### BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Brent Probst	)
(Property Identification Number	) PCB 20-
02-14-034-031)	) (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.

Brent Probst 20468 E. 600<sup>th</sup> Avenue Dieterich, Illinois 62424

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

Jacob H. Smith

Assistant Counsel

Division of Legal Counsel

DATED: November 15, 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

Brent Probst	)
(Property Identification Number	) PCB 20-
02-14-034-031)	) (Tax Certification)
	1

# **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

Jagob H. Smith

Assistant Counsel

Division of Legal Counsel

DATED: November 15, 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

Brent Probst	)
(Property Identification Number	) PCB 20-
02-14-034-031)	) (Tax Certification)
The state of the s	)
	)

# 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 6, 2018, the Illinois EPA received a request from Brent Probst (log number TC-140669, 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: Brent Probst

21021 E. 700<sup>th</sup> Avenue Dieterich, IL 62424

The proposed water pollution control facility in this request is located in the NW ¼ of Section 34, T7N, R7E of the 3rd P.M. in Effingham County, at the above street address and consist of the following facilities:

One (1) concrete livestock waste pit measuring 173 ft. (length) x 121.5 ft. (width) x 8 ft. (depth) with 6 concrete pump out pits approximately 6 ft. (length) x 6 ft. (width) x 8 ft. (depth) and approximately 662 linear feet of 4 inch diameter perimeter drain tile and approximately 20,642 square feet of concrete slatted flooring over the livestock waste storage structure.

- These livestock waste management facilities are 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.
- 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).
- 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).
- 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: November 15, 2019

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

#### Memorandum

To: Charles Gunnarson, Division of Legal Counsel

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

Division of Legal Couns

NOV 0 6 2019

Environmental Protection

Date: November 6, 2019

Re: Brent Probst - Dieterich

Recommendation of Tax Certification

Log # TC-140669 BOW ID # W0498010012

Property Identification # 02-14-034-031

The Bureau of Water received a request on December 6, 2018 from Brent Probst 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:

Brent Probst 21021 E. 700th Avenue Dieterich, IL 62424

NW 1/4 of Section 34, Township 7-North, Range 7-East of the East 3rd PM in Effingham County.

Livestock waste management facilities consisting of:

One (1) concrete livestock waste pit measuring 173 ft. (length) x 121.5 ft. (width) x 8 ft. (depth) with 6 concrete pump out pits approximately 6 ft. (length) x 6 ft. (width) x 8 ft. (depth) and approximately 662 linear feet of 4 inch diameter perimeter drain tile and approximately 20,642 square feet of concrete slatted flooring over the livestock waste storage structure.

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-140669 Tax Cert Recommendation 06Dec18.docx

cc: Tax Cert File

4302 N. Main Street, Rockford, IL 61103 (815) 987-7760 595 S. State Street, Elgin, IL 60123 (847) 608-3131 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 412 SW Washington Street, Suite D, Peoria, IL 61602 (309) 671-3022 2309 W. Main Street, Suite 116, Marion, IL 62959 (618) 993-7200 100 W. Randolph Street, Suite 4-500, Chicago, IL 60601

# 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 #: W0498010012

**Pollution Control Facility Type:** 

Swine Livestock Waste Management Facility

Project Name: Brent Probst

Property ID: 02-14-034-031

Date application received: 12/6/2018

Applicant: Brent Probst 20468 E. 600th Avenue

Log number: TC-140669

Dieterich, IL 62424

Legal Description:

Reviewer: DRG

Facility: Brent Probst 21021 E. 700th Avenue Dieterich, IL 62424

NW 1/4 of Section 34 Twp: 7-North Range: 7-East

Dieterich, IL 62424

PM: East 3rd

Date Control Devices installed: November 1,

2018

County: Effingham

Application Signature by: Brendt Probst

Phone: 217 821-3637

Facility Contact: Brent Probst

Title: Owner

Contents of Application: Standard 3 page form, with corrected or missing items copy. Cover letter from consultant, process flowchart and construction 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:

One (1) concrete livestock waste pit measuring 173 ft. (length) x 121.5 ft. (width) x 8 ft. (depth) with 6 concrete pump out pits approximately 6 ft. (length) x 6 ft. (width) x 8 ft. (depth) and approximately 662 linear feet of 4 inch diameter perimeter drain tile and approximately 20,642 square feet of concrete slatted flooring over the livestock waste storage structure.

