BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

WIN Production, LLC.
(Property Identification Number
0231100006)
) PCB 20) (Tax Certification)

NOTICE

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

Brian Bradshaw 44619 Co. HWY 2 Griggsville, IL 62340

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 <u>APPEARANCE</u> and <u>RECOMMENDATION OF THE ILLINOIS</u>

ENVIRONMENTAL PROTECTION AGENCY, a copy of which is herewith served upon you.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By:

Joshpa Leopold Assistant Counsel

Division of Legal Counsel

DATED: November 6, 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

WIN Production, LLC.)
(Property Identification Number) PCB 20-
0231100006)) (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

Βv

Joshua Leopold
Assistant Counsel

Division of Legal Counsel

DATED: November 6, 2020

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

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Win Production, LLC.)
(Property Identification Number) PCB 20-
0231100006)) (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 13, 2020, the Illinois EPA received a request from WIN Production.

 LLC. (log number TC-142193, 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.
 1284 Westermeyer Lane
 Bluffs, IL 62621

The proposed water pollution control facilities in this request are located in the NW ¼ of Section 31, T15N, R13W of the 3rd PM, in Scott County the above street address and consist of the following:

Livestock waste management facilities consisting of one (1) earthen holding pond (approximately 200 ft. x 130 x 8 ft. as cell 1), two (2) concrete pits (approximately 102 ft. x 281 ft. x 6 ft. each as P1 and P2), and the concrete slatted portion of the floor over the manure pits that capture and contain waste generated in the barns above, and sixteen (16) pump out pits (approximately 6ft. x 6ft each) to allow manure removal from pit P1 and P2.

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.

- 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: November 6, 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

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

Date: March 13, 2020

Re:

WIN Production, LLC - Bluffs Recommendation of Tax Certification

Log# TC-142193

Property Index# 0231100006

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 1284 Westermeyer Lane Bluffs, IL 62621

NW ¼ of Section 31, T15N, R13W of the 3rd PM in Scott County

The livestock waste handling facilities consisting of one (1) earthen holding pond (approximately 200 ft. x 130 ft. x 8 ft. as Cell 1), two (2) concrete pits (approximately 102 ft. x 281 ft. x 6 ft. each as P1 and P2) and the concrete slatted portion of the floor over the manure pits that capture and contain waste generated in the barns above, and sixteen (16) pumpout pits (approximately 6 ft. x 6 ft. each) to allow manure removal from pit P1 and P2. 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: WIN Production, LLC	Date: August 18, 2020			
Reviewer: WH	Type: Agchem Livestock			
Log number: TC-142193	Z Elvestock			
Applicant: Brian Bradshaw 44619 Co. HWY 2 Griggsville, IL 62340 Facility: WIN Production, LLC 1284 Westermeyer Lane Bluffs, IL 62621 Legal Description:	Contact: Terry Feldmann 3116 N. Dries Lane, Suite 100 Peoria, IL 61604 Phone: 309-693-7615 Property Index#: 0231100006 Parcel#: County: Scott			
NW of Section: 31 Twp: 15N R: 13W PM: 3 rd	·			
Date Control Devices installed: January 2008	Signature: Brian Bradshaw			
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) earthen holding pond (approximately 200 ft. x 130 ft. x 8 ft. as Cell 1), two (2) concrete pits (approximately 102 ft. x 281 ft. x 6 ft. each as P1 and P2) and the concrete slatted portion of the floor over the manure pits that capture and contain waste generated in the barns above. Manure pit P1 and P2 have sixteen (16) pumpout pits (approximately 6 ft. x 6 ft. in. each) to allow manure removal from the manure pits. The facility collects, transports and stores livestock waste prior to cropland application. Pollution control facilities requested by the applicant through Descriptiom of Pollution Control Facilities, Section C of the application form and the attached drawings. One (1) earthern holding pond; Two (2) concrete manure pits;				
Concrete slatted floor at the pit; Pumpout pits attached to the manure pit 6 ft. x 6 ft. each				
Pumpout pits attached to the manure pit, 6 ft. x 6 ft. each A process flow diagram and a plan view of the pits and holding ponds is submitted with the application.				
Recommended Action: Issue tax certification.				



