

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Pro Ag Investors, LLC-Media)
(Property Identification Number) **PCB 20-**
10-27-200-004) **(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.

Pro Ag Investors LLC
Nick Briggs
P.O. Box 668
Oakville, Iowa 526646

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
P.O. Box 19033
Springfield, Illinois 62794

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: 
Amanda S. Kimmel
Assistant Counsel
Division of Legal Counsel

DATED: August 5, 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

Pro Ag Investors, LLC-Media)
(Property Identification Number) **PCB 20-**
10-27-200-004)) **(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:  _____
Amanda S. Kimmel
Assistant Counsel
Division of Legal Counsel

DATED: August 5, 2020

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

Pro Ag Investors, LLC-Media)
(Property Identification Number) PCB 20-
10-27-200-004) (Tax Certification)
)

**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 January 9, 2020, the Illinois EPA received a request from Pro Ag Investors, LLC (log number TC-142171, 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: Pro Ag Investors, LLC
Nick Biggs
797 State Hwy 116
Media, IL 61460

The proposed water pollution control facilities in this request are located in the NE ¼ of Section 27, T9N, R4W of the 4th P.M. in Henderson County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (approximately 281 ft. x 71 ft. x 8 ft. deep), the concrete slatted portion of the floor over the manure pit that captures and contains waste generated in the barn above, and four concrete pump out pits (each approximately 6 ft. x 6 ft.) 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 are 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 (2018) 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 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: 
Amanda S. Kimmel
Assistant Counsel
Division of Legal Counsel

Dated: August 5, 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 *DSL*

Date: June 1, 2020

Re: Pro Ag Investors, LLC – Media
Recommendation of Tax Certification
Log# TC-142171
Property Index# 10-27-200-004

The Bureau of Water received a request on January 9, 2020 from Nick Biggs 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:

Pro Ag Investors, LLC
797 State Hwy 116
Media, IL

NE ¼ of Section 27, T9N, R4W of the 4th PM in Henderson County

The livestock waste handling facilities consisting of one (1) concrete manure pit (approximately 281 ft. x 71 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 four (4) pumpout pits (approximately 6 ft. x 6 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: Pro Ag Investors, LLC

Date: May 15, 2020

Reviewer: WH

Type: Agchem
 Livestock

Log number: TC-142171

Applicant: Nick Biggs
P. O. Box 68
Oakville, IA 52646

Contact: Nick Biggs
Same as left

Phone: 309-259-0008

Facility: Pro Ag Investors, LLC
797 State Hwy 116
Media, IL

Property Index#: 10-27-200-004

Parcel#:

Legal Description:
NE of Section: 27 Twp: 9N R: 4W PM: 4th

County: Henderson

Signature: Nick Biggs

Title: Manager

Date Control Devices installed: December 2019

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 281 ft. x 71 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 four (4) pumpout pits (approximately 6 ft. x 6 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 pit;
Concrete slatted floor at the pit;
Pumpout pits attached to the manure pit,

A process flow diagram and a plan view of the pit is submitted via email of 05/14/2020.

Recommended Action: Issue tax certification.

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 502 a-5. Disclosure of this information is voluntary. However, failure to comply could prevent your application from being processed. If you are a depositor, your application will be processed.

RECEIVED
 JAN 09 2020

FOR AGENCY USE				
File No.	Date Received	Certification No.	Date	
Sec. A APPLICANT	Company Name	JEPA BOW/WPC/PERMIT SECTION		
	Person Authorized to Receive Certification	Person to Contact for Additional Details		
	Street Address	Street Address		
	Municipality, State & Zip Code	Municipality, State & Zip Code		
	Telephone Number	Telephone Number		
	Location of Facility	Municipality	Township	
	Quarter Section	Township	Range	Book Number
	Street Address	County	Book Number	
Property Identification Number	Parcel Number			
Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location			
	Water Pollution Control Construction Permit No.	Date Issued		
	NPDES PERMIT No.	Date Issued	Expiration Date	
	Air Pollution Control Construction 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			

Sec. E	(1) Nature of Contaminants or Pollutants <u>Swine Livestock Manure</u>			
	Material Retained, Captured or Recovered			
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE	
	(2) Point(s) of Waste Water Discharge <u>NO Discharges</u>			
	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 <u>12-2019</u> status of installation on date of application <u>Operational</u>				
(5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY: \$ <u>273,840</u>				
b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY: \$ <u>5,000</u>				
c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY: \$ <u>0</u>				
d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY: \$ <u>0</u>				
e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE: % <u>42</u>				
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	<u>Nile Byjr</u>	<u>Manager</u>	
		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 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:	Attention:
			Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	AI Keller Permit Section Division of Water Pollution Control
		Attention:	Donald E. Sutton Permit Section Division of Air Pollution Control	

Han, Wei

From: Nick Biggs <nickb@trioak.com>
Sent: Thursday, May 14, 2020 12:39 PM
To: Nick Biggs; Han, Wei
Cc: Nick Biggs
Subject: [External] RE: TC-142171 Pro Ag Inverters - Media for Property Tax Certification
Attachments: Untitled_05142020_122340.pdf

Wei Han,

Please find attached the answers to your questions.

