

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Jakobs Bros Farms)
(Property Identification Number) PCB No. 21-____
05-21-400-004) (Tax Certification)
)

NOTICE OF FILING

TO: See attached Certificate of Service.

PLEASE TAKE NOTICE that I have today electronically filed with the Office of the Clerk of the Illinois Pollution Control Board Illinois EPA's NOTICE OF FILING, APPEARANCE, RECOMMENDATION, and CERTIFICATE OF SERVICE, copies of which are herewith served upon you.

Respectfully submitted,

ILLINOIS ENVIRONMENTAL
PROTECTION AGENCY

By: /s/ Gabriel H. Neibergall
Gabriel H. Neibergall
Assistant Counsel
Division of Legal Counsel
Gabriel.Neibergall@illinois.gov

DATED: June 30, 2021

1021 N. Grand Ave. East
P.O. Box 19276
Springfield, IL 62794-9276
(217) 782-5544

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Jakobs Bros Farms)
(Property Identification Number) PCB No. 21-____
05-21-400-004) (Tax Certification)
)

APPEARANCE

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

Respectfully submitted,

ILLINOIS ENVIRONMENTAL
PROTECTION AGENCY

By: /s/ Gabriel H. Neibergall
Gabriel H. Neibergall
Assistant Counsel
Division of Legal Counsel
Gabriel.Neibergall@illinois.gov

DATED: June 30, 2021

Gabriel H. Neibergall, #6323183
Division of Legal Counsel
Illinois Environmental Protection Agency
1021 N. Grand Ave. East
P.O. Box 19276
Springfield, IL 62794-9276
(217) 782-5544
Gabriel.Neibergall@illinois.gov

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Jakobs Bros Farms)
(Property Identification Number) PCB No. 21-____
05-21-400-004) (Tax Certification)
)

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 (“Board”), 35 Ill. Adm. Code 125.204.

1. On August 22, 2018, the Illinois EPA received a request from Jakobs Bros Farms (log number TC-140212, **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: Jakobs Bros Farms
28748 Capp Rd.
Sterling, IL 61081

The proposed water pollution control facilities in this request are located in the SE ¼ of Section 21, T22N, R7E of the 4th P.M. in Whiteside County, at the above street address and consist of the following:

Livestock waste handling facilities consisting of one concrete manure pit (approximately 280 ft. x 40 ft. x 10 ft.), the concrete slatted portion of the floor over said manure pit, a concrete settling basin (approximately 46 ft. x 18 ft. x 4 ft.), and an earthen lagoon (approximately 130 ft. x 100 ft. x 8 ft.).

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.

Respectfully submitted,

ILLINOIS ENVIRONMENTAL

PROTECTION AGENCY

By: /s/ Gabriel H. Neibergall
Gabriel H. Neibergall
Assistant Counsel
Division of Legal Counsel
Gabriel.Neibergall@illinois.gov

DATED: June 30, 2021

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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: Michael Roubitchek, Division of Legal Counsel

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

Date: November 20, 2020

Re: Jakobs Bros Farms – Sterling
Recommendation of Tax Certification
Log # TC-140212
Property Index# 05-21-400-004

The Bureau of Water received a request on August 22, 2018 from David Jacobs 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:

Jacobs Bros Farms
28748 Capp Rd.
Sterling, IL 61081

SE ¼ of Section 21, T22N, R7E of the 4th PM in Whiteside County

The livestock waste handling facilities consisting of one (1) concrete manure pit (approximately 280 ft. x 40 ft. x 10 ft.), the concrete slatted portion of the floor over the manure pit that capture and contain waste generated in the barn above, a concrete settling basin (approximately 46 ft. x 18 ft. x 4 ft.), and an earthen lagoon (approximately 130 ft. x 100 ft. x 8 ft.) that treat and store stormwater runoff contaminated by livestock waste. 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: Jacobs Bros Farms

Date: October 28, 2020

Reviewer: WH

Type: Agchem
 Livestock

Log number: TC-140212

Applicant: David Jakobs
21950 Ridge Rd.
Sterling, IL 61081

Contact: Same

Phone: 815-535-8023

Facility: Jacobs Bros Farms
28748 Capp Rd.
Sterling, IL 61081

Property Index#: 05-21-400-004

Parcel#:

