

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Larson Farms Partnership

)
) **PCB 18-39**
) **(Tax Certification)**
)

NOTICE

PLEASE TAKE NOTICE that I have today filed with the Office of the Clerk of the Pollution Control Board an **APPEARANCE** and **MOTION TO CORRECT THE RECORD**, copies of which are herewith served upon you.

Larson Farms Partnership
17520 Keslinger Road
Maple Park, IL 60151

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: December 4, 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

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Larson Farms Partnership

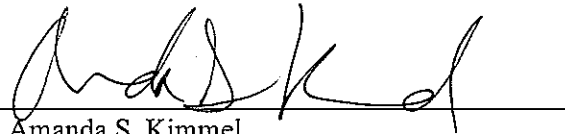
)
) **PCB 18-39**
) **(Tax Certification)**
)

A P P E A R A N C E

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: _____



Amanda S. Kimmel
Assistant Counsel
Division of Legal Counsel

DATED: December 4, 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

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Larson Farms Partnership

)
) **PCB 18-39**
) **(Tax Certification)**
)

MOTION TO CORRECT THE RECORD

The Illinois Environmental Protection Agency ("Illinois EPA") hereby a Motion to Correct the Record.

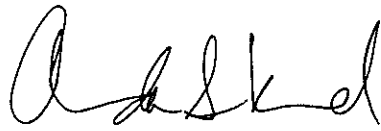
1. On November 30, 2017, the Illinois EPA filed a recommendation pursuant to Section 125.204 of the regulations of the Illinois Pollution Control Board ("Board"), 35 Ill. Adm. Code 125.204 for Larson Farms Partnership regarding the tax certification of water pollution control facilities.
2. On December 21, 2017, the Board issued an order finding and certifying that Larson Farms Partnership livestock waste management facilities identified in the order were pollution control facilities under the Property Tax Code (35 ILCS 200/11-10 (2018)).
3. Subsequently, on April 21, 2018, a representative from Larson Farm Partnership notified Illinois EPA that the property identification number associated with location of the facility was incorrect in the application, subsequent filings, and the Board order. The correct property identification number, 12-01-400-003, should have been utilized. (Exhibit A)
4. Further, on August 21, 2018, a representative from Larson Farm Partnership submitted a subsequent application in at attempt to correct the property identification number, 12-01-400-003, while all other information was the same as

the previous application. Due to an email spam filter, a message regarding the subsequent application that was sent on November 29, 2018 and held until the error was discovered on July 27, 2020. (Exhibit B)

5. Based on the forgoing information, Illinois EPA requests that the record be corrected to reflect that property identification number to be used is 12-01-400-003 and not the previously used property identification number.

WHEREFORE, the Illinois EPA requests that the Board correct the record in this matter.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: 
Amanda S. Kimmel
Assistant Counsel
Division of Legal Counsel

Dated: December 4, 2020

Illinois Environmental Protection Agency
1021 North Grand Ave. E.
P.O. Box 19276
Springfield, Illinois 62794-9276
217/782-5544

RECEIVED
MAY 25 2018

April 21, 2018

IEPA
BOW/WPC/PERMIT SECTION

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

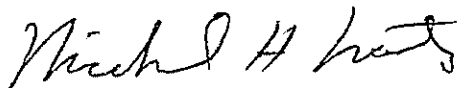
Dear Mr. Keller:

I had a conversation with the township assessor about the pollution control facility for our new cattle barn. He informed me that I have the wrong PIN number for the new barn. I forgot when I applied to the EPA that the acreage in which our cattle barns sit have 2 different PIN numbers. The new barn is east of the other cattle barns so that PIN number should have been 12-01-400-003, not 12-01-300-004 which the other 4 barns have.

Enclosed is a copy of the cover letter, original application, approval notification and aerial photo of the 2 PIN numbers acreage. The PIN divide is right up the middle of the driveway. PIN 12-01-400-003 is east of the driveway and PIN 12-01-300-004 is west of the driveway. The new barn should have had PIN 12-01-400-003.

Please correct my mistake. If I can be of any assistance please call me at 815-751-0519 or email mhmartz55@gmail.com.

Thank You



Michael Martz
Larson Farms Partnership
17520 Keslinger Road
Maple Park, Illinois 60151

"Exhibit A"



Frank & West
Environmental Engineers, Inc.

May 15, 2017

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

RE: Larson Farms Partnership facility

Dear Mr. Keller:

Frank & West is submitting an application for certification of property tax treatment for pollution control facility on behalf of the Larson Farms Partnership facility.

If you have any further questions or comments regarding the Larson Farms Partnership non-lagoon livestock waste handling facility, please advise.

FRANK & WEST
ENVIRONMENTAL ENGINEERS, INC.

A handwritten signature in dark ink, appearing to read 'Jacob Nims', is written over the company name.

Jacob Nims
Agricultural Engineer

Attachment: Application for Certification



Electronic Filing: Received, Clerk's Office 12/04/2020
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.

You must have Adobe Acrobat Reader 10 or above installed to use the features on this form.