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



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, CCA Agricultural Services Group

TC-142193



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 U		RAGENCY USE	JSE ONLY	
	_	File Number:		Date Rec'd:	
Facility Type (check one		Certification Number:		Date:	
This form is to be used for a Illinois EPA.	ny application for certificat	on of properly tax treatment for a	pollution control fa	cility for air or water from the	
You may complete this fo	rm online, save a copy lo	cally, print, sign and submit it (do:		
Illinois EPA		Illinois EPA			
Attention: Ray E. Pilar Division of Air Pollution			Keller, Permit Sec		
	nue East, P.O. Box 1927		ater Pollution Con	t, P.O. Box 19276	
Springfield, IL 62794-9			62794-9276	4. 1. O. BOX 102/0	
I. Applicant inform	ation:				
Company Name: W	IN Productions, LLC		1,000		
Person Authorized to		Person to C			
	ian Bradshaw	for Addition		y L. Feldmann	
186.1 T	619 Co. HWY 2	"		s Lane, Suite 100	
	iggsville	State: IL City:	Peoria	State: IL	
		217-833-2111 Zip:	61604	Phone: <u>309-693-7615</u>	
Email Address: <u>br</u>	an@winproductionslic.c	om Email Addr	ess: <u>tlfeldmann@</u>	mstutz.com_	
II. Facility Informati					
Facility Location: Quarte	er Section: <u>NW-31</u> To	wnship: 15N Rang	je: <u>13W</u>		
Munic	·		nship:		
•	Ť	s located outside of municipal			
Address: 1284 Westerm		City:	Bluffs		
State: IL Zip Code: 63	2621 County:	Scott Book	Number:		
Property Index Number:					
	Number is the numerication	al reference used to identify a	parcel of real pro	perty for assessment and	
taxation purposes.				•	
Manufacturing Operatio Nature of Operations Co		cation.			
NA					
NA .					
Permit Information:					
WPC Construction Perm	it Number: None	Date Is	sued:		
NPDES Permit Number:	None	Date is	sued:	Exp. Date:	
APC Construction Permi	Number: None	Date Is	sued:	-	
APC Operating Permit N	umber: None	' Date is	sued:	Exp. Date:	

APC 151 4/2016

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

Manufacturing Process Informa Please provide information on the each major piece of equipment as Description of the Process:	manufacturing process and materials	s on which pollution control facility is used, including illity (or low sulfur dioxide emission coal fueled device).	
,	,		
N/A			
Materials Used in the Process:			
N/A	*		
		The state of the s	
Poliution Control Facility Inform Please provide a narrative descrip explanation of why its primary pur	nation: ption of the pollution control facility (or pose is to eliminate, prevent or reduce	r low sulfur dioxide emission coal fueled device), and an be pollution.	
Describe the Pollution Control Fac	cility (or Low Sulfur Dioxide Emission	Coal Fueled Device):	
See Attachment 1: Facility Polluti	ion Control Eacility Description		
See Attachment 1. Facility Foliuti	off Colficol Facility Description		
Describe the Primary Purpose of	the Pollution Control Facility (or Low	Sulfur Dioxide Emission Coal Fueled	
See Attachment 2: Purpose of th	e Pollution Control Facility		
See Attachment 2. Purpose of the	o , ondion conden commy		
Identify the statute or regulation (control facility (or low sulfur dioxid	federal or state), or local ordinance, in the emission coal fueled device).	f any, requiring the installation of the subject pollution	
Federal: Title 35, Subtitle E, Cha	apter I, Part 502&502; State: Title 8, C	Chapter 1, Subchapter T, Part 900	
Nature of Contaminants or Poll List air contaminants or water pol	liution substances released as effluer	nts to the manufacturing processes. Also list the final	
disposal of any contaminants ren	noved from the manufacturing proces	etained, Captured or Recovered	
Contaminant or Pollutant			
Swine Manure	Manure	Land Application for Crop Nutrients	
	Maria III	7	
		<u> </u>	