Legal Description:

SE ¼ of Section: 21 Twp: 22N R: 7E PM: 4th

County: Whiteside

Signature: David Jakobs

Date Control Devices installed: July 2011

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 one (1) concrete manure pit (approximately 280 ft. x 40 ft. x 10 ft.) and the concrete slatted portion of the floor over the manure pit that capture and contain waste generated in the barn above, a concrete settling basin (approximately 46 ft. x 18 ft. x 4 ft.) and an earthen lagoon (approximately 130 ft. x 100 ft. x 8 ft.) that collects and stores stormwater runoff contaminated by livestock waste. 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 email attachments received 03/29/2019 and 10/23/2020:

One (1) concrete manure pit (280 ft. x 40 ft. x 10 ft.)

Concrete slatted floor;

One concrete settling basin (approximately 46 ft. x 18 ft. x 4 ft.)

One earthen lagoon (approximately 130 ft. x 100 ft. x 8 ft.)

A process flow diagram is provided by the application received 03/29/2019. Additional information about details of pollution control facilities are provided through the email.

Recommended Action: Issue tax certification.

Han, Wei

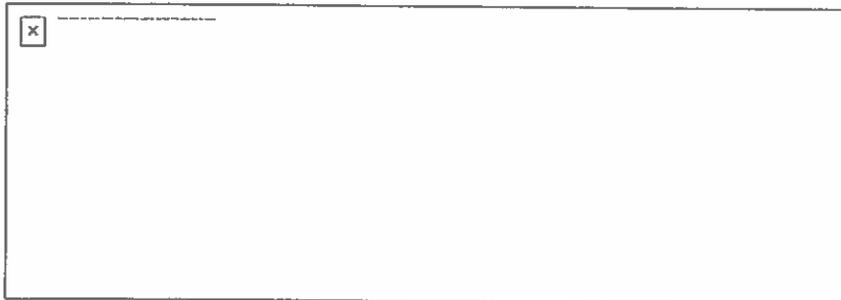
From: Nik Jakobs <nik.jakobs@gmail.com>
Sent: Friday, October 23, 2020 10:08 AM
To: Han, Wei
Subject: Re: [External] Re: TC -140212
Attachments: TC-140212.pdf

Good morning,

Attached are the requested drawings. Please let me know if you need anything else.

Thank you,

Nik



On Fri, Mar 29, 2019 at 12:01 PM Han, Wei <Wei.Han@illinois.gov> wrote:

Thank you for the response. I still need the dimensions of the settling basin. Also please provide plan and profile drawings of the settling basin and the lagoon. The drawings does not need to be engineering drawings. They only need to illustrate how the structures are and what dimensions they have.

I am the initial reviewer of this application. Your application will then be reviewed by legal department of IEPA and the Illinois Pollution Control Board for public notice. Please note these information will be required by the following reviewers.

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

From: Nik Jakobs <nik.jakobs@gmail.com>
Sent: Friday, March 29, 2019 10:23 AM
To: Han, Wei <Wei.Han@Illinois.gov>
Subject: [External] Re: TC -140212

Sorry, I incorrectly entered #3 (length 130ft x 100ft x 8ft)

Nik Jakobs

Jakobs Brothers Farms

On Fri, Mar 29, 2019 at 10:19 AM Nik Jakobs <nik.jakobs@gmail.com> wrote:

In response to your letter dated 3/26/2019. Here are responses to your questions.

- 1) SE
- 2) Concrete
- 3) Earthen, Lagoon dimensions (length 80ft x 60ft x 8ft)
- 4) Please see diagram for flow - Use tanker from pump out point to crop land