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

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

I. Applicant Information:

Company Name: Larson Farms Partnership
Person Authorized to Receive Certification: Michael Martz Person to Contact for Additional Details: Same
Street Address: 17520 Keslinger Rd. Street Address: _____
City: Maple Park State: IL City: _____ State: _____
Zip: 60151 Phone: 815-827-3400 Zip: _____ Phone: _____
Email Address: mmartz55@gmail.com Email Address: _____

II. Facility Information:

Facility Location: Quarter Section: SE Township: 39-North Range: 5-East
Municipality: _____ Township: Pierce

Address: 17520 Keslinger Road City: Maple Park IL
State: IL Zip Code: 60151 County: DeKalb Book Number: _____
Property Index Number: 12-01-300-004 Should Be 12-01-400-003

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:

The structure is a cattle finishing building where cattle are housed on concrete slats with a below ground concrete pit used as waste storage.

Permit Information:

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

Not applicable

Materials Used in the Process:

Not applicable

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):

A concrete pit with dimensions of 480' x 43' x 9.5' deep is used to store livestock waste until the appropriate time to apply the manure to agricultural fields at agronomic rates. The building has no pumpouts, 1,046' of 4" perforated tile around the perimeter of the footings, and 20,160 ft² of precast concrete slats.

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

The primary purpose of the pits is to have a years worth of livestock manure storage to allow flexibility for application to agricultural fields when conditions are ideal.

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).

Not applicable

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
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.



Illinois Environmental Protection Agency

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: April 1, 2017

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

Status of installation on date of application:

Completed and 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))

Michael Martz Managing Partner
Printed Name: Title:

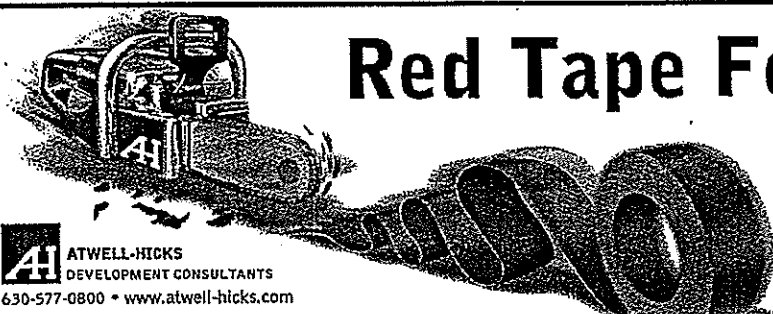
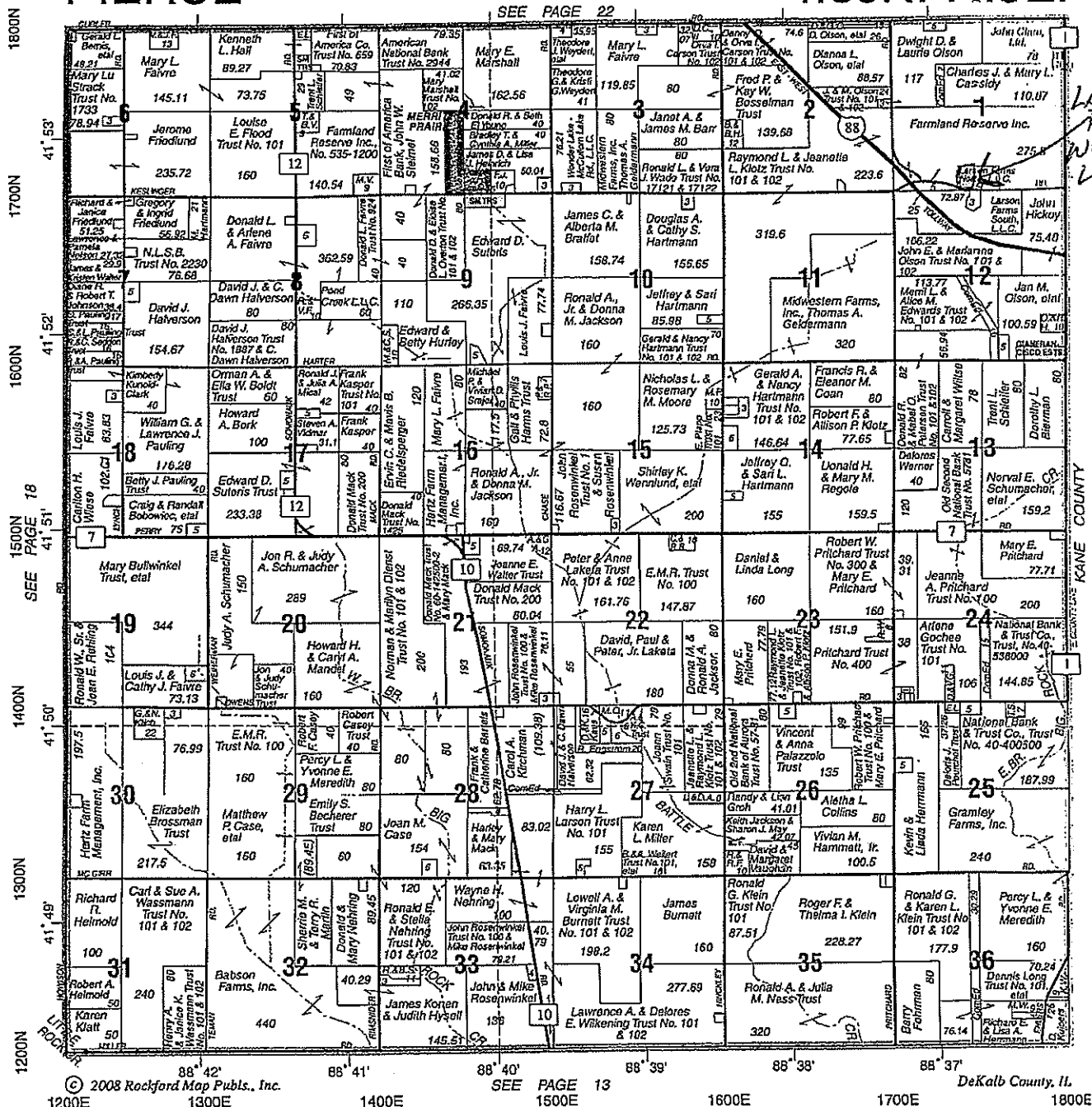
For incorporated entities, signature should be from an authorized corporate representative.

