

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Ian MacDonald)
(Property Identification Number) PCB No. 21-____
04-04-04-100-006) (Tax Certification)
)

NOTICE OF FILING

TO: See attached Certificate of Service.

PLEASE TAKE NOTICE that I have today electronically filed with the Office of the Clerk of the Illinois Pollution Control Board Illinois EPA's NOTICE OF FILING, APPEARANCE, RECOMMENDATION, and CERTIFICATE OF SERVICE, copies of which are herewith served upon you.

Respectfully submitted,

ILLINOIS ENVIRONMENTAL
PROTECTION AGENCY

By: /s/ Gabriel H. Neibergall
Gabriel H. Neibergall
Assistant Counsel
Division of Legal Counsel
Gabriel.Neibergall@illinois.gov

DATED: September 25, 2020

1021 N. Grand Ave. East
P.O. Box 19276
Springfield, IL 62794-9276
(217) 782-5544

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Ian MacDonald)
(Property Identification Number) PCB No. 21-____
04-04-04-100-006) (Tax Certification)
)

APPEARANCE

The undersigned, as one of its attorneys, hereby enters an Appearance on behalf of the Illinois Environmental Protection Agency.

Respectfully submitted,

ILLINOIS ENVIRONMENTAL
PROTECTION AGENCY

By: /s/ Gabriel H. Neibergall
Gabriel H. Neibergall
Assistant Counsel
Division of Legal Counsel
Gabriel.Neibergall@illinois.gov

DATED: September 25, 2020

Gabriel H. Neibergall, #6323183
Division of Legal Counsel
Illinois Environmental Protection Agency
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RECOMMENDATION

The Illinois Environmental Protection Agency (“Illinois EPA”) hereby files its Recommendation pursuant to Section 125.204 of the regulations of the Illinois Pollution Control Board (“Board”), 35 Ill. Adm. Code 125.204.

1. On November 26, 2019, the Illinois EPA received a request from Ian MacDonald (log number TC-142034, **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: IMac 2
1747 180th St. W.
Reynolds, IL 61279

The proposed water pollution control facilities in this request are located in the NW ¼ of Section 4, T15N, R3W of the 4th P.M. in Mercer County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (approximately 391 ft. x 51 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, ten concrete pump out pits (each approximately 5 ft. x 6 ft. x 8 ft.) to allow manure removal from the manure pit, and perimeter drainage tiles (approximately 965 ft. x 4 in. perforated HDPE) and pipe (approximately 150 ft. x 4 in. solid PVC) around the footing of the manure pit to prevent flotation of the 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.

Respectfully submitted,

ILLINOIS ENVIRONMENTAL
PROTECTION AGENCY

By: /s/ Gabriel H. Neibergall
Gabriel H. Neibergall
Assistant Counsel
Division of Legal Counsel
Gabriel.Neibergall@illinois.gov

DATED: September 25, 2020

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Exhibit A



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 **DEL**

Date: JUL 06 2020

Re: IMac 2 – Reynolds
Recommendation of Tax Certification
Log# TC-142034
Property Index# 04-04-04-100-006

The Bureau of Water received a request on November 26, 2019 from Ian MacDonald 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:

IMac 2
1747 180th St. W.
Reynolds, IL 61279

NW ¼ of Section 4, T15N, R3W of the 4th PM in Mercer County

The livestock waste handling facilities consisting of one (1) concrete manure pit (approximately 391 ft. x 51 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, ten (10) pumpout pits (approximately 5 ft. x 6 ft. x 8 ft. each) to allow manure removal from the manure pit, and perimeter drainage tiles (approximately 965 ft. x 4 in. HDPE and 150 ft x 4 in. PVC) 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

Watershed Unit Tax Certification Review Sheet

Project Name: IMac 2

Date: January 30, 2020

Reviewer: WH

Type: Agchem
 Livestock

Log number: TC-142034

Applicant: Ian MacDonald
1677 Hwy 94
Aledo, IL 61231

Contact: Ian MacDonald
Same as left

Phone: 309-737-2698

Facility: IMac 2
1747 180th St. W.
Reynolds, IL 61279

Property Index#: 04-04-04-100-006

Parcel#:

