

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Brian & Karen Will
(Property Identification Number
11-11-300-015)

)
) **PCB 19-**
) **(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.

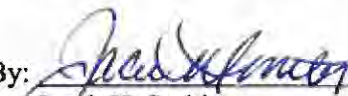
Brian & Karen Will
438 County Road 425 North
Sigel, Illinois 62462

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
Springfield, Illinois 62794

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: 
Jacob H. Smith
Assistant Counsel
Division of Legal Counsel

DATED: April 23, 2019

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

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Brian & Karen Will
(Property Identification Number
11-11-300-015)


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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:



Jacob H. Smith
Assistant Counsel
Division of Legal Counsel

DATED: April 23, 2019

Illinois Environmental Protection Agency
1021 North Grand Avenue East
Post Office Box 19276
Springfield, Illinois 62794-9276
(217)782-5544

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(Property Identification Number) **PCB 19-**
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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 March 7, 2019, the Illinois EPA received a request from Brian Will (log number TC-140978, 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: Brian Will Hog Building
441 Country Road 425 North
Sigel, IL 62462

The proposed water pollution control facility in this request is located in the SW ¼ of Section 11, T9N, R7E of the 3rd P.M. in Cumberland County, at the above street address and consist of the following facilities:

The livestock waste handling facilities consisting of one (1) concrete manure pit (approximately 173 ft. x 121 ft. x 8 ft.), the concrete slatted portion of the floor over the manure pit that capture and contain waste generated in the barn above, six (6) pumpout pits (approximately 6 ft. x 6 ft. x 8 ft. each) to allow manure removal from the manure pit, and Form-A-Drain perimeter drainage tiles (approximately 588 ft. x 6 in. x 2 in.) located around the footing of manure pit to prevent flotation of the pit.

This livestock waste management facility is used to collect, transport, and/or store livestock waste prior to cropland application, and is 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

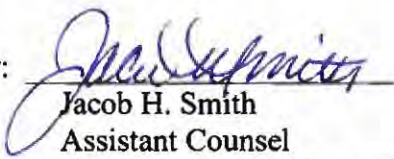
"pollution control facilities" as:

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 (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 is 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: 
Jacob H. Smith
Assistant Counsel
Division of Legal Counsel

Dated: April 23, 2019

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



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, ACTING DIRECTOR

Memorandum

To: Charles Gunnarson, Division of Legal Counsel

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

Date: **APR 17 2019**

Re: Brian Will Hog Building – Sigel
Recommendation of Tax Certification
Log # TC-140978
Property Index# 11-11-300-015

The Bureau of Water received a request on March 07, 2019 from Brian Will 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:

Brian Will Hog Building
441 County Rd. 425 North
Sigel, IL 62462

SW $\frac{1}{4}$ of Section 11, T9N, R7E of the 3rd PM in Cumberland County

The livestock waste handling facilities consisting of one (1) concrete manure pit (approximately 173 ft. x 121 ft. x 8 ft.), the concrete slatted portion of the floor over the manure pit that capture and contain waste generated in the barn above, six (6) pumpout pits (approximately 6 ft. x 6 ft. x 8 ft. each) to allow manure removal from the manure pit, and Form-A-Drain perimeter drainage tiles (approximately 588 ft. x 6 in. x 2 in.) located around the footing of 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: Brian Will Hog Building

Date: April 10, 2019

Type: Agchem
 Livestock

Reviewer: WH

Contact: Same

Log number: TC-140978

Phone: 217-844-4432

Applicant: Brian and Karen Will
438 County Rd. 425 North
Sigel, IL 62462

Property Index#:

Parcel#: 11 11 300 015

Facility: Brian Will Hog Building
441 County Rd. 425 North
Sigel, IL 62462

County: Cumberland

Legal Description:

Signature: Brian Will

SW of Section: 11 Twp: 9N R: 7E PM: 3rd

Title: Owner

Date Control Devices installed: March 2016

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 173 ft. x 121 ft. x 8 ft.) and the concrete slatted portion of the floor over the manure pit that capture and contain waste generated in the barn above. The concrete manure pit has six (6) pumpout pits (approximately 6 ft. x 6 ft. x 8 ft. each) to allow manure removal from the manure pit. Form-A-Drain perforated perimeter tile (approximately 588 ft. x 6 in. x 2 in.) is 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.

