

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Mills Farms)
(Property Identification Number) PCB 21-
07-08-05-300-001) (Tax Certification)
)

NOTICE

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

Brian Mills
1199 Swan Lake Road
New Boston, IL 61272

Copies also provided electronically as follows:

Illinois Department of Revenue
Via email at REV.PropTaxApp@illinois.gov
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 RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY**, a copy of which is herewith served upon you.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: 

Joshua Leopold
Assistant Counsel
Division of Legal Counsel

DATED: April 23, 2021

Illinois Environmental Protection Agency
1021 North Grand Avenue East
Post Office Box 19276
Springfield, Illinois 62794-9276
(217) 558-1333

THIS FILING IS SUBMITTED ON RECYCLED PAPER

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Mills Farms)
(Property Identification Number) **PCB 21-**
07-08-05-300-001) **(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: _____


Joshua Leopold
Assistant Counsel
Division of Legal Counsel

DATED: April 23, 2021

Illinois Environmental Protection Agency
1021 North Grand Avenue East
Post Office Box 19276
Springfield, Illinois 62794-9276
(217)558-133

THIS FILING IS SUBMITTED ON RECYCLED PAPER

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Mills Farms

**(Property Identification Number
07-08-05-300-001)**

**) PCB 21-
) (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 26, 2021, the Illinois EPA received a request from Brian Mills. (log number TC-143629, 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
524 107th Ave,
New Boston, IL 61272

The proposed water pollution control facilities in this request are located in the SW ¼ of Section 5, T14N, R5W of the 4th PM, in Mercer County the above street address and consist of the following:

Livestock waste management facilities consisting of two (2) concrete manure pits (approximately 391 ft. x 5 ft. x 8 ft. each), the concrete slatted portion of the floor over the manure pits that capture and contain waste generated in the barn above, and twenty (20) pump out pits (approximately 5ft. x 6ft. x 8 ft. each) to allow manure removal from the pit.

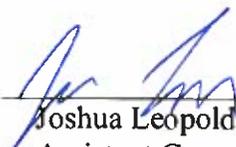
This livestock waste management facility is used to collect, transport, and/or store livestock waste prior to cropland application, and are further described in Exhibit A.

3. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2014), 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 (2014), 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 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: _____


Joshua Leopold
Assistant Counsel
Division of Legal Counsel

Dated: April 23, 2021

Illinois Environmental Protection Agency
1021 North Grand Ave. E.
P.O. Box 19276
Springfield, Illinois 62794-9276
217/558-1333



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: Mike Roubitchek, Division of Legal Counsel

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

Date: March 22, 2021

Re: Mills Farms – New Boston
Recommendation of Tax Certification
Log # TC-143629
Property Index# 07-08-05-300-001

The Bureau of Water received a request on January 26, 2021 from Brian Mills 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:

Mills Farms
524 107th Ave.
New Boston, IL 61272

SW ¼ of Section 5, T14N, R5W of the 4th PM in Mercer County

The livestock waste handling facilities consisting of two (2) concrete manure pits (approximately 391 ft. x 50 ft. x 8 ft. each), the concrete slatted portion of the floor over the manure pits that capture and contain waste generated in the barns above, and twenty (20) pumpout pits (approximately 5 ft. x 6 ft. x 8 ft. each) to allow manure removal from the manure pits. 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: Mills Farms

Date: March 10, 2021

Reviewer: WH

Type: Agchem
 Livestock

Log number: TC-143629

Contact: Megan Mills
29007 190th Ave. W
Illinois City, IL 61259
Phone: 319-899-6138

Applicant: Brian Mills
1199 Swan Lake Rd.
New Boston, IL 61272

Property Index#: 07-08-05-300-001

Facility: Mill Farms
524 107th Ave.
New Boston, IL 61272

Parcel#:

County: Mercer

Legal Description:
SW ¼ of Section: 5 Twp: 14N R: 5W PM: 4th

Signature: Brain Mills

Date Control Devices installed: September 2015

Title: Owner

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 two (2) concrete manure pits (approximately 391 ft. x 50 ft. x 8 ft. each) and the concrete slatted portion of the floor over the manure pits that capture and contain waste generated in the barns above. The concrete manure pits have twenty (20) pumpout pits (approximately 5 ft. x 6 ft. x 8 ft. each) to allow manure removal from the manure pits. 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 2 of the application form and the attachments:

Two (2) concrete manure pits
Concrete slatted floor;
Twenty (20) pumpout pits for the manure pit;

A process flow diagram with narrative is provided by the attachment of the application.