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

pint(s) of Waste Water Discharge:
entify the location of the discharge to the receiving stream. This will typically refer to a source of water pollution but can clude water-carried wastes from air pollution control facilities.
ans and Specifications Attached Yes No
ubmit Drawings, which clearly show:) Point(s) of discharge to receiving stream; and) Sewers and process piping to and from the control facility.
re contaminants (or residues) collected by the control facility? Yes No
ote: If the collected contaminants are disposed of other than as wastes, state the disposition of the materials, and the value office of the sale or reuse of the collected substances. State the cost of reclamation and related expense.
roject Status:
ate Installation Completed: Jan 1, 2008 rovide the date the pollution control facility was first placed into service and operated. If not, explain.
tee Attachment 3: Date of First Service
tatus of installation on date of application:
tatus of installation on date of application: See Attachment 4: Status of Installation
See Attachment 4: Status of Installation
See Attachment 4: Status of Installation I. Verification and Signature: the following information is submitted in accordance with the Illinois Property Tax Code, as amended, and to the best of my
Lee Attachment 4: Status of Installation I. Verification and Signature: The following information is submitted in accordance with the Illinois Property Tax Code, as amended, and to the best of my nowledge is true and correct. The 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)
I. Verification and Signature: the following information is submitted in accordance with the Illinois Property Tax Code, as amended, and to the best of my nowledge is true and correct. The person who knowingly makes a false, fictitious, or fraudulent material statement, orally or in writing, to the linois EPA commits a Class 4 felony. A second or subsequent offense after conviction is a Class 3 felony. (415 ICS 5/44(h))
I. Verification and Signature: the following information is submitted in accordance with the Illinois Property Tax Code, as amended, and to the best of my nowledge is true and correct. The person who knowingly makes a false, fictitious, or fraudulent material statement, orally or in writing, to the linois EPA commits a Class 4 felony. A second or subsequent offense after conviction is a Class 3 felony. (415 CS 5/44(h)) Brian Bradshaw Magar Printed Name:

Application for Certification (Property Tax Treatment) Pollution Control Facility
WIN Productions LLC – Sandstone South Farm
By: Maurer-Stutz, Inc

ATTACHMENT 1: Facility Pollution Control Facility Description

The farm consists of the following swine buildings and storage structures:

P1	101'-10" x 281'-4" x 6'-0"	Deep pit below slats concrete storage pit
P2	101'-10" x 281'-4" x 6'-0"	Deep pit below slats concrete storage pit
Cell 1	200' x 130' x 8' w/ 3:1 SS	Earthen Holding Pond

The buildings identified as P1 and P2 on the plans are of equal size and dimensions having 6ft deep pits that consist of a 4" thick base slab and 8" thick pit walls. Precast concrete slotted floors enable excreta and wastewater to fall through and accumulate in the below floor pits. The walls have footings that are 9" thick and 3'-0" wide. Columns within the pit are 12" in diameter, 5'-2" tall and supported by 36"x36" square footings. The columns support 8"x10"x12ft long precast concrete floor beams. The floor beams support a 4" thick precast concrete slotted gang slat floor. Each pumpout pit is 6'0" x 6'-0" with 8" thick walls. Footings around the pumpout pit walls measure 1'-6" by 9" inches thick. The recessed sump area is 3'-10"x 5'-4" x 11" deep. Each barn has 8 pumpout pits that collect manure and allow manure transfer through a hose to be pumped for field application or to the additional storage.

Additional storage on the site is available in an earthen holding pond. The dimension of the holding pond is listed above. It is lined with compacted clay material. Manure is transferred, if needed, to the holding pond using a movable manure transfer pump and hose.

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

Application for Certification (Property Tax Treatment) Pollution Control Facility WIN Productions LLC – Sandstone South Farm By: Maurer-Stutz, Inc