Pollution control facilities requested by the applicant through Description of Pollution Control Facilities, Section 2 of the application form and the attachments.

One (1) concrete manure pit;
Concrete slatted floor;
Six (6) pumpout pits attached to the manure pit;
Form-A-Drain perforated perimeter tile.

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

Recommended Action: Issue tax certification.



Illinois Environmental Protection Agency

WH

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: Al Keller, Permit Section
 Division of Water Pollution Control
 1021 North Grand Avenue East, P.O. Box 19276
 Springfield, IL 62794-9276

RECEIVED
 MAR 17 2019
 IIEPA
 BOW/WPC/PERMIT SECTION

I. Applicant Information:

Company Name: <u>Brian Will hog building</u>	Person to Contact for Additional Details: <u>Brian Will</u>
Person Authorized to Receive Certification: <u>Brian & Karen Will</u>	Street Address: <u>same</u>
Street Address: <u>438 County Road 425 North</u>	City: _____ State: _____
City: <u>Sigel</u> State: <u>IL</u>	Zip: _____ Phone: _____
Zip: <u>62462</u> Phone: <u>217-844-4432</u>	Email Address: _____
Email Address: <u>kwalk21@hotmail.com</u>	

II. Facility Information:

Facility Location: Quarter Section: SW Township: 9-North Range: 7-East
 Municipality: Section 11 Township: Springpoint

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

Address: 441 County Road 425 North City: Sigel
 State: IL Zip Code: 62462 County: Cumberland Book Number: 2015R01273

Property Index Number: 11-11-300-015

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:

The farm is made up of one swine finishing building where swine are housed on concrete slats with a below ground concrete pit used as waste storage.

Permit Information:

WPC Construction Permit Number: <u>N/A</u>	Date Issued: _____
NPDES Permit Number: <u>N/A</u>	Date Issued: _____ Exp. Date: _____
APC Construction Permit Number: <u>N/A</u>	Date Issued: _____
APC Operating Permit Number: <u>N/A</u>	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:

Not Applicable

Materials Used in the Process:

Not Applicable

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):

A concrete pit with dimensions of 173'x121'x8' deep is used to store livestock waste until the appropriate time to apply the manure to agricultural fields at agronomic rates. The building has six(6) 6'x6' concrete pumpouts, 588' of 6"x2" Form-A-Drain perforated tile around the perimeter of the footings, and 20,933 ft² of precast concrete slats.

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

The main purpose of the pit is to have manure storage to allow for flexibility of application to agricultural fields when ideal conditions present.

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).

Not applicable

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
Livestock manure	stored in below ground concrete pit	field applied at agronomic rates

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: March 20, 2016

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

March 22, 2016

Status of installation on date of application:

in operation

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 Will Printed Name: owner Title:

