

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Lower Farms Inc.)
(Property Identification Number) PCB No. 22-____
07-09-13-200-001) (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: May 17, 2022

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

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Lower Farms Inc.)
(Property Identification Number) PCB No. 22-____
07-09-13-200-001) (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: May 17, 2022

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

Lower Farms Inc.)
(Property Identification Number) PCB No. 22-_____
07-09-13-200-001) (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 December 30, 2020, the Illinois EPA received a request from Lower Farms Inc. (log number TC-143484, **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: Lower Farms Inc.
22642 Cyclone Ridge Rd.
Mt. Carroll, IL 61053

The proposed water pollution control facilities in this request are located in the NW ¼ of Section 13, T24N, R5E of the 4th P.M. in Carroll County, at the above street address and consist of the following:

Livestock waste handling facilities consisting of one concrete manure pit (approximately 244 ft. x 48 ft. x 12 ft.), the concrete slatted portion of the floor over said pit, and plastic perimeter drainage pipes (approximately 1,007 ft. x 6 in. in total) located around the footing of the manure pit to prevent flotation of the 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.

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: May 17, 2022

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



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 *DEL*

Date: January 22, 2021

Re: Lower Farms Inc – Mt. Carroll
Recommendation of Tax Certification
Log# TC-143484
Property Index# 07-09-13-200-001

The Bureau of Water received a request on December 30, 2020 from Mark Lower 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:

Lower Farms Inc.
22642 Cyclone Ridge Rd.
Mt Carroll, IL 61053

NW ¼ of Section 13, T24N, R5E of the 4th PM in Carroll County

The livestock waste handling facilities consisting of one (1) concrete manure storage pit (approximately 244 ft. x 48 ft. x 12 ft.), the concrete slatted portion of the floor over the manure pit that capture and contain waste generated in the barn above, and plastic perimeter drainage pipes (approximately 1,007 ft. x 6 in. total) located around the footing of the manure pit to prevent flotation of the 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: Lower Farms Inc.

Date: January 13, 2021

Reviewer: WH

Type: Agchem
 Livestock

Log number: TC-143484

Applicant: Mark Lower
24102 Cyclone Ridge Rd.
Lanark, IL 61046

Contact: Chris Lower
23823 Wollow Rd.
Lanark, IL 61046

Phone: 815-275-3335

Facility: Lower Farms Inc.
22642 Cyclone Ridge Rd.
Mt. Carroll, IL 61053

Property Index#: 07-09-13-200-001

Parcel#: 07-000-091-10

Legal Description:

NW of Section: 13 Twp: 24N R: 5E PM: 4th

County: Carroll

Signature: Chris Lower

Date Control Devices installed: July 2020

Title: VP

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 storage pit (approximately 244 ft. x 48 ft. x 12 ft), the concrete slatted portion of the floor over the pit that capture and contain waste generated in the barn above. Plastic perimeter drainage pipes (approximately 1,007 ft. x 6 in. total) are located around the footing of pit to prevent flotation of the 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 concrete manure storage pit;

Plastic perimeter drainage tiles at the pit: 1,007 ft. x 6 in. total

A plan view of the pit and a process flow diagram were submitted with the application.

Recommended Action: Issue tax certification.

Han, Wei

From: Chris Lower <chris.lower30@gmail.com>
Sent: Tuesday, January 12, 2021 3:37 PM
To: Han, Wei
Subject: [External] Lower Cattle setup

Wei, This is in response to your phone call asking for more information.

Physical address is:
22642 Cyclone Ridge Road
Mt. Carroll IL 61053

Perimeter tile is constructed out of a plastic 6 inch perforated drain tile with 1/2" diameter openings and conforming to AASHTO M-294 and ASTM F-405 for a length of 692 feet. Added to that is the plastic 6 inch solid wall drain tile that conformed to AASHTO M-2964 and M-252 and ASTM F-405 and F-667. The length of that tile is 315 feet.

Cost of the perimeter tile was \$1936
Cost of the solid wall tile was \$3015

If you have any more questions please call or email me.

Chris Lower
8152753335
chris.lower30@gmail.com

TC-143484

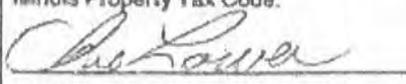
**APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)
POLLUTION CONTROL FACILITY**
AIR WATER

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 502a-5. Disclosure of this information is voluntary. However, failure to comply could prevent your application from being processed or could result in denial of your application for certification.

