BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

DAD Rental, Inc.)
(Property Identification Number) PCB 20-
03-01-100-001)) (Tax Certification)
)

NOTICE

Don Brown, Clerk Illinois Pollution Control Board James R. Thompson Center 100 West Randolph Street, Suite 11-500 Chicago, Illinois 60601

Dereke Dunkirk 1066 N. 200 E. Rd. Morrisonville, IL 62546

Copies also provided electronically as follows:

Illinois Department of Revenue
Via email at REV.PropTaxApp@illinois.gov
101 West Jefferson
Post Office Box 19033
Springfield, Illinois 62794

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, a copy of which is herewith served upon you.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

Joshua Leopole

Assistant Counsel

Division of Legal Counsel

DATED: July 16, 2020

Illinois Environmental Protection Agency 1021 North Grand Avenue East Post Office Box 19276 Springfield, Illinois 62794-9276 (217) 558-1333

THIS FILING IS SUBMITTED ON RECYCLED PAPER

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

DAD Rental, Inc.)
(Property Identification Number) PCB 20-
03-01-100-001)) (Tax Certification)
	j

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

By:

Yoshua Leopold Assistant Counsel

Division of Legal Counsel

DATED: July 16, 2020

Illinois Environmental Protection Agency 1021 North Grand Avenue East Post Office Box 19276 Springfield, Illinois 62794-9276 (217)558-133

THIS FILING IS SUBMITTED ON RECYCLED PAPER

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

DAD Rental, Inc.)
(Property Identification Number) PCB 20-
03-01-100-001)) (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 March 27, 2020, the Illinois EPA received a request from DAD Rental, Inc.
 (log number TC-142498, 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:

 DAD Rental, Inc.

 29306 E. 5th Rd.

 Farmersville, IL 62533

The proposed water pollution control facilities in this request are located in the NW ¼ of Section 1, T11N, R5W of the 3rd PM, in Montgomery County the above street address and consist of the following:

Livestock waste management facilities consisting of one (1) concrete manure pit (approximately 321 ft. x 122 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, twelve (12) pump out pits (approximately 6ft. x 6ft x 8 ft. each) to allow manure removal from the manure pit, and perimeter drainage tiles (approximately 1,030 ft. x 6 in. Form-A-Drain) located around the footing of the 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 are further described in Exhibit A.

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).
- 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 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:

Joshua Leopold

Assistant Counsel

Division of Legal Counsel

Dated: July 16, 2020

Illinois Environmental Protection Agency 1021 North Grand Ave. E. P.O. Box 19276 Springfield, Illinois 62794-9276 217/558-1333



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:

Charles Gunnarson, Division of Legal Counsel

Darin E. LeCrone, Manager, Industrial Unit, Permit Section

Date:

May 18, 2020

Re:

DAD Rental, Inc. - Farmersville

Recommendation of Tax Certification

Log# TC-142498

Property Index# 03-01-100-001

The Bureau of Water received a request on March 27, 2020 from Dereke Dunkirk 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:

DAD Rental, Inc. 29306 E. 5th Rd. Farmersville, IL 62533

NW 1/4 of Section 1, T11N, R5W of the 3rd PM in Montgomery County

The livestock waste handling facilities consisting of one (1) concrete manure pit (approximately 321 ft. x 122 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, twelve (12) pumpout pits (approximately 6 ft. x 6 ft. x 8 ft. each) to allow manure removal from the manure pit, and perimeter drainage tiles (approximately 1,030 ft. x 6 in. Form-A-Drain) 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



RECEIVED
MAR 2 7 2020
IEPA/CAS

January 2, 2020

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

RE:

DAD Rental Inc. facility

Dear Mr. Keller:

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

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

FRANK & WEST

ENVIRONMENTAL ENGINEERS, INC.

Jacób Nims

Agricultural Engineer

Attachment:

Application for Certification

Watershed Unit Tax Certification Review Sheet

Project Name: DAD Rental Inc.	Date: April 29, 2020		
Reviewer: WH	Type: ☐ Agchem ☐ Livestock		
Log number: TC-142498	Contact: Same		
Applicant: Dereke Dunkirk 1066 N. 200 E Rd.			
Morrisonville, IL 62546	Phone: 217-820-0117		
Facility: DAD Rental, Inc. 29306 E. 5 th Rd.	Property Index#: 03-01-100-001		
Farmersville, IL 62533	Parcel#:		
Legal Description:	County: Mongomery		
NW of Section: 1 Twp: 11N R: 5W PM: 3 rd	Signature: Dereke Dunkirk		
Date Control Devices installed: March 2018	Title: President		
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 321 ft. x 122 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 twelve (12) pumpout pits (approximately 6 ft. x 6 ft. x 8 ft. each) to allow manure removal from the			
manure pit. Perimeter drainage tiles (approximately 1,030 ft. x 6 in. Form-A-Drain) are 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 C of the application form and the attached drawings.			
One (1) concrete manure pit; (approximately 321 ft. x 122 ft. x 8 ft) Concrete slatted floor at the pit;			
Pumpout pits attached to the manure pit, 12 x 6 ft. x 6 ft. x 8 ft. Perimeter drainage tiles at the pit: 1,030 ft. x 6 in Form-A-Drai	n ·		
A process flow diagram and a plan view of the pit is submitted	with the application.		
Recommended Action: Issue tax certification.			

wtaxcert review sheet



APC 151 4/2016

Illinois Environmental Protection Agency

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 AG	ENCY USE ONLY
		File Number:	Date Rec'd:
Facility Type (c	heck one): O Air Ø Water	Certification Number:	Date:
Illinois EPA. Sep	e used for any application for certificat parate applications must be completed are related, file two applications.	ion of property tax treatment for a pollul for each control facility claimed. Do re	ition control facility for air or water from the ot mix types (air and water). Where both air an
If attachments ar	re needed, record them consecutively	on an index sheet.	
You may compl	ete this form online, save a copy lo	cally, print, sign and submit it to:	
		Illinois EPA	
		Attention: Al Kelle	
		Division of Water I 1021 North Grand Springfield, IL 62	Avenue East, P.O. Box 19276
I. Applicant	t Information:		
Company Nam	e:		
Person Authori Receive Certifi	zed to	Person to Conta for Additional D	
Street Address			
City:		_ State: City:	State:
Zip:	Phone	: Zip:	Phone:
Email Address		Email Address:	
II. Facility In	nformation:		
Facility Location	n: Quarter Section: T	ownship: Range: _	
	Municipality:	Township	:
Note: A plat ma	ap location is requested for facilities	is located outside of municipal bou	ndaries:
Address: 3	9306 E 5TA Rd	City:_ <i>Fe</i>	rmersville
State: IL Zi	County	Montromery Book Nur	nber:
Property Index	Number 03-01-100	2 /	
Note: The Prop	perty Index Number is the numeric	The state of the s	el of real property for assessment and
taxation purpos	ses.		2
그 그렇게 살았다.	g Operations Information:		
Nature of Oper	ations Conducted at the Above Lo	ocation:	
L			
Permit Inform			
WPC Construc	ction Permit Number:	Date Issue	d:
NPDES Permi			d: Exp. Date:
APC Construc	tion Permit Number:	Date Issued	d:
	Permit Number:	Date Issue	
Note: Submit of			s. (e.g. MSD Construction Permit)
L 532-0222		s information under 415 ILCS 5/4(b)(2012). m the failure to provide the information. Ho	

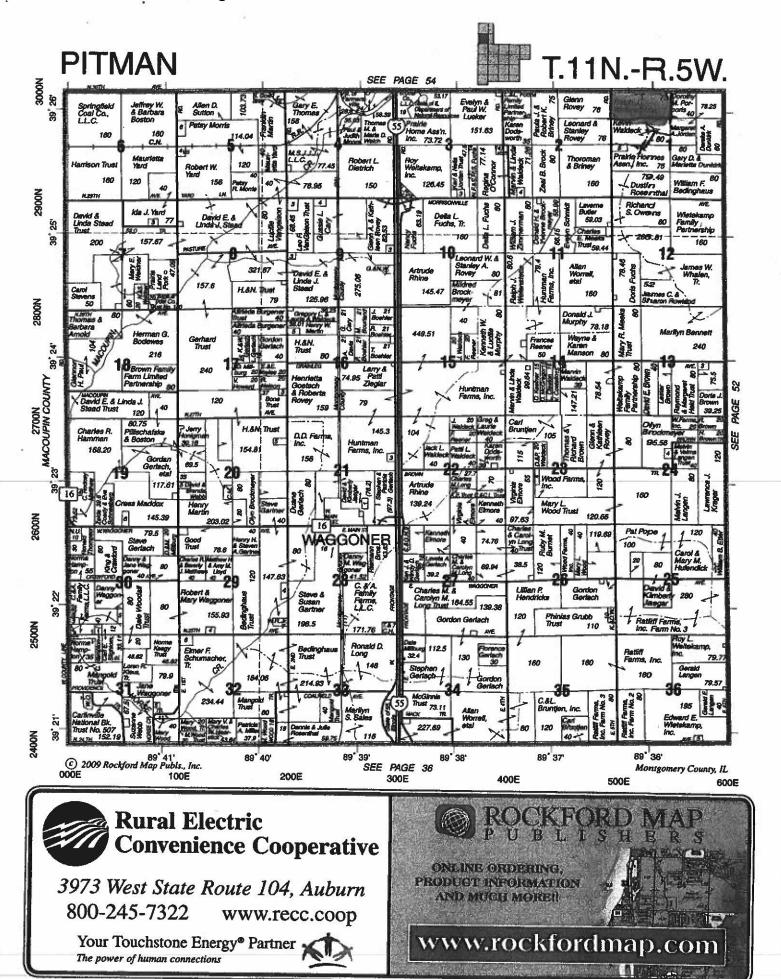
information could prevent your application from being processed or could result in denial of your application.