#### Notes:

Nothing follows - DRG - (October 15, 2019)

Page

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# **Application for Certification (Property Tax Treatment) Pollution Control Facility**

FOR AGENCY USE ONLY

Facility Type (che	ck one): O Air	File Number: Certification Nur	mber:	Date Rec'd:
		ition of property tax treatm	nent for a pollution control faci	lity for air or water from the Illinois EPA.
fou may complete	this form online, save a cop	py locally, print, sign a	use the features on	be Acrobat Reader 10 or above installed to this form.
		. A E 1	Ilinois EPA Attention: Al Keller, Perm Division of Water Pollution 1021 North Grand Avenue E Springfield, IL 62794-927	n Control East, P B B C PE I V D
. Applicant Ir	nformation:			DEC 06 2018
Company Name:	Brent Probst			IEPA
	ion Brent Probst	- Andrewski grant		BOW/WPC/PERMIT SECTION Same
Street Address:				
City:	Dieterich			State:
ip: mail Address:	<u>62424</u> Ph	ione: <u>217-621-3637</u>		Phone:
. Facility Info	rmation:			
	Quarter Section: NW	Township: 7-North	Range: 7-Fast	
donky Location.	Municipality: Section 34			
Address:			City:	
	ode:Cou			
	umber:			
lote: The Property	Index Number is the numerical	al reference used to ide	ntify a parcel of real propert	ty for assessment and taxation purpos
	perations Information: ons Conducted at the Abov	e Location:		
The structure is a waste storage.	a swine finishing building w	here swine are house	d on concrete slats with	a below ground concrete pit used
Permit Informati	on:			
NPC Construction	n Permit Number:	N/A	Date Issued:	
NPDES Permit N	umber:	N/A	Date Issued:	Exp. Date:
APC Construction	Permit Number:	N/A	Date Issued:	
APC Operating P		N/A sued by local pollutio	Date Issued:	Exp. Date: MSD Construction Permit)
532-0222 v	his Agency is authorized to request oluntary and no penalties will resu formation could prevent your appi	st this information under 41 ult from the failure to provid	15 ILCS 5/4(b)(2012). Disclosur le the information. However, th	re of this information is the absence of the

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	

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.
Describe the Pollution Control Facility (or Low Sulfur Dioxide Emission Coal Fueled Device):
A concrete pit with dimensions of 173' x 121' 6" x 8' 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' x 6' x 8' concrete pumpouts, 662' of 4" HDPE perforated tile around the perimeter of the footings, and 20,640 ft^2 of precast concrete slats.

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

The primary purpose of the pits is to have a years worth of livestock manure storage to allow flexibility for application to agricultural fields when conditions are ideal.

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	
Not applicable	

#### **Nature of Contaminants or Pollutants:**

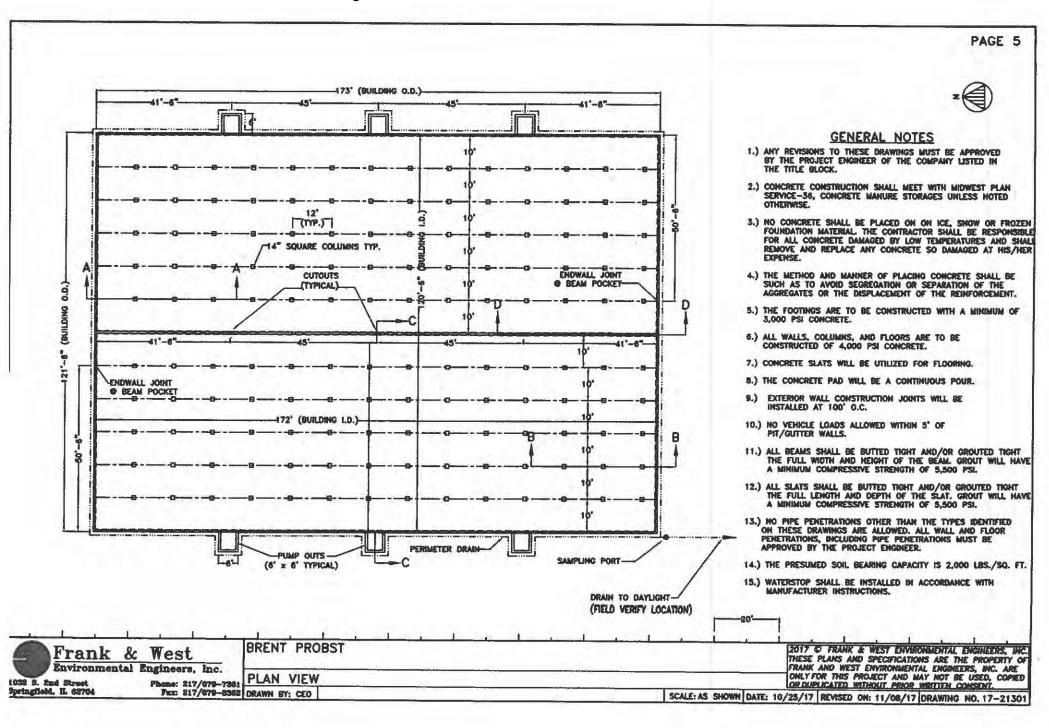
List air contaminants or water pollution substances released as effluents to the manufacturing processes. Also list the final disposal of any contaminants removed from the manufacturing processes.