FOR AGENCY USE

File No.	Date Received	Certification No.	Date	
APPLICANT	Sec. A Company Name Lower Farms Inc.			
	Person Authorized to Receive Certification Mark D Lower		Person to Contact for Additional Details Chris Lower	
	Street Address 24102 Cyclone Ridge Road		Street Address 23823 Willow road	
	Municipality, State & Zip Code Lanark, IL 61046		Municipality, State & Zip Code Lanark, IL 61046	
	Telephone Number (815) 275-2219		Telephone Number (815) 275-3335	
	Location of Facility Quarter Section Township Range NE 13 T24 R5		Municipality Township Cerroll T24	
	Street Address 22642 Cyclone Ridge Road		County Book Number Cerroll	
	Property Identification Number 07-09-13-200-001		Parcel Number 07-000-091-10	
	MANUFACTURING OPERATIONS	Sec. B 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		
Air Pollution Control Operating Permit No.		Date Issued		
MANUFACTURING PROCESSE	Sec. C Describe Unit Process			
	Materials Used in Process			
POLLUTION CONTROL FACILITY DESCRIPTION	Sec. D Describe Pollution Abatement Control Facility			
	See Attached Sheet			

Sec. E POLLUTION CONTROL FACILITY - CONTAMINANTS ACCOUNTING DATA	(1) Nature of Contaminants or Pollutants			
		Material Retained, Captured or Recovered		
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE	
	Beef cattle urine and manure	urine/manure	spread as fertilizer on crop ground	
Sec. F SIGNATURE	(2) Point(s) of Waste Water Discharge no points of waste water discharge			
	Plans and Specifications Attached		Yes <input checked="" type="checkbox"/> No <input 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>07/02/20</u>	status of installation on date of application _____		
	(5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY	\$ 677,528.60		
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ 0.00		
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ 770,000.00		
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ 55,000.00		
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE	% .737		
	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.			
		VP		
Signature		Title		
Sec. G INSTRUCTIONS	INSTRUCTIONS FOR COMPLETING 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: Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Attention: Al Keller Permit Section Division of Water Pollution Control	Attention: Donald E. Sutton Permit Section Division of Air Pollution Control