Page 1 of 3

Manufacturing Process Informate Please provide information on the each major piece of equipment as Description of the Process:	manufacturing process and material	s on which pollution control facility is used, including cility (or low sulfur dioxide emission coal fueled device).
Materials Used in the Process:		
explanation of why its primary pu narrative description and a proce influent and effluent of the contro	otion of the pollution control facility (or pose is to eliminate, prevent or reduced to the control of the cont	
Describe the Primary Purpose of	the Pollution Control Facility (or Low	Sulfur Dioxide Emission Coal Fueled Device):
Identify the statute or regulation (control facility (or low sulfur dioxid		f any, requiring the installation of the subject pollution
		nts to the manufacturing processes. Also list the final ses.
		etained, 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 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: 3/25/18
Provide the date the pollution control facility was first placed into service and operated. If not, explain.
300 4/1/18
Status of Installation on date of application?
Completed
Completion
III. Verification and Signature:
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.
The following information is submitted in accordance with the Illinois Property Tax Code, as amended, and to the best of my
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
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))
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)) Printed Name: Printed Name:





IL 532-0222

APC 151 4/2016

Illinois Environmental Protection Agency

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		ONLY
		File Number:		Date Rec'd:
Facility Type (check o	ne): O Air Ø Water	Certification Number:		Date:
	or any application for certification	of property tax treatment for	a pollution control fac	cility for air Or water from the
You may complete this	s form online, save a copy local	ly, print, sign and submit it	t to:	
Division of Air Pollu	Avenue East, P.O. Box 19276	Division of V 1021 North	N Keller, Permit Sec Vater Pollution Con Grand Avenue Eas IL 62794-9276	
I. Applicant Info	rmation:			
Company Name:	DAD Rental Inc.			
Person Authorized to	Desire Desired	Person to		
Receive Certification	A MANAGEMENT AND A STATE OF THE			18
Street Address:	1066 N. 200 East Rd.	And the state of t		
City:		State: IL City:		State:
Zip: Email Address:	62546 Phone: 2 dfarms02@hotmail.com	<u>217-820-0117</u> Zip: Email Add	and the state of t	Phone:
		Email Add	11655.	
II. Facility Inform	a real land and an area			
Facility Location: Qu	arter Section: NW Tow		nge: 5-West	
	inicipality: Section 1			
AND AND SAND	ition is requested for facilities l			
			7	
State: Zip Code	: County: <u>M</u>	lontgomery Boo	ok Number:	
Property Index Numb				
Note: The Property In taxation purposes.	dex Number is the numerical i	reference used to identify	a parcel of real pro	perty for assessment and
Manufacturing Oper Nature of Operations	ations Information: Conducted at the Above Loca	tion:		
The structure is a sw waste storage.	ine finishing building where sw	vine are housed on concre	ete slats with a belo	ow ground concrete pit used as
Permit Information:				
WPC Construction Po	ermit Number:	N/A Date	Issued:	
NPDES Permit Numb		N/A Date	Issued:	Exp. Date:
APC Construction Pe	ermit Number:	Manufacti Activ To	Issued:	
APC Operating Perm	A TO A STATE OF THE STATE OF TH		Issued:	Exp. Date:
	of all relevant permits issued b			· · · · · · · · · · · · · · · · · · ·
This A	gency is authorized to request this inf	formation under 415 ILCS 5/4(b)	(2012). Disclosure of the	nis 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.

