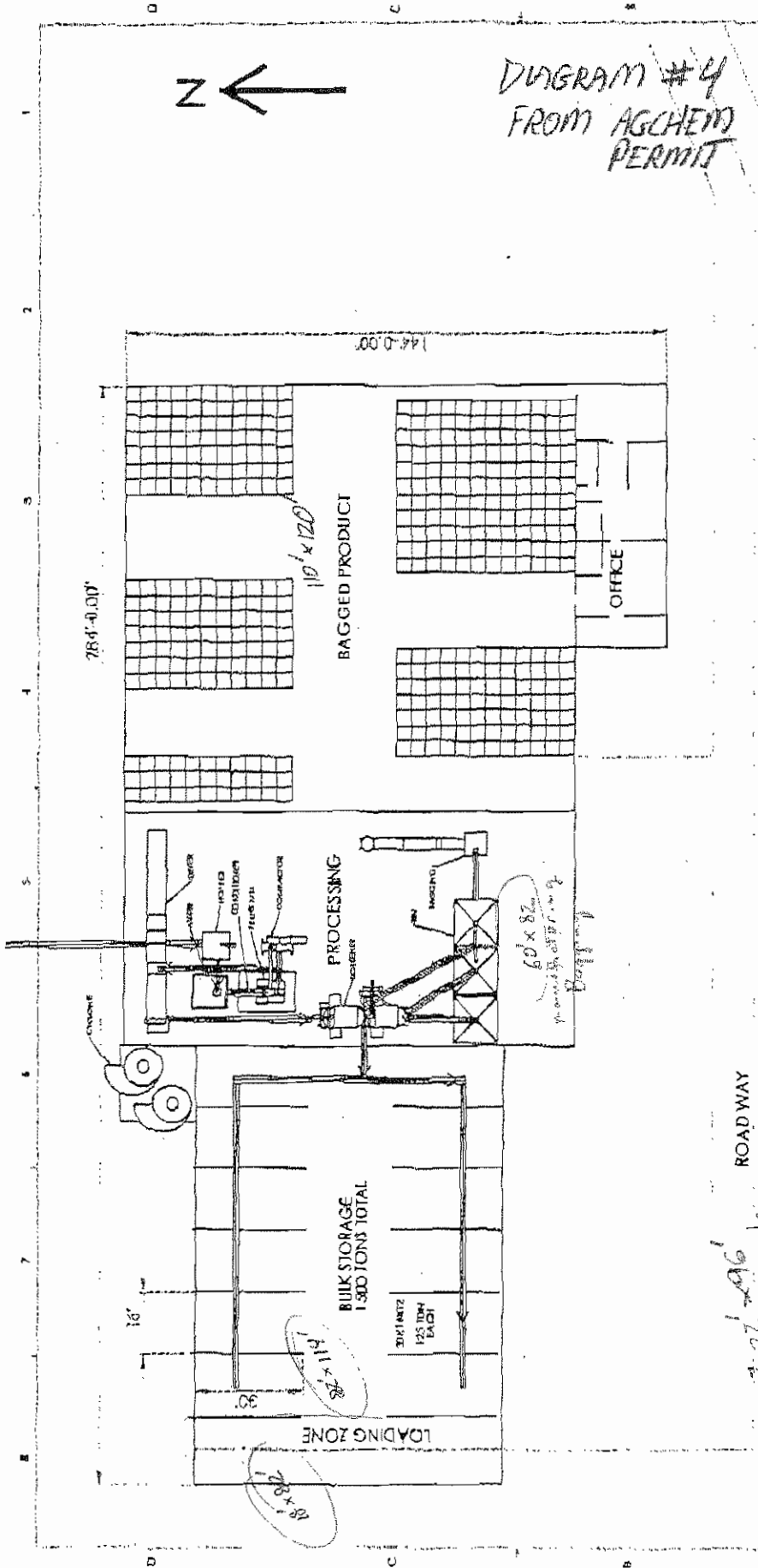
8" CA-6 OR CA-10

WIDTH VARIES

FUTURE WELL

200' W





SHEET		DATE		BY		CHECKED		SCALE		TITLE	
1									1:50		Pearl Valley Organix NC
2											
3											
4											
5											
6											
7											
8											

APPROVED FOR CONSTRUCTION
BY
PEARL VALLEY ORGANIX INC. (A
DIVISION OF ORCA, INC.)
FOR THE USE OF THE PERMITTEE
FOR THE PURPOSES OF THE
PERMITTING AGENCIES

7-22-08
END 10x10
TRX

Project Name Valley Eggs Project Location Cty
Log No. TL-31-08 Descr Date 8/24/09 Reviewer DRG

Applicant submitted application 12/31/08

Submittal had 2 separate PTAX forms

Sent Review letter on 6/8/09 for clarification of Application

Response Received 6/26/09
submittal did not answer what was needed about the structures.

