

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

**D & B Farms LLC** )  
**(Property Identification Number** ) **PCB 20-**  
**08-0-0439-002-00)** ) **(Tax Certification)**  
 )

**NOTICE**

**PLEASE TAKE NOTICE** that I have today filed with the Office of the Clerk of the Pollution Control Board an **APPEARANCE** and **RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY**, copies of which are herewith served upon you.

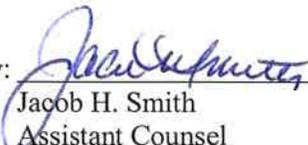
Daron Duke  
2833 E. 603<sup>rd</sup> Lane  
Ursa, Illinois 62376

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

**Copies also provided electronically as follows:**

Illinois Department of Revenue  
via email at REV.PropTaxApp@illinois.gov  
101 West Jefferson  
Springfield, Illinois 62794

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By:  \_\_\_\_\_  
Jacob H. Smith  
Assistant Counsel  
Division of Legal Counsel

DATED: March 4, 2020

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**

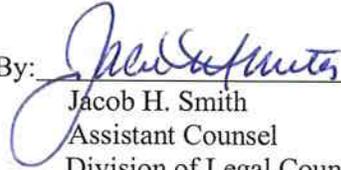
D & B Farms LLC )  
(Property Identification Number ) PCB 20-  
08-0-0439-002-00) (Tax Certification)  
)

**APPEARANCE**

The undersigned, as one of its attorneys, hereby enters an APPEARANCE on behalf of Respondent, Illinois Environmental Protection Agency.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: \_\_\_\_\_

  
Jacob H. Smith  
Assistant Counsel  
Division of Legal Counsel

DATED: March 4, 2020

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**

<b>D &amp; B Farms LLC</b>	)
<b>(Property Identification Number</b>	) <b>PCB 20-</b>
<b>08-0-0439-002-00)</b>	) <b>(Tax Certification)</b>
	)
	)

**RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY**

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 ("Board"), 35 Ill. Adm. Code 125.204.

1. On August 16, 2019, the Illinois EPA received a request from Daron Duke on behalf of D&B Farms LLC (log number TC-141657, 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 facility's address is:

D & B Farms, LLC
2685 E. 603 <sup>rd</sup> Lane
Ursa, IL 62376

The proposed water pollution control facility in this request is located in the NE ¼ of Section 23, T2N, R9W of the 4th P.M. in Adams County, at the above street address and consist of the following facilities:

One (1) concrete manure pit (approximately 71 ft. x 277 ft. x 8 ft.), the concrete slatted portion of the floor over the manure pit that capture and contain waste generated in the barn above, and eight (8) pump out pits (approximately 5 ft. x 6 ft. x 8 ft. each) to allow manure removal from the manure pit.

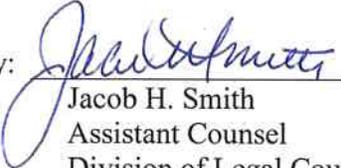
These livestock waste management facilities are used to collect, transport, and/or store livestock waste prior to cropland application, and is further described in Exhibit A.

3. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2018), and Section 125.200(a) of the Board's regulations, 35 Ill. Adm. Code 125.200(a), define "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: eliminating, preventing, or reducing air or water pollution ...or 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.
4. In order to receive preferential tax treatment as pursuant to 35 ILCS 200/11-5 (2018), pollution control facilities must be certified as such by the Board, 35 ILCS 200/11-20 (2014) and 35 Ill. Adm. Code 125.200(a).
5. Upon receipt of a tax certification application, the Illinois EPA must file a recommendation on the application with the Board, 35 Ill Adm. Code 125.204(a).
6. Based on the information in the application and the purpose of the facility, 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 is 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:   
Jacob H. Smith  
Assistant Counsel  
Division of Legal Counsel

Dated: March 4, 2020

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) 782-3397

JB PRITZKER, GOVERNOR

JOHN J. KIM, DIRECTOR

# Memorandum

To: Charles Gunnarson, Division of Legal Counsel

From: Darin E. LeCrone, Manager, Industrial Unit, Permit Section *DEL*

Date: January 21, 2020

Re: D & B Farms LLC – Ursa  
Recommendation of Tax Certification  
Log# TC-141657  
Property Index# 080043900200

The Bureau of Water received a request on August 16, 2019 from Daron Duke for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204. We offer the following recommendation.

