

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Kip Harms)
(Property Identification Number) PCB 20-
18-18-24-300-009)) (Tax Certification)
)

NOTICE

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


Kip Harms
35269 E. 1700 North Rd.
Cullom, IL 60929

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

By: 

Joshua Leopold
Assistant Counsel
Division of Legal Counsel

DATED: October 27, 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

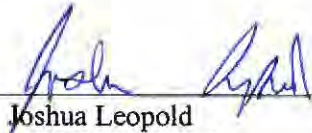
BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Kip Harms)
(Property Identification Number) **PCB 20-**
18-18-24-300-009)) **(Tax Certification)**
)

APPEARANCE

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By:  _____
Joshua Leopold
Assistant Counsel
Division of Legal Counsel

DATED: October 27, 2020

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

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BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Kip Harms)
(Property Identification Number) **PCB 20-**
18-18-24-300-009)) **(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.

1. On May 4, 2020, the Illinois EPA received a request from Kip Harms (log number TC-142599, 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:

Kip Harms
35269 E. 1700 North Rd.
Cullom, IL 60929

The proposed water pollution control facilities in this request are located in the SW ¼ of Section 24, T28N, R8E of the 3rd PM, in Livingston County the above street address and consist of the following:

Livestock waste management facilities consisting of one (1) concrete manure pit (approximately 290 ft. x 25 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, and four (4) pumpout pits (approximately 6 ft. x 6ft. x 8ft. each) to allow manure removal from the manure 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.

3. 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).
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: 
Joshua Leopold
Assistant Counsel
Division of Legal Counsel

Dated: October 27, 2020

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

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 October 27, 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:

Kip Harms
35269 E. 1700 North Rd.
Cullom, IL 60929

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



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: Mike Roubitchek, Division of Legal Counsel

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

Date: August 17, 2020

Re: Kip Harms. – Cullom
Recommendation of Tax Certification
Log# TC-142599
Property Index# 18-18-24-300-009

The Bureau of Water received a request on May 4, 2020 from Kip Harms 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:

Kip Harms
35269 E. 1700 North Rd.
Cullom, IL 60929

SW ¼ of Section 24, T28N, R8E of the 3rd PM in Livingston County

The livestock waste handling facilities consisting of one (1) concrete manure pit (approximately 290 ft. x 25 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, and four (4) pumpout pits (approximately 6 ft. x 6 ft. x 8 ft. each) to allow manure removal from the manure 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: Kip Harms

Date: May 22, 2020

Reviewer: WH

Type: Agchem
 Livestock

Log number: TC-142599

Contact: Same

Applicant: Kip Harms
35269 E. 1700 North Rd.
Cullom, IL 60929

Phone: 815-848-2243

Facility: Kip Harms
35269 E. 1700 North Rd.
Cullom, IL 60929

Property Index#: 18-18-24-300-009

Parcel#:

Legal Description:
SW of Section: 24 Twp: 28N R: 8E PM: 3rd

County: Livingston

Signature: Kip Harms

Title: Owner

Date Control Devices installed: July 2012

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 290 ft. x 25 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 four (4) pumpout pits (approximately 6 ft. x 6 ft. x 8 ft. each) to allow manure removal from the manure 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 290 ft. x 25 ft. x 8 ft)

Concrete slatted floor at the pit;

Pumpout pits attached to the manure pit, 4 x 6 ft. x 6 ft. x 8 ft.

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

Recommended Action: Issue tax certification.



