#### **BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

WIN Production, LLC-New Salem (Property Identification Number 44-023-12B)

) ) PCB No. 20-) (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.

WIN Production, LLC Brian Bradshaw 44619 Co. HWY 2 Griggsville, Illinois 62340

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:

Amanda S. Kimmel Assistant Counsel Division of Legal Counsel

DATED: August 5, 2020

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

# Electronic Filing: Received, Clerk's Office 08/05/2020 \*\*PCB 2021-010\*\*

#### **BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

WIN Production, LLC-New Salem (Property Identification Number 44-023-12B) ) ) PCB No. 20-) (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

By:

Amanda S. Kimmel Assistant Counsel Division of Legal Counsel

DATED: August 5, 2020

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

Electronic Filing: Received, Clerk's Office 08/05/2020 \*\*PCB 2021-010\*\*

#### **BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

WIN Production, LLC-New Salem (Property Identification Number 44-023-12B)

) ) PCB No. 20-) (Tax Certification) )

#### **<u>RECOMMENDATION OF THE ILLINOIS</u> <u>ENVIRONMENTAL PROTECTION AGENCY</u>**

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 30, 2019, the Illinois EPA received a request from WIN Production, LLC (log number TC-142184, 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:

WIN Production, LLC 37808 County Highway 2 New Salem, IL 62357

The proposed water pollution control facilities in this request are located in the SE ¼ of Section 14, T4S, R4W of the 4th P.M. in Pike County, at the above street address and consist of the following:

Livestock waste management facilities consisting of four concrete manure pit (approximately 89 ft. x 157.5 ft. x 8 ft. under building P1; 84 ft. x 138 ft. x 8 ft. under building P1; 85 ft. x 18 ft. x 2 ft. under building P1; and 32 ft. x 60 ft. x 2 ft. under E8), the concrete slatted portion of the floor over the manure pit that captures and contains waste generated in the barn above, PVC pipe (approximately 200 ft. x 10 in. and 800 ft. x 8 in. in total) that transfer manure from concrete pits to existing earthen holding ponds, and a perimeter drainage titles (approximately 665 ft. x 4 in. and 150 ft. x 5 in. total CPP), located around the footing of the

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manure pit to prevent flotation of the pit, which includes one inspection riser port.

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.

- 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. Kimmel Assistant Counsel Division of Legal Counsel

Dated: August 5, 2020

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, DIRECTOR

# Memorandum

To: Charles Gunnarson, Division of Legal Counsel

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

Date: JUL 0 6 2020

Re: WIN Production, LLC – New Salem Recommendation of Tax Certification Log# TC-142184 Property Index# 44 – 023 – 12B

The Bureau of Water received a request on December 30, 2019 from Brian Bradshaw 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:

WIN Production, LLC 37808 County Highway 2 New Salem, IL 62357

SE ¼ of Section 14, T4S, R4W of the 4th PM in Pike County

The livestock waste handling facilities consisting of four (4) concrete pits (approximately 89 ft. x 157.5 ft. x 8 ft. under building P1, 84 ft. x 138 ft. x 8 ft. under P1, 85 ft. x 18 ft. x 2 ft. under P1, and 32 ft. x 60 ft. x 2 ft. under E8) and the concrete slatted portion of the floor over the manure pits that capture and contain waste generated in the barns above, PVC pipes (approximately 200 ft. x 10 in. and 800 ft. x 8 in. total) that transfer manure from concrete pits to existing earthen holding ponds, and perimeter drainage tiles (approximately 665 ft. x 4 in. and 150 ft. x 5 in. total CPP) 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

4302 N. Main St., Rockford, IL 61103 (815)987-7760 595 S. State, Elgin, IL 60123 (847)608-3131 2125 S. First St., Champaign, IL 61820 (217)278-5800 2009 Mall St., Coliinsville, IL 62234 (618)346-5120

9511 Harrison St., Des Plaines, IL 60016 (847)294-4000 5407 N. University St., Arbor 113, Peoria, IL 61614 (309)693-5462 2309 W. Main St., Suite 116, Marion, IL 62959 (618)993-7200 100 W. Randolph, Suite 10-300, Chicago, IL 60601 (312)814-6026

# Electronic Filing: Received, Clerk's Office 08/05/2020 \*\*PCB 2021-010\*\* Watershed Unit Tax Certification Review Sheet

Project Name: WIN Production, LLC	Date: February 4, 2020		
Reviewer: WH	Type: Agchem		
Log number: TC-142184	Livestock		
Applicant: Brain Bradshaw 44619 Co. HWY 2 Griggsville, IL 62340	Contact: Terry Feldmann 3116 N. Dries Lane, Suite 100 Peoria, IL 61604		
Facility: WIN Production, LLC	Phone: 309-693-7615		
37808 County Highway 2 New Salem, IL 62357	Property Index#: 44-023-12B		
	Parcel#:		
Legal Description: SE of Section: 14 Twp: 4S R: 4W PM: 4 <sup>th</sup>	County: Pike		
	Signature: Brain Bradshaw		
Date Control Devices installed: December 2016	Title: Manager		

Wastes:

1 5.