Thanks,

Nik

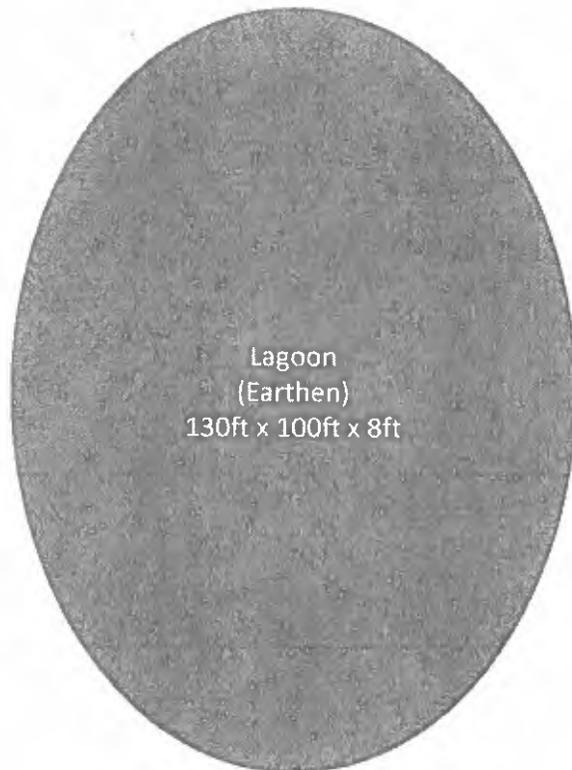
Nik Jakobs

Jakobs Brothers Farms

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.

Pollution Control
Facility

Log No. TC-140211
Jakobs Bros. Farms





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

copy

217/782-0610

September 10, 2020

Mr. Davis Jakobs
21950 Ridge Rd.
Sterling, IL 61081

Re: Illinois Property Tax: Jakobs Bros Farms – Sterling
Livestock Waste Pollution Control Facilities
Log No. TC-140212

Dear Mr. Kinsey:

The application for Illinois Property Tax Certification received August 22, 2018 for the above listed facilities has been reviewed. Emails were sent to you requesting additional information on March 29, 2019. This is the second notice requesting the following information that is needed for the Agency to complete the review of the application:

1. Plan and profile drawings of the settling basin and the manure storage lagoon with dimensions and construction materials.

Please provide the information listed above within 45 days. Please include the above log number on all correspondence. If the above information is not submitted within 45 days, the Illinois EPA will have no option other than to recommend that the Illinois Pollution Control Board deny the application.

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

Very truly yours,

Wei Han
BOW/DWPC/Permit Section
Illinois Environmental Protection Agency

WH:TC-140212.doc

cc: WH File

Han, Wei

From: Han, Wei
Sent: Friday, March 29, 2019 12:02 PM
To: Nik Jakobs
Subject: RE: [External] Re: TC -140212

Thank you for the response. I still need the dimensions of the settling basin. Also please provide plan and profile drawings of the settling basin and the lagoon. The drawings does not need to be engineering drawings. They only need to illustrate how the structures are and what dimensions they have.

I am the initial reviewer of this application. Your application will then be reviewed by legal department of IEPA and the Illinois Pollution Control Board for public notice. Please note these information will be required by the following reviewers.

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

From: Nik Jakobs <nik.jakobs@gmail.com>
Sent: Friday, March 29, 2019 10:23 AM
To: Han, Wei <Wei.Han@Illinois.gov>
Subject: [External] Re: TC -140212

Sorry, I incorrectly entered #3 (length 130ft x 100ft x 8ft)

Nik Jakobs
Jakobs Brothers Farms

On Fri, Mar 29, 2019 at 10:19 AM Nik Jakobs <nik.jakobs@gmail.com> wrote:

In response to your letter dated 3/26/2019. Here are responses to your questions.

- 1) SE
- 2) Concrete
- 3) Earthen, Lagoon dimensions (length 80ft x 60ft x 8ft)
- 4) Please see diagram for flow - Use tanker from pump out point to crop land

Thanks,

Nik

Nik Jakobs
Jakobs Brothers Farms

Han, Wei

From: Nik Jakobs <nik.jakobs@gmail.com>
Sent: Friday, March 29, 2019 10:23 AM
To: Han, Wei
Subject: [External] Re: TC -140212

Sorry, I incorrectly entered #3 (length 130ft x 100ftx 8ft)

Nik Jakobs
Jakobs Brothers Farms

On Fri, Mar 29, 2019 at 10:19 AM Nik Jakobs <nik.jakobs@gmail.com> wrote:
In response to your letter dated 3/26/2019. Here are responses to your questions.