Manufacture possession in 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: **P.O. Box 192/6** Springfield** Illinois** 62/94-92/6** (217) 782-3397**			
Not applicable			
2			
Materials Used in the Process:			
Not applicable			
Pollution Control Facility Infor Please provide a narrative description of why its primary put		r low sulfur dioxide emission coal fueled device), and an ee pollution.	
Describe the Pollution Control Fa	ncility (or Low Sulfur Dioxide Emission	Coal Fueled Device):	
the manure to agricultural fields	f 321' x 121'10" x 8' deep is used to st at agronomic rates. The building has rimeter of the footings, and 38,400 ft^2	tore livestock waste until the appropriate time to apply twelve (12) 6' x 6' x 8' deep pumpouts, 1,030' of 6" of precast concrete slats.	
Describe the Primary Purpose of the Pollution Control Facility (or Low Sulfur Dioxide Emission Coal Fueled			
Describe the Primary Purpose of	the Pollution Control Facility (or Low	Sulfur Dioxide Emission Coal Fueled	
	to have a years worth of livestock ma	Sulfur Dioxide Emission Coal Fueled nure storage to allow flexibility for application to	
The primary purpose of the pit is agricultural fields when condition	to have a years worth of livestock mans are ideal. federal or state), or local ordinance, if		
The primary purpose of the pit is agricultural fields when condition	to have a years worth of livestock mans are ideal. federal or state), or local ordinance, if	nure storage to allow flexibility for application to	
The primary purpose of the pit is agricultural fields when condition dentify the statute or regulation control facility (or low sulfur dioxi	to have a years worth of livestock mans are ideal. federal or state), or local ordinance, if	nure storage to allow flexibility for application to	
The primary purpose of the pit is agricultural fields when condition dentify the statute or regulation control facility (or low sulfur dioxing the policy of the pit is agricultural fields when condition dentify the statute or regulation control facility (or low sulfur dioxing the policy of the pit is agricultural fields when condition dentified the pit is agricult	to have a years worth of livestock mans are ideal. federal or state), or local ordinance, if de emission coal fueled device).	any, requiring the installation of the subject pollution	
The primary purpose of the pit is agricultural fields when condition dentify the statute or regulation control facility (or low sulfur dioxing the policy of the pit is agricultural fields when condition dentify the statute or regulation control facility (or low sulfur dioxing the policy of the pit is agricultural fields when condition dentified the pit is agricult	to have a years worth of livestock mans are ideal. federal or state), or local ordinance, if the emission coal fueled device). lutants: lutants: lution substances released as effluent proved from the manufacturing process	any, requiring the installation of the subject pollution	
The primary purpose of the pit is agricultural fields when condition dentify the statute or regulation control facility (or low sulfur dioxing the policy of the pit is agricultural fields when condition dentify the statute or regulation control facility (or low sulfur dioxing the policy of the pit is agricultural fields when condition dentified the pit is agricult	to have a years worth of livestock mans are ideal. federal or state), or local ordinance, if the emission coal fueled device). lutants: lutants: lution substances released as effluent proved from the manufacturing process	any, requiring the installation of the subject pollution ts to the manufacturing processes. Also list the final ses.	

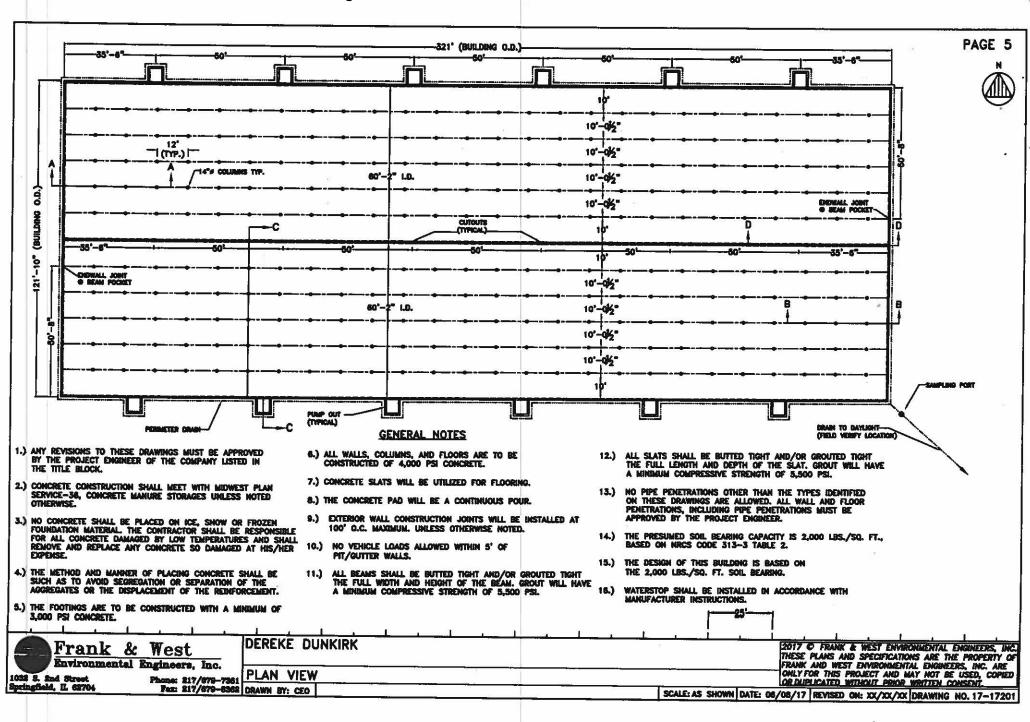
	Material Retained, Captured or Recovered		
Contaminant or Pollutant	Description	Disposal or Use	
Livestock Manure	Stored in below ground concrete pit	Field applied at agronomic rates	

