

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

4 Nelson Farms, Inc.)
(Property Identification Number) PCB 22-
23-32-400-002) (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.


Kenneth D. Nelson
1618 Knox Road 2900 N
Altona, IL 61414

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: 
Grace McCarten
Assistant Counsel
Division of Legal Counsel

DATED: June 16, 2022

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

4 Nelson Farms, Inc.)
(Property Identification Number) PCB 22-
23-32-400-002) (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: _____


Grace McCarten
Assistant Counsel
Division of Legal Counsel

DATED: June 16, 2022

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

4 Nelson Farms, Inc.)
(Property Identification Number) PCB 22-
23-32-400-002) (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 May 21, 2021, the Illinois EPA received a request from 4 Nelson Farms, Inc. (log number TC-145820, 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: 4 Nelson Farms, Inc.
403 E. 1370th St.
Altona, IL 61414

The proposed water pollution control facilities in this request are located in Section 32, Township 14-North, Range 3-East of the 4th PM in Henry County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one (1) concrete livestock waste pit measuring 193 ft. (length) x 100 ft. (width) x 8 ft. (depth) with 8 concrete pump out pits approximately 5 ft. (length) x 6 ft. (width) x 9 ft. (depth) and approximately 19,300 sq. ft. of concrete slatted flooring over 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 (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: 

Grace McCarten
Assistant Counsel
Division of Legal Counsel

Dated: June 16, 2022

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



Clerk's Office 06/16/2022 **PCB 2022-087**
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, P.E., Manager, Permit Section, Division of Water Pollution Control, Illinois Environmental Protection Agency *DEL*

Date: MAY - 6 2022

Re: 4 Nelson Farms, Inc - Altona
Recommendation of Tax Certification
Log No.: TC-145820
BOW ID No.: W0958190002
Property Index Number: 23-32-400-002

The Bureau of Water received a request on May 21, 2021 from 4 Nelson Farms, Inc, having a principal place of business at 1681 Knox Road 2900 N, Altona, IL 61414, for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Il. Adm. Code 125.204. We offer the following recommendation.

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

4 Nelson Farms, Inc
403 E 1370th St.
Altona, IL 61414

Section 32, Township 14-North, Range 3-East of the 4th PM in Henry County.

Livestock waste management facilities consisting of:

One (1) concrete livestock waste pit measuring 193 ft. (length) x 100 ft. (width) x 8 ft. (depth) with 8 concrete pump out pits approximately 5 ft. (length) x 6 ft. (width) x 9 ft. (depth) and approximately 19,300 sq. ft. of concrete slatted flooring over 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-145820_Tax Cert Recommendation_21May21.docx

2125 S. First Street, Champaign, IL 61820 (217) 278-5800
2009 Mall Street Collinsville, IL 62234 (618) 346-5120
9511 Harrison Street, Des Plaines, IL 60016 (847) 294-4000
595 S. State Street, Elgin, IL 60123 (847) 608-3131

2309 W. Main Street, Suite 116, Marion, IL 62959 (618) 993-7200
412 SW Washington Street, Suite D, Peoria, IL 61602 (309) 671-3022
4302 N. Main Street, Rockford, IL 61103 (815) 987-7760

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 #: W0958190002

Project Name: 4 Nelson Farms, Inc

Date application received: 5/21/2021

Reviewer: DRG

Log number: TC-145820

Legal Description:

Section 32 Twp: 14-North Range: 3-East PM: 4th

County: Henry

Facility Contact:

Phone: _309-484-2741

Pollution Control Facility Type:

Swine Livestock Waste Management Facility

Property ID: 23-32-400-002

Applicant: 4 Nelson Farms, Inc

1681 Knox Road 2900 N

Altona, IL 61414

Facility: 4 Nelson Farms, Inc

403 E 1370th St.

Altona, IL 61414

Date Control Devices installed: 12/26/2018

Application Signature by: Kenneth Nelson

Title: Choose an item. (Treasurer)

Contents of Application: Old 3 page form, 1 page diagram with dims and flow diagram

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 193 ft. (length) x 100 ft. (width) x 8 ft. (depth) with 8 concrete pump out pits approximately 5 ft. (length) x 6 ft. (width) x 9 ft. (depth) and approximately 19,300 sq. ft. of concrete slatted flooring over this manure pit.