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 four (4) concrete pits (approximately 89 ft. x 157.5 ft. x 8 ft. as P1, 84 ft. x 138 ft. x 8 ft. as P1, 85 ft. x 18 ft. x 2 ft. as P1, and 32 ft. x 60 ft. x 2 ft. as E8) and the concrete slatted portion of the floor over the manure pits that capture and contain waste generated in the barns above. PVC pipes (approximately 200 ft. x 10 in. and 800 ft. x 8 in. total) transfer manure from concrete pits to the earthen holding ponds. Perimeter drainage tiles (approximately 665 ft. x 4 in. CPP and 150 ft. x 5 in. CPP total) are located around the footing of the manure pits to prevent flotation of the pits. 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.

Four (4) concrete manure pit;

Concrete slatted floor at the pit;

PVC pipes between manure pits and earthen holding ponds.

Perimeter drainage tubes around Building P1 (corrugated perforated pipes)

A process flow diagram and a plan view of the pits is submitted with the application.

Recommended Action: Issue tax certification.

wtaxcert review sheet

SURVEYORS

ENGINEERS

12/27/2019

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

DEC 302019

IEPA BOW/WPC/PERMIT SECTION

Mr Kellar,

Please find enclosed seven (7) separate Pollution Control Facility (Property Tax Treatment) applications along with supporting attachments. All of the enclosed applications are for farms owned by Win Productions, LLC.

Please contact Terry L. Feldmann, PE or myself at (309) 693-7615 if you have any questions.

Regards,

Daniel N. Feucht<sup>l</sup>, CCA Agricultural Services Group

3116 North Dries Lane • Peoria, Illinois 61604 TEL 309-693-7615 • FAX 309-693-7616 mstutz.com

TC-142184	troniç	ifilingiseriverte	Clerk's Office	Protection /	Rgeney	184
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This form is to be use Illinois EPA.	ed for any application for certification	on of property tax tre	atment for a pollu	tion cont	rol facility for air or water from the
You may complete t	his form online, save a copy loc	ally, print, sign and	d submit it to:		
Illinois EPA		Hir	nois EPA		
	. Pilapil, Permit Section		tention: Al Kelle		
Division of Air Po	d Avenue East, P.O. Box 19276		vision of Water F		East, P.O. Box 19276
Springfield, IL 62	-		ringfield, IL 627		•
I. Applicant In		·	0		
•					
Company Name: Person Authorized	WIN Productions. LLC	F	Person to Conta	ct	
Receive Certification			for Additional De		Terry L. Feldmann
Street Address:	46619 Co. HWY 2		Street Address:	3116 N	Dries Lane, Suite 100
City:	Grigasville	State: IL (		Peoria	State: [I
Zip:	62340 Phone:	217-833-2111	•	61604	Phone: 309-693-70
Email Address:	brian@winproductionsllc.co		•	tlfeldma	inn@mstutz.com
II. Facility Infor	mation:				
-		wnship: 4S	Range: 4\	N	
,	Municipality:		Township		
	cation is requested for facilities	s located outside c	<u> </u>		
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Property Index Nu					······································
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taxation purposes.				0.01.00	
Manufacturing Op	perations Information:				
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Permit Informatio	n:			· · ·	
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NPDES Permit Nu APC Construction	Permit Number: None		Date Issued		Eva Date:
NPDES Permit Nu APC Construction APC Operating Pe	Permit Number: None	by local pollution	Date Issued	l:	Exp. Date:

# Electronic Filing: Received, Clerk's Office 08/05/2020 \*\*PCB 2021-010\*\* 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:

N/A

Materials Used in the Process:

N/A

#### **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):

See Attachment 1: Facility Pollution Control Facility Description

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

See Attachment 2: Purpose of the Pollution Control Facility

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).