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

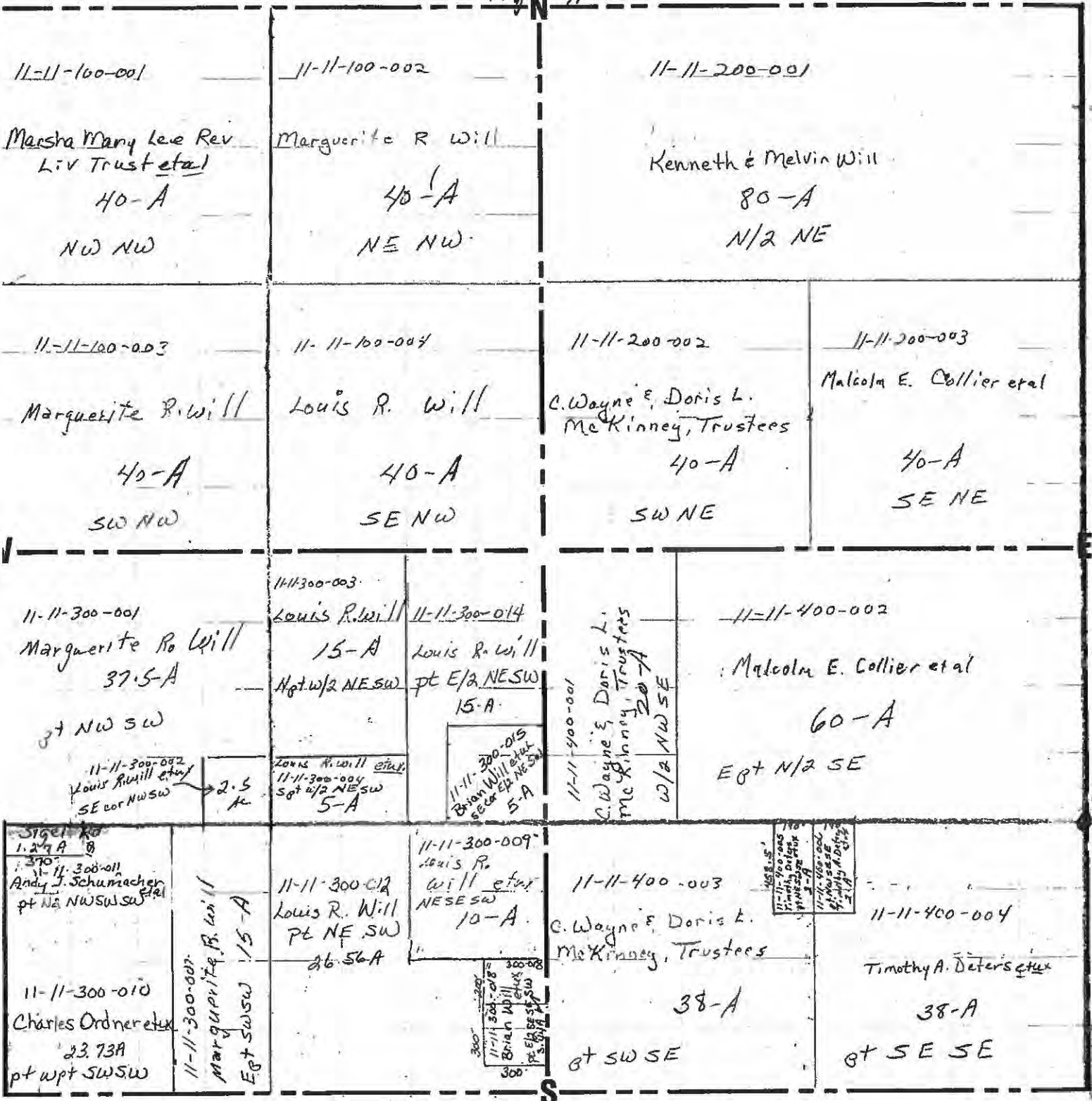
Brian Will Signature: 3-3-19 Date:

11-11
11-4-7
Springpoint

MAP 19-30

SCALE FOR SECTION, } Each side large blue squares = 20 chains, 80 rods, 1320 feet; area of square 40 acres.
660 Ft.=1 Inch } Each side small red squares = 5 chains, 20 rods, 330 feet; area of square 2½ acres.