Illinois Environmental Agency

Attn. Al Keller

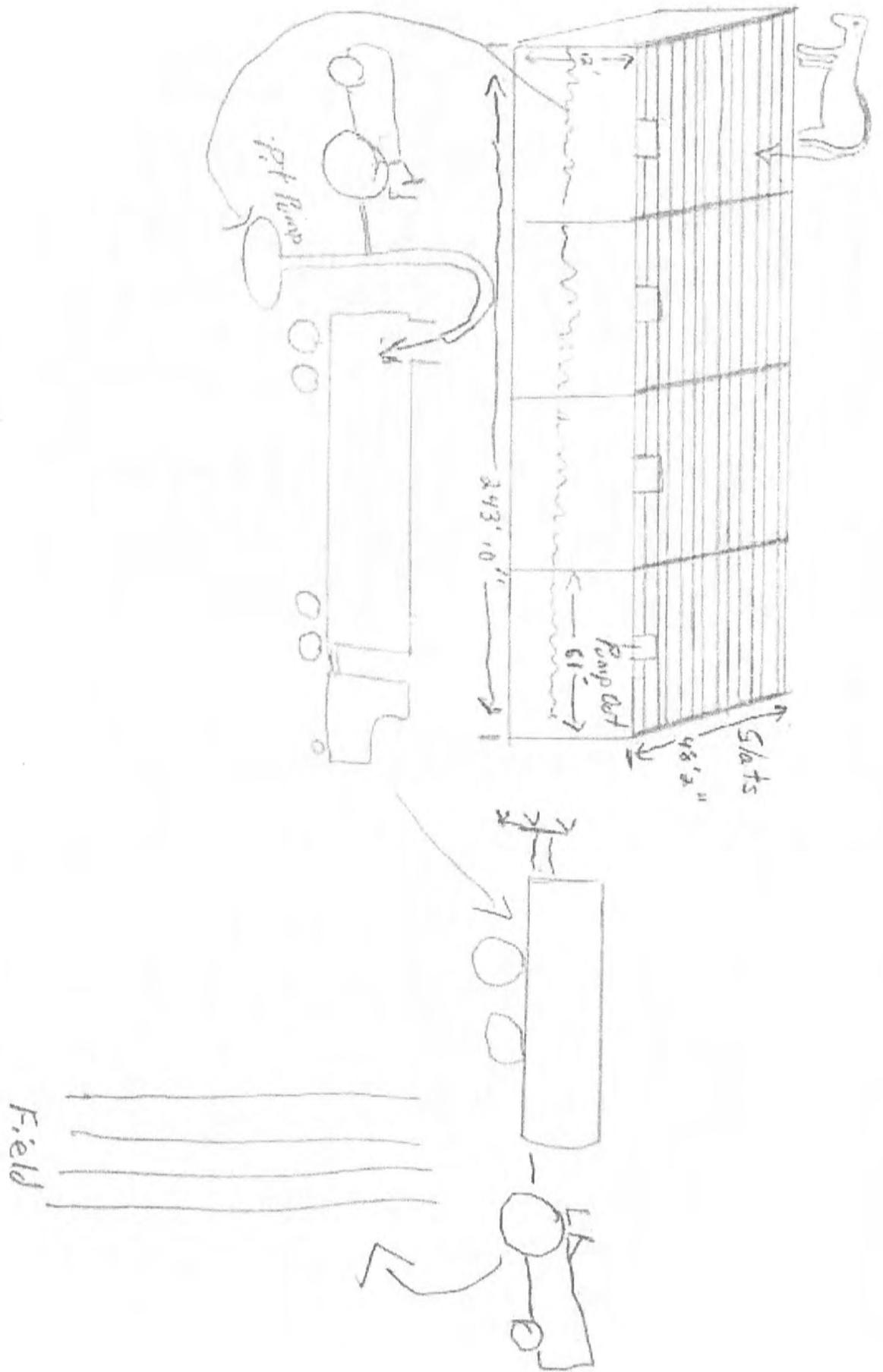
Permit Section

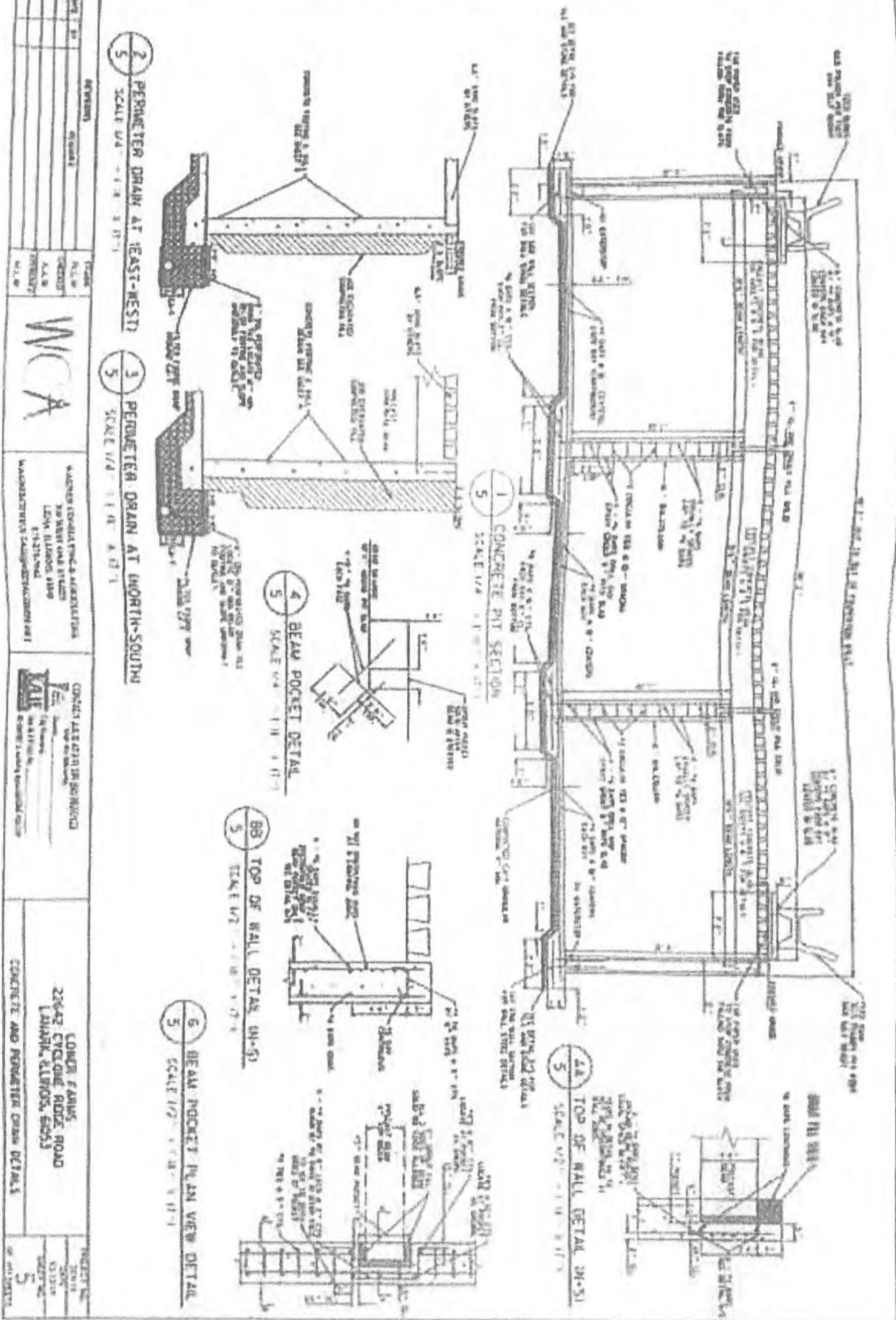
Division of Water Pollution Control

Property ID # 07-09-13-200-001

One concrete manure pit divided into four sections. Total length is 243 feet 10 inches and the width is 48 feet 2 inches. Within the pit there are three concrete walls dividing the overall pit into the 4 sections. These dividing walls are approximately 61 feet from the end walls and each other making 4 equal sections. The flooring slab of concrete is poured on a layer of sewer rock and surrounded by a perimeter tile that can be checked for any leakage that may occur. The slats are supported by columns of concrete that hold horizontal concrete beams that then support the concrete slats. Each of the four sections has a small removable cover that when it comes time to pump will be removed and a manure pump will be inserted into that opening. The building structure walls support the gutter and downspouts that prevent precipitation from entering the livestock waste storage facility. The gutters attached to these walls collect and divert the rainwater into an underground piping system that carries the water to underground field tile. The collected manure is pumped from each section separately and loaded into a tank to be transported to a field where it will be transferred to a liquid manure spreader and then directly injected into the ground. By using this procedure the manure can be controlled as to how much where and when it is applied and doing that it will keep it out of the groundwater.

The average analysis of the beef manure per 1000 gallons of liquid is 20# of nitrogen, 18# of phosphorus, and 26# of potash. This system of using a deep pit vs the open lot feeding operation will contain and control more of the nutrients that are lost by the environment of the open lot feeding system that it has replaced.