Nick Biggs

-----Original Message-----

From: Nick Biggs <nickb@trioak.com>
Sent: Tuesday, May 12, 2020 11:17 AM
To: Nick Biggs <nickb@trioak.com>
Subject: FW: TC-142171 Pro Ag Inverters - Media for Property Tax Certification

-----Original Message-----

From: Han, Wei <Wei.Han@Illinois.gov>
Sent: Wednesday, February 5, 2020 10:54 AM
To: Nick Biggs <nickb@trioak.com>
Subject: FW: TC-142171 Pro Ag Inverters - Media for Property Tax Certification

EXTERNAL E-MAIL: This e-mail is from an external sender. DO NOT CLICK links, trust the content or open attachments unless you recognize the sender, the spelling of the sender's name and address are correct AND you are expecting this content.

Mr. Biggs,

The Agency has received your application for tax certification for a swine facility located in Media, IL. The following information is needed in order to complete our review:

1. Section number of the property's legal description;
2. A plan view drawing of the manure pit showing the dimension of the pit and locations of the pumpout pits.
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 let me know if you have any questions.

Wei Han, P.E.
Illinois Environmental Protection Agency BOW/DWPC/Permit Section
1021 North Grand Avenue E.
P.O. Box 19276

Springfield, IL 62794-9276

Phone: 217-524-3034

Email: Wei.Han@Illinois.gov

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Subject:

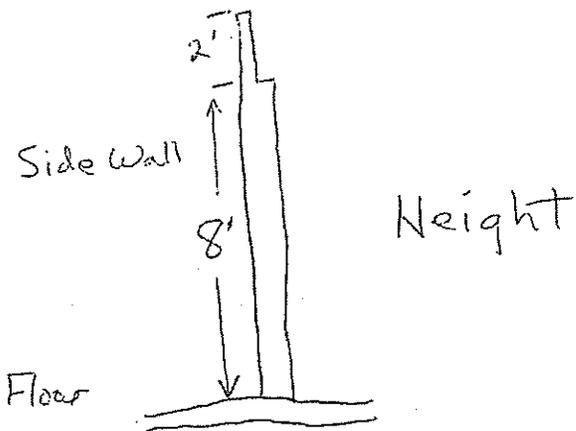
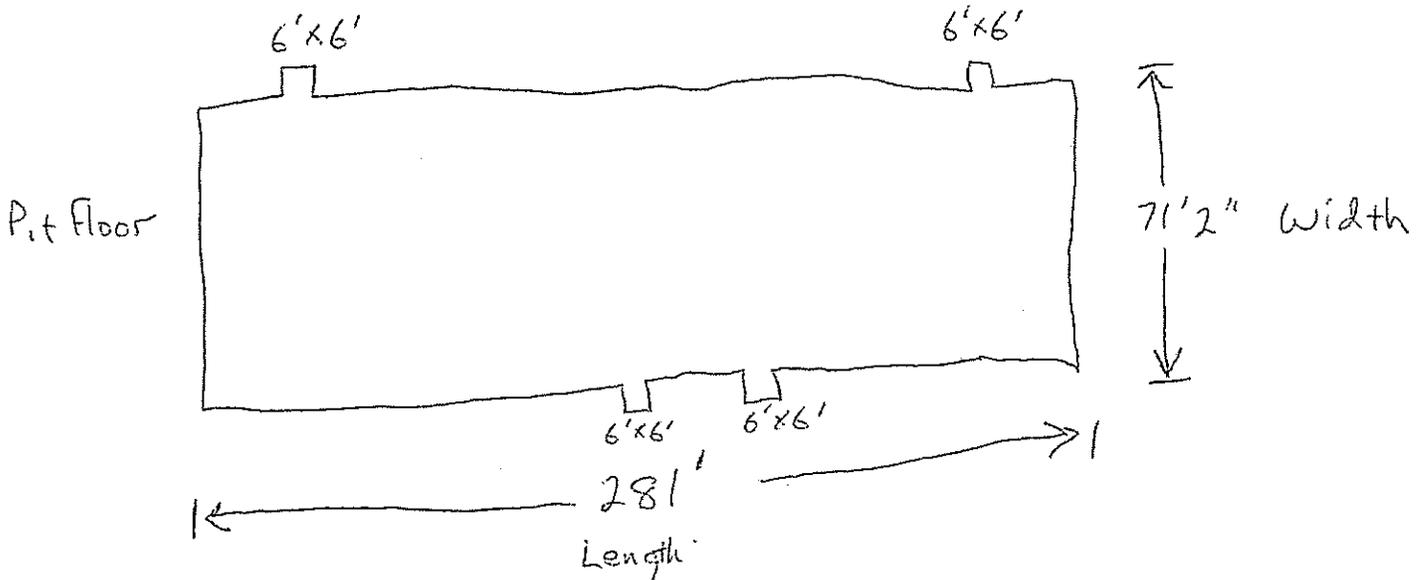
Page 1