Federal: Title 35, Subtitle E, Chapter I, Part 502&502; State: Title 8, Chapter 1, Subchapter T, Part 900

#### 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 R	etained, Captured or Recovered
Contaminant or Pollutant	Description	Disposal or Use
Swine-Manure	Manure	Land Application for Crop Nutrients
-	· ·	
		· · · · · · · · · · · · · · · · · · ·

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

Page

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#### 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 Ø Yes O 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 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: 12-31-2016

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

See Attachment 3: Date of First Service

Status of installation on date of application:

See Attachment 4: Status of Installation

#### 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.

12-23-2019

### Electronic Film Certification (Property ST Office 08/03/2020 0\*\* WIN PRODUCTIONS, LLC – RED OAK SOW FARM By: Maurer-Stutz, Inc

# ATTACHMENT 1: Facility Pollution Control Facility Description

The facility consists of two cattle barns and five (5) swine barns: Building E1 – 128ft. × 40ft, Building E5 – 191ft x 103ft, Building E6 – 191ft x 103ft, Building E8 – 32ft x 60ft, and Building P1 – 157ft x 170ft. Manure from the facility is collected in concrete pits and three clay lined holding ponds (E2, E3, and E4). Manure is transferred from the barns to the holding ponds via pull plugs in 8" and 10" gravity PVC piping.

In the certification issued on May 7, 2009 Buildings E1, E5, and E6 and Holding Pond's E2, E3, and E4 were certified. Since that certification, Building E7 has been razed and P1 was constructed.

Building P1 was constructed in 2014. The building has overall dimensions of  $157'-6" \times 169'-8"$ . The building is of rectangular configuration with a single gable roofline but contains the following separate pits all located within the structure. See attached plans

88'-11" x 157'-6" x 8' deep	Deep pit below slotted flooring concrete pit
<u>83'-11" x 137'-11" x 8' deep</u>	Deep pit below slotted flooring concrete pit
85'-0 x 18'-3" x 2' deep	Shallow pit below slotted flooring concrete pit

The deep pits with the dimensions listed above consist of a 4" thick reinforced slab with 8" thick x 8' tall exterior walls. The exterior walls sit on top of 5' wide footings that are 12" thick. Slotted floors enable excreta and wastewater to fall through and accumulate in the below floor pits. Interior pit walls are 2' wide, 6" thick, and 7'-4" tall and function as columns to support beams that are 6" wide, 10" tall, and with various lengths to accommodate building dimensions. The beams support slotted flooring and equipment used in production. Manure and wastewater are transferred from the deep pits to holding pond E2 via 8" & 10" gravity SDR-35 sewer pipe. The pit has four pull plug openings to facilitate draining of the pit. There is 150' of 8" SDR-35 sewer pipe and 200' of 10" SDR-35 sewer pipe used to transfer the manure. A perimeter drain is used to control the water table. The lengths of 4" CPP and 5" CPP used to control the water table are 665 feet and 150 feet.

The shallow pit with the dimensions listed above consists of a 4" reinforced pit slab and 8" thick exterior walls. The exterior walls sit on top of 1' wide footings that are 8" thick. Slotted floors allow excreta and wastewater to fall through and accumulate in the below floor pits. Manure and wastewater are transferred from the shallow pits to the deep pit section of the part via 8" SDR-35 sewer pipe. The pit has four pull plug openings to facilitate draining of the pit.

Additionally the shallow pit barn, E8 was not listed under the previous certification. The barn serves as a nursery equipped with slotted flooring over a 2'-0" deep concrete pit consisting of a 4" thick slab. The pit walls are 8" thick with footings that are 9" thick and 2'-0" wide. 6" stem walls poured systematically throughout the pit support the slotted floor, which enable excreta and wastewater to fall through and accumulate in the below floor pits. The pit utilizes pull plugs to drain manure and wastewater via an 8" SDR-35 PVC sewer pipe to holding pond E2. The barn contains 4 pull plug locations. Approximately 650 feet of 8" SDR-35 PVC sewer pipe is used to convey the manure from E8 to Holding pond E2.

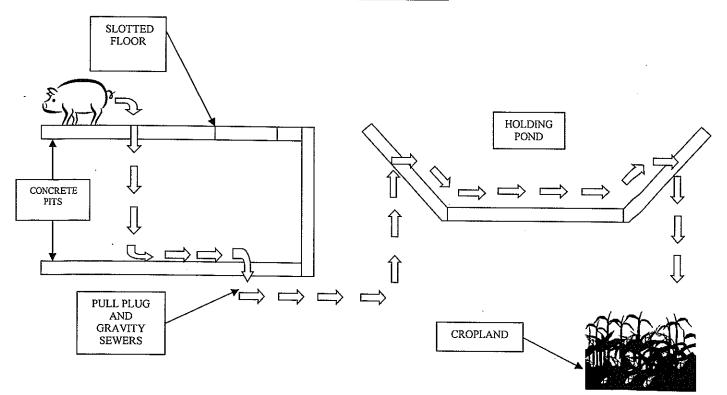
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## Electronic Film Certification (Property J extrice 108/05/201200\*\* Ports 20202414010\*\* WIN PRODUCTIONS, LLC – RED OAK SOW FARM By: Maurer-Stutz, Inc

The facility is requesting certification for the nursery (E8) and the new multipurpose swine barn (P1) concrete pit and for the manure transfer system that transfers manure from P1 and E8 to holding pond E2.