Called Mr. Christensen 8/27/09

he indicated that what was being submitted was for 2 structures

1) Composting Pits (6 each) 20' x 320' x 4' deep inside of a Bldg

2) Storage area (1) 82' x 114' enclosed - This houses composted Mammie Fertilizer and is described in the attach Agchem permit

These structures are on the same property, for the same operation but were divided by Turp lines

Per notes and schedule D.2 of Agchem application (Feb 22, 2008)

All structures on the Agchem permit are enclosed and are not exposed to precip.

Do they qualify for Water Pollution Control - No! These structures are most likely in place to protect the integrity of the product.

→ Recommend only Building # 1 items

Steel Pole Barn conveyors, screeners Storage area for completed compost Not Recommended

968 S. Kent Rd
Pearl City, IL. 61062

RECEIVED
JUN 26 2009

Watershed Management Section
BUREAU OF WATER

Darren Gove
1021 North Grand Avenue East
P.O. Box 19276
Springfield, IL. 62794-9276

Re: Facility ID 10-11-34-400-003
IEPA Log No. TC-31-08

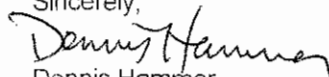
Dear Darren Gove,

In response to your letter dated June 8, 2009 we have gathered the information you requested below:

1. See attached drawings.
2. See attached process flow chart.
3. The value reclaimed by the building specified for the Facility ID listed above is approximately \$225,000 per year.
4. Installation of facilities is complete.
5. Location of Facility listed above is in Kent township. 34 Qtr Range 27-5.

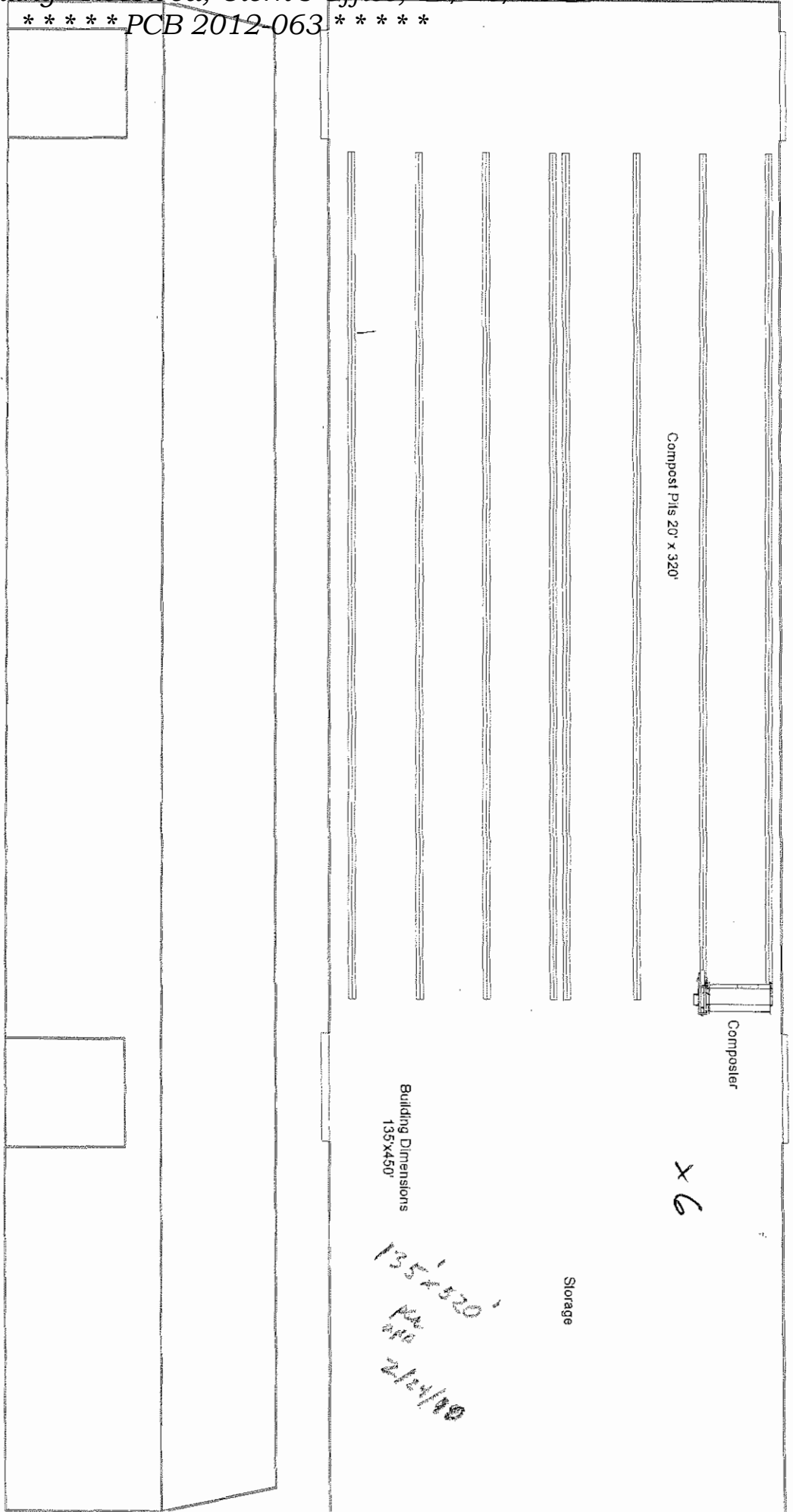
If you have any further questions, feel free to contact me at 815-443-2170.