ATTACHMENT 2: Purpose of Pollution Control Facility

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

ATTACHMENT 3: Date of First Service

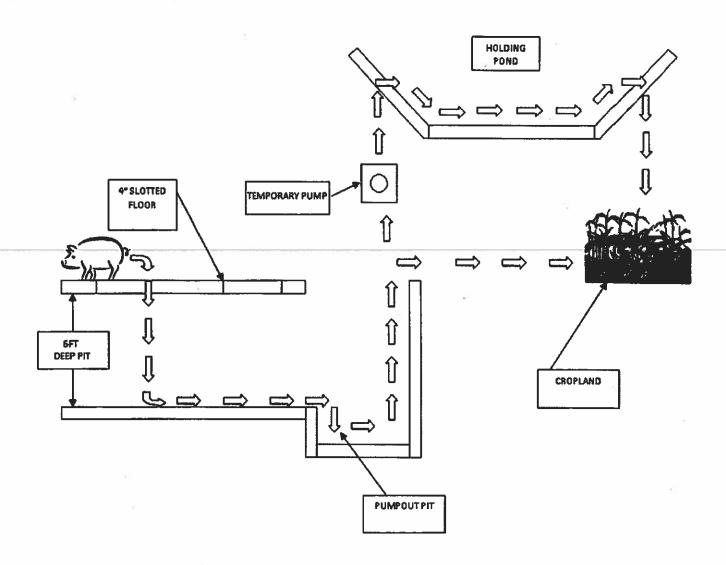
The pollution control facility was first placed into service and operated prior to 1999. Additional barns expanding the facility were under construction in 2007, with the last constructed being placed into service in January 2008.

ATTACHMENT 4: Status of Installation

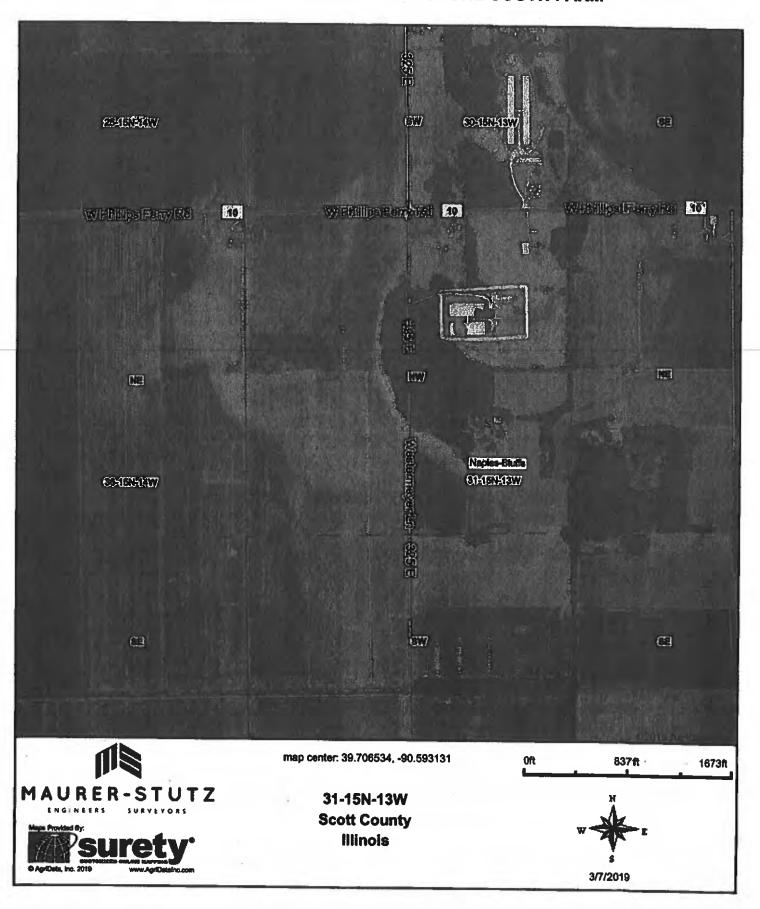
Facilities described in Attachment 1 are fully constructed and in service as of January 1, 2008.

