

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

C & W Farms LLC)
(Property Identification Number) PCB No. 21-
090-0600-002-00) (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 RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY, copies of which are herewith served upon you.

C & W Farms LLC
319 W. Maple Ave
Ursa, Illinois 62376

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: s/Amanda S. Kimmel
Amanda S. Kimmel
Assistant Counsel
Division of Legal Counsel

DATED: January 8, 2021

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

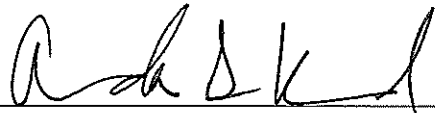
BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

C & W Farms LLC)
(Property Identification Number) PCB No. 21-
090-0600-002-00) (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: January 8, 2021

Illinois Environmental Protection Agency
1021 North Grand Avenue East
Post Office Box 19276
Springfield, Illinois 62794-9276
(217)782-5544

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BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

C & W Farms LLC)
(Property Identification Number) PCB No. 21-
090-0600-002-00) (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