BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Mills Farms-New Boston)
(Property Identification Number) PCB No. 21-
01-02-31-100-009)) (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.

Mills Farm-New Boston Doug Mills 29007 190th Ave W Illinois City, Illinois 61259

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

Amanda S. Kimmel Assistant Counsel

Division of Legal Counsel

DATED: January 8, 2021

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

Mills Farms-New Boston)
(Property Identification Number) PCB No. 21-
01-02-31-100-009)) (Tax Certification)
)

APPEARANCE

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

Amanda S. Kimmel Assistant Counsel

Division of Legal Counsel

DATED: January 8, 2021

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

Mills Farms-New Boston)
(Property Identification Number) PCB No. 21-
01-02-31-100-009)) (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 April 3, 2020 and supplemented on May 25, 2020, the Illinois EPA received a request from Mills Farms-New Boston (log number TC-142502, 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:

Mills Farms 1274 44th Street

New Boston, Illinois 61272

The proposed water pollution control facilities in this request are located in the NW ¼ of Section 31, T15N, R5W of the 4th P.M. in Mercer County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete livestock waste pit (approximately 392.33 ft. x 52.16 ft. x 8 ft. deep), ten concrete pump out pits (each approximately 5 ft. x 6 ft. x 8 ft.). and the slotted concrete flooring over the entire area of this 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: January 8, 2021

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

on ILEINOI BEEN VIRON MENTALI 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:

Mike Roubitchek, Division of Legal Counsel

From: Darin E. LeCrone, P.E., Manager, Industrial Unit, Permit Section, Division of Water Pollution Control

Date:

OCT 2 1 2020

Re:

Mills Farms - New Boston

Recommendation of Tax Certification

Log No.: TC-142502

BOW ID No.: W1310250005

Property Index Number: 01-02-31-100-009

The Bureau of Water received a request on April 3, 2020 from Mills Farms, having a principal place of business at 29007 190th Ave. W, Illinois City, IL 61259, for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 II. Adm. Code 125.204. We offer the following recommendation.

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

Mills Farms 1274 44th Street New Boston, IL 61272

NW 1/4 of Section 31, Township 15-North, Range 5-West of the West 4th PM in Mercer County.

Livestock waste management facilities consisting of:

One (1) concrete livestock waste pit measuring 392.33 ft. (length) x 52.16 ft. (width) x 8 ft. (depth) with 10 concrete pump out pits approximately 5 ft. (length) x 6 ft. (width) x 8 ft. (depth) and the slotted concrete flooring over the entire area of this manure pit.

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

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

Based on the information included in this submittal, it is our engineering judgment that the above proposed facilities may be considered "Pollution Control Facilities" under 35 IAC 125.200(a), with the primary purpose of eliminating, preventing, or reducing water pollution, or as otherwise provided in this section, and therefore eligible for tax certification from the Illinois Pollution Control Board. The Bureau of Water therefore recommends that the Board issue the requested tax certification for these facilities.

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

DRG:TC-142502 Tax Cert Recommendation 03Apr20.docx

4302 N. Main Street, Rockford, IL 61103 (815) 987-7760 595 S. State Street, Elgin, IL 60123 (847) 608-3131 2125 S. First Street, Champaign, IL61820 (217) 278-5800 2009 Mall Street Collinsville, IL 62234 (618) 346-5120

9511 Harrison Street, Des Plaines, IL 60016 (847) 294-4000 412 SW Washington Street, Suite D, Peoria, IL 61602 (309) 671-3022 2309 W. Main Street, Suite 116, Marion, IL 62959 (618) 993-7200 100 W. Randolph Street, Suite 4-500, Chicago, IL 60601

Page No. 2 Tax Certification Recommendation Log No. TC-142502

cc:

Tax Cert File

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Tax Cert File

RONNEDHALIBROTECTION AGENCY

1021 North Grand Avenue East, P.O. Box 19276, Springfield, Illinois 62794-9276 (217) 782-3397 JB PRITZKER, GOVERNOR JOHN J. KIM, DIRECTOR

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OCT 2 1 2020

Re:

Mills Farms - New Boston

Recommendation of Tax Certification

Log No.: TC-142502

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

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

Based on the information included in this submittal, it is our engineering judgment that the above proposed facilities may be considered "Pollution Control Facilities" under 35 IAC 125.200(a), with the primary purpose of eliminating, preventing, or reducing water pollution, or as otherwise provided in this section, and therefore eligible for tax certification from the Illinois Pollution Control Board. The Bureau of Water therefore recommends that the Board issue the requested tax certification for these facilities.