Sincerely,



Dennis Hammer
General Manager
Pearl Valley Organix

*****PCB 2012-063*****



Compost Pits 20' x 320'

Composter

x 6

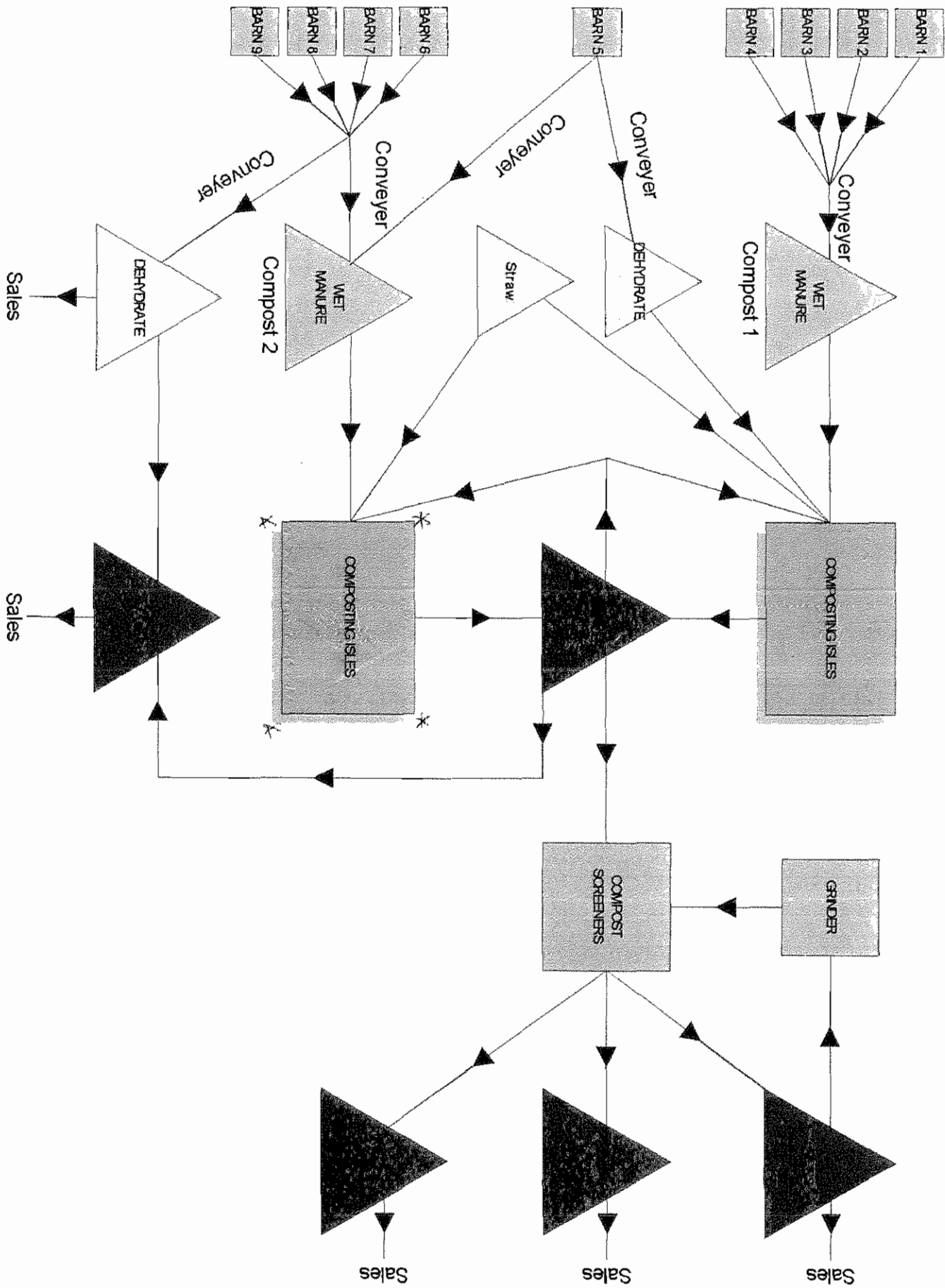
Storage

Building Dimensions
135'x450'

135' x 450'
Rm #10
2/14/10

MANURE PROCESSING

5





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

JUN 08 2009

Thompson's Pearl Valley Eggs, Inc.
Attn: Eric Christensen
968 S. Kent Rd
Pearl City, IL 61062

Re: Illinois Property Tax Certification
Livestock Waste Management Facilities
Facility ID 10-11-34-400-003
IEPA Log No. TC-31-08

Dear Mr. Christensen:

The application for Illinois Property Tax Certification received on December 31, 2008 for the above listed facilities has been reviewed and the following is offered for your consideration and appropriate action.

1. Please provide a detailed facility plan drawing showing all livestock waste containment structures and all associated equipment that are claimed as part of the fair cash value.
2. Please provide a process flow diagram of the structures and equipment that are described in the application document received by the Agency on December 31, 2008.
3. Please provide a value in dollars reclaimed by the sale of collected and composted waste.
4. Please provide the status of the installation of the chicken manure containment facilities.
5. Please provide the following information regarding the facility location 1) Township (in compass direction format, e.g. 2 North, 4 South), 2) Range (in compass direction format, e.g. 7 West, 13 East).