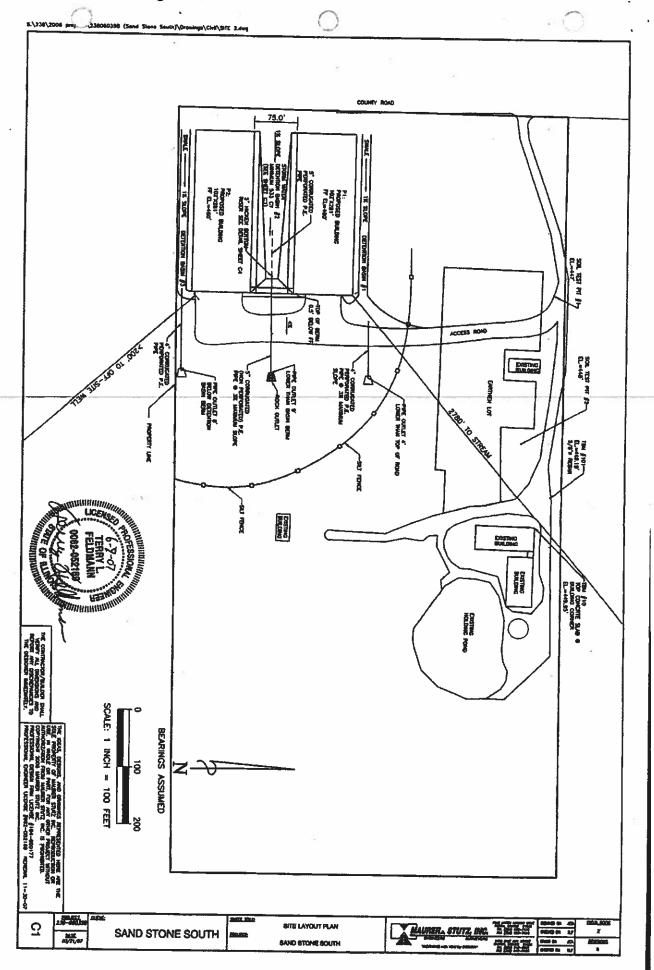
Application for Certification (Property Tax Treatment) Pollution Control Facility
WIN Productions LLC - Sandstone South Farm
By: Maurer-Stutz, Inc