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

Notes:

Nothing follows – DRG - (December 21, 2021)



Illinois Environmental Protection Agency

1001 North Grand Avenue East • P.O. Box 19276 • Springfield • Illinois • 62794-9276 • (217) 782-3397

RECEIVED
MAY 21 2021

Application for Certification (Property Tax Treatment) Pollution Control Facility

**EPA
BOW/WPC/PERMIT SECTION**

For Agency Use Only	
File Number: <u>TC-145820</u>	Date Rec'd: <u>5/21/21</u>
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 pollution control facility claimed. Send the application only to the appropriate address listed below. Do not mix types (air and water). Where both air and water operations are related, send applications to each of the addresses.

If attachments are needed, record them consecutively on an index sheet.

Note: This form should be completed within Acrobat before being saved, printed, signed, and submitted.

Air: Illinois EPA
Attention: William D. Marr, Permit Section
Bureau of Air
1021 North Grand Avenue East, P.O. Box 19276
Springfield, IL 62794-9276

Water: Illinois EPA
Attention: Darin LeCrone, Permit Section
Bureau of Water
1021 North Grand Avenue East, P.O. Box 19276
Springfield, IL 62794-9276

I. Applicant Information

Company Name: _____

Person Authorized to Receive Certification	Person to Contact for Additional Information
Name: <u>Kenneth D Nelson</u> <u>4 Nelson Farms Inc</u>	Name: <u>Kenneth D Nelson</u>
Street Addr: <u>1681 Knox Road 2900 N</u>	Street Addr: <u>1681 Knox Road 2900 N</u>
City: <u>Altona</u> State: <u>IL</u>	City: <u>Altona</u> State: <u>IL</u>
ZIP: <u>61414</u> Phone: <u>309-484-2741</u>	ZIP: <u>61414</u> Phone: <u>309-484-2741</u>
Email: <u>4nelsonfarms@mymctc.net</u>	Email: <u>4nelsonfarms@mymctc.net</u>

II. Facility Information

Facility Location: Quarter Section: 32 Township: Weller Range: T14NR3E
Municipality: _____ Township: _____

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

Address: 403 E 1370 th St City: Altona
State: IL Zip Code: 61414 County: Henry Book Number: _____

Property Index Number: 23-32-400-002 **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

<u>Swine production</u>

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

Raise piglets from weaner to market. Hog waste fall through concrete slats and is stored in an cement pit 8 feet deep by 100 feet wide and 193 feet long. There are 8 pump outs 5' x 6' x 9'. Manure is collected and stored until applied to fields for fertilizing crops.

Materials Used in the Process

concrete slats and concrete pit walls and floor.

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).

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.

Material Retained, Captured or Recovered		
Contaminant or Pollutant	Description	Disposal or Use
hog manure	waste from hgg production	applied to fields as 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: 12-26-2018

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

LF0730500000 facility Id was placed into serve in December of 2018.

Status of installation on date of application

Operating and raising weaned pigs to finishers.