Recommended Action: Issue tax certification.

WH



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: Ray E. Pilapil, Permit Section
Division of Air Pollution Control
1021 North Grand Avenue East, P.O. Box 19276
Springfield, IL 62794-9276

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
JAN 26 2021
IEPA
BOW/WPC/PERMIT SECTION

I. Applicant Information:

Company Name: <u>MILLS Farms</u>	Person to Contact for Additional Details: <u>Megan Mills</u>
Person Authorized to Receive Certification: <u>Brian Mills</u>	Street Address: <u>29007 190th Ave W</u>
Street Address: <u>1199 Swan Lake Rd</u>	City: <u>Illinois City</u> State: <u>IL</u>
City: <u>New Boston</u> State: <u>IL</u>	Zip: <u>61259</u> Phone: <u>319-899-4138</u>
Zip: <u>61272</u> Phone: <u>563-260-5670</u>	Email Address: <u>metatley0717@gmail.com</u>
Email Address: <u>brian@millsfarms.net</u>	

II. Facility Information: West 86

Facility Location: Quarter Section: SW5 Township: T14-N Range: R5-W
Municipality: — Township: New Boston East

Note: A plat map location is requested for facilities located outside of municipal boundaries.

Address: 524 107th Ave City: New Boston
State: IL Zip Code: 61272 County: Merger Book Number: —
Property Index Number: 07-08-05-300-001

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:

Swine production

Permit Information:

WPC Construction Permit Number: _____	Date Issued: _____
NPDES Permit Number: _____	Date Issued: _____ 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:

Materials Used in the Process:

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):

2 concrete manure pits (39' x 50' x 8' deep) with concrete pump-out pits (each 5' x 10' x 8' deep) and the slotted concrete portion of the floor over the manure pit.
*see attached drawing

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

contain manure and protect the water supply.

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).

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	swine manure	fertilizer 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? 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: 07/01/2015

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

07/01/2015

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))

Brian Mills
Printed Name:

owner
Title:

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

Brian D. Mills
Signature:

1/22/2021
Date:

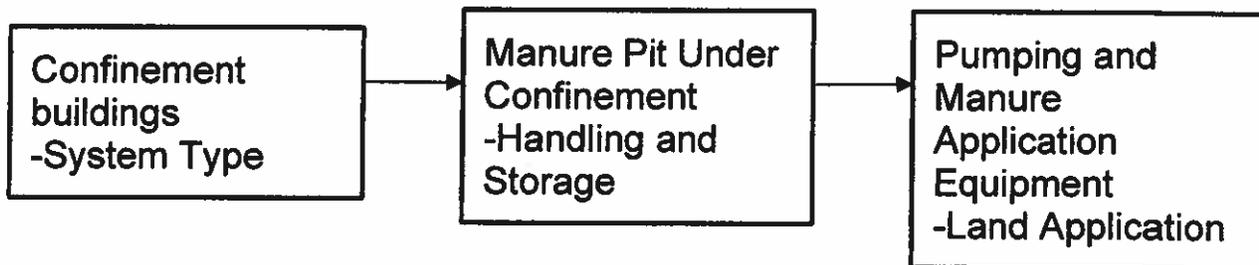
Narrative Description of Pollution Control Facility

Two wean-to-finish hog buildings with a 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 freshwater 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. There is no manure inspection port. Manure from the pits will be pumped annually and applied through subsurface injection at an appropriate agronomic rate to the nearby cropland.