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

D & B Farms LLC  
2685 E. 603<sup>rd</sup> Ln  
Ursa, IL 62376

NE ¼ of Section 23, T2N, R9W of the 4<sup>th</sup> PM in Adams County

The livestock waste handling facilities consisting of one (1) concrete manure pit (approximately 71 ft. x 277 ft. x 8 ft.), the concrete slatted portion of the floor over the manure pit that capture and contain waste generated in the barn above, and eight (8) pumpout pits (approximately 5 ft. x 6 ft. x 8 ft. each) to allow manure removal from the manure pit. The facility collects, transports and stores livestock waste prior to cropland application.

The facility is 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 Wei Han at 217/782-0610.

DEL:WH:Tax Cert Recommendation.docx

cc: Tax Cert File

## Watershed Unit Tax Certification Review Sheet

Project Name: D & B Farms LLC  
Reviewer: WH

Date: December 11, 2019

Type:  Agchem  
 Livestock

Log number: TC-141657

Applicant: Daron Duke  
2833 E. 603<sup>rd</sup> Ln  
Ursa, IL 62376

Contact: Brock Brackensick  
2752 Hwy 96 N  
Ursa, IL 62376  
Phone: 217-257-8402

Facility: D & B Farms LLC  
2685 E. 603<sup>rd</sup> Ln  
Ursa, IL

Property Index#: 080043900200

Parcel#:

Legal Description:  
N~~W~~ of Section: 23 Twp: 2N R: 9W PM: 4<sup>th</sup>

County: Adams

Signature: Daron Duke

Date Control Devices installed: December 2018

Title:

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:

The livestock waste handling facilities consist of one (1) concrete manure pit (approximately 71 ft. x 277 ft. x 8 ft.) and the concrete slatted portion of the floor over the manure pit that capture and contain waste generated in the barn above. The concrete manure pit has eight (8) pumpout pits (approximately 5 ft. x 6 ft. x 8 ft. each) to allow manure removal from the manure pit. The facility collects, transports and stores livestock waste prior to cropland application

Pollution control facilities requested by the applicant through Description of Pollution Control Facilities, Section C of the application form and the attached drawings.

One (1) concrete manure pits;  
Concrete slatted floor;  
Pumpout pits attached to the manure pit; and  
A plan view of the pit.

A process flow diagram and a plan view of the pit is submitted on 10/31/2019 (Exhibit A of supplemental)

Recommended Action: Issue tax certification.

**RECEIVED**  
NOV 04 2019

IEPA  
BOW/WPC/PERMIT SECTION

October 29, 2019

Illinois Environmental Protection Agency  
c/o Wei Han  
1221 North Grand Avenue East  
P.O. Box 19276  
Springfield IL 62794-9276

RE: Illinois Property Tax: D & B Farms LLC – Ursa  
Livestock Waste Pollution Control Facilities  
Log No. TC-141657

Dear Mr. Han,

We have received the October 2, 2019 letter from the IL EPA listing the missing information from our application for Illinois Property Tax Certification. Below I have listed the missing information.

1. Quarter section index of property's legal description – NE ¼ of Sec 23 T2N R9W
2. Dimensions of the pumpout pits attached to the manure pits – (8) 5'0" x 6'0" wide outside dimensions x 8'0' deep with 9" sumps.
3. Diagram showing the flow of livestock waste from the initial animal waste collection to final disposal of cropland. – The manure will pumped thru a large hose to a tool bar that injects the manure at recommended agronomic rates into crop ground. See attached Exhibit "A" for a written diagram.

If you have any additional questions please feel free to contact me at 217-430-2452.