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DRG:TC-142502_Tax Cert Recommendation_03Apr20.docx

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Electronic Filing: Received, Clerk's Office 1/8/2021 **PCB 2021-051** Illinois EPA Log #: TC-142502 Page 2 of 2

May 11, 2020 - sent email and called left message with Douglas Mills to provide necessary information May 25, 2020 - received email from DM with additional information required

Nothing follows - DRG - (July 27, 2020)

Electronic Filing: Received, Clerk's Office 1/8/2021 **PCB 2021-051** Illinois EPA - Bureau of Water - Division of Pollution Control

Title 35 Subtitle A Part 125 Tax Certifications
Illinois EPA Review Notes for:

Agency Recommendation of Pollution Control Facilities.

BOW ID #: W1310250005

Project Name: Mills Farms

Date application received: 4/3/2020

Reviewer: DRG

Log number: TC-142502

Legal Description:

NW 1/4 of Section 31 Twp: 15-North Range: 5-

West PM: West 4th

County: Mercer

Facility Contact:

Phone:

Pollution Control Facility Type:

Swine Livestock Waste Management Facility

Property ID: 01-02-31-100-009

Applicant: Mills Farms 29007 190th Ave. W Illinois City, IL 61259

Facility: Mills Farms 1274 44th Street New Boston, IL 61272

Date Control Devices installed: 12/12/2019

Application Signature by: Douglas Mills

Title: Owner

Contents of Application: New application form, facility diagram, process flow diagram, email dtd 5/25 with new drawn diagram and information.

Is there a pollutant control flow diagram? Yes

Is there sufficient diagrams showing the pollution control facilities? Yes

This facility generates the following pollutants and prevents their discharge as indicated: Livestock waste is collected and land applied to cropland.

Physical description of pollution control facilities that ARE recommended:

Livestock waste management facilities consisting of:

One (1) concrete livestock waste pit measuring 392.33 ft. (length) x 52.16 ft. (width) x 8 ft. (depth) with 10 concrete pump out pits approximately 5 ft. (length) x 6 ft. (width) x 8 ft. (depth) and the slotted concrete flooring over the entire area of this manure pit.

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

Click or tap here to enter text.

Notes:

Gove, Darren

From:

Doug Mills <dougmills93@gmail.com>

Sent:

Monday, May 25, 2020 11:44 AM

То:

Gove, Darren; Megan Talley

Subject:

Re: [External] Re: Mills Farms Tax Certification application IL EPA log no TC-142502

Attachments:

mills diagram0001.pdf

Darren,

Thank you for sending the application. Here are the answers I believe you were needing along with a new diagram. Would you like me to send these in the mail as well or will this email suffice? Please give Megan a call if you have any questions.

Facility Location: NW quarter of section 31, Township 15-N, Range 5-W

Property Index Number: 01-02-31-100-009

Thanks, Megan Mills 319-899-6138

Douglas Mills Mills Farms Manager (563) 260-5691

On Wed, May 20, 2020 at 12:40 PM Gove, Darren < Darren.Gove@illinois.gov> wrote:

Attached is your application. I think your diagram is fine it just needs to be readable. Our records digitization process would render the version you gave us as a black blob, much worse than the copy I am sending you. If you don't have a copy of the diagram to send, you can carefully draw your facility provided it shows the feature you are requesting and pertinent dimensions. Thanks

Darren Gove

Permit Section, DWPC

BOW, Illinois EPA

217 782-3362

From: Doug Mills < dougmills 93@gmail.com > Sent: Wednesday, May 20, 2020 11:47 AM
To: Gove, Darren < Darren.Gove@Illinois.gov >