Legal Description:
NW of Section: 4 Twp: 15N R: 3W PM: 4th

County: Mercer

Signature: Ian McDonald

Title: Owner

Date Control Devices installed: November 2019

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 391 ft. x 51 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 ten (10) pumpout pits (approximately 5 ft. x 6 ft. x 8 ft. each) to allow manure removal from the manure pit. Perimeter drainage tiles (approximately 965 ft. x 4 in. perforated HDPE and 150 ft. x 4 in. solid PVC) 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 391 ft. x 51 ft. x 8 ft)

Concrete slatted floor at the pit;

Pumpout pits attached to the manure pit, 10 x 5 ft. x 6 ft. x 8 ft.

Perimeter drainage tiles at the pit: 965 ft. x 4 in Perferated HDPE and 150 x 4 in solid PVC

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

Recommended Action: Issue tax certification.

Han, Wei

From: Ian MacDonald <ianmacdonald211@yahoo.com>
Sent: Friday, January 24, 2020 5:41 PM
To: Han, Wei
Subject: Re: [External] Re: TC-142034 Swine Farm at Reynolds

4" on the discharge also

Sent from Yahoo Mail for iPhone

On Friday, January 24, 2020, 4:55 PM, Han, Wei <Wei.Han@Illinois.gov> wrote:

Thank you for the info. What is the diameter of the 150' discharge PVC pipe.

Wei Han, P.E.

Illinois Environmental Protection Agency

BOW/DWPC/Permit Section

1021 North Grand Avenue E.

P.O. Box 19276

Springfield, IL 62794-9276

Phone: 217-524-3034

Email: Wei.Han@Illinois.gov

From: Ian MacDonald <ianmacdonald211@yahoo.com>
Sent: Friday, January 24, 2020 1:27 PM
To: Han, Wei <Wei.Han@Illinois.gov>
Subject: [External] Re: TC-142034 Swine Farm at Reynolds

1. I believe my first barn is listed as IMac Hog Farm to avoid confusion we can call this one

IMac 2

2. Quarter Quarter Quarter Section Township Range P.M.

SW NW 4 15-N 3-W 4th

3. I've included a new drawing where I attempted to detail all the parts of the perimeter drain tile, if you've got any questions or something is still confusing please let me know and I'll do my best to clarify it.

Thank you,

Ian MacDonald

On Wednesday, January 8, 2020, 1:27:21 PM CST, Han, Wei <wei.han@illinois.gov> wrote:

Mr. Ian MacDonald,

The Agency has received your application for tax certification for a swine farm located in Reynolds IL. The following information is needed in order to complete our review:

1. Farm or facility name to be appear on the tax certification;
2. The quarter ID (SE, SW, NE, or NW) of Section 4 of the facility's property legal description;
3. Should perimeter drainage tiles be included in the tax certification, please provide construction material (HDPE, plastics, ceramic, etc.), diameter, and total linear length of the pipes. Also please revise the plan view drawing of the manure pit by showing the location of the perimeter drainage tiles.

Please let me know if you have any questions.

Thanks,

Wei Han, P.E.

Illinois Environmental Protection Agency

BOW/DWPC/Permit Section

1021 North Grand Avenue E.

P.O. Box 19276

Springfield, IL 62794-9276

Phone: 217-524-3034

Email: Wei.Han@Illinois.gov

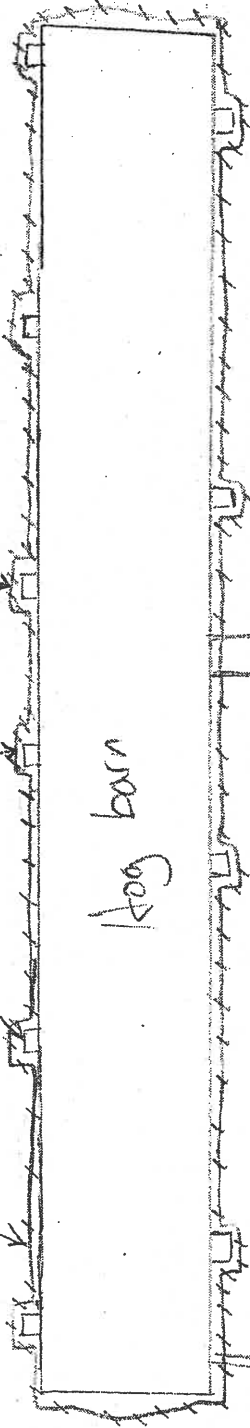
State of Illinois - CONFIDENTIALITY NOTICE: The information contained in this communication is confidential, may be attorney-client privileged or attorney work product, may constitute inside information or internal deliberative staff communication, and is intended only for the use of the addressee. Unauthorized use, disclosure or copying of this communication or any part thereof is strictly prohibited and may be unlawful. If you have received this communication in error, please notify the sender immediately by return e-mail and destroy this communication and all copies thereof, including all attachments. Receipt by an unintended recipient does not waive attorney-client privilege, attorney work product privilege, or any other exemption from disclosure.