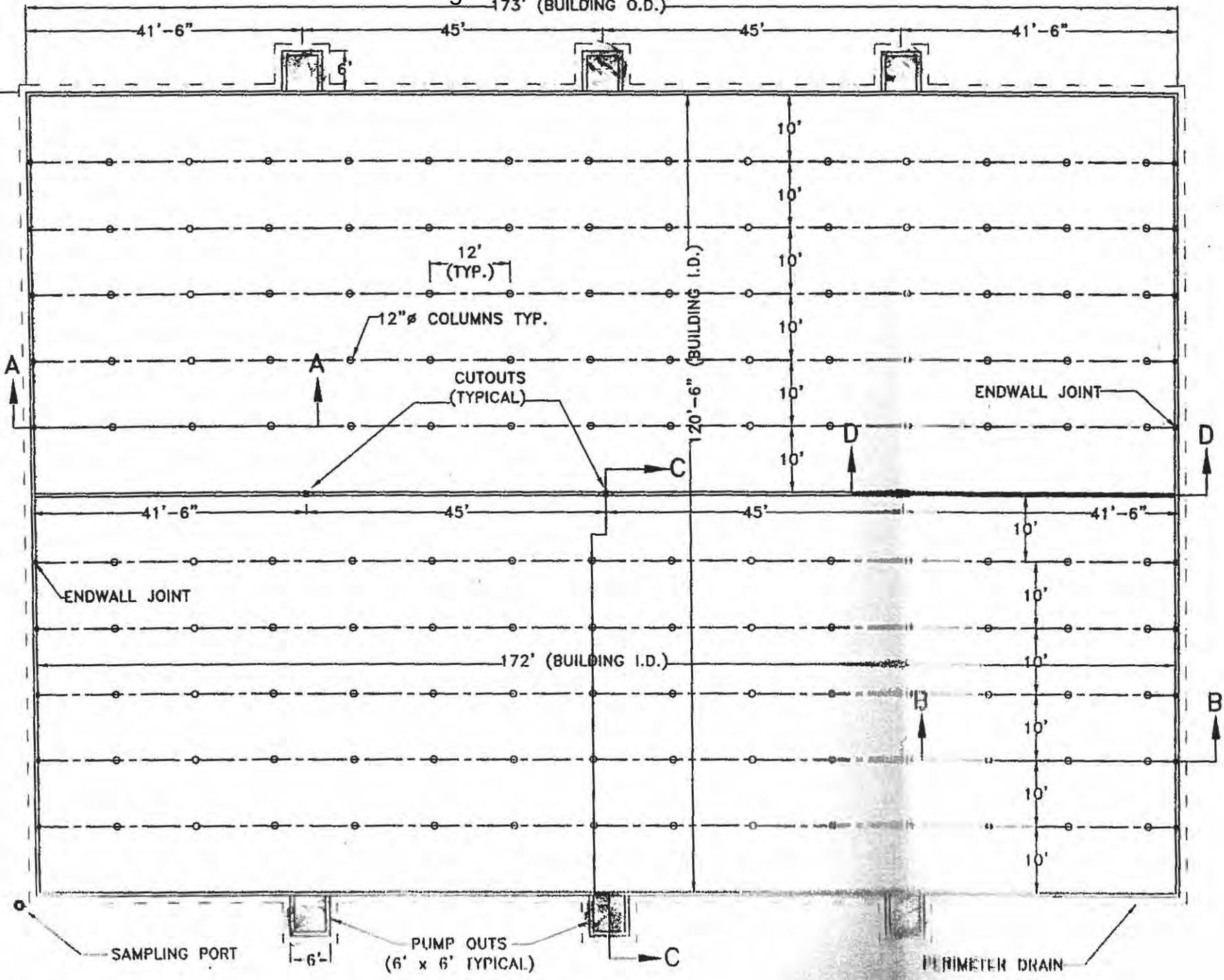
Map 11-C



SCALE FOR QUARTER SECTION, } Each side large blue squares = 10 chains, 40 rods, 660 feet; area of square 10 acres.
330 Ft.=1 Inch } Each side small red squares = 2.5 chains, 10 rods, 165 feet; area of square .625 of 1 acre.