Please review the subject applications accordingly for the items specified above and submit your response to the Illinois Environmental Protection Agency by July 6, 2009 so that we may complete the review of the subject application. Please include the above log number on all correspondence.

If you have any questions or comments concerning the above items, please contact me at 217/782-0610.

Very truly yours,

Darren Gove
Environmental Protection Engineer III
Facility Evaluation Unit
Watershed Management Section
Bureau of Water

968 South Kent Road
Pearl City, Illinois 61062
800/541-3447
815/443-2170
815/443-2324 Fax



Pearl Valley
eggs

To: Dan Heacock **From:** Eric Christensen

Fax: 217-785-1225 **Pages:** 6+ Cover

Phone: **Date:** 12/30/2008

Re: Pearl Valley Applications **CC:**

Urgent For Review Please Comment Please Reply Please Recycle

◆ **Comments:**

Attached are both applications and a copy of our Ag Chem permit.

Best regards,

Eric Christenson

815-443-2170 X 130

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
 P. O. Box 18276, Springfield, IL 62794-9276

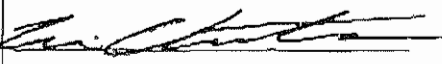
This Agency is authorized to request this information under Illinois Revised Statutes, 1979, Chapter, 120, Section 502a-5. Disclosure of this information is voluntary. However, failure to comply could prevent your application from being processed or could result in denial of your application for certification.