the pit floor.

tile, placed against the pit floor.
perimeter drain tile, placed against the same level as the same level as (0 in total)
perimeter drain tile, placed against the same level as the same level as (0 in total)

perimeter drain tile foundation



hog barn

loading chute

Driveway

150' solid PVC outlet tile that takes perimeter drain tile water away from the barn, and outlets on top of the ground so that the water can be sampled

||||| = 4" HDPE Perimeter drain tile

9/16.5" around

————— = Solid PVC outlet tile that carries Perimeter drain tile water away from the barn. 150' long



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	
File Number: _____	Date Rec'd: _____
Certification Number: _____	Date: _____

Facility Type (check one): Air Water

This form is to be used for any application for certification of property tax treatment for a pollution control facility for air or water from the Illinois EPA. Separate applications must be completed for each control facility claimed. Do not mix types (air and water). Where both air and water operations are related, file two applications.

If attachments are needed, record them consecutively on an index sheet.

You may complete this form online, save a copy locally, print, sign and submit it to:

Illinois EPA
 Attention: Ray E. Pilapil, Permit Section
 Division of Air Pollution Control
 1021 North Grand Avenue East, P.O. Box 19276
 Springfield, IL 62794-9276

Illinois EPA
 Attention: Al Keller, Permit Section
 Division of Water Pollution Control
 1021 North Grand Avenue East, P.O. Box 1 9276
 Springfield, IL 62794-9276

I. Applicant Information:

Company Name: _____	Person Authorized to Receive Certification: <u>Ian Macdonald</u>	Person to Contact for Additional Details: <u>Ian Macdonald</u>
Street Address: <u>1677 Hwy 94</u>	City: <u>Aledo</u> State: <u>IL</u>	Street Address: <u>1677 Hwy 94</u> City: <u>Aledo</u> State: <u>IL</u>
Zip: <u>61231</u> Phone: <u>309-737-2698</u>	Email Address: <u>ianmacdonald211@yahoo.com</u>	Zip: <u>61231</u> Phone: <u>309-737-2698</u> Email Address: <u>ianmacdonald211@yahoo.com</u>

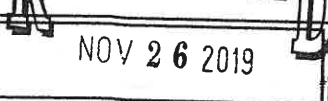
II. Facility Information:

Facility Location: Quarter Section: 4 Township: 15-N Range: 3-W
 Municipality: _____ Township: Perryton
 Note: A plat map location is requested for facilities located outside of municipal boundaries.
 Address: 1747 180th St. W City: Reynolds
 State: IL Zip Code: 61279 County: Mercer Book Number: _____
 Property Index Number: 04-04-04-100-006

Note: The Property Index Number is the numerical reference used to identify a parcel of real property for assessment and taxation purposes.

Manufacturing Operations Information:

Nature of Operations Conducted at the Above Location:

<u>Swine Production</u>	 NOV 26 2019 IEPA BOW/WPC/PERMIT SECTION
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Permit Information:

WPC Construction Permit Number: _____	Date Issued: _____
NPDES Permit Number: _____	Date Issued: _____ Exp. Date: _____
APC Construction Permit Number: _____	Date Issued: _____
APC Operating Permit Number: _____	Date Issued: _____ Exp. Date: _____

Note: Submit copies of all relevant permits issued by local pollution control agencies. (e.g. MSD Construction Permit)

This Agency is authorized to request this information under 415 ILCS 5/4(b)(2012). Disclosure of this information is voluntary and no penalties will result from the failure to provide the information. However, the absence of the information could prevent your application from being processed or could result in denial of your application.