- 1) SE
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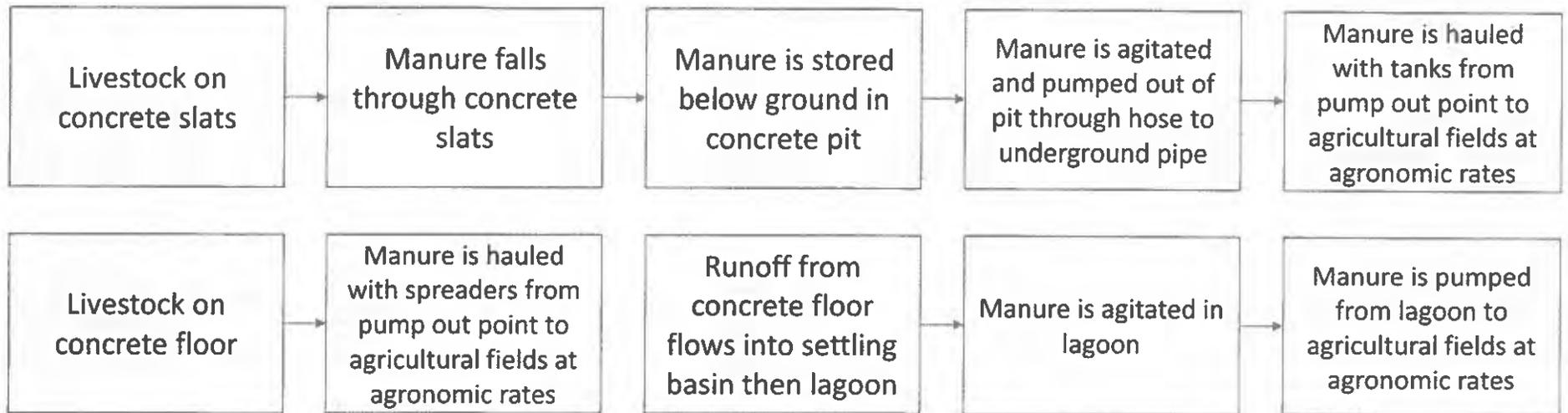
Thanks,

Nik

Nik Jakobs
Jakobs Brothers Farms

Pollution Control Facility Process Flow Diagram

Log No. TC-140212
Jakobs Bros. Farms



Han, Wei

From: Han, Wei
Sent: Tuesday, March 26, 2019 4:37 PM
To: 'dsjakobs@gmail.com'
Subject: Jakobs Bros Farms TC-140212

Mr. Jakobs,

The Agency has received your application for tax certification for Jakobs Bros Farms located in Sterling, IL. The following information is needed in order to complete our review:

1. The quarter ID (SE, SW, NE, or NW) of Section 21 of the facility's legal description.
2. The construction material (concrete, earthen, etc.), and dimensions (length, width, and depth), plan and profile drawings of the settling basin.
3. The construction material (concrete, earthen, etc.), and dimensions (length, width, and depth), plan and profile drawings of the lagoon.
4. A diagram showing the flow of livestock waste and contaminated stormwater runoff 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.

Thanks,

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



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

AUG 22 2021

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

I. Applicant Information:

Company Name: <u>Lakobs Bros Farms</u>	Person Authorized to Receive Certification: <u>David Lakobs</u>	Person to Contact for Additional Details: <u>David Lakobs</u>
Street Address: <u>21950 Ridge Rd</u>	Street Address: <u>21950 Ridge Rd</u>	
City: <u>STERLING</u> State: <u>IL</u>	City: <u>STERLING</u> State: <u>IL</u>	
Zip: <u>61081</u> Phone: <u>8155359023</u>	Zip: <u>61081</u> Phone: <u>8155358023</u>	
Email Address: <u>dsjakobs@gmail.com</u>	Email Address: <u>dsjakobs@gmail.com</u>	

II. Facility Information:

Facility Location: Quarter Section: 21 Township: 22N Range: 7E
Municipality: _____ Township: JORDAN

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

Address: 28748 Capp Rd City: STERLING
State: IL Zip Code: 61081 County: Whiteside Book Number: _____

Property Index Number: 05-21-400-004

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:

Feeding Beef Cattle

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):

See Attached

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

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
<i>Beef Feedlot runoff</i>		<i>Hauled to crop fields</i>

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: July 2011

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

Status of installation on date of application:

Completed

III. Verification and Signature:

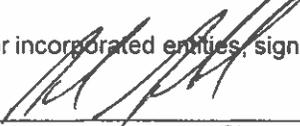
The following information is submitted in accordance with the Illinois Property Tax Code, as amended, and to the best of my knowledge is true and correct.