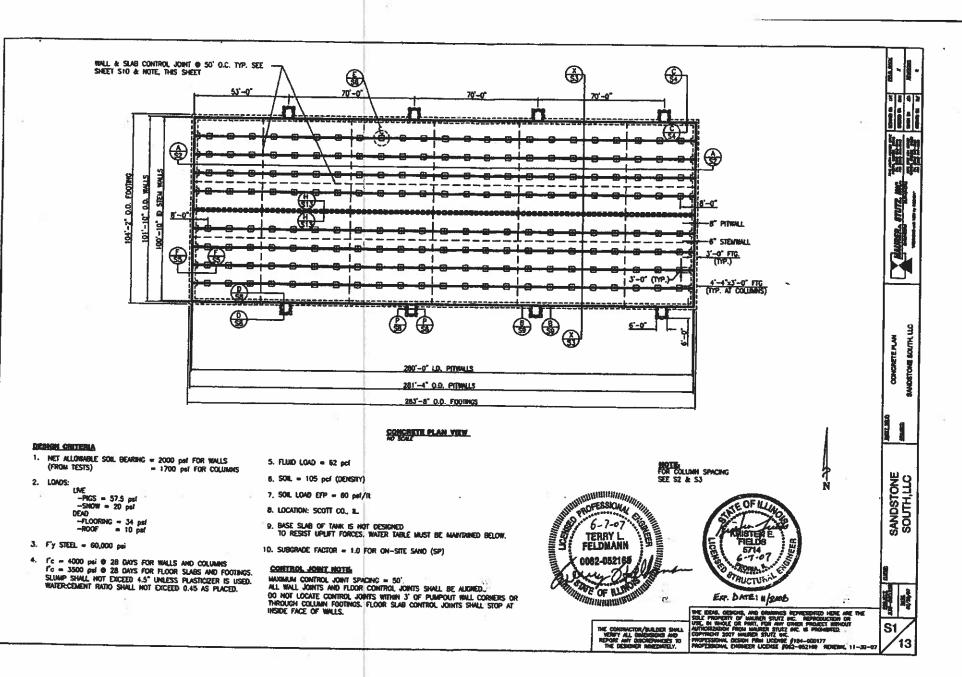
MANURE DIAGRAM

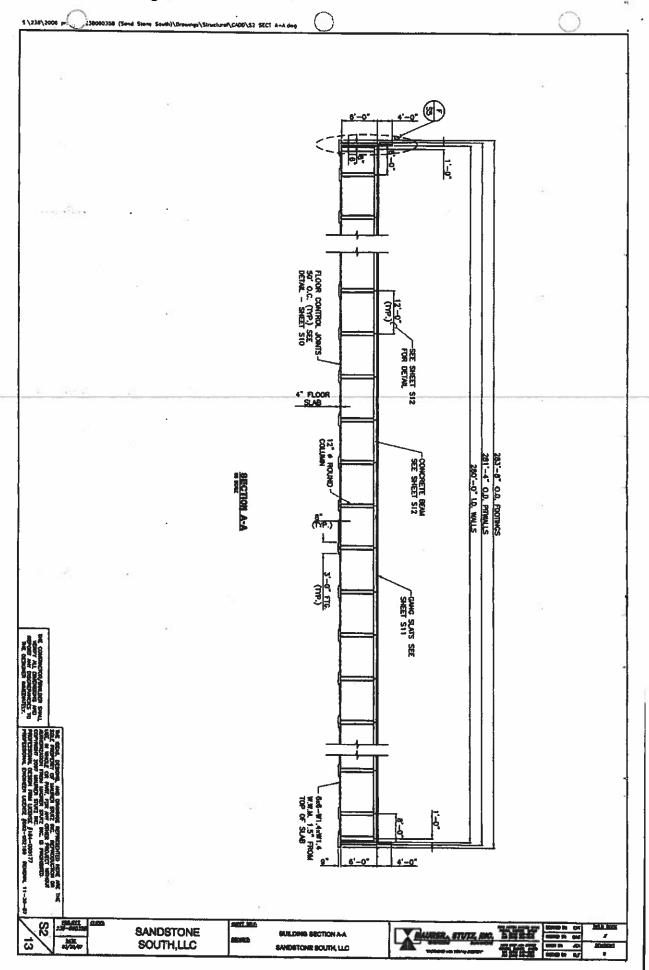


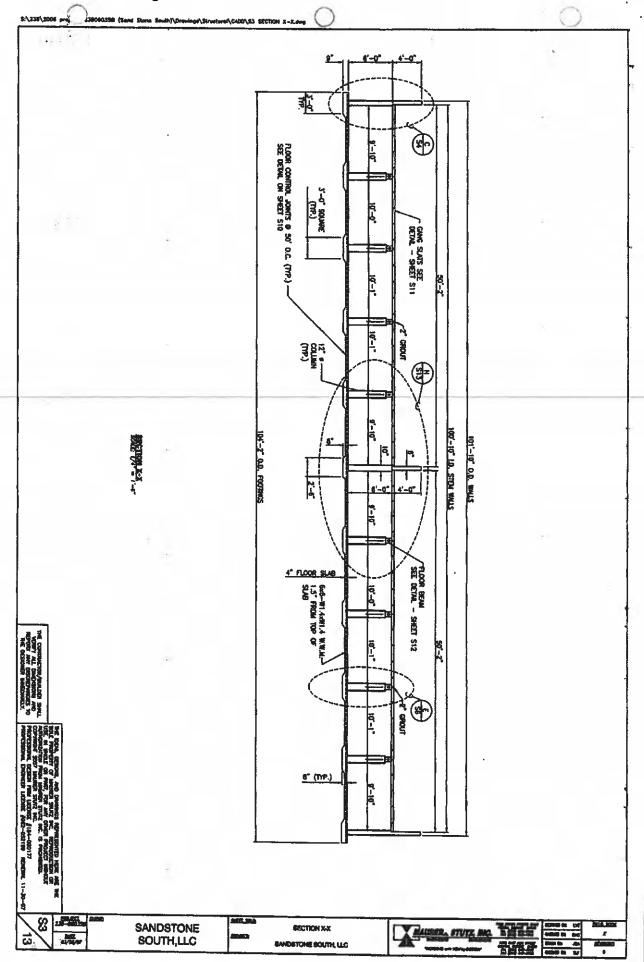
WIN PRODUCTIONS LLC - SANDSTONE SOUTH FARM