Michael H. Letz June 7, 2017
Signature: Date:

PIERCE

T.39N.-R.5E.

SEE PAGE 22

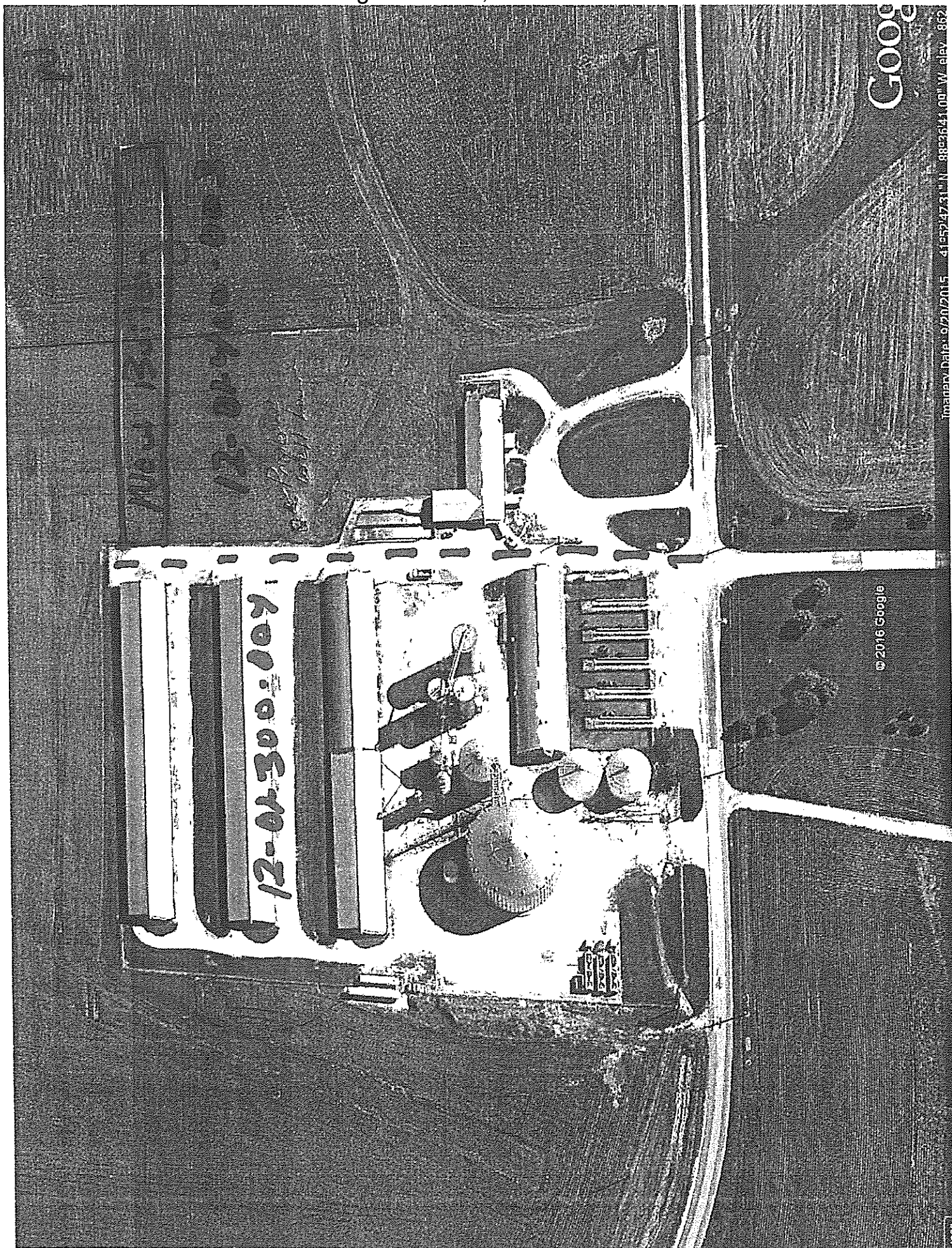


Red Tape Fears Us.

There's a lot of Red Tape between you and your project. Atwell has the right tools to cut through it. Our approach is as aggressive as your development plans.

Get Atwell. Get it Done.

Land Planning • Civil Engineering • Environmental • Surveying • Water Resources



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Google

Imagery Date: 10/20/2015 41.5524731°N 88.2644100°W elev: 862



Electronic Filing: Received Clerk's Office 12/04/2020
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, P.E., Manager, Industrial Unit, Permit Section, Division of Water Pollution Control DEL

Date: OCT 21 2020

Re: Larson Farms Partnership - Maple Park
Recommendation of Tax Certification
Log No.: TC-140210
BOW ID No.: W0378110001
Property Index Number: 12-01-400-003

The Bureau of Water received a request on August 21, 2018 from Larson Farms Partnership, having a principal place of business at 17520 Keslinger Road, Maple Park, IL 60151, for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Il. Adm. Code 125.204. We offer the following recommendation.