Respectfully,



Daron Duke  
Member  
D&B Farms LLC



## ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 • (217) 782-3397

JB PRITZKER, GOVERNOR

JOHN J. KIM, DIRECTOR

217/782-0610

October 2, 2019

Mr. Brock Brackensick  
2752 Hwy 96 N  
Ursa, IL 62376

Re: Illinois Property Tax: D & B Farms LLC – Ursa  
Livestock Waste Pollution Control Facilities  
Log No. TC-141657

Dear Mr. Brackensick:

The application for Illinois Property Tax Certification received August 16, 2019 for the above listed facilities has been reviewed and the following information is missing from the application:

1. Quarter section index (NE, NW, SE, or SW) of the property's legal description.
2. Dimensions of the pumpout pits that are attached to the manure pit.
3. A diagram showing the flow of livestock waste from the initial animal waste collection or containment area through all pollution control facilities to final disposal on cropland.

Please provide the information listed above so the Agency can complete the review of the subject application. Please include the above log number on all correspondence.

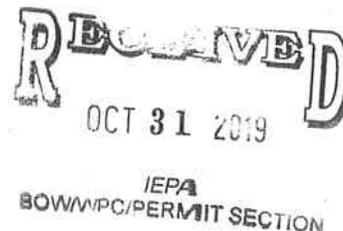
If you have any questions or comments concerning the above items, please contact me at 217-782-0610.

Very truly yours,

A handwritten signature in black ink, appearing to read "Wei Han".

Wei Han, P.E.  
Permit Section, Water Pollution Control  
Bureau of Water

WH:TC-141657.doc



October 29, 2019

Illinois Environmental Protection Agency  
c/o Wei Han  
1221 North Grand Avenue East  
P.O. Box 19276  
Springfield IL 62794-9276

RE: Illinois Property Tax: D & B Farms LLC – Ursa  
Livestock Waste Pollution Control Facilities  
Log No. TC-141657

Dear Mr. Han,

We have received the October 2, 2019 letter from the IL EPA listing the missing information from our application for Illinois Property Tax Certification. Below I have listed the missing information.

1. Quarter section index of property's legal description – NE  $\frac{1}{4}$  of Sec 23 T2N R9W
2. Dimensions of the pumpout pits attached to the manure pits – (8) 5'0" x 6'0" wide outside dimensions x 8'0' deep with 9" sumps.
3. Diagram showing the flow of livestock waste from the initial animal waste collection to final disposal of cropland. – The manure will pumped thru a large hose to a tool bar that injects the manure at recommended agronomic rates into crop ground. See attached Exhibit "A" for a written diagram.

If you have any additional questions please feel free to contact me at 217-430-2452.

