BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Ray Flood)
(Property Identification Number) PCB No.
12-10-100-008)) (Tax Certification)
)

NOTICE

PLEASE TAKE NOTICE that I have today filed with the Office of the Clerk of the Pollution
Control Board an <u>APPEARANCE</u> and <u>RECOMMENDATION OF THE ILLINOIS</u>

ENVIRONMENTAL PROTECTION AGENCY, copies of which are herewith served upon you.

Ray Flood 911 County Road 450 N Jewett, Illinois 62436

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

Amanda S. Kimmel Assistant Counsel

Division of Legal Counsel

DATED: June 5, 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

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Ray Flood)
(Property Identification Number) PCB No.
12-10-100-008)) (Tax Certification)
)

APPEARANCE

The undersigned, as one of its attorneys, hereby enters an <u>APPEARANCE</u> on behalf of Respondent, Illinois Environmental Protection Agency.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

Amanda S. Kimmel

Assistant Counsel

Division of Legal Counsel

DATED: June 5, 2019

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

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Ray Flood)
(Property Identification Number) PCB No.
12-10-100-008)) (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.

- On December 18, 2018, the Illinois EPA received a request from Ray Flood (log number TC-140910, 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: Ray Flood

911 County Road 450 N Jewett, Illinois 62436

The proposed water pollution control facilities in this request are located in the Section 10, T9N, R8E of the East 3rd P.M. in Cumberland County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (approximately 193 ft. x 101 ft. x 8 ft. deep), the concrete slatted portion of the floor over the manure pit that captures and contains waste generated in the barn above, and four concrete pump out pits (each approximately 6 ft. x 6 ft. x 8 ft.) to allow manure removal from the 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 (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.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By:

Amanda S. Kimme Assistant Counsel

Division of Legal Counsel

Dated: June 5, 2019

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

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 5, 2019, the attached <u>NOTICE</u>, <u>APPEARANCE</u> and <u>RECOMMENDATION OF THE ILLINOIS</u>

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:

Ray Flood 911 County Road 450 N Jewett, Illinois 62436

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/ Amanda S. Kimmel Assistant Counsel Division of Legal Counsel 1021 North Grand Avenue East P.O. Box 19276 Springfield, Illinois 62794-9276 217.782.5544 217.782.9143 (TDD)

THIS FILING IS SUBMITTED ON RECYCLED PAPER

ic <u>Filidan Baseingna Ronkin Phiga P</u>orto 1200 PAGEN 211**

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 P.E., Manager, Industrial Unit, Permit Section

Der

Date:

APR 3 0 2019

Re:

Ray Flood - Jewett

Recommendation of Tax Certification

Log # TC-140910

BOW ID # W0358050003

Property Identification # 12-10-100-008

The Bureau of Water received a request on December 18, 2018 from Ray Flood 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:

Ray Flood 911 Co Rd. 450 N. Jewett, IL 62436

Section 10, Township 9-North, Range 8-East of the East 3rd PM in Cumberland County.

Livestock waste management facilities consisting of one concrete manure pits approximately 193 ft. (length) x 101 ft. (width) x 8 ft. (depth) with 4 concrete pump out pits each approximately 6 ft. (length) x 6 ft. (width) x 8 ft. (depth) and concrete slatted flooring over the entire surface area of 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-140910 Tax Cert Recommendation 18Dec19.docx

cc: Tax Cert File

Electronic Filing: Received, Clerk's Office 06/05/2019 **PCB 2019-111**

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 #: W0358050003

Project Name: Ray Flood

Pollution Control Facility Type:

Swine Livestock Waste Management Facility

Date application received: 12/18/2018

Property ID: 12-10-100-008

Reviewer: DRG

Applicant: Ray Flood 911 Co Rd. 450 N.

Log number: TC-140910

Jewett, IL 62436

Legal Description:

Section 10 Twp: 9-North Range: 8-East PM: East

Facility: Ray Flood 911 Co Rd. 450 N. Jewett, IL 62436

County: Cumberland

Date Control Devices installed: 2015

Facility Contact: Jo Ellen Flood /

treasurer@cumberlandco.org

Application Signature by: Ray Flood

Title: Owner/Operator

Phone: 217 663-6750

Contents of Application: Old 2-page form, Section D addt'l info, sketch of deep pit w/dims, and PCF

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 concrete manure pits approximately 193 ft. (length) x 101 ft. (width) x 8 ft. (depth) with 4 concrete pump out pits each approximately 6 ft. (length) x 6 ft. (width) x 8 ft. (depth) and concrete slatted flooring over the entire surface area of this manure pit.