	Material Retained, Captured or Recovered		
Contaminant or Pollutant	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.

# inois Environmental Protection Agency Point(s) of W Identify the location of the discharge to the pereiving streets. This will typically refer to 6279409276vates pollution control facilities. Plans and Specifications Attached Yes 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. Yes Are contaminants (or residues) collected by the control facility? 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: 11/1/18 Provide the date the pollution control facility was first placed into service and operated. If not, explain. Status of installation on date of application: 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)) X Brent Probs Title: For incorporated entities, signature should be from an authorized corporate representative. X Brant Proofs Date:

Electronic Filing: Received, Clerk's Office 11/15/2019 \*\*PCB 2020-029\*\*



Electronic Filing: Received, Clerk's Office 11/15/2019 \*\*PCB 2020-029\*\* POLLUTION CONTROL FACILITY PROCESS FLOW DIAGRAM MANURE IS AGITATED AND MANURE IS APPLIED TO MANURE IS STORED IN MANURE FALLS THROUGH CONCRETE SLATS LIVESTOCK ON PUMPED OUT OF PIT AGRICULTURAL FIELDS BELOW GROUND CONCRETE SLATS AT AGRONOMIC RATES INTO AN CONCRETE PIT APPLICATION VESSEL



# Illinois Environmental Protection Agency

FOR AGENCY USE ONLY

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

	File Numger:	Date Rec'd
Facility Type (check one): O Air W		Date:
This form is to be used for any application for Illinois EPA. Separate applications must be of water operations are related, file two applicat	r certification of property tax treatment for a pollution completed for each control facility claimed. Do not m ions.	control facility for air or water from the ix types (air and water). Where both air and
If attachments are needed, record them cons	secutively on an index sheet.	
You may complete this form online, save a	a copy locally, print, sign and submit it to	
	Illinois EPA Attention: Al Keller, Po Division of Water Pollu 1021 North Grand Ave Springfield, IL 62794-	tion Control nue East, P.O. Box 19276
I. Applicant Information:		
Company Name:		
Person Authorized to Receive Certification	Person to Contact for Additional Detail	5
Street Address:	Street Address:	
City:	State: City:	State:
Zip:	Phone: Zip:	Phone:
Email Address:	Email Address:	
II. Facility Information:		1
Facility Location: Quarter Section:	Township: Range:	
Municipality:	Township:	
Note: A plat map location is requested for	or facilities located outside of municipal boundar	ies.
Address: 21021 F. 700	14h Ave City: Diete	erich
State TL Zip Code: 62424		
Property Index Number: 02-14-0		
Note: The Property Index Number is the	numerical reference used to identify a parcel of	real property for assessment and
taxation purposes.		
<b>Manufacturing Operations Information</b>		
Nature of Operations Conducted at the A	Above Location:	
Permit Information:		47
WPC Construction Permit Number:	Date Issued:	
NPDES Permit Number:	Date Issued:	Exp. Date:
APC Construction Permit Number:	Date Issued:	LAP. Date.
APC Operating Permit Number:		Fue Paris
Note: Submit copies of all relevant nermi	Date Issued:	Exp. Date:

IL 532-0222 APC 151 4/2016 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.

	anufacturing process and mater	rials on which pollution control facility is used, including
each major piece of equipment assortion  Description of the Process:	ciated with the pollution control	facility (or low sulfur dioxide emission coal fueled device).
Description of the 1 record.	111 1 200	
Materials Used in the Process:		
	**************************************	
	-	
Pollution Control Facility Informat		
		(or low sulfur dioxide emission coal fueled device), and an duce pollution. State the type of control facility, as well as a
narrative description and a process f	ow diagram describing the poll	lution control facility. Include an average analysis of the
influent and effluent of the control fac	cility stating the collection efficie	ency, if applicable.
Describe the Pollution Control Facility	y (or Low Sulfur Dioxide Emissi	ion Coal Fueled Device):
Describe the Primary Purpose of the	Pollution Control Facility (or Lo	ow Sulfur Dioxide Emission Coal Fueled Device):
Identify the statute or regulation (fed-	eral or state), or local ordinance	e, if any, requiring the installation of the subject pollution
control facility (or low sulfur dioxide e	mission coal fueled device).	
Nature of Contaminants or Polluta	17.75	
disposal of any contaminants remove		uents to the manufacturing processes. Also list the final cesses.
		Retained, Captured or Recovered
Contaminant or Pollutant	Description	Disposal or Use
	*****	