Respectfully,

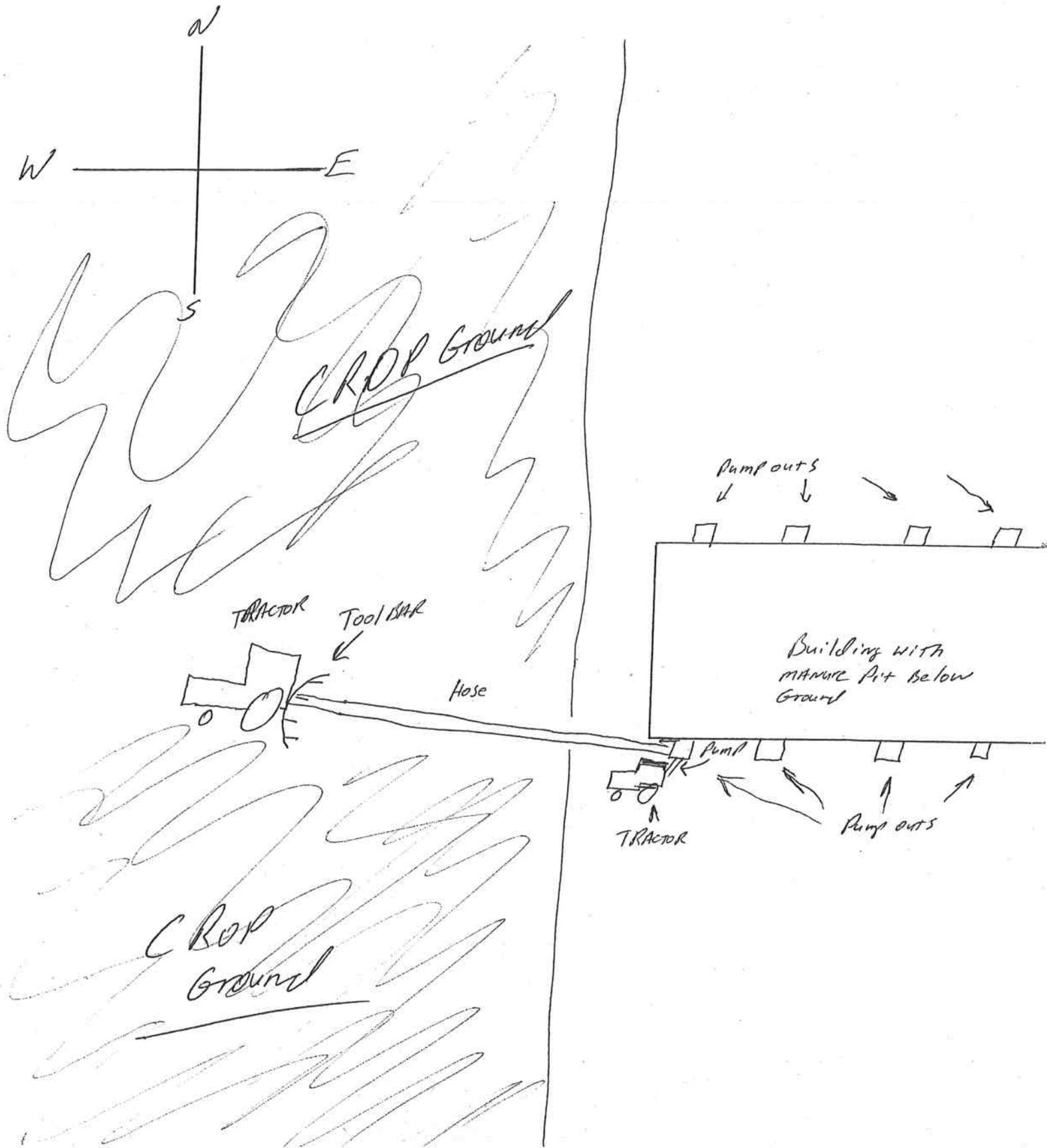
A handwritten signature in black ink, appearing to read "Daron Duke".

Daron Duke

Member

D&B Farms LLC

# Exhibit A





# ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 • (217) 782-3397

JB PRITZKER, GOVERNOR

JOHN J. KIM, DIRECTOR

217/782-0610

October 2, 2019

Mr. Brock Brackensick  
2752 Hwy 96 N  
Ursa, IL 62376

Re: Illinois Property Tax: D & B Farms LLC – Ursa  
Livestock Waste Pollution Control Facilities  
Log No. TC-141657

Dear Mr. Brackensick:

The application for Illinois Property Tax Certification received August 16, 2019 for the above listed facilities has been reviewed and the following information is missing from the application:

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2. Dimensions of the pumpout pits that are attached to the manure pit.
3. A diagram showing the flow of livestock waste from the initial animal waste collection or containment area through all pollution control facilities to final disposal on cropland.

Please provide the information listed above so the Agency can 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,

A handwritten signature in black ink, appearing to read "Wei Han".

Wei Han, P.E.  
Permit Section, Water Pollution Control  
Bureau of Water

WH:TC-141657.doc



# Illinois Environmental Protection Agency

1021 North Grand Avenue East • P.O. Box 19276 • Springfield • Illinois • 62794-9276 • (217) 782-3397

## Application for Certification (Property Tax Treatment) Pollution Control Facility

FOR AGENCY USE ONLY	
File Number: _____	Date Rec'd: _____
Certification Number: _____	Date: _____

Facility Type (check one):  Air  Water

This form is to be used for any application for certification of property tax treatment for a pollution control facility for air or water from the Illinois EPA. Separate applications must be completed for each control facility claimed. Do not mix types (air and water). Where both air and water operations are related, file two applications.

If attachments are needed, record them consecutively on an index sheet.