Subject: [External] Re: Mills Farms Tax Certification application IL EPA log no TC-142502

Darren,
Can you please send a PDF version of the application or point me in the direction of where I can find one online? I sent the only copy I had when I submitted it. Also, is there an example of what you would need for the diagram?
Thanks,
Douglas Mills
Mills Farms Manager
(563) 260-5691
On Mon, May 11, 2020 at 8:04 AM Gove, Darren < <u>Darren.Gove@illinois.gov</u> > wrote:
Good morning,
I am processing your request for tax certification of pollution control facilities for the subject operation. Based on my review of the application material, the request is deficient for the following reasons:
1. The application form does not disclose the PLSS Section number on which the requested facility resides (See Sectio II. Facility Information)
2. The application form does not disclose the Property index number (See Section II. Facility Information)
3. The diagram showing the features and dimensions of the pollution control facility is not legible enough for use and public records.

Electronic Filing: Received, Clerk's Office 1/8/2021 **PCB 2021-051** Please provide a written response to the above items to address these deficiencies in no more than 30 days. I will call the phone number indicated to provide you notice of this email. If a response is not received within 30 days the Agency will consider the request withdrawn.

Kindest regards,

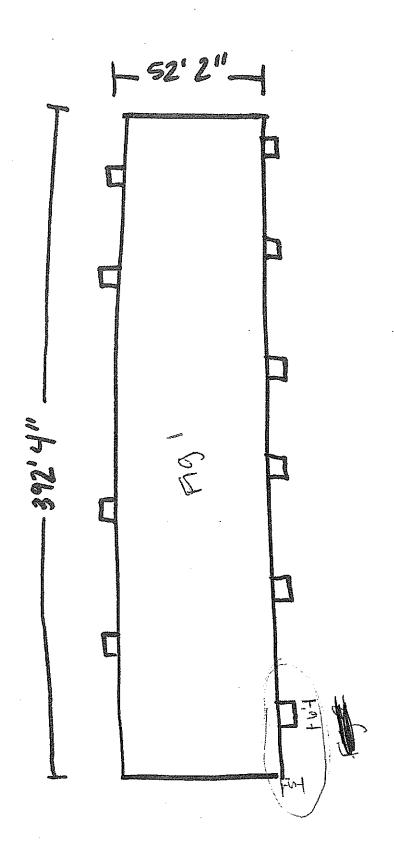
Darren Gove

Permit Section, DWPC

BOW, Illinois EPA

217 782-3362

State of Illinois - CONFIDENTIALITY NOTICE: The information contained in this communication is confidential, may be attorney-client privileged or attorney work product, may constitute inside information or internal deliberative staff communication, and is intended only for the use of the addressee. Unauthorized use, disclosure or copying of this communication or any part thereof is strictly prohibited and may be unlawful. If you have received this communication in error, please notify the sender immediately by return e-mail and destroy this communication and all copies thereof, including all attachments. Receipt by an unintended recipient does not waive attorney-client privilege, attorney work product privilege, or any other exemption from disclosure.



Doug Mills Hog Barn Diagram

Gove, Darren

From:

Gove, Darren

Sent:

Monday, May 11, 2020 8:04 AM

To:

dougmills93@gmail.com

Subject:

Mills Farms Tax Certification application IL EPA log no TC-142502

Good morning,

I am processing your request for tax certification of pollution control facilities for the subject operation. Based on my review of the application material, the request is deficient for the following reasons:

- 1. The application form does not disclose the PLSS Section number on which the requested facility resides (See Section II. Facility Information)
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Please provide a written response to the above items to address these deficiencies in no more than 30 days. I will call the phone number indicated to provide you notice of this email. If a response is not received within 30 days the Agency will consider the request withdrawn.