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 pollinclude water-carried wastes from air pollution control facilities.	ution but can
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?	
Note: If the collected contaminants are disposed of other than as wastes, state the disposition of the material dollars reclaimed by the sale or reuse of the collected substances. State the cost of reclamation and related	s, and the value expense.
Project Status:	
Date Installation Completed: 1111168	
Provide the date the pollution control facility was first placed into service and operated. If not, explain.	
Status of installation on date of application:	
	7.00
III Validantian and Cinnetons	
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 writ Illinois EPA commits a Class 4 felony. A second or subsequent offense after conviction is a Class 3 to	
ILCS 5/44(h))	X
- 0 - 0 1 1	
I brent Probst Owner	
Printed Name: Title:	
For incorporated entities, signature should be from an authorized corporate representative.	
0 - + 0 0 +	
× Bren Pross	
Signature: Date:	



November 14, 2017

Al Keller
Permit Section
Division of Water Pollution Control
Illinois EPA
P.O. Box 19276
Springfield, Illinois 62794-9276

RE: Brent Probst facility

Dear Mr. Keller:

Frank & West is submitting an application for certification of property tax treatment for pollution control facility on behalf of the Brent Probst facility.

If you have any further questions or comments regarding the Brent Probst non-lagoon livestock waste handling facility, please advise.

FRANK & WEST

bacob m No

ENVIRONMENTAL ENGINEERS, INC.

Jacob Nims

Agricultural Engineer

Attachment:

Application for Certification



November 14, 2017

Brent Probst 20468 E. 600<sup>th</sup> Ave. Dieterich, IL 62424

RE:

tax form

Dear Mr. Probst:



BOW/WPC/PERMIT SECTION

Attached are the documents pertaining to the tax certification program for your proposed livestock waste handling facility. They include the tax certification form with your facility information, a highlighted tax certification form showing the remaining areas that must be filled out by you, and a cover letter to mail to the Illinois EPA along with the completed tax certification form.

This form should be mailed to the Illinois EPA once construction of your proposed building is complete.

If you have any further questions or comments regarding this matter, please advise.

**FRANK & WEST** 

ENVIRONMENTAL ENGINEERS, INC.

Jacob Nims

Agricultural Engineer

Attachment A:

Brent Probst Tax Certification Form Highlighted Tax Certification Form

Attachment B: Attachment C:

IEPA Cover Letter



November 8, 2017

Mr. Doug Owens Illinois Department of Agriculture State Fairgrounds P.O. Box 19281 Springfield, Illinois 62794-9281

RE:

Brent Probst

LF0490610000

Dear Mr. Owens:

This letter provides a response to your letter dated November 6, 2017, in which additional information was requested regarding the Brent Probst non-lagoon livestock waste handling facility.

Item 1:

A site investigation was submitted on November 6.

Item 2:

A revised construction drawing is provided as an attachment.

If you have any further questions or comments regarding the Brent Probst non-lagoon livestock waste handling facility, please advise.

FRANK & WEST

ENVIRONMENTAL ENGINEERS, INC.

Jacob Nims

Agricultural Engineer

head MINS

Cc:

**Brent Probst** 

Attachment:

Construction Drawing

	)
STATE OF ILLINOIS	j
COUNTY OF SANGAMON	)
	)

# CERTIFICATE OF SERVICE

I, the undersigned attorney at law, hereby certify that I have served on the date of November 15, 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:

Brent Probst 20468 E. 600<sup>th</sup> Avenue Dieterich, Illinois 62424

# Copies also provided electronically as follows:

Illinois Department of Revenue via email at REV.PropTaxApp.illinois.gov 101 West Jefferson 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/ Jacob H. Smith Assistant Counsel Division of Legal Counsel 1021 North Grand Avenue East P.O. Box 19376 Springfield, Illinois 62794-9276 217.782.5544 217.782.9143 (TDD)

THIS FILING IS SUBMITTED ON RECYCLED PAPER