You may complete this form online, save a copy locally, print, sign and submit it to:

Illinois EPA  
Attention: Al Keller, Permit Section  
Division of Water Pollution Control  
1021 North Grand Avenue East, P.O. Box 19276  
Springfield, IL 62794-9276

RECEIVED  
AUG 16 2019  
IEPA  
BOW/WPC/PERMIT SECTION

### I. Applicant Information:

Company Name: <u>D &amp; B Farms LLC</u>	Person to Contact: _____
Person Authorized to Receive Certification: <u>Daron Duke</u>	for Additional Details: <u>Brock Brackensick</u>
Street Address: <u>2833 E 603rd Ln</u>	Street Address: <u>2752 Hwy 96 N</u>
City: <u>Ursa</u> State: <u>IL</u>	City: <u>Ursa</u> State: <u>IL</u>
Zip: <u>62376</u> Phone: <u>217-430-2452</u>	Zip: <u>62376</u> Phone: <u>217-257-8402</u>
Email Address: <u>duke@adams.net</u>	Email Address: <u>brockbrackensick@icloud.com</u>

### II. Facility Information:

Facility Location: Quarter Section: 23 Township: 2N Range: 9W  
Municipality: \_\_\_\_\_ Township: Lima West Township  
Note: A plat map location is requested for facilities located outside of municipal boundaries.  
Address: 2685 E 603rd Ln City: Ursa  
State: IL Zip Code: 62376 County: Adams Book Number: \_\_\_\_\_  
Property Index Number: 080043900200

Note: The Property Index Number is the numerical reference used to identify a parcel of real property for assessment and taxation purposes.

### Manufacturing Operations Information:

Nature of Operations Conducted at the Above Location:

2480 Head wean to finish swine facility

### Permit Information:

WPC Construction Permit Number: _____	Date Issued: _____
NPDES Permit Number: <u>ILR10AC58</u>	Date Issued: <u>May 28, 2018</u> Exp. Date: _____
APC Construction Permit Number: _____	Date Issued: _____
APC Operating Permit Number: _____	Date Issued: _____ Exp. Date: _____

Note: Submit copies of all relevant permits issued by local pollution control agencies. (e.g. MSD Construction Permit)

This Agency is authorized to request this information under 415 ILCS 5/4(b)(2012). Disclosure of this information is voluntary and no penalties will result from the failure to provide the information. However, the absence of the information could prevent your application from being processed or could result in denial of your application.

**Manufacturing Process Information:**

Please provide information on the manufacturing process and materials on which pollution control facility is used, including each major piece of equipment associated with the pollution control facility (or low sulfur dioxide emission coal fueled device).  
Description of the Process:

71'2" x 277' building with a 71'2" x 277' x 8' deep concrete pit used to contain swine manure. The facility has 8 manure pump outs and concrete slab flooring that allows swine manure to enter pits for storage. 71'2" x 277' gable roof to prevent rain water from entering the manure storage facility.

**Materials Used in the Process:**

The pit is constructed with poured concrete, 4000 PSI mix and steel rebar. The roof was constructed with wooden trusses and metal sheeting. The roof is supported by a 2x6 stick framed walls.

**Pollution Control Facility Information:**

Please provide a narrative description of the pollution control facility (or low sulfur dioxide emission coal fueled device), and an explanation of why its primary purpose is to eliminate, prevent or reduce pollution. State the type of control facility, as well as a narrative description and a process flow diagram describing the pollution control facility. Include an average analysis of the influent and effluent of the control facility stating the collection efficiency, if applicable.

Describe the Pollution Control Facility (or Low Sulfur Dioxide Emission Coal Fueled Device):

8' deep concrete pit under a 71'2" x 277' building housing 2480 wean to finish pigs. The floor walking surface is made of 10' x 4' x 4" hog gang slats. This facility is designed to hold 700,000 gallons of swine manure which will be recycled as organic fertilizer and applied at the proper agronomic rates for the crop being grown.