The water pollution control facilities in this request include the following:

Larson Farms Partnership
17520 Keslinger Road
Maple Park, IL 60151

SW 1/4 of Section 1, Township 39-North, Range 5-East of the 3rd PM in DeKalb County.

Livestock waste management facilities consisting of one concrete manure pit approximately 480 ft. (length) x 43 ft. (width) x 9.5 ft. (depth), approximately 1,046 linear feet of 4 inch perforated perimeter drain tile and approximately 20,160 sq. ft. of concrete slatted flooring over this manure pit.

These livestock waste management facilities are used to collect, transport and/or store livestock wastes prior to cropland application.

These facilities are 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 Darren Gove at 217/782-0610.

DRG:TC-140210_Tax Cert Recommendation_21Aug18.docx

cc: Tax Cert File

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

9511 Harrison Street, Des Plaines, IL 60016 (847) 294-4000
412 SW Washington Street, Suite D, Peoria, IL 61602 (309) 671-3022
2309 W. Main Street, Suite 116, Marion, IL 62959 (618) 993-7200
100 W. Randolph Street, Suite 4-500, Chicago, IL 60601

Electronic Filing: Received, Clerk's Office 12/04/2020
Illinois EPA - Bureau of Water - Division of Pollution Control
Title 35 Subtitle A Part 125 Tax Certifications
Illinois EPA Review Notes for:

Agency Recommendation of Pollution Control Facilities.

BOW ID #: W0378110001

Project Name: Larson Farms Partnership

Date application received: 8/21/2018

Reviewer: DRG

Log number: TC-140210

Legal Description:

SW 1/4 of Section 1 Twp: 39-North Range: 5-East
PM: 3rd

County: DeKalb

Facility Contact: Michael Martz

Phone: _815 873-3400 (815 751-0519)

Pollution Control Facility Type:

Cattle/Dairy Livestock Waste Management
Facility

Property ID: 12-01-400-003

Applicant: Larson Farms Partnership

17520 Keslinger Road
Maple Park, IL 60151

Facility: Larson Farms Partnership

17520 Keslinger Road
Maple Park, IL 60151

Date Control Devices installed: 4/1/2017

Application Signature by: Michael Martz

Title: Manager

Contents of Application: Standard 3 page form, Plat book excerpt, facility aerial image.

Is there a pollutant control flow diagram? **Yes**

Is there sufficient diagrams showing the pollution control facilities? **Yes**

This facility generates the following pollutants and prevents their discharge as indicated:

Livestock waste is collected and land applied to cropland

Physical description of pollution control facilities that ARE recommended:

Livestock waste management facilities consisting of one concrete manure pit approximately 480 ft. (length) x 43 ft. (width) x 9.5 ft. (depth), approximately 1,046 linear feet of 4 inch perforated perimeter drain tile and approximately 20,160 sq. ft. of concrete slatted flooring over this manure pit.

These livestock waste management facilities are used to collect, transport and/or store livestock wastes prior to cropland application.

Click or tap here to enter text.

Notes:

*See explanation below as to why
time period should not prejudice applicants
claim.*

Sent email to applicant asking for a waste flow diagram. Response was received on 12/3/2018. The response was caught in the email spam filter as shown in the McAfee Quarantine Manager print out in the

file. This was not seen at the time of quarantine and was not discovered until text search was conducted on my email database as part of an old-file review. On July 27, 2020 I recontacted the applicant to retrieve the requested flow chart b/c the quarantined item was no longer available due to email policy. The applicant again emailed the flowchart and it was received without quarantine and was deemed sufficient.

Nothing follows – DRG - (July 30, 2020)

Gove, Darren

From: Mike Martz <mhmartz55@gmail.com>
Sent: Monday, July 27, 2020 2:07 PM
To: Gove, Darren
Subject: [External] Re: Tax certification Request - Illinois EPA log number TC-14O210, Application Review Email
Attachments: EPA335.pdf

Darren

Attached is the flow diagram for our pollution control facility

Please email me back to confirm this is what you needed.

Mike

On Mon, Jul 27, 2020 at 9:25 AM Gove, Darren <Darren.Gove@illinois.gov> wrote:

Sir,

I apologize for the delayed response on this matter, apparently your response was caught in the spam quarantine filter and was not noticed until I was performing a review of old files. I realize this may have delayed responding to your request and I intend to push for uninterrupted service as this was no fault of your own. As the original email was no longer available, could you please reattempt to transfer the process flow diagram pdf and I will watch for it in the spam folder. alternatively you could upload the file to <https://filet.illinois.gov/filet/PIMupload.asp> and include me as the receiver to avoid this potential problem.