FOR AGENCY USE					
File No.	Date Received	Certification No.	Date		
Sec. A APPLICANT	Company Name Thompson's Pearl Valley Eggs, Inc.				
	Person Authorized to Receive Certification David Thompson		Person to Contact for Additional Details Eric Christensen		
	Street Address 968 S. Kent Rd		Street Address 968 S. Kent Rd		
	Municipality, State & Zip Code Pearl City IL 61062		Municipality, State & Zip Code Pearl City IL 61062		
	Telephone Number (815) 443-2170		Telephone Number (815) 443-2170		
	Location of Facility Quarter Section 34		Township Kent	Range 27-5	Municipality Pearl City
	Street Address 968 S. Kent Rd		County Stephenson	Township Kent	Book Number
	Property Identification Number		Parcel Number 10-11-34-400-003		
	Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location Egg Production Facility - 1.1 million layers. Manure is composted and then stored.			
		Water Pollution Control Construction Permit No.		Date Issued	
NPDES PERMIT No.		Date Issued			
Air Pollution Control Construction Permit No.		Date Issued			
Air Pollution Control Operating Permit No.		Date Issued			
Sec. C MANUFACTURING PROCESS	Describe Unit Process Livestock Waste Management Facility - No manufacturing				
	Materials Used in Process				
Sec. D POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility				
	Manure is collected from chickens using conveyor belts and deposited in composting area. Completed compost is stored then transported to the PVO factory where it can be further processed into fertilizer. Result is manure can't run off and rain can't leachate which could cause run off. Building dimensions are 135' x 520' x 14'. Steel pole barn construction with concrete floor				

S: 34
 Twp 27N
 R: 5E

RECEIVED
 DEC 31 2008
 Watershed Management Section
 BUREAU OF WATER

file

Sec. E	(1) Nature of Contaminants or Pollutants			
	CONTAMINANTS	Material Retained, Captured or Recovered		
		Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
		Composted Chicken Manure		Used for Fertilizer
		(2) Point(s) of Waste Water Discharge		
		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 type="checkbox"/> No <input checked="" type="checkbox"/>	
	(4)	Date installation completed <u>02/01/04</u> status of installation on date of application _____		
ACCOUNTING DATA	(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ 450,000.00	
		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:	%	
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				
	Signature	Controller		
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.			
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.			
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	A/ Keller Permit Section Division of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution Control

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

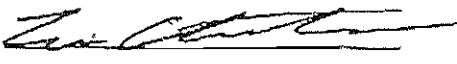
ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
 P. O. Box 10276, Springfield, IL 62794-9278

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 Thompson's Pearl Valley Eggs, Inc.			
	Person Authorized to Receive Certification David Thompson		Person to Contact for Additional Details Eric Christensen	
	Street Address 968 S. Kent Rd		Street Address 968 S. Kent Rd	
	Municipality, State & Zip Code Pearl City IL 61062		Municipality, State & Zip Code Pearl City IL 61062	
	Telephone Number (815) 443-2170		Telephone Number (815) 443-2170	
	Location of Facility Quarter Section	Township Jffrsn	Range 26-5	Municipality Pearl City
	Street Address 968 S. Kent Rd		County Stephenson	Township Jffrsn
	Property Identification Number		Parcel Number 01-16-03-200-002	Book Number
	Sec. B MANUFACTURING OPERATIONS	Nature of Operations C Egg Production Facility <i>S: 3</i> <i>Twp 26 N</i> <i>R: 5E</i>		
		Water Pollution Control C		
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 Livestock Waste Management Facility - Bulk storage, Manufacturing and Fertilizer storage. See attached Agrichemical Facility Permit # AC01016389			
	Materials Used in Process			
Sec. D POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility Completed compost is stored then transported to the PVO factory where it can be further processed into fertilizer. Result is fertilizer can't run off and rain can't leachate which could cause run off.			

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Sec. F CONTAMINANTS POLLUTION CONTROL FACILITY - ACCOUNTING DATA	(1) Nature of Contaminants or Pollutants			
			Material Retained, Captured or Recovered	
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE	
	Composted Chicken Manure		Used for Fertilizer	
	(2) Point(s) of Waste Water Discharge			
	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 type="checkbox"/> No <input checked="" type="checkbox"/>	
	(4)	Date installation completed _____ status of installation on date of application 12/30/08		
	(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ 1,076,000.00	
		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:	%		
Sec. F SIGNATURE	The following information is submitted in accordance with the Illinois Property Tax Code, as amended, knowledge, is true and correct. The facilities claimed herein are "pollution control facilities" as defined in the Illinois Property Tax Code.			
		Controller		
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 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