DATE	REVISION

MCA

MANUFACTURERS' CATALOGS

CONCRETE AND FOUNDATION DETAILS

22642 CYCLONE RIDGE ROAD
LAHAIN, HAWAII, 96761

PROJECT NO. 2022-072

Hafliger, Belinda

From: Drea, Bridget
Sent: Wednesday, December 30, 2020 9:53 AM
To: Hafliger, Belinda; O'Neal, LaQuenta; Killen, Michael P.
Cc: Sutton, Ben
Subject: FW: [External] Lower Farms EPA application Ptax
Attachments: Lower Farms EPA application Ptax.pdf

Here is a better version of the application. Please let me know if you need Chris to send in the original copy. Thanks!

From: Chris Lower <chris.lower30@gmail.com>
Sent: Tuesday, December 29, 2020 12:30 PM
To: Drea, Bridget <Bridget.Drea@Illinois.gov>
Subject: [External] Lower Farms EPA application Ptax

Bridget, This one looks better to me. Thanks for letting me know. Chris

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.

Illinois Environmental Protection Agency

Illinois Environmental Agency

Attn. Al Keller

Permit Section

Division of Water Pollution Control

I am requesting certification for a water pollution control facility (pipe, slats, pits, gutters, downspouts, etc.) that is included in this application. This does not include the areas where animal feeding operations are conducted, gates, or walkways.

Thank you for your consideration.

Chris Lower

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 May 17, 2022, 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:

Mark Lower
24102 Cyclone Ridge Rd.
Lanark, IL 61046

Chris Lower
23823 Willow Rd
Lanark, IL 61046

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: May 17, 2022

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