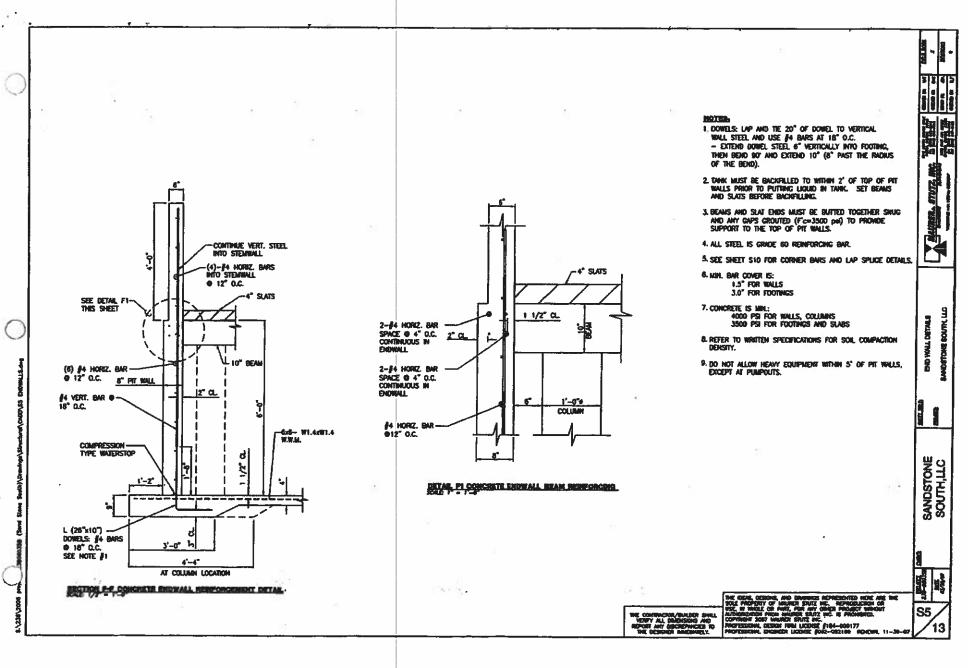




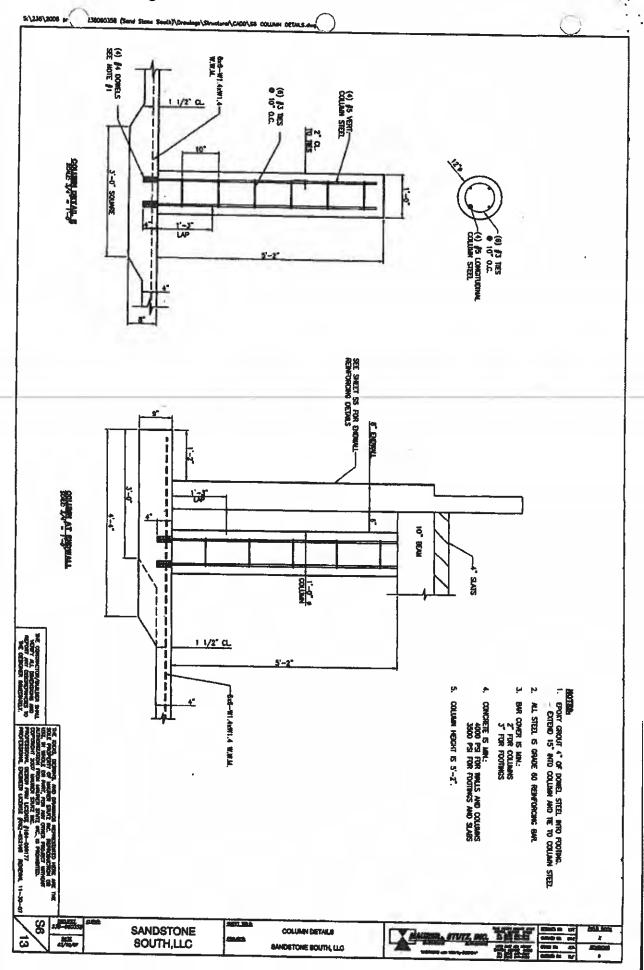








Electronic Filing: Received, Clerk's Office 11/6/2020 **PCB 2021-034**



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 November 6, 2020, the attached <u>APPEARANCE</u> and <u>RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL</u>

<u>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:

Brian Bradshaw 44619 Co. HWY 2 Griggsville, IL 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/ 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