

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

BMI Farms LLC )  
(Property Identification Number ) PCB 014-  
04-038-007-00 ) (Tax Certification  
 ) Water)

**NOTICE**

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

Brian Ingram  
RR#3 Box 126  
Mount Sterling, Illinois 62353

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: July 26, 2013

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**

BMI Farms LLC )  
(Property Identification Number ) PCB 014-  
04-038-007-00) (Tax Certification  
 ) Water)

**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 18, 2013  
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**

**BMI Farms LLC** )  
**(Property Identification Number** ) **PCB 014-**  
**04-038-007-00)** ) **(Tax Certification**  
 ) **Water)**

**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 14, 2012, the Illinois EPA received a request from BMI Farms LLC (log number TC-26-12, 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: BMI Farms LLC  
RR1 Box 161  
Versailles, Illinois 62378

3. The proposed water pollution control facilities in this request are located at Section 27, T1S, R2W of the 4<sup>th</sup> PM in Brown County, at the above street address and consist of the following:

Two 101' x 305' x 8" deep concrete manure pits overlain with concrete slatted floors ; 12 6' x 6' pumps outs, and approximately 1625 feet of 2" x 4" of perforated drain around the perimeter of the swine building with 4" plastic tile outlet pipe.

These pollution control facilities have the primary purpose of collecting, transporting, and/or storing 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 (2012), 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

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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: July 26, 2013  
Illinois Environmental Protection Agency  
1021 North Grand Ave. E.  
P.O. Box 19276  
Springfield, Illinois 62794-9276  
217/782-5544

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## ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 • (217)782-2829

PAT QUINN, GOVERNOR

LISA BONNETT, DIRECTOR

# Memorandum

To: Connie Tonsor, Division of Legal Counsel

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

Date: June 28, 2013

Re: BMI Farms LLC. - Versailles Township  
Recommendation of Tax Certification  
Log #TC-26-12  
Property Identification # 04-038-007-00

The Bureau of Water received a request on December 14, 2012 from BMI Farms LLC for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Il. Adm. Code 125.204. We offer the following recommendation.

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

BMI Farms LLC.  
RR 1 Box ~~191~~ 161  
Versailles, Illinois 62378

Section 27, Township 1S, Range 2 West of the 4th P.M in Brown County

Livestock waste management facilities consisting of:

- Two 101' x 305' x 8' deep concrete manure pits overlain with concrete slatted floors.
- Twelve 6' x 6' pump outs.
- Approximately 1625 feet of 2" x 4" of perforated drain around the perimeter of the swine buildings with 4" plastic tile outlet pipe.

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

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 217/782-0610.

SAK:JMC:TC-26-12

cc: Tax Cert File

## Watershed Unit Tax Certification Review Sheet

Project Name: BMI Farms LLC

Location: Brown County

Reviewer: JMC

Date: June 25, 2013

Log number: TC-26-12

Type:  Agchem  
 Livestock

Applicant: Brian Ingram  
RR ## Box 126  
Mount Sterling, Illinois 62353

Contact: Brian Ingram

Phone: 217-257-7701

Facility: BMI Farms LLC  
RR 1 Box 161  
Versailles, Illinois 62378

Property ID: 04-038-007-00

Signature: Brian Ingram

Legal Description:  
S: 27 Twp: 1S R: 2W 4 th PM:

Title: Owner

Date Control Devices installed: 12/1/11

Provided Fair cash Value: \$541,000

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:

Two – 101' x 305' x 8 Ft deep pits with concrete slats. Twelve x 6' x 6' pump outs. 1625' of 2x4 perforated forma drain used on perimeter with 4" solid plastic outlet drain with sampling port.

The structures and collection systems are used to collect and dispose of animal waste properly and are considered pollution control systems.

[12/14/2012: Received ]-[12/14/12 Logged in]

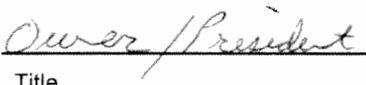
**APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)  
POLLUTION CONTROL FACILITY**  
AIR  WATER

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

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

FOR AGENCY USE			
File No.	Date Received	Certification No.	Date
APPLICANT	Sec. A Company Name BMI Farms LLC		
	Person Authorized to Receive Certification Brian Ingram		Person to Contact for Additional Details Brian Ingram
	Street Address RR #3 Box 126		Street Address RR #3 Box 126
	Municipality, State & Zip Code Mount Sterling, Ill 62353		Municipality, State & Zip Code Mount Sterling, Ill 62353
	Telephone Number (217) 257-7701		Telephone Number (217) 257-7701
	Location of Facility	Municipality	Township
	Quarter Section sw 27	Township 1south	Range 2 west
	Street Address RR 1 Box 161 Versailles Ill 62378	County Brown	Book Number
	Property Identification Number 04-038-007-00	Parcel Number 04-038-007-00	
MANUFACTURING OPERATIONS	Sec. B Nature of Operations Conducted at the Above Location Swine wean to finish operation		
	Water Pollution Control Construction Permit No.	Date Issued	
	NPDES PERMIT No.	Date Issued	Expiration Date
	Air Pollution Control Construction Permit No.	Date Issued	
	Air Pollution Control Operating Permit No.	Date Issued	
MANUFACTURING PROCESS	Sec. C Describe Unit Process concrete slatted floor, 12 6x6 pump outs, 2x4 perforated forma drain used on perimeter 4" solid plastic tile outlet drain with sampling port		
	Materials Used in Process concrete with a 4000 psi rating, rebar, wire mesh, swell stop, epoxy, wire ties		
POLLUTION CONTROL FACILITY DESCRIPTION	Sec. D Describe Pollution Abatement Control Facility (2) 101x305 buildings with 8 foot deep pits manure injected on farmland to fertilize row crops		

**RECEIVED**  
DEC 14 2012  
ILLINOIS ENVIRONMENTAL PROTECTION AGENCY  
BOW/WPC/PERMIT SECTION

Sec. E	(1) Nature of Contaminants or Pollutants swine manure			
	CONTAMINANTS	Material Retained, Captured or Recovered		
		Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
		animal waste swine manure	captured	used for fertilizer for our farm
	(2) Point(s) of Waste Water Discharge human use septic tank, tile inspection drains			
	Plans and Specifications Attached		Yes <input checked="" 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>12/01/11</u> status of installation on date of application _____		
ACCOUNTING DATA	(5) a.	FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ 541,200.00	
	b.	NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ 460,000.00	
	c.	PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ 70,000.00	
	d.	PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ 40,000.00	
	e.	PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% 35	
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		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.			
	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 <del>the</del> 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	Al Keller Permit Section Division of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution Control	

STATE OF ILLINOIS

COUNTY OF SANGAMON

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)  
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**PROOF OF SERVICE**

I, the undersigned attorney at law, hereby certify that on July 26, 2013, 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]**

Brian Ingram  
RR#3 Box 126  
Mount Sterling, Illinois 62353

**[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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