Manufacturing Process Information:

Please provide information on the manufacturing process and materials on which pollution control facility is used, including each major piece of equipment associated with the pollution control facility (or low sulfur dioxide emission coal fueled device).
Description of the Process:

[Faint handwritten text, mostly illegible]

Materials Used in the Process:

[Faint handwritten text, mostly illegible]

Pollution Control Facility Information:

Please provide a narrative description of the pollution control facility (or low sulfur dioxide emission coal fueled device), and an explanation of why its primary purpose is to eliminate, prevent or reduce pollution. State the type of control facility, as well as a narrative description and a process flow diagram describing the pollution control facility. Include an average analysis of the influent and effluent of the control facility stating the collection efficiency, if applicable.

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

8 foot deep pit 51 feet wide by 391 feet long. Holds the manure until we can harvest the crop and apply manure as fertilizer. Slatted floor above pit allows manure to fall down into the pit. There is a perimeter tile running around the base of the pit with an inspection outlet to the south west (see drawing).

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

Contain over a years worth of manure storage.

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).

[Empty box]

Nature of Contaminants or Pollutants:

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

Contaminant or Pollutant	Material Retained, Captured or Recovered	
	Description	Disposal or Use
Swine Manure	Swine Manure	Fertilizer for crops

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: 11/1/19

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

Placed into operation on 11/4/19

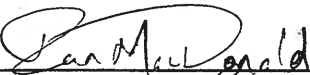
Status of installation on date of application:

Facility is in use

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))