Kindest regards,

Darren Gove Permit Section, DWPC BOW, Illinois EPA 217 782-3362

Page 1 of 3

Electronic Filing: Received, Clerk's Office 1/8/2021 **PCB 2020-5 Illinois Environmental Protection Ager

1021 North Grand Avenue East • P.O. Box 19276 • Springfield • Illinois • 62794-9276 • (217) 782-339720

Application for Certification (Property Tax Treatment)

Pollution Control Facility

		CY USE ONLY
Facility Type (check one): O Air Water	File Number: Certification Number:	Date Rec'd:
This form is to be used for any application for partific		Date:
Illinois EPA. Separate applications must be comple water operations are related, file two applications.	ted for each control facility claimed. Do not n	ocontrol facility for air or water from the nix types (
If attachments are needed, record them consecutive	ely on an index sheet.	APR 032020
You may complete this form online, save a copy	locally, print, sign and submit it to:	S press prop. A. A etc.
Illinois EPA	Illinois EPA	IEPA/CAS
Attention: Ray E. Pilapil, Permit Section	Attention: Al Keller, P	ermit Section DECISIVE
Division of Air Pollution Control 1021 North Grand Avenue East, P.O. Box 19	Division of Mater Balls	ution Control 8
Springfield, IL 62794-9276	Springfield, IL 62794-	enue East, Pro-Box pp. 2763 2020
I. Applicant Information:	- Pro- Green, 12 02707	IEPA
Company Name: Mills Farm:	S	BOW/WPC/PERMIT SECTION
Person Authorized to	Person to Contact	
Receive Certification Doug MillS	for Additional Detail	200
Street Address: 29007 190m A	Otroct/taarcss. z	
City: Illinois City Zip: U1259 Phon	State: 1 City: ([[])	nois city State: 12
	e: <u>Sv324oSv9</u> zip: 412;	Phone: <u>50320050</u>
	gmail.com Email Address: do	ogmilis43@gmail.com
II. Facility Information:	1C-N	
Facility Location: Quarter Section: NW	Township: 15 IV Range: 5	ω
Municipality: Note: A plat map location is requested for facilit	Township:	
Address: 1274 44th St		_
State: IL Zip Code: U1272 County	City: New	
Property Index Number:	y: Mtvcev Book Number	
Note: The Property Index Number is the numeritaxation purposes.	cal reference used to identify a parcel of	real property for assessment and
Manufacturing Operations Information:		•
Nature of Operations Conducted at the Above L	ocation:	
Swine Production		
Permit Information:		
WPC Construction Permit Number:	Date Issued:	
NPDES Permit Number	Date Issued:	
APC Construction Permit Number:	Date Issued:	
APC Operating Permit Number:	Data laguado	
Note: Submit copies of all relevant permits issue	ed by local pollution control agencies (e	Exp. Date: g. MSD Construction Permit)
inis Agency is authorized to request this 32-0222 voluntary and no penalties will result from	is information under 415 ILCS 5/4(b)(2012). Disclorm the failure to provide the information. However on from being processed or could result in denial of	osure of this information is

Manufacturing Process Information on each major piece of equipmen Description of the Process:	the manufacturing process and mate	rials on which pollution control facility is used, including facility (or low sulfur dioxide emission coal fueled device).
Materials Used in the Process:		
narrative description and a pro- influent and effluent of the cont	cription of the pollution control facility	(or low sulfur dioxide emission coal fueled device), and an fuce pollution. State the type of control facility, as well as a ution control facility. Include an average analysis of the ncy, if applicable. on Coal Fueled Device): \$92.33 × 52.16
pump-out pits portion of the		p) and the Slotted concrete re pit. see attacked drawing.
Describe the Primary Purpose	of the Pollution Control Facility (or Lo	w Sulfur Dioxide Emission Coal Fueled Device):
Contain manuv	e and protect the	water supply.
Identify the statute or regulation control facility (or low sulfur diox	(federal or state), or local ordinance kide emission coal fueled device).	if any, requiring the installation of the subject pollution
	•	
Nature of Contaminants or Po List air contaminants or water p disposal of any contaminants re	ollutants: ollution substances released as efflue moved from the manufacturing proce	ents to the manufacturing processes. Also list the final sses.
Contaminant or Pollutant	· · · · · · · · · · · · · · · · · · ·	Retained, Captured or Recovered
	Description At a Day (C	Disposal or Use
swihe Manuve	Swihe Manuve	Pertilizer for crops