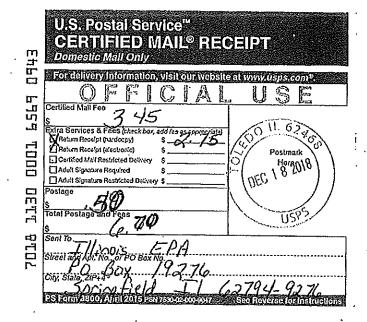
These livestock waste management facilities are used to collect, transport and/or store livestock wastes prior to cropland application.

Nothing further.

Notes:

Nothing follows – DRG - (April 23, 2019)

Constitution of the Constitution of the Addition	
SENDER: COMPLETE THIS SECTION ,	COMPLETE THIS SECTION ON DELIVERY
 Complete items 1, 2, and 3. Print your name and address on the reverse so that we can return the card to you. Attach this card to the back of the maliplece, or on the front if space permits. 	A. Signature Illinois Environmental Protection Agency X 1021 North Grand Avenue East Addressee Post Office Box 19276 Addressee B. Receive printing of the Box 19276 of Delivery
1. Article Addressed to: Thinois EPA Po Box 19276 Spring field, II 62794-927	D. is delivery address below: If YES, enter delivery address below: No Rutial Wylythe.
9590 9403 0655 5183 2185 95 2. Adicte Mumber (Transfer from service label) 018 1130 0001 5559 0943	3. Service Type □ Adult Signature □ Adult Signature Restricted Delivery □ Certified Mail Restricted Delivery □ Certified Mail Restricted Delivery □ Collect on Delivery □ Collect on Delivery Restricted Delivery □ Insured Mail Restricted Delivery □ Insured Mail Restricted Delivery □ Return Receipt for Merchandiso □ Signature Confirmation □ Signature Confirmation Restricted Delivery
PS Form 3811, April 2015 PSN 7530-02-000-9053	Domestic Return Receipt



TC-140910

Electronic Filing: Received, Clerk's Office 06/05/2019 **PCB 2019-111**

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 Statues, 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.

	FORAGENCYUSE		-pp	
	Dec 18, 2011			•
File No.	Date Received Certification No.		D	ate
Sec. A				
	Person Authorized to Receive Certification	Person to Con	stant for Addit	ional Datalla
	Ray Flood	Person to Contact for Additional Details Ray Flood		
	Street Address	Street Address		
	911 Co Rd 450 N	911 Co Rd 450 N		
불	Municipality, State & Zip Code	Municipality, State & Zip Code		
LCA LCA	Jewett, IL 62436 Telephone Number	Jewett, IL 62436 Telephone Number		
APPLICANT	(217) 663-6750	(217) 663-6750		
,	Location of Facility	Municipality		ownship
	Quarter Section Township Range	•		
	10 9N 8E Street Address	Jewett		9N
•	911 Co Rd 450 N	County Cumberland	В	look Number
•	Property Identification Number	Parcel Number	er .	
		12-10-100-00		
Sec. B	Nature of Operations Conducted at the Above Location			
	Control and Storage of Swine Manure			
_O				,
NS S	Water Pollution Control Construction Permit No.	Date Issued		
ATC ATC	Water Foliation Control Constitution Permit No.			
MANUFACTURING OPERATIONS	NPDES PERMIT No.	Date Issued		Expiration Date
MAN				
	Air Pollution Control Construction Permit No.	Date Issued	•••	
	Air Delluting Control Consulting Design			
	Air Pollution Control Operating Permit No.	Date Issued		•
Sec, C	Describe Unit Process	ţ		
an a				•
. Z				
MANUFACTURING PROCESS	Motorials Lload in Drosses			
JFA(ROC	Materials Used in Process			
P P				
2				
	•			
Sec. D	Describe Pollution Abatement Control Facility			
임	Norman Diff of Manager 1			
NA EPTE	Manure Pit 1 - Manure pit receives waste directly via gravity from the swine as it is excreted. Concrete			
25%	manure pit measuring 101' x 193' x 8' deep with concrete slats covering the entire top.			
ξä -				
POLLUTION CONTROL FACILITY DESCRIPTION				
ሿዿ <u>፟</u>				•