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))

David Jakobs
Printed Name:

Owner (President)
Title:

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


Signature:

7/30/18
Date:



July 30, 2018

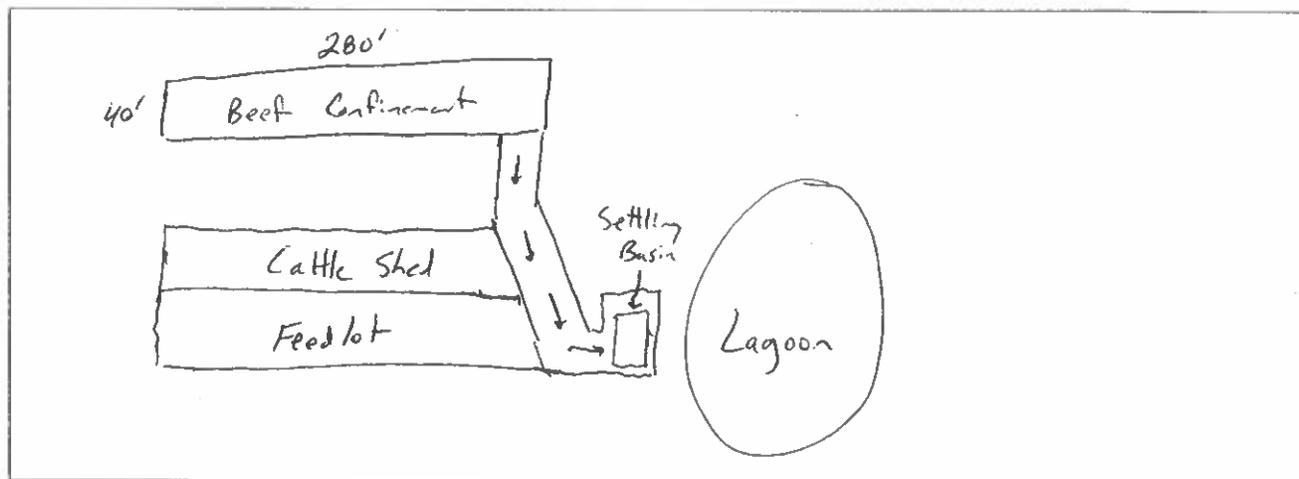
To Whom It May Concern,

We operate a beef feedlot and confinement facility which has several pollution measures to control and eliminate any runoff to the waters of the state. A nearby creek to the east is now protected due to the measures that were taken. Runoff is collected in our settling basin, lagoon, and confinement pits overlain with slatted floors. It is then pumped out and applied to our crop fields at an agronomic rate.

Equipment installed includes:

- Slatted floor 40' x 280' over 10' pits
- Settling basin and lagoon
- Gutters

Below is a process flow diagram of the facility:



Sincerely,

David Jakobs

Jakobs Bros. Farms

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 June 15, 2021, the attached **NOTICE OF FILING**, **APPEARANCE**, and **RECOMMENDATION**, 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:

David Jakobs
21950 Ridge Rd.
Sterling, IL 61081

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]

Illinois Pollution Control Board
Don Brown, Clerk
State of Illinois Center
100 West Randolph, Suite 11-500
Chicago, Illinois 60601
don.brown@illinois.gov

Respectfully submitted,

ILLINOIS ENVIRONMENTAL
PROTECTION AGENCY

By: /s/ Gabriel H. Neibergall

Gabriel H. Neibergall
Assistant Counsel
Division of Legal Counsel
Gabriel.Neibergall@illinois.gov

DATED: June 30, 2021

1021 N. Grand Ave. East
P.O. Box 19276
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(217) 782-5544