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? O 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: 12/12/2019
Provide the date the pollution control facility was first placed into service and operated. If not, explain.
12/12/19
Status of installation on date of application:
·
II. 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))
Douglas Mills 2/8/2020 Printed Name: Title:
For incorporated actition simulation about the first state of the stat
For incorporated entities, signature should be from an authorized corporate representative.
Wought / W. 2/8/2020
Date:

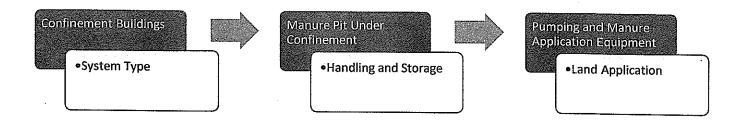
Narrative Description of Pollution Control Facility

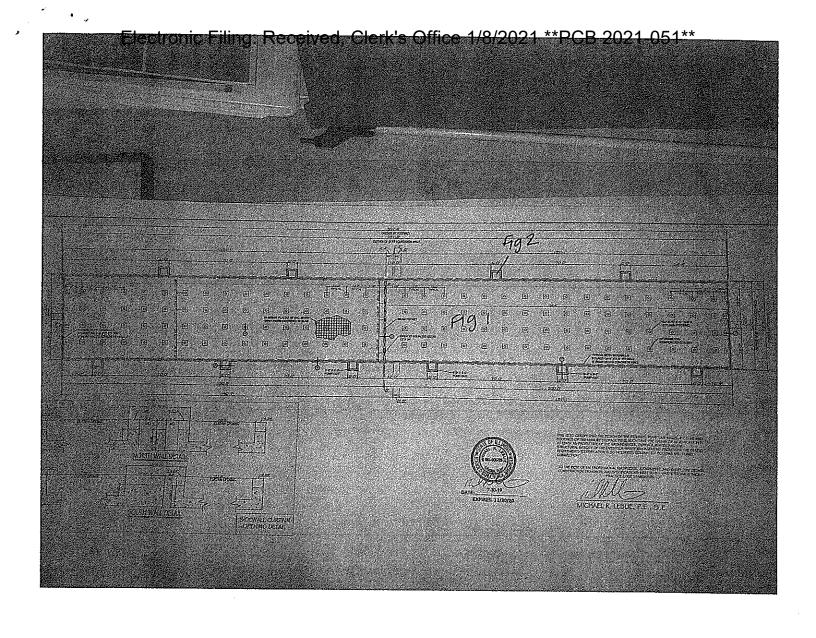
One wean-to-finish hog building measuring 391' x 50' x 8' deep pit. Building consists of concrete foundation and concrete slatted floors over 100% of the 391' x 50' x 8' deep pit. Finished grade around building prevents fresh water from running into pits. Manure storage is adequate to contain 14 months of manure production which will safely protect the well and nearby crop from contamination. We do not have an inspection port for checking manure leakage into groundwater which was NRCS approved. Manure from the pits will be pumped annually and applied through sub-surface injection at an appropriate agronomic rate to the nearby cropland.

Diagram Description (diagram found on next page):

- Grass vegetation surrounds building and field road
- 10 concrete pump outs measuring 5' x 6' x 8' deep protrude on both sides of the building foundation. Concrete pump outs indicate where the manure will be removed annually and then applied at an appropriate agronomic rate to neighboring cropland. Fig. 1
- Slatted concrete flooring over liquid manure pit. Fig. 2

Manure Generation Flow Diagram





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 January 8, 2021, the attached <u>NOTICE</u>, <u>APPEARANCE</u> and <u>RECOMMENDATION OF THE ILLINOIS</u>

<u>ENVIRONMENTAL PROTECTION AGENCY</u>, 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:

Mills Farm-New Boston Doug Mills 29007 190th Ave W Illinois City, Illinois 61259

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/ Amanda S. Kimmel 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