Thank you

Darren Gove

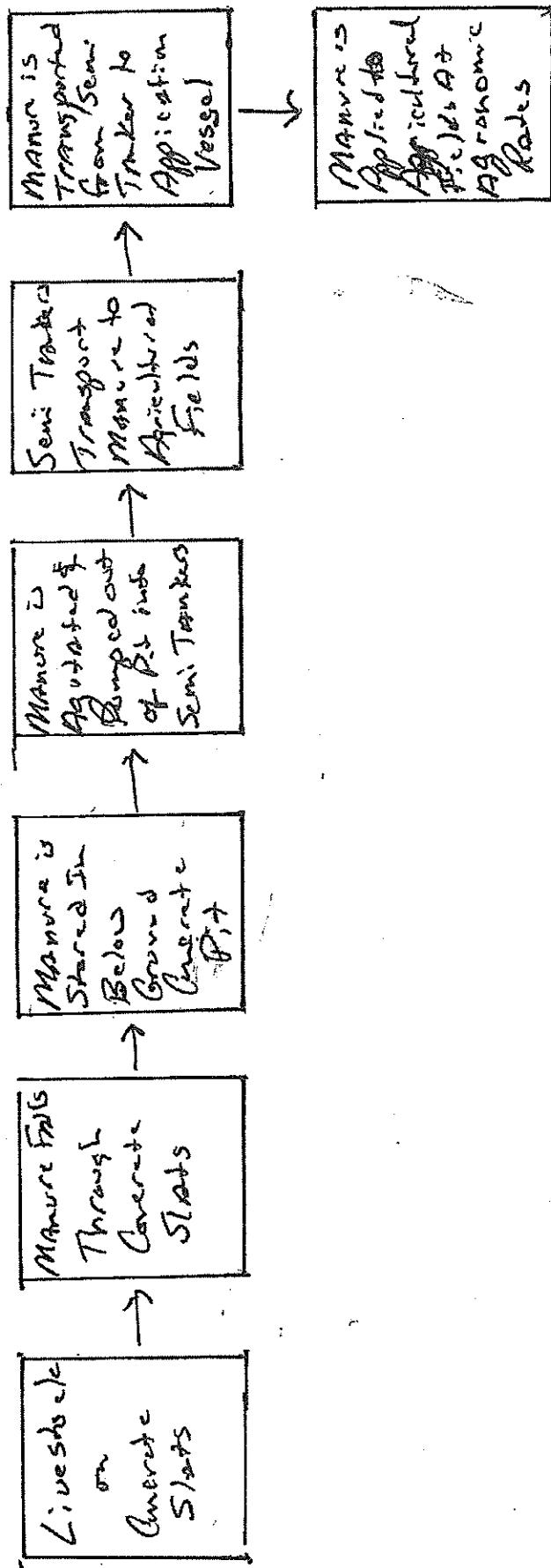
Permit Section, DWPC

BOW, Illinois EPA

217 782-3362

From: Gove, Darren
Sent: Thursday, November 29, 2018 10:02 AM

Pollution Control Facility Process Flow Diagram



Gove, Darren

From: McAfee Quarantine Manager <mqm-noreply@illinois.gov>
Sent: Monday, December 3, 2018 3:07 PM
To: Gove, Darren
Subject: McAfee Quarantine Manager

darren.gove@illinois.gov,

Quarantined email messages

The following email messages have been placed in your personal quarantine queue. Only messages you have received since your last Spam Digest Report are shown. Please take action

D : Delete
DB : Delete and Blacklist
R : Release
RW : Release and Whitelist

[Delete All](#)

Action	Reason	Score	From	Subject	Date
D DB R RW	Spam	8.50	mhmartz55 at gmail.com	[External] Re: Tax certification Request - Illinois EPA log number TC-140210, Application Review Email	03 Dec. 2018 13:32:26

To perform other actions such as manually adding whitelists & blacklists for specific senders or to see all the messages in your personal quarantine queue, please click on the link below to login to your account.

If you have any questions please contact DoIT Service Desk 217-524-DoIT(3648) or 312-814-DoIT(3648).
Click here to go to McAfee Quarantine Manager Main Page:<https://mqmquarantine.illinois.gov/MQMUserUI>

Gove, Darren

From: Gove, Darren
Sent: Monday, July 27, 2020 9:25 AM
To: 'mhmartz55@gmail.com'
Subject: RE: Tax certification Request - Illinois EPA log number TC-140210, Application Review Email
Attachments: McAfee Quarantine Manager

Sir,

I apologize for the delayed response on this matter, apparently your response was caught in the spam quarantine filter and was not noticed until I was performing a review of old files. I realize this may have delayed responding to your request and I intend to push for uninterrupted service as this was no fault of your own. As the original email was no longer available, could you please reattempt to transfer the process flow diagram pdf and I will watch for it in the spam folder. alternatively you could upload the file to <https://filet.illinois.gov/filet/PIMupload.asp> and include me as the receiver to avoid this potential problem.

Thank you

Darren Gove
Permit Section, DWPC
BOW, Illinois EPA
217 782-3362

From: Gove, Darren
Sent: Thursday, November 29, 2018 10:02 AM
To: mhmartz55@gmail.com
Subject: Tax certification Request - Illinois EPA log number TC-140210, Application Review Email

Dear Applicant,

Your tax certification request received by the Agency on August 21, 2018 is being reviewed by the Agency. Please provide the following information to allow the Agency to continue reviewing you request:

1. Please provide a simple process flow diagram illustrating the waste generation, pollution control and disposal/land application processes associated with the facility. The attached PDF shows an example of a process flow diagram to assist you.

The above information should be completed and submitted to the Agency within 30 days to allow the review to be continue. All correspondence must contain the Log number provided in the subject line of this email. . If you have any questions pertaining to this email please respond to this email or call me at the number provided below.