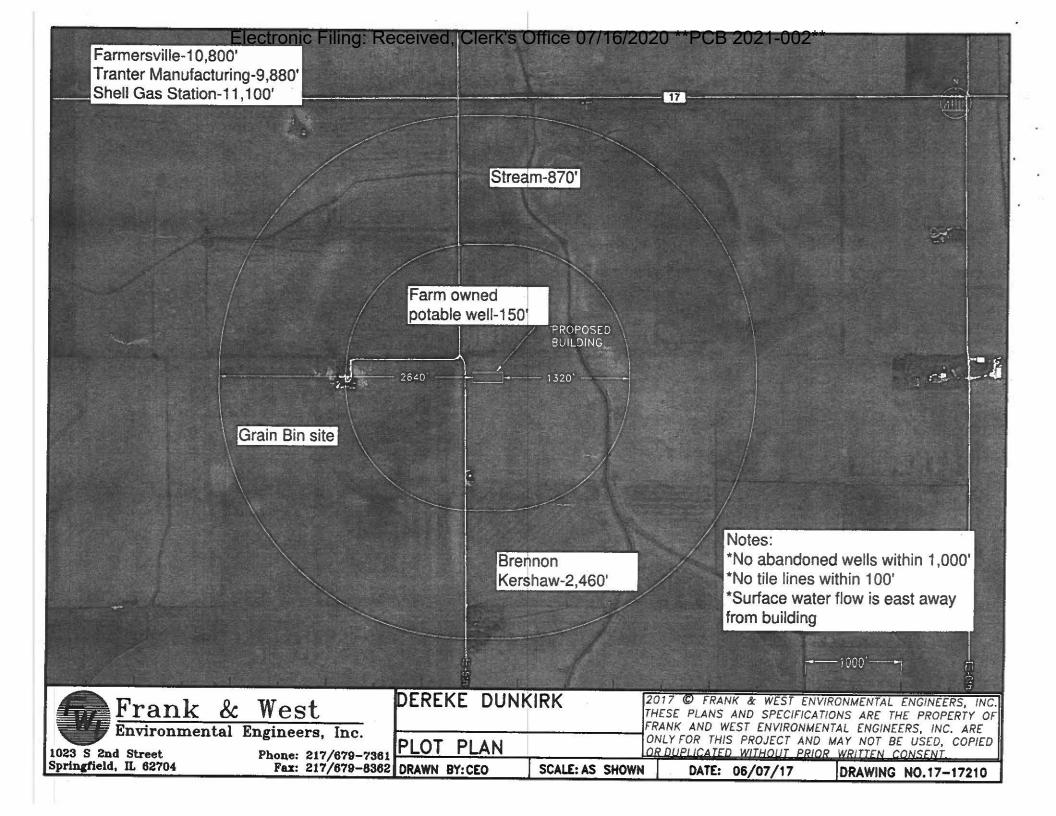
Note: Contaminant or pollutant means that which is removed from the process by the pollution control facility.