Describe the Primary Purpose of the Pollution Control Facility (or Low Sulfur Dioxide Emission Coal Fueled Device):

This structure will contain and store all the swine manure produced by the pigs housed in the barn. This structure will contain all the manure and will not allow it to run off into the surrounding water shed and prevent all soil erosion associated with swine production. The roof diverts all rain water away from the manure storage pits.

Identify the statute or regulation (federal or state), or local ordinance, if any, requiring the installation of the subject pollution control facility (or low sulfur dioxide emission coal fueled device).

The Illinois Department of Ag approved the construction plans for the 71'2" X 277' manure storage facility as required by the IL LMFA.

**Nature of Contaminants or Pollutants:**

List air contaminants or water pollution substances released as effluents to the manufacturing processes. Also list the final disposal of any contaminants removed from the manufacturing processes.

Contaminant or Pollutant	Material Retained, Captured or Recovered	
	Description	Disposal or Use
swine manure	captured & stored	applied to crop ground as organic fertilizer

Note: Contaminant or pollutant means that which is removed from the process by the pollution control facility.

**Point(s) of Waste Water Discharge:**

Identify the location of the discharge to the receiving stream. This will typically refer to a source of water pollution but can include water-carried wastes from air pollution control facilities.

Plans and Specifications Attached  Yes  No

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.

Are contaminants (or residues) collected by the control facility?  Yes  No

Note: If the collected contaminants are disposed of other than as wastes, state the disposition of the materials, and the value dollars reclaimed by the sale or reuse of the collected substances. State the cost of reclamation and related expense.

**Project Status:**

Date Installation Completed: Dec 3, 2018

Provide the date the pollution control facility was first placed into service and operated. If not, explain.

Construction was 100% complete and first load of pigs were delivered 12/3/18.

Status of installation on date of application:

**III. Verification and 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.

**Any person who knowingly makes a false, fictitious, or fraudulent material statement, orally or in writing, to the Illinois EPA commits a Class 4 felony. A second or subsequent offense after conviction is a Class 3 felony. (415 ILCS 5/44(h))**

DARON DUKE 8/13/19  
Printed Name: Title:

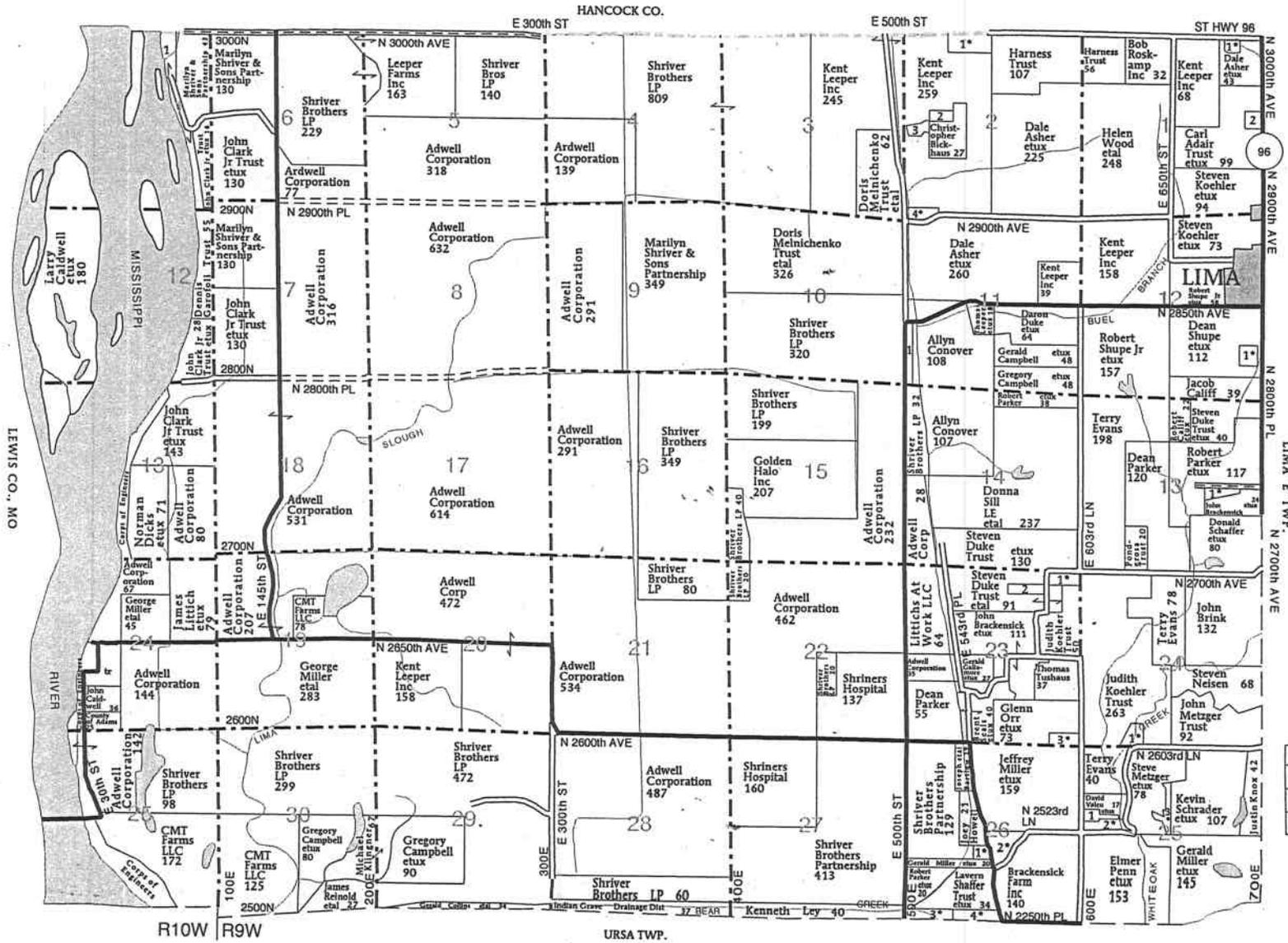
For incorporated entities, signature should be from an authorized corporate representative.