Sincerely,

Darren Gove
Division of Water Pollution Control, Permit Section
Illinois EPA

Gove, Darren

From: McAfee Quarantine Manager <mqm-noreply@illinois.gov>
Sent: Monday, December 3, 2018 3:07 PM
To: Gove, Darren
Subject: McAfee Quarantine Manager

darren.gove@illinois.gov,

Quarantined email messages

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D : Delete
DB : Delete and Blacklist
R : Release
RW : Release and Whitelist

Delete All

Action	Reason	Score	From	Subject	Date
<u>D</u> <u>DB</u> <u>R</u> <u>RW</u>	Spam	8.50	mhmartz55 at gmail.com	[External] Re: Tax certification Request - Illinois EPA log number TC-140210, Application Review Email	03 Dec 2018 13:32:26

To perform other actions such as manually adding whitelists & blacklists for specific senders or to see all the messages in your personal quarantine queue, please click on the link below to login to your account.

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Click here to go to McAfee Quarantine Manager Main Page:<https://mqmquarantine.illinois.gov/MQMUserUI>

Gove, Darren

From: Gove, Darren
Sent: Thursday, November 29, 2018 10:02 AM
To: 'mhmartz55@gmail.com'
Subject: Tax certification Request - Illinois EPA log number TC-140210, Application Review Email
Attachments: Process flow diagram example.pdf

Dear Applicant,

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1. Please provide a simple process flow diagram illustrating the waste generation, pollution control and disposal/land application processes associated with the facility. The attached PDF shows an example of a process flow diagram to assist you.

The above information should be completed and submitted to the Agency within 30 days to allow the review to be continued. All correspondence must contain the Log number provided in the subject line of this email. If you have any questions pertaining to this email please respond to this email or call me at the number provided below.

Sincerely,

Darren Gove
Division of Water Pollution Control, Permit Section
Illinois EPA
1021 N. Grand Ave. East
PO Box 19276
Springfield, IL 62794-9276
ph. 217/782-0610
fax 217/785-1225



Electronic Filing: Received, Clerk's Office 12/04/2020
ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 • (217) 782-3397

BRUCE RAUNER, GOVERNOR

ALEC MESSINA, DIRECTOR

Memorandum

To: Charles Gunnarson, Division of Legal Counsel

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

Date:

Re: Larson Farms Partnership - Maple Park
Recommendation of Tax Certification
Log # TC-140210
BOW ID # W0378110001
Property Identification # 17-01-400-003

The Bureau of Water received a request on August 21, 2018 from Larson Farms Partnership for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Il. Adm. Code 125.204. We offer the following recommendation.

The water pollution control facilities in this request include the following:

Larson Farms Partnership
17520 Keslinger Road
Maple Park, IL 60151

SW 1/4 of Section 1, Township 39-North, Range 5-East of the 3rd PM in DeKalb County.

Livestock waste management facilities consisting of one concrete manure pit approximately 480 ft. (length) x 43 ft. (width) x 9.5 ft. (depth), approximately 1,046 linear feet of 4 inch perforated perimeter drain tile and approximately 20,160 sq. ft. of concrete slatted flooring over this manure pit.

These livestock waste management facilities are used to collect, transport and/or store livestock wastes prior to cropland application.

These facilities are 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 Darren Gove at 217/782-0610.

DRG:TC-140210_Tax Cert Recommendation_21Aug18.docx

cc: Tax Cert File

4302 N. Main St., Rockford, IL 61103 (815) 987-7760
9511 Harrison St., Des Plaines, IL 60016 (847) 294-4000
595 S. State, Elgin, IL 60123 (847) 608-3131
2125 S. First St., Champaign, IL 61820 (217) 278-5800

2009 Mall St., Collinsville, IL 62234 (618) 346-5120
412 SW Washington St., Suite D, Peoria, IL 61602 (309) 671-3022
2309 W. Main St., Suite 116, Marion, IL 62959 (618) 993-7200
100 W. Randolph, Suite 4-500, Chicago, IL 60601

Electronic Filing: Received, Clerk's Office 12/04/2020
Illinois EPA - Bureau of Water - Division of Pollution Control
Title 35 Subtitle A Part 125 Tax Certifications
Illinois EPA Review Notes for:
Agency Recommendation of Pollution Control Facilities.

BOW ID #: W0378110001

Project Name: Larson Farms Partnership

Date application received: 8/21/2018

Reviewer: DRG

Log number: TC-140210

Legal Description:

SW 1/4 of Section 1 Twp. 39-North Range: 5-East
PM: 3rd

County: DeKalb

Facility Contact: Michael Martz

Phone: 815 873-3400 (815 751-0519)

Pollution Control Facility Type:

Cattle/Dairy Livestock Waste Management
Facility

Property ID: 12-01-400-003

Applicant: Larson Farms Partnership
17520 Keslinger Road
Maple Park, IL 60151

Facility: Larson Farms Partnership
17520 Keslinger Road
Maple Park, IL 60151

Date Control Devices installed: 4/1/2017

Application Signature by: Michael Martz

Title: Manager

Contents of Application: Standard 3 page form, Plat book excerpt, facility aerial image.

Is there a pollutant control flow diagram? **No**

Is there sufficient diagrams showing the pollution control facilities? **Yes**

This facility generates the following pollutants and prevents their discharge as indicated:
Livestock waste is collected and land applied to cropland.

Physical description of pollution control facilities that ARE recommended:

Livestock waste management facilities consisting of one concrete manure pit approximately 480 ft. (length) x 43 ft. (width) x 9.5 ft. (depth), approximately 1,046 linear feet of 4 inch perforated perimeter drain tile and approximately 20,160 sq. ft. of concrete slatted flooring over this manure pit.