*\$ 225,000.00
= Gross Value
per Letter from
applicant*

*****PCB 2012-063*****

State of Illinois

Department of Agriculture

AGRICHEMICAL CONTAINMENT PERMIT

AGRICHEMICAL FACILITY PERMIT MODIFICATION

08049334

Permittee: Pearl Valley Organix, Inc. 968 S. Kent Rd. Pearl City, IL 61062	Number: AC1775130000 Location: Pearl City, IL
Permit #: AC01016389 Facility Type: Commercial Retail Date Issued: April 29, 2008	Date Received: January 15, 2008 Expiration Date: February 17, 2011

08019192
Pearl Valley

A permit modification is hereby granted to the above designated permittee to construct and/or operate an agrichemical facility which was previously approved under the above referenced permit number. The facility and associated permit has been modified as follows:

DRY FERTILIZER STRUCTURES

Installation and operation of a bulk dry fertilizer storage building measuring 82' (width) x 114' (length) with an estimated total storage capacity of 1,500 tons. The structure is composed of twelve (12) storage, each bin measuring 16' (width) x 30' (length) with an estimated storage capacity of 125 tons each. This structure shall be referred to as DB-2.

Bulk dry fertilizer shall be stored within the herein permitted structure.

Installation and operation of a reinforced concrete operational containment structure measuring 22' (width) x 96' (length). The endloader transfer of bulk dry fertilizer shall be performed upon the herein permitted structure.

Installation and operation of a reinforced concrete operational containment structure measuring 60' (width) x 82' (length). The manufacturing and bagging of bulk dry fertilizer shall be performed upon the herein permitted structure.

Installation and operation of a reinforced concrete operational containment structure measuring 18' (width) x 82' (length). The loading of bulk dry fertilizer transportation and application equipment shall be performed upon the herein permitted structure.

Installation and operation of a dry fertilizer storage structure measuring 110' (width) x 120' (length). Bagged dry fertilizer shall be warehoused within the herein permitted structure.

This permit modification has also been reviewed and approved by the Illinois Environmental Protection Agency per the attached permit modification endorsement. The expiration date of this permit modification shall remain the same as issued on the original permit.



***** PCB 2012-063 *****

State of Illinois

Department of Agriculture

Pearl Valley Organix

AGRICHEMICAL CONTAINMENT PERMIT

Page: 2

All Special Conditions on the original permit issued are also applicable to this permit unless specifically deleted or revised in this permit.

SPECIAL CONDITION 1: The permittee shall operate the exposed dry fertilizer operations pursuant to 8 Illinois Administrative Code 255.140 (a), (c) and (d).

THE STANDARD CONDITIONS OF ISSUANCE IN THE ATTACHED PAGES MUST BE COMPLIED WITH IN FULL.

Warren D. Goetsch, P.E.
Chief, Bureau of Environmental Programs

Gerald C. Kirbach, Manager
Permits and Downstate Field Operations

cc: IEPA:WPC:Permits
a. 177513.pmod



Page 1
Log No. TC-79-98

**ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
1021 North Grand Avenue East
Springfield, Illinois 62794-9276**

**FINDING AND CERTIFICATION OF WATER POLLUTION CONTROL
FACILITY PURSUANT TO THE ILLINOIS PROPERTY TAX CODE**

Certificate No.: 21RA-ILL-WPC-98-79

Log No.: TC-79-98

Applicant Name and Address:
Herein Called "Applicant"

Facility Location:
Herein Called "Location"

Thompson's Pearl Valley Eggs, Inc.
c/o David E. Thompson
968 S. Kent Rd.
Pearl City, IL 61062

NE 1/4 of Section 3, T26N, R5E of the 4th Principal
Meridian in Stephenson County

Property ID No. 01-16-03-200-002

Facility Description:
Herein called "Facility"

Livestock waste management facilities consisting of a concrete manure storage pad (approximately 200' x 60') and the building (200' x 60' x 14') over the concrete manure storage pad. These facilities collect and store livestock waste prior to application to cropland.

FINDING

The Illinois Environmental Protection Agency (Agency) finds that the facility has as its primary purpose the elimination, prevention or reduction of water pollution and the treating, pretreating, modifying or disposing of any liquid potential pollutant, which liquid potential pollutant, if released without such treatment, pretreatment, modification or disposal, might be harmful, detrimental or offensive to human, plant, or animal life, or to property.

CERTIFICATE

The Agency, based on information submitted to it by the applicant, hereby certifies that the facility is a "pollution control facility" for purposes of the Illinois Property Tax Code.

This certificate may be revoked or modified by the Agency in accordance with Section 11-30 of the Illinois Property Tax Code.