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:

RECEIVED
MAY 04 2020

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 IEPA BOW/WPC/PERMIT SECTION
1021 North Grand Avenue East, P.O. Box 19276
Springfield, IL 62794-9276

I. Applicant Information:

Company Name: <u>Kip Harms</u>	Person to Contact for Additional Details: <u>Kip Harms</u>
Person Authorized to Receive Certification: <u>Kip Harms</u>	
Street Address: <u>35269 E 1700 North Rd</u>	Street Address: <u>35269 E 1700 North Rd</u>
City: <u>Cullom</u> State: <u>IL</u>	City: <u>Cullom</u> State: <u>IL</u>
Zip: <u>60929</u> Phone: <u>815-848-2243</u>	Zip: <u>60929</u> Phone: <u>815-848-2243</u>
Email Address: <u>harms2@frontier.net.net</u>	Email Address: <u>harms2@frontier.net.net</u>

II. Facility Information:

Facility Location: Quarter Section: SW Township: 28N Range: 8E
Municipality: _____ Township: Sullivan

Note: A plat map location is requested for facilities located outside of municipal boundaries.
Address: 35269 E 1700 North Rd City: Cullom
State: IL Zip Code: 60929 County: Livingston Book Number: _____
Property Index Number: 18-18-24-300-009

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:

Livestock Facility

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:

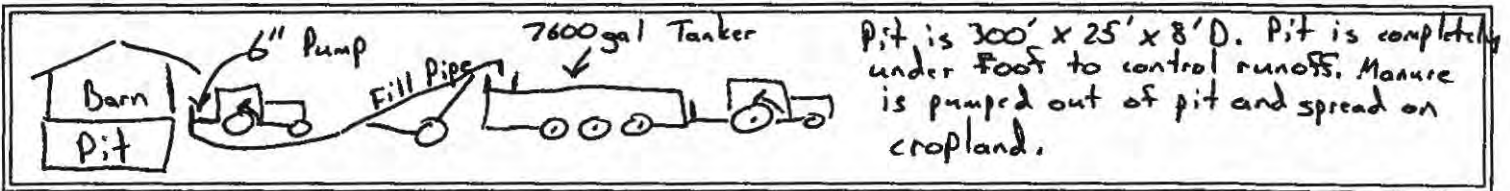
None - Livestock

Materials Used in the Process:

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):



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

Manure falls through a slatted floor and is stored in the pit underneath. It is then pumped out, through a 6" PTO pump into a 7600 gallon manure tanker and spread to cropland. The pit provides 8 months storage for about 300 head of feeder cattle. A blueprint of the manure pit is included.

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).

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
Cattle manure	cattle manure	spread on cropland

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: July 2012

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

August 2012

Status of installation on date of application:

Currently in operation

III. Verification and Signature:

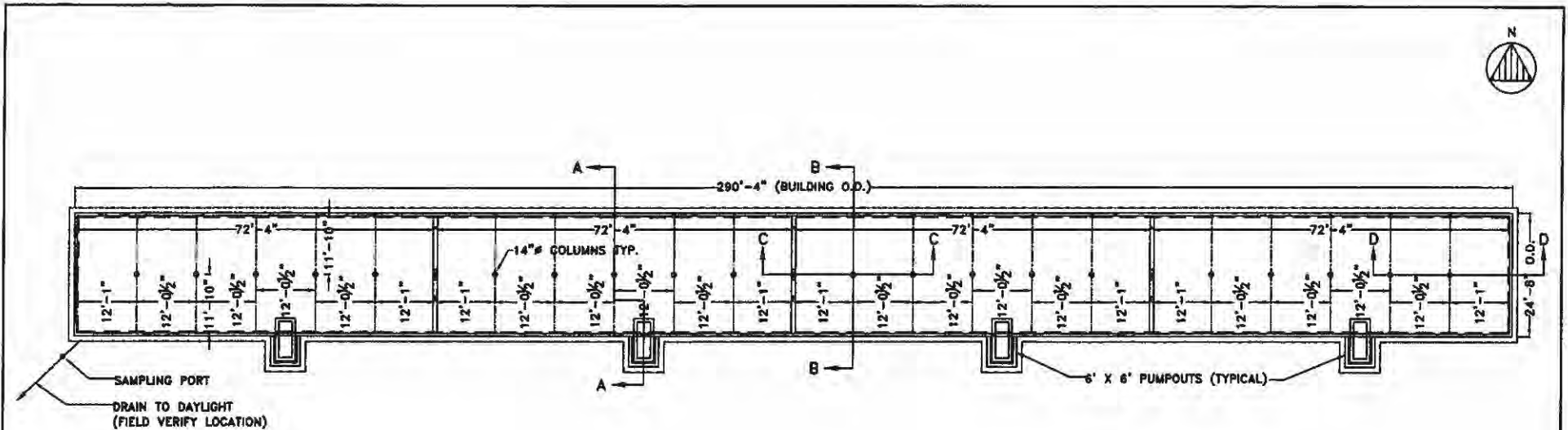
The following information is submitted in accordance with the Illinois Property Tax Code, as amended, and to the best of my knowledge is true and correct.