These livestock waste management facilities are used to collect, transport and/or store livestock wastes prior to cropland application.

Click or tap here to enter text.

Notes:

Sent email to applicant asking for a waste flow diagram. Response was received on _____ and was sufficient.

Nothing follows – DRG - (November 29, 2018)



Electronic Filing: Received, Clerk's Office 12/04/2020 **TC-140210** **DRG**
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**

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 19276
Springfield, IL 62794-9276

BOW/WVF PERMIT SECTION

AUG 21 2018

I. Applicant Information:

Company Name: Larson Farms Partnership
Person Authorized to Receive Certification: Michael Martz Person to Contact for Additional Details: Same
Street Address: 17520 Keslinger Road Street Address: _____
City: Maple Park State: IL City: _____ State: _____
Zip: 60151 Phone: 815-873-3400 Zip: _____ Phone: 815-751-0519
Email Address: mmartz55@gmail.com Email Address: _____

II. Facility Information: SW

Facility Location: Quarter Section: SE Township: 39-North Range: 5-East Revised per RMMS
Municipality: Saxon Township: Pierce
Note: A plat map location is requested for facilities located outside of municipal boundaries.
Address: 17520 Keslinger Road City: Maple Park
State: IL Zip Code: 60151 County: DeKalb Book Number: _____
Property Index Number: 12-01-400-003

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:

Permit Information:

WPC Construction Permit Number: N/A Date Issued: _____
NPDES Permit Number: N/A Date Issued: _____ Exp. Date: _____
APC Construction Permit Number: N/A Date Issued: _____
APC Operating Permit Number: N/A Date Issued: _____ Exp. Date: _____
Note: Submit copies of all relevant permits issued by local pollution control agencies. (e.g. MSD Construction Permit)

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:

Not applicable

Materials Used in the Process:

Not applicable

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):

A concrete pit with dimensions of 480' x 43' x 9.5' deep is used to store livestock waste until the appropriate time to apply the manure to agricultural fields at agronomic rates. The building has no pumpouts, 1,046' of 4" perforated tile around the perimeter of the footings, and 20,160 ft² of precast concrete slats.

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

The primary purpose of the pits is to have a years worth of livestock manure storage to allow flexibility for application to agricultural fields when conditions are ideal.

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).

Not applicable

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
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.

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: April 1, 2017

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

<u>April 2, 2017</u>

Status of installation on date of application:

<u>Completed And in use</u>

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))

<u>Michael Martz</u>	<u>managing partner</u>
Printed Name:	Title:

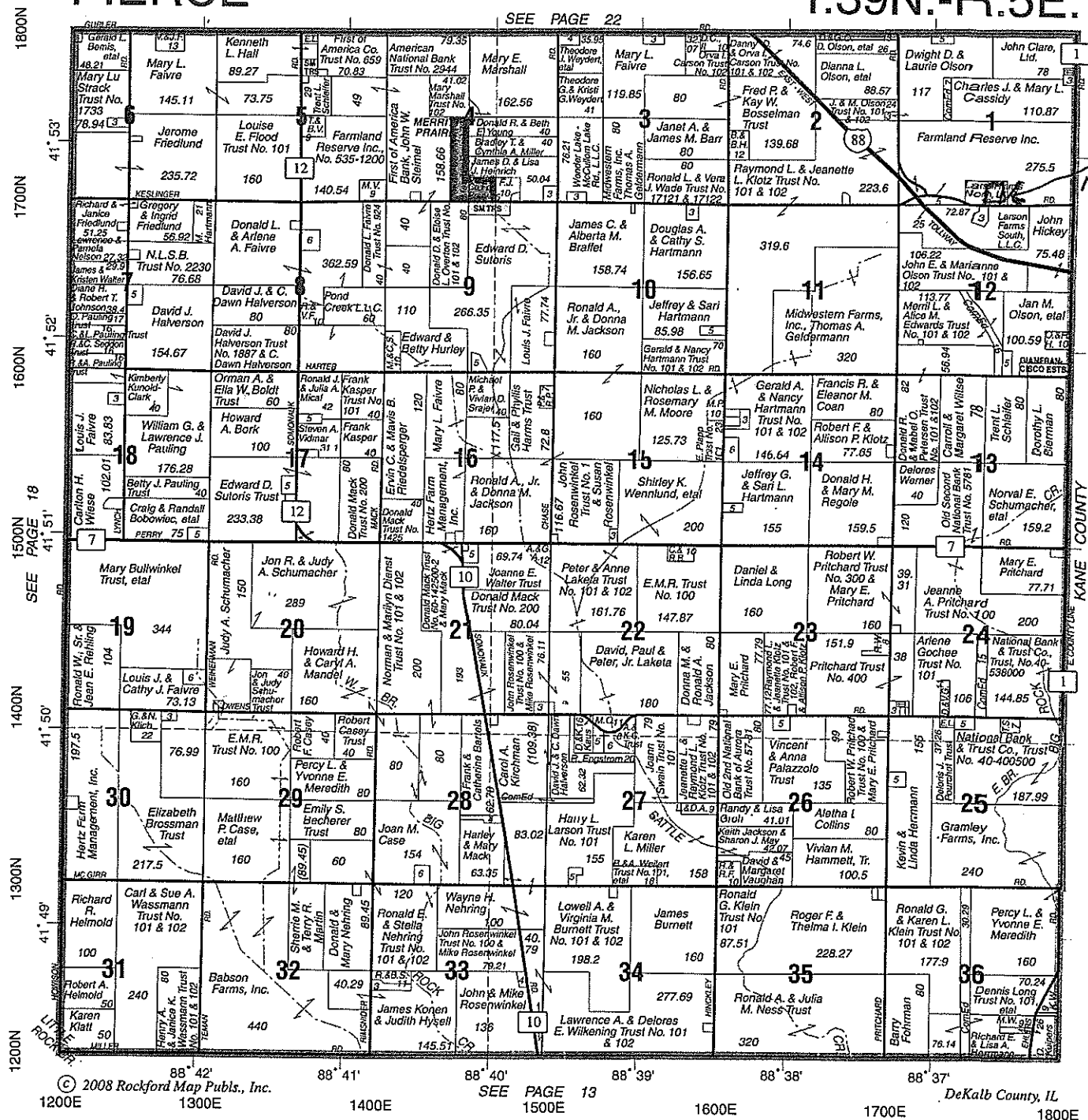
For incorporated entities, signature should be from an authorized corporate representative.