Daron Duke 8/13/19  
Signature: Date:

T-2-N

LIMA 'W' PLAT  
(LANDOWNERS)

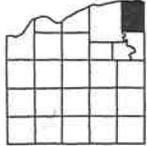
R-9-10-W



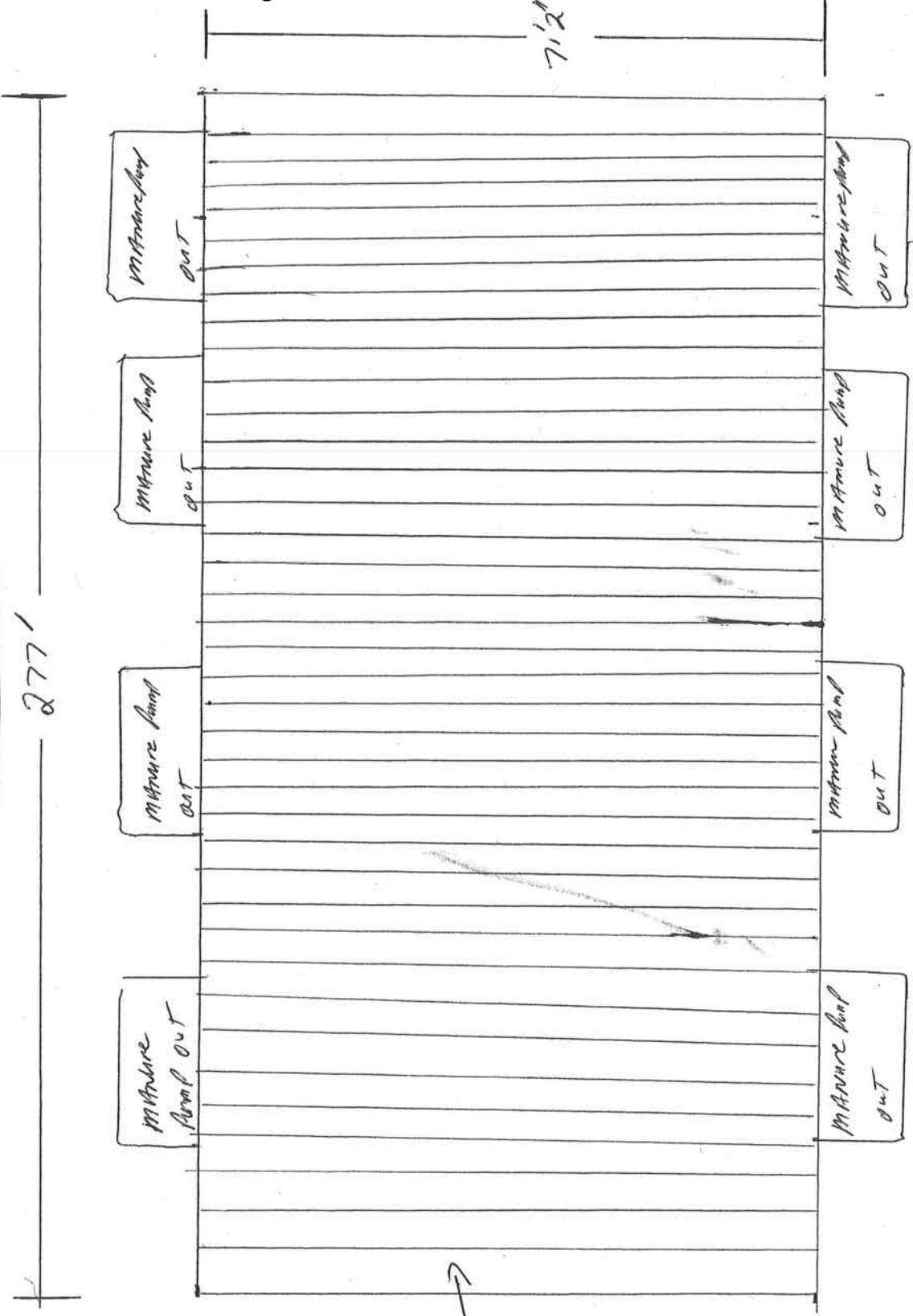
**LIMA 'W' TOWNSHIP**

- SECTION 1E**  
1. Genenbacher, Roger etux 5  
2. Gabel, Melodie 7
- SECTION 1W**  
1. Garofoli Trust, Dennis 55
- SECTION 2**  
1. Nichols, Gregory etux 15  
2. Land Trust 1971 5  
3. Bickhaus Trust, Christopher 8  
4. Hess, Steven etux 6
- SECTION 11**  
1. Shriver Brothers LP 14
- SECTION 12E**  
1. Ohnemus, Brien etux 6
- SECTION 13E**  
1. Hester, James etux 10
- SECTION 23**  
1. Duke, Daron etux 10  
2. D&B Farms LLC 5  
3. Corrigan, Russell etux 7
- SECTION 24E**  
1. Hindbaugh, Michael etux 5
- SECTION 25E**  
1. Hamilton, Scott 8  
2. Hamilton, Scott etux 15  
3. Lehner, Wayne etux 13
- SECTION 26**  
1. Hilgenbrinck, William etux 5  
2. Seals, Brent etux 19  
3. Hilgenbrinck, Robert etux 12  
4. Miller, Gerald etux 13

LEWIS CO., MO



SKETCH OF Pollution Control FAC. 1/1/14



Zero discharge All MANURE STORED IN PIT UNTIL  
Applied to Crop Land As Fertilizer

STATE OF ILLINOIS

COUNTY OF SANGAMON

)  
)  
)  
)  
)

**CERTIFICATE OF SERVICE**

I, the undersigned attorney at law, hereby certify that I have served on the date of March 4, 2020, the attached **APPEARANCE** and **RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY**, upon the following persons by causing to be mailed a true copy thereof in an envelope duly addressed, bearing proper first class postage, and deposited in the United States mail at Springfield, Illinois:

Daron Duke  
2833 E. 603<sup>rd</sup> Lane  
Ursa, Illinois 62376

**Copies also provided electronically as follows:**

Illinois Department of Revenue  
via email at REV.PropTaxApp.illinois.gov  
101 West Jefferson  
P.O. Box 19033  
Springfield, Illinois 62794

**[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/ Jacob H. Smith  
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**