The facility protects ground and surface water by providing collection and storage of livestock waste for about 365 days. Subsequently, the waste is applied agronomically to cropland under proper soil and weather conditions for safe use.

### MANURE DIAGRAM



# ATTACHMENT 2: Purpose of Pollution Control Facility

The primary purpose of the facilities is to provide collection & storage for the manure until it can be properly land applied to cropland at agronomic rates.

# **ATTACHMENT 3: Date of First Service**

The E5 & E6 pollution control facility was first placed into service and operated Jan 2007. E1, E8, and the holding ponds were placed into service prior to 1999. Additional barns expanding the facility were under construction in 2015, with the last constructed being placed into service in December 2016.

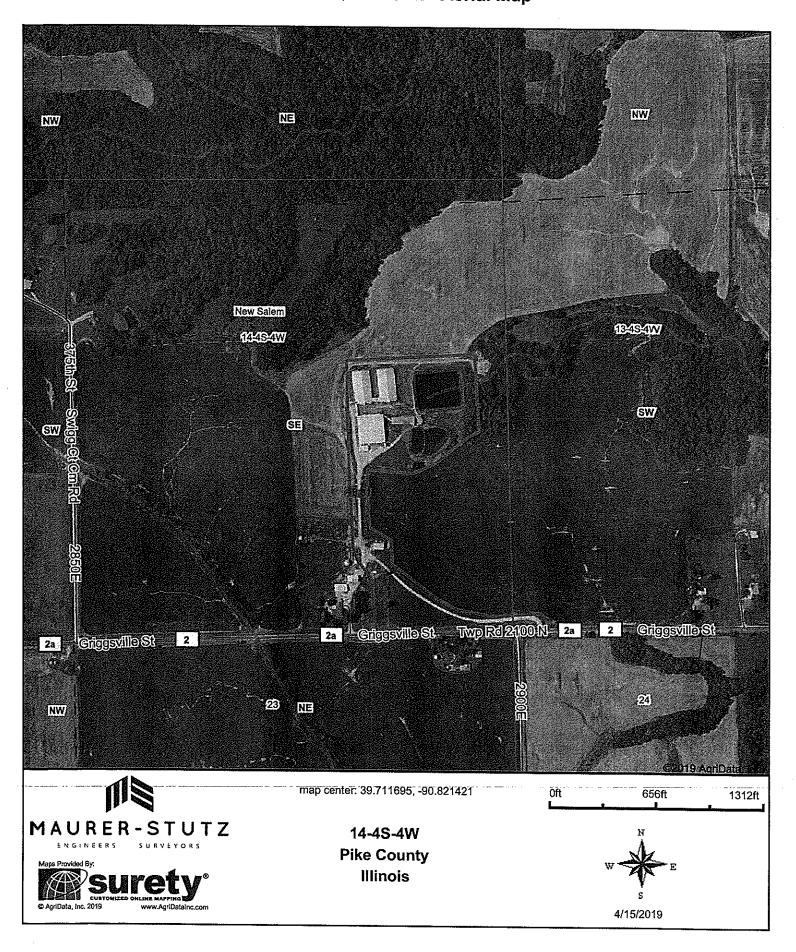
# **ATTACHMENT 4: Status of Installation**

Facilities described in Attachment 1 are fully constructed and in service as of December 31, 2016.

. . .

S:\238\2004 project numbers\23804073 Bradshaw-Win Production Tax Information\PTAX\NPSS - Red Oak Sow\PTAX Attachment\_Red Oak.doc

# Electronic Filing: Received Slow Fantfice 08/05/2020 \*\*PCB 2021-010\*\*



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 August 5, 2020, the attached <u>NOTICE</u>, <u>APPEARANCE</u> and <u>RECOMMENDATION OF THE ILLINOIS</u> <u>ENVIRONMENTAL PROTECTION AGENCY</u>, 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:

WIN Production, LLC Brian Bradshaw 44619 Co. HWY 2 Griggsville, Illinois 62340

#### 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