INCORPORATION OF DOCUMENTS

The declarations, assurances, representations, and statements made or to be made by the applicant in any of the following documents which pertain to the facility and all terms and conditions contained in such documents, are hereby incorporated by reference and made a part of the agreements, terms and conditions of this certification:

1. Any application for certification of the facility at the location under Article 11 of the Illinois Property Tax Code, Section 169 of the Federal Internal Revenue Code of 1954, or Section 103 of the Federal Internal Revenue Code of 1954;
 2. Any Agency Sewage Treatment Works Permit Application, plus supporting and supplementary documents;
 3. Any Agency Sewer System Permit Application, plus supporting and supplementary documents;
 4. Any Agency Permit, plus supporting and supplementary documents;
 5. Any National Pollutant Discharge Elimination System (NPDES) Permit or Permit Application, plus supporting and supplementary documents.
-

Page 2

Log No. TC-79-98

IN WITNESS THEREOF, this certificate is officially signed at Springfield, Illinois, this _____ day of _____, 199__.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: _____

**Thomas G. McSwiggin, P.E.
Manager, Permit Section
Division of Water Pollution Control**

**ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
1021 North Grand Avenue East
Springfield, Illinois 62794-9276**

**FINDING AND CERTIFICATION OF WATER POLLUTION CONTROL
FACILITY PURSUANT TO THE ILLINOIS PROPERTY TAX CODE**

Certificate No.: 21RA-ILL-WPC-99-57

Log No.: TC-57-99

**Applicant Name and Address:
Herein Called "Applicant"**

**Facility Location:
Herein Called "Location"**

Thompson's Pearl Valley Eggs, Inc.
C/o David Thompson
968 S. Kent Rd.
Pearl City, IL 61062

NE 1/4 of Section 3, T26N, R5E of the 4th Principal
Meridian in Stephenson County

Property ID No. 01-16-03-200-002

**Facility Description:
Herein called "Facility"**

Livestock waste management facilities consisting of livestock waste storage and compost building (135' x 384' x 12'); located within the storage and compost building, 2 sections of concrete floor (135' x 64' each), 12 concrete floor sections (20' x 19.5' each), eight crane rails mounted on top of concrete walls (6" x 4' x 316' each), compost turner that rides on the crane rails, rock floor over plastic sheeting in six compost pits, and perforated tubing located in the rock floor for passive aeration. These facilities collect, transport and store livestock waste prior to application to cropland.

FINDING

The Illinois Environmental Protection Agency (Agency) finds that the facility has as its primary purpose the elimination, prevention or reduction of water pollution and the treating, pretreating, modifying or disposing of any liquid potential pollutant, which liquid potential pollutant, if released without such treatment, pretreatment, modification or disposal, might be harmful, detrimental or offensive to human, plant, or animal life, or to property.

CERTIFICATE

The Agency, based on information submitted to it by the applicant, hereby certifies that the facility is a "pollution control facility" for purposes of the Illinois Property Tax Code.

This certificate may be revoked or modified by the Agency in accordance with Section 11-30 of the Illinois Property Tax Code.

INCORPORATION OF DOCUMENTS

The declarations, assurances, representations, and statements made or to be made by the applicant in any of the following documents which pertain to the facility and all terms and conditions contained in such documents, are hereby incorporated by reference and made a part of the agreements, terms and conditions of this certification:

1. Any application for certification of the facility at the location under Article 11 of the Illinois Property Tax Code, Section 169 of the Federal Internal Revenue Code of 1954, or Section 103 of the Federal Internal Revenue Code of 1954;
 2. Any Agency Sewage Treatment Works Permit Application, plus supporting and supplementary documents;
 3. Any Agency Sewer System Permit Application, plus supporting and supplementary documents;
 4. Any Agency Permit, plus supporting and supplementary documents;
 5. Any National Pollutant Discharge Elimination System (NPDES) Permit or Permit Application, plus supporting and supplementary documents.
-

Page No. 2
Log No. TC-57-99

IN WITNESS THEREOF, this certificate is officially signed at Springfield, Illinois, this _____ day of _____, 200__.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: _____

Thomas G. McSwiggin, P.E.
Manager, Permit Section
Division of Water Pollution Control

STATE OF ILLINOIS

COUNTY OF SANGAMON

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PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on November 23, 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]

Eric Christensen
968 S. Kent Road
Pearl City, Illinois 61062

[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)

THIS FILING IS SUBMITTED ON RECYCLED PAPER