TC - 14 2171 Pro Ag Investors - Media for Property Tax Cert

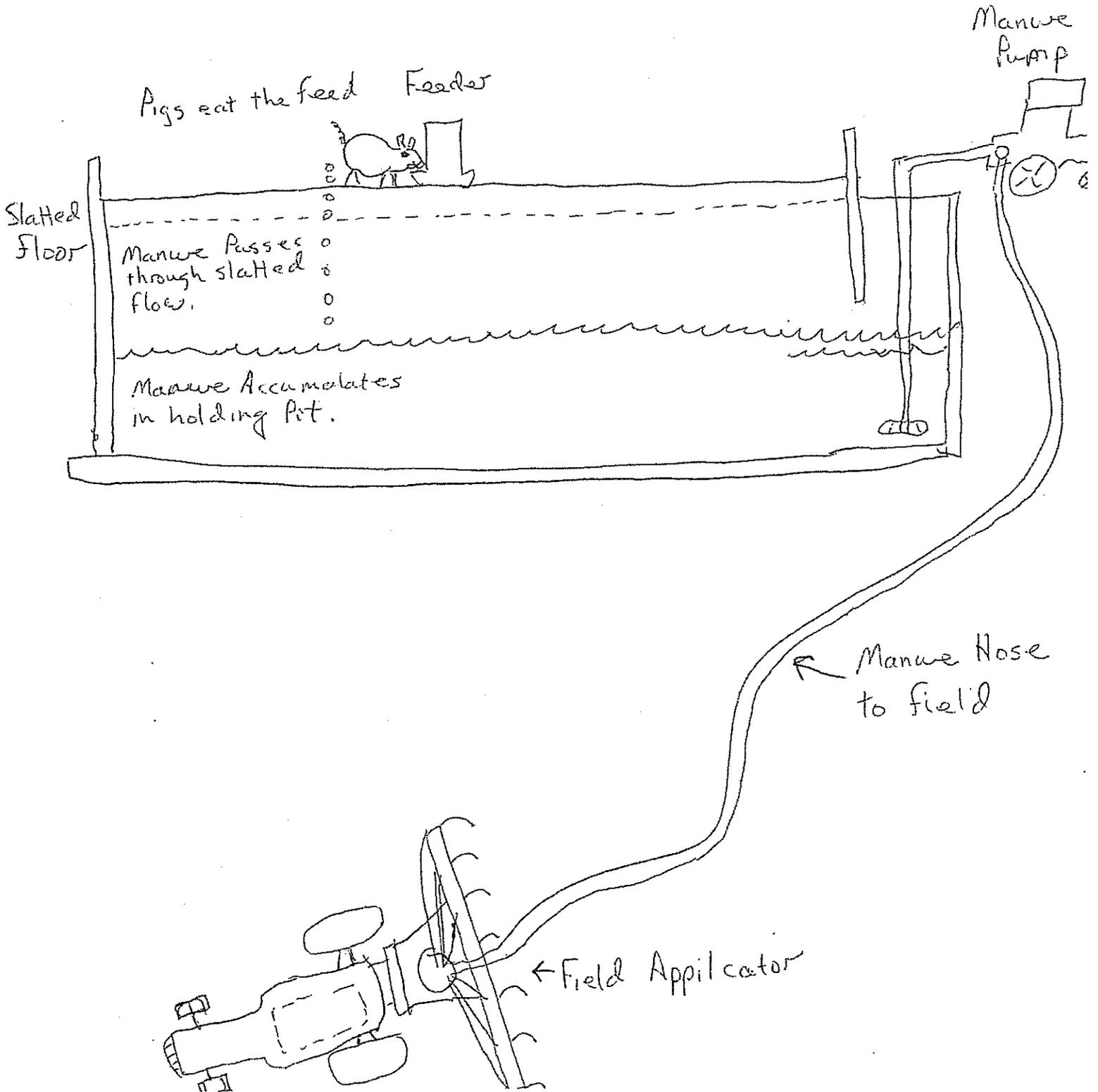
Question 1

Section number # 27

Question # 2: Planview drawing of pit dimension and Pump out location



Question # 3 Diagram showing flow of waste material through system to field.



STATE OF ILLINOIS

COUNTY OF SANGAMON

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CERTIFICATE OF SERVICE

I, the undersigned attorney at law, hereby certify that I have served on the date of August 5, 2020, the attached **NOTICE**, **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:

Pro Ag Investors LLC
Nick Briggs
P.O. Box 668
Oakville, Iowa 526646

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
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Chicago, Illinois 60601

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

/s/ Amanda S. Kimmel
Assistant Counsel
Division of Legal Counsel
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P.O. Box 19276
Springfield, Illinois 62794-9276
217.782.5544
217.782.9143 (TDD)

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