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Sec. E	(1) Na	iture of Contaminants or Pollutant	\$			
	1,17	itale of contaminants of a charam	S			
ú			Material Reta	Ined. Capt	tred or Recove	red
ST ST		minant or Pollutant	DESCRIPTION		ined, Captured or Recovered DISPOSAL OR USE	
Ž	Swine	Manure	Captured		ied at or below	
Ę				rates		
18						
盲						
FAC	(2) Po	int(s) of Waste Water Discharge				·
- S	None	mids) or waste water Discharge		"	· · · · · · · · · · · · · · · · · · ·	
A H	1101.0	****	Plans and Specifications	Affachad	Yes 🗆	No 🗆
8	(3)	Are contaminants (or residues) co	offected by the control facility?	Anachieu	Yes 🗵	No 🗆
<u>N</u>		Date installation completed 11/01		n date of a		\$40 L
إ≼		a. FAIR CASH VALUE IF CONSIDE		i date of a		
PO					\$ 740,000.00	
9 N.C		b. NET SALVAGE VALUE IF CONS			\$	
Ŋ	<u> </u>	C. PRODUCTIVE GROSS ANNUAL	INCOME OF CONTROL FACILITY:		\$	
POLLUTION CONTROL FACILITY ACCOUNTING DATA CONTAMINANTS		d. PRODUCTIVE NET ANNUAL IN	COME OF CONTROL FACILITY:		\$	
¥	,	. PERCENTAGE CONTROL FAC	LITY BEARS TO WHOLE FACILITY	/ALUE:	%40	
Sec. F .	The foll		ordance with the Illinois Property Tax		ended and to th	o host of my
1,,	Kuowie	age, is true and correct. The facilities	claimed herein are "pollution control	facilities" as	defined in Section	n 11-10 of the
Z.	Illinois	Property Tax Code.	-			
NAT	A	~ M ()	- 1 -			
SIG	Illinois Property Tax Code. Operator Towner					
	Signature Title -					
Sec, G		INSTRUCT	IONS FOR COMPILING AND FILING APP	LICATION		
	General	: Separate applications must be complet	ed for each control facility claimed. Do no	ot mix types (vater and air). Wh	ere holb 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	I in the tax records and the person to be co	ntacted for fu	rther details or for i	nspection 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					
	Sec. D		•		-ii-	-d
	30012	State the type of control facility. State permit number, date, and agency issuing permit. A parally 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 staling the				
ļ	•	collection efficiency.	de an <u>average</u> analysis of the influent and	eilluent of the	control facility stati	ng the
δ	Sec. E	List air contaminants, or water pollution	n substances released as effluents to the n	nanufacturing	processes. List als	so the final
INSTRUCTIONS	disposal of any contaminants removed from the manufacturing processes, [fem (1) – Refers to pollutants and contaminants removed from the process by the pollution control facility.					
8		item (2) – Refers to water pollution but	can apply to water-carried wastes from air	nollution con	trol facilities Subn	nit drawings,
IST		which clearly show (a) Point(s) of disci- facility.	narge to receiving stream, and (b) Sewers	and process	olping to and from the	ne control
=		Item (3) - If the collected contaminants	s are disposed of other than as wastes, sta	te the disposi	tion of the materials	s, and the value
		I in donars reciginited by sale of fetise o	f the collected substances. State the cost of the control facility was first placed in sen	of reclamation	and relaied evnen	22
1		Item (5) - This information is essential	to the certification and assessment action	rice and oper s. This accou	ated. If not, explair nting data must be	i. completed to
		activate project review prior to certification by this Agency,				
	Sec. F	Self-explanatory. Signature must be a	corporate authorized signature,			
		Submit to:	Attention:	Attention:		
		Illinois EPA	Al Keller	Donald E. Su	lton	ļ
.		P.O. Box 19276	Permit Section	Permit Section	n	İ
1		Springfield, IL 62794-9276	Division of Water Pollution Control	Division of Al	r Pollution Control	

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Ray Flood Pollution Control Facilities

Section D Information

All manure pits receive waste directly via gravity from the swine as it is excreted

Manure Pit 1

Concrete manure pit measuring 101 ft X 193 ft X 8 ft deep with concrete slate covering the entire top

Section E-4 Information

Date Put into Service

Manure Pit 1

2015

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Parcel No 12-10-100-008 File No 20181210100008 - 6871