Diagram Description (diagram found on next page):

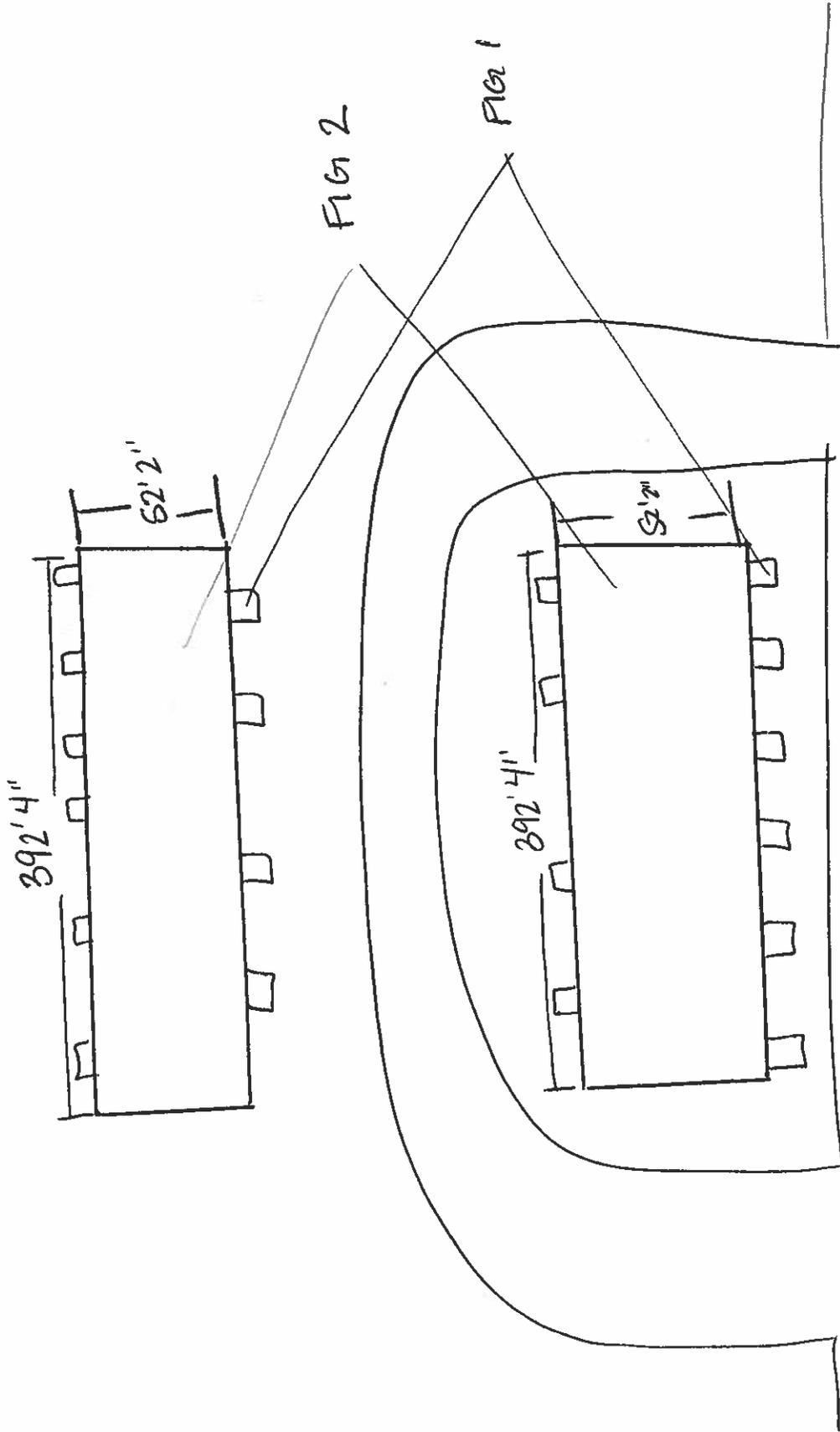
- Grass vegetation surround building and field road
- 20 concrete pump outs measuring 5' x 6' x 8' deep protrude on both sides of the building foundation (10 each building). Concrete pump outs indicate where the manure will be removed annually and then applied at an appropriate agronomic rate to the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

Manure Generation Flow Diagram



N ↑

BALCONY TRUCK HOY BURNS 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 April 23, 2021, 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:

Brian Mills
1199 Swan Lake Rd.
New Boston, IL 61272

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/ Joshua Leopold
Assistant Counsel
Division of Legal Counsel
1021 North Grand Avenue East
P.O. Box 19276
Springfield, Illinois 62794-9276
217-558-1333

THIS FILING IS SUBMITTED ON RECYCLED PAPER