Pollution Control Facility Process Flow Diagram

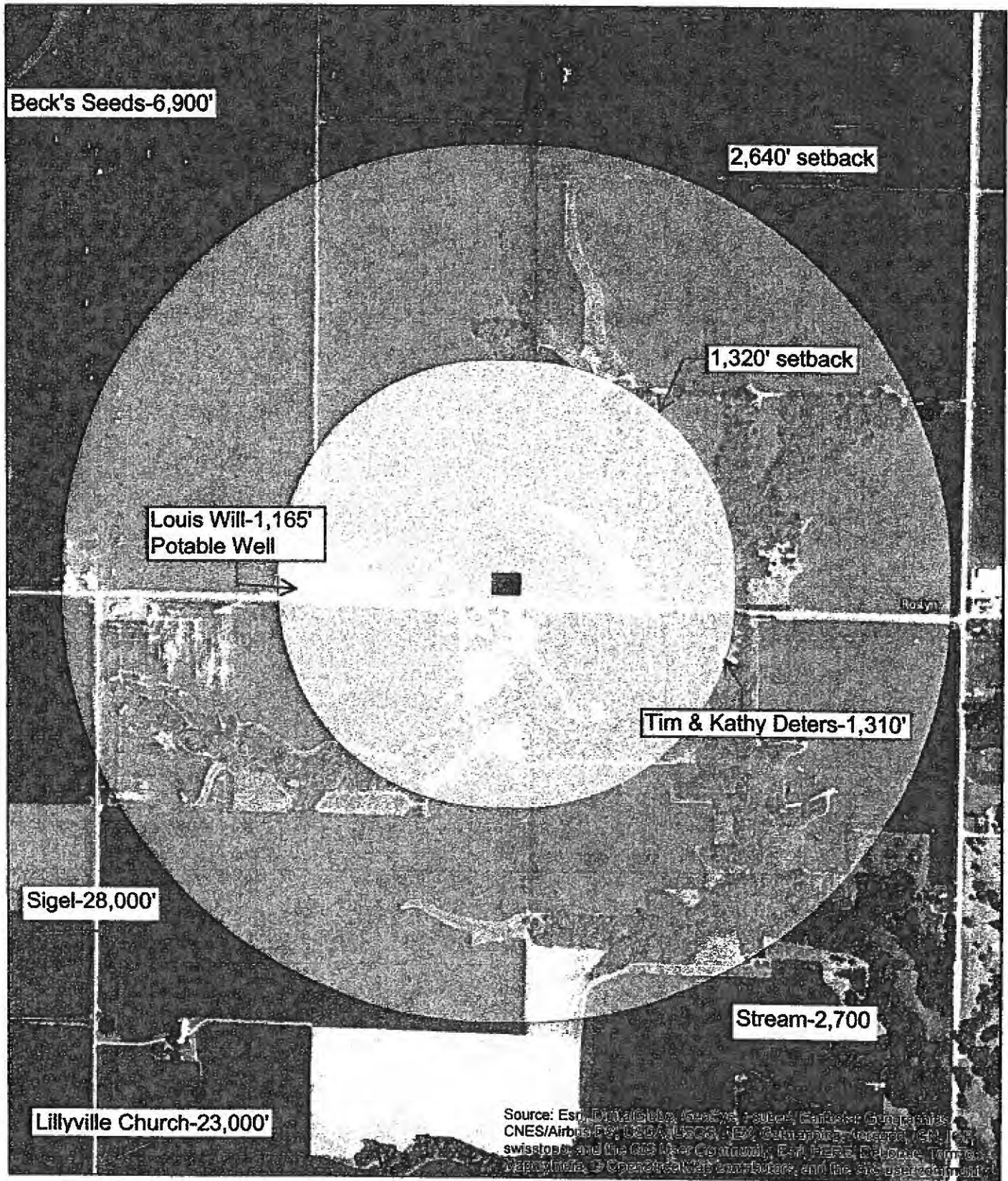
Swine on concrete slats → Manure falls through concrete slats → Manure is stored in below ground concrete pit → manure is agitated and pumped out of pit into an application vessel → manure is applied to agricultural fields at agronomic rates



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- 14.) THE B
- 15.) WATER MANU

DRAIN TO DAYLIGHT
(FIELD VERIFY LOCATION)

Setback Map



Notes:

- *No subsurface drainage lines within 100'
- *No abandoned wells within 1,000'
- *Surface water flow is east away from the building

880

Feet

Frank & West
Environmental Engineers, Inc.
1028 N. State Route 50
Springfield, IL 62767
Phone 217/267-1888
Fax 217/467-2088

STATE OF ILLINOIS

COUNTY OF SANGAMON

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)
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CERTIFICATE OF SERVICE

I, the undersigned attorney at law, hereby certify that I have served on the date of April 23, 2019, 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 & Karen Will
438 County Road 425 North
Sigel, Illinois 62462

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
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Chicago, Illinois 60601

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

/s/ Jacob H. Smith
Assistant Counsel
Division of Legal Counsel
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