<u>Michael H Martz</u>	<u>August 14, 2018</u>
Signature:	Date:

PIERCE

T.39N.-R.5E.

SEE PAGE 22



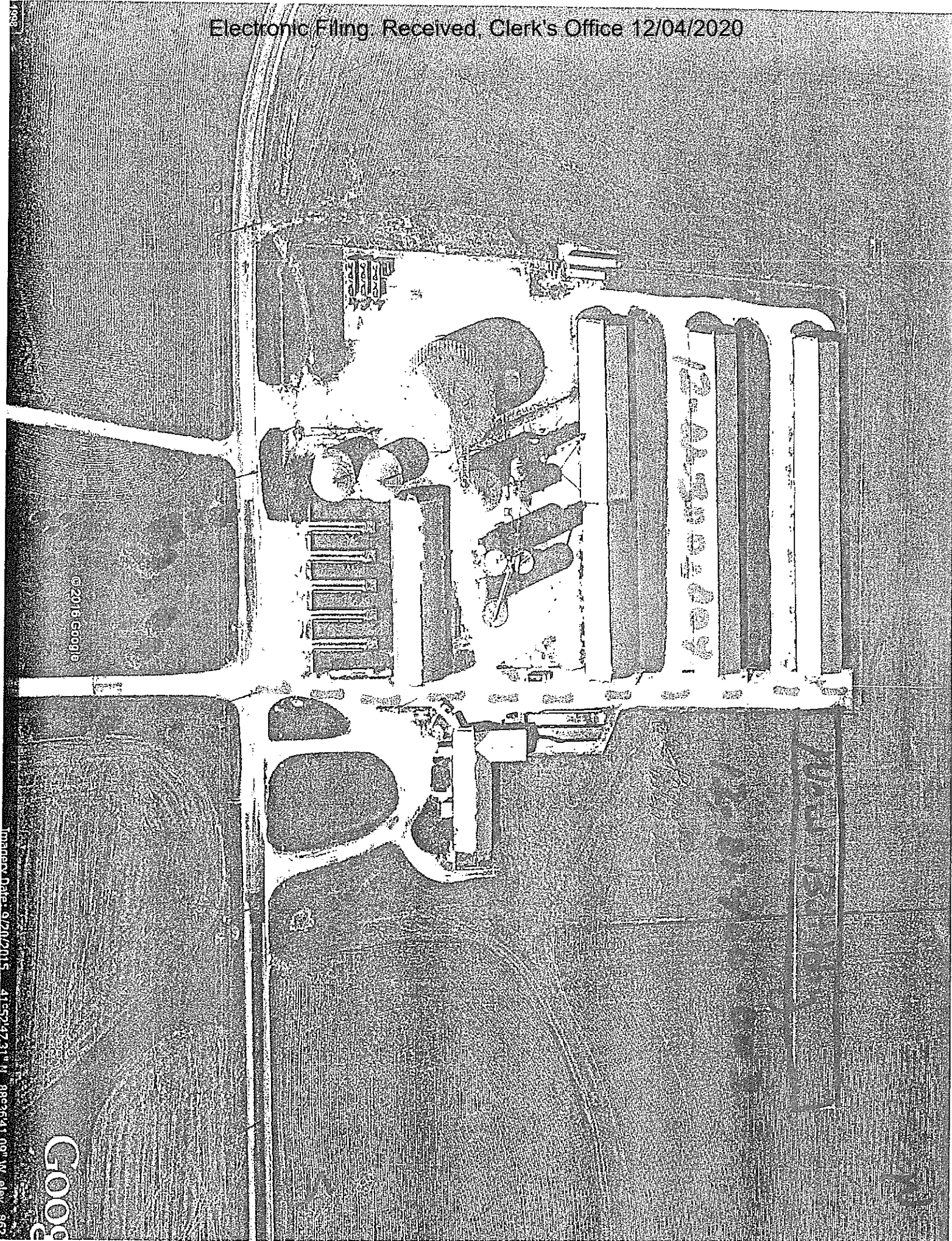
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STATE OF ILLINOIS

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 December 4, 2020, the attached **NOTICE**, **APPEARANCE** and **MOTION TO CORRECT THE RECORD**, 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:

Larson Farms Partnership
17520 Keslinger Road
Maple Park, IL 60151

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