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))

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

Kenneth D Nelson

Printed Name



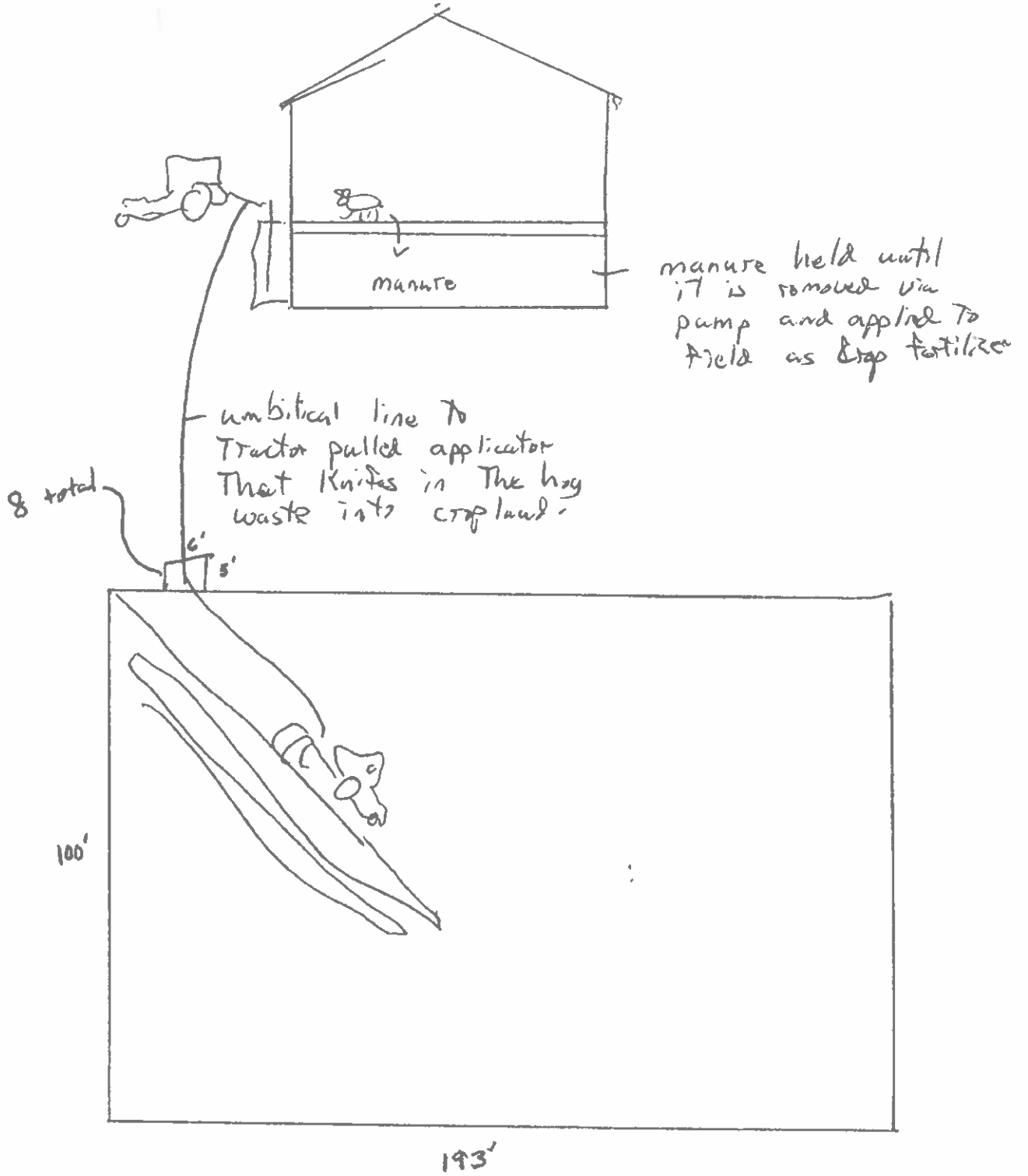
Signature

Secretary/Treasurer

Title

5-18-2021

Date



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 16, 2022, 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:

Kenneth D. Nelson
1681 Knox Road 2900 N
Altona, IL 61414

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/ Grace McCarten
Assistant Counsel
Division of Legal Counsel
1021 North Grand Avenue East
P.O. Box 19276
Springfield, Illinois 62794-9276
217.782.5544

THIS FILING IS SUBMITTED ON RECYCLED PAPER