Owner
 Printed Name: _____ Title: _____

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

 Signature: _____ Date: _____

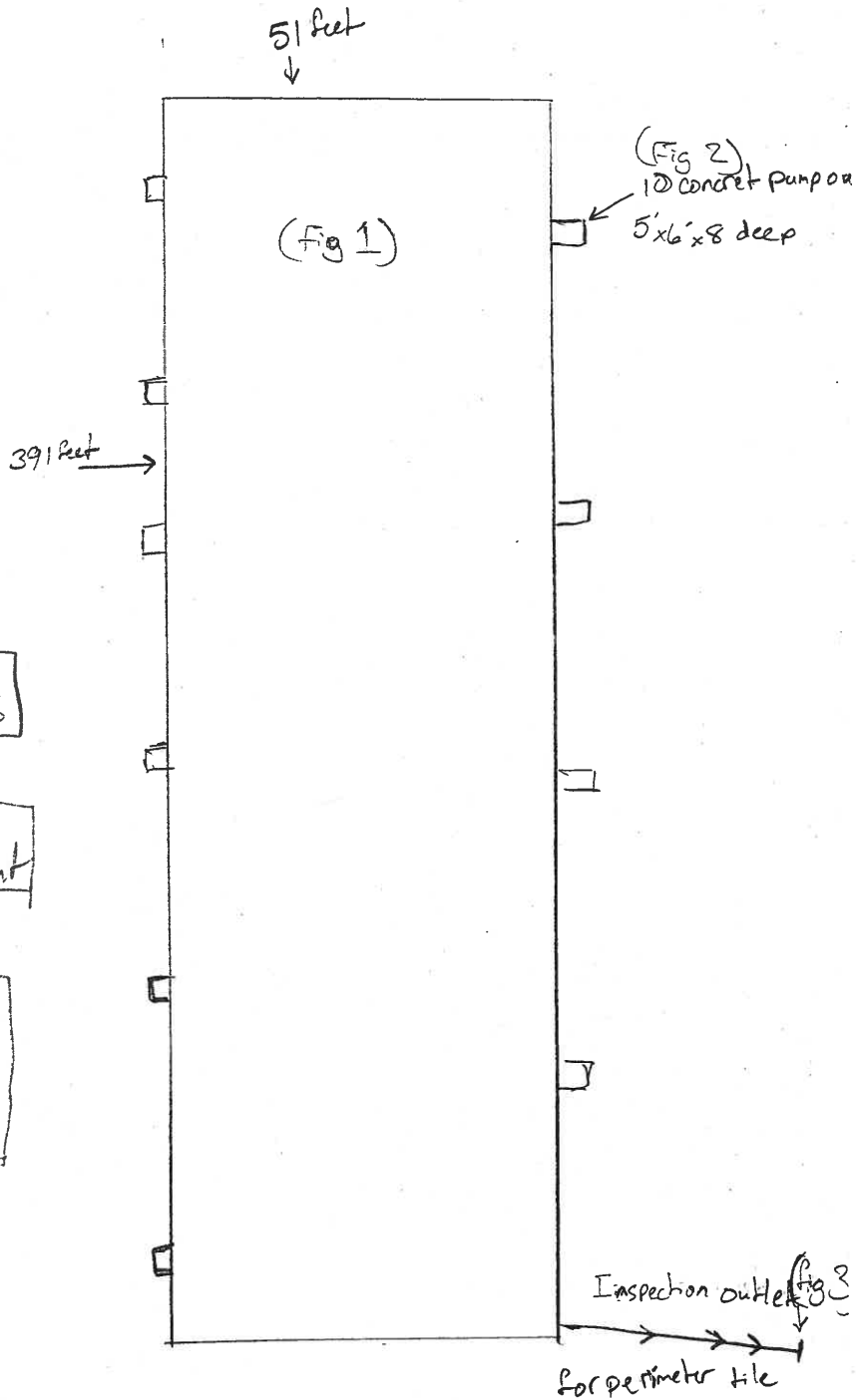
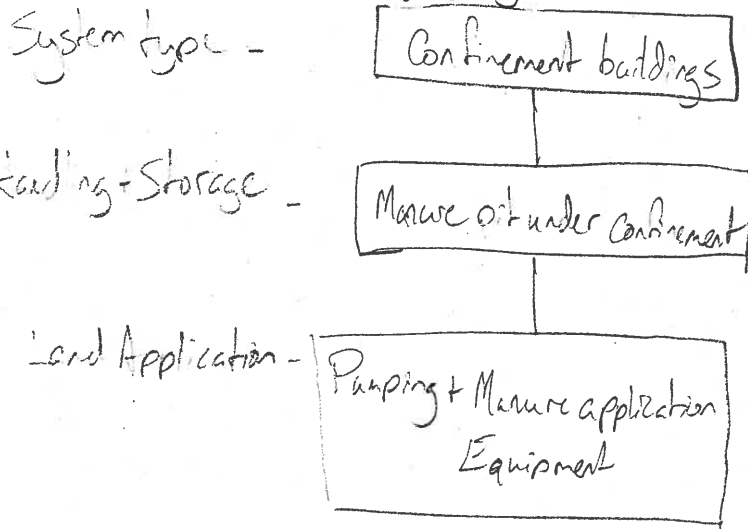
Concrete Electronic Filing. Received, Clerk's Office 09/25/2020 **PCB 2021-024** Storage

for over a years worth of manure. Finish grade around the buildings prevents fresh water from flowing into the pit. Manure will be pumped annually and applied at an agronomic rate.

391' x 51' x 8' deep concrete pit

- slatted concrete floor over liquid manure pit (Fig 1)
- Fig 2 concrete pumpouts
- Fig 3 - inspection outlet

Manure Flow Diagram



STATE OF ILLINOIS

COUNTY OF SANGAMON

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CERTIFICATE OF SERVICE

I, the undersigned attorney at law, hereby certify that I have served on the date of September 25, 2020, the attached **NOTICE OF FILING**, **APPEARANCE**, and **RECOMMENDATION**, 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:

Ian MacDonald
1677 Hwy 94
Aledo, IL 61231

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]

Illinois Pollution Control Board
Don Brown, Clerk
State of Illinois Center
100 West Randolph, Suite 11-500
Chicago, Illinois 60601
don.brown@illinois.gov

Respectfully submitted,

ILLINOIS ENVIRONMENTAL
PROTECTION AGENCY

By: /s/ Gabriel H. Neibergall
Gabriel H. Neibergall
Assistant Counsel
Division of Legal Counsel
Gabriel.Neibergall@illinois.gov

DATED: September 25, 2020

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