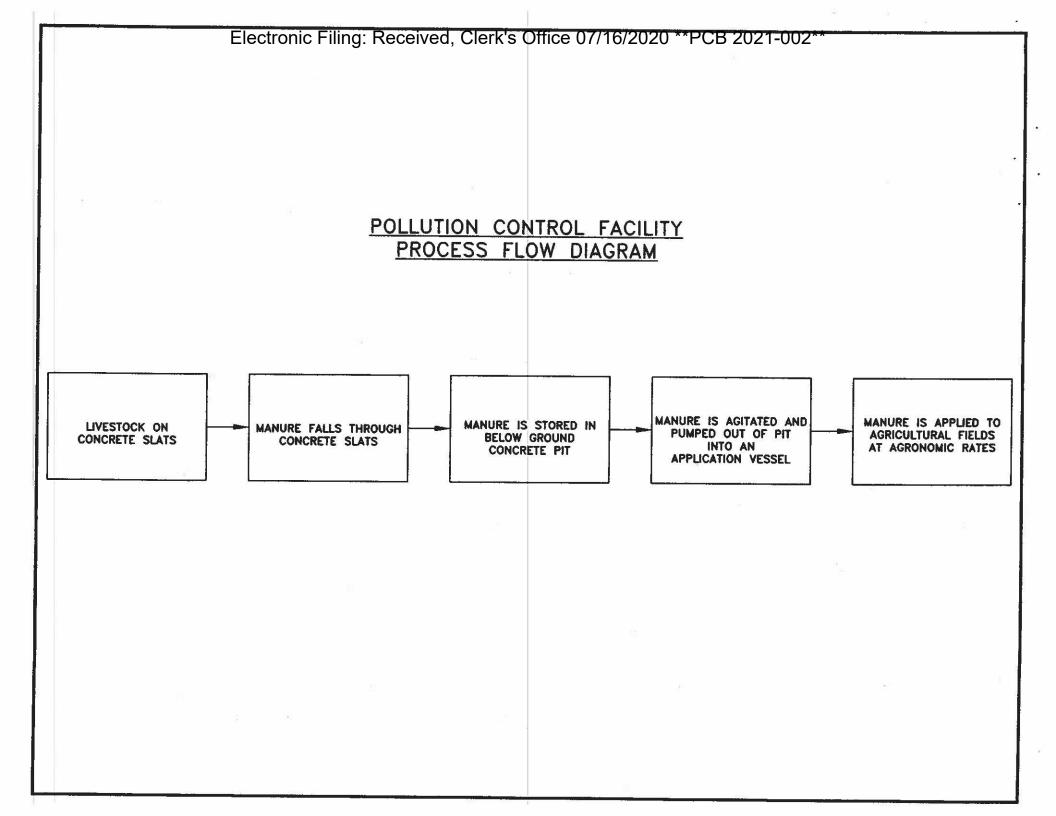
APC 151 4/2016

Illinois Environmental Protection Agenc	Point(s) of Wate	Illinois or Discharge:	Environmental	Protection	Agend
---	------------------	---------------------------	---------------	------------	-------

include water-carried wastes from air pollution control facilities.	विकास अधिकारिक विकास कि विकास के विकास के कि अधिकार के अधिकार के अधिकार के अधिकार के अधिकार के अधिकार के अधिकार
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.	-3
Are contaminants (or residues) collected by the control fac	ility? 🕢 Yes 🔘 No
Note: If the collected contaminants are disposed of other than a dollars reclaimed by the sale or reuse of the collected substance.	is wastes, state the disposition of the materials, and the value es. State the cost of reclamation and related expense.
Project Status:	
Date Installation Completed:	
Provide the date the pollution control facility was first placed into	o service and operated. If not, explain.
Status of installation on date of application:	
Status of installation on date of application:	
III. Verification and Signature:	
The following information is submitted in accordance with the III knowledge is true and correct.	inois Property Tax Code, as amended, and to the best of my
Any person who knowingly makes a false, fictitious, or frau Illinois EPA commits a Class 4 felony. A second or subseq ILCS 5/44(h))	dulent material statement, orally or in writing, to the uent offense after conviction is a Class 3 felony. (415
Printed Name:	Title:
For incorporated entities, signature should be from an authorize	2002/000000
Signature:	Date:
	Application of the Control of the Co







STATE OF ILLINOIS)
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 July 16, 2020, 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:

Dereke Dunkirk 1066 N. 200 E Rd. Morrisonville, IL 62546

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/ Joshua Leopold Assistant Counsel Division of Legal Counsel 1021 North Grand Avenue East P.O. Box 19276 Springfield, Illinois 62794-9276 217-558-1333

THIS FILING IS SUBMITTED ON RECYCLED PAPER