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))

Kip Harms Printed Name: Owner Title:

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

Kip Harms Signature: 4/28/20 Date:



GENERAL NOTES

- 1.) ANY REVISIONS TO THESE DRAWINGS MUST BE APPROVED BY THE PROJECT ENGINEER OF THE COMPANY LISTED IN THE TITLE BLOCK.
- 2.) CONCRETE CONSTRUCTION SHALL MEET WITH MIDWEST PLAN SERVICE-36, CONCRETE MANURE STORAGES UNLESS NOTED OTHERWISE.
- 3.) NO CONCRETE SHALL BE PLACED ON ON ICE, SNOW OR FROZEN FOUNDATION MATERIAL. THE CONTRACTOR SHALL BE RESPONSIBLE FOR ALL CONCRETE DAMAGED BY LOW TEMPERATURES AND SHALL REMOVE AND REPLACE ANY CONCRETE SO DAMAGED AT HIS/HER EXPENSE.
- 4.) THE METHOD AND MANNER OF PLACING CONCRETE SHALL BE SUCH AS TO AVOID SEGREGATION OR SEPARATION OF THE AGGREGATES OR THE DISPLACEMENT OF THE REINFORCEMENT.
- 5.) THE FOOTINGS ARE TO BE CONSTRUCTED WITH A MINIMUM OF 3,000 PSI CONCRETE.
- 6.) ALL WALLS, COLUMNS, AND FLOORS ARE TO BE CONSTRUCTED OF 4,000 PSI CONCRETE.
- 7.) CONCRETE SLATS WILL BE UTILIZED FOR FLOORING.
- 8.) THE CONCRETE PAD WILL BE A CONTINUOUS POUR.
- 9.) EXTERIOR WALL CONSTRUCTION JOINTS WILL BE INSTALLED AT 100' O.C.
- 10.) NO VEHICLE LOADS ALLOWED WITHIN 5' OF PIT/GUTTER WALLS.
- 11.) ALL BEAMS SHALL BE BUTTED TIGHT AND/OR GROUTED TIGHT THE FULL WIDTH AND HEIGHT OF THE BEAM. GROUT WILL HAVE A MINIMUM COMPRESSIVE STRENGTH OF 5,500 PSI.
- 12.) ALL SLATS SHALL BE BUTTED TIGHT AND/OR GROUTED TIGHT THE FULL LENGTH AND DEPTH OF THE SLAT. GROUT WILL HAVE A MINIMUM COMPRESSIVE STRENGTH OF 5,500 PSI.
- 13.) NO PIPE PENETRATIONS OTHER THAN THE TYPES IDENTIFIED ON THESE DRAWINGS ARE ALLOWED. ALL WALL AND FLOOR PENETRATIONS, INCLUDING PIPE PENETRATIONS MUST BE APPROVED BY THE PROJECT ENGINEER.
- 14.) THE PRESUMED SOIL BEARING CAPACITY IS 2,000 LBS./SQ. FT.

Frank & West
Environmental Engineers, Inc.
7820 N. State Route 29
Springfield, IL 62707
Phone: 217/487-7888
Fax: 217/487-7887

KIP HARMS
PLAN VIEW
DRAWN BY: CEO

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SCALE: AS SHOWN DATE: 08/06/12 REVISED ON: XX/XX/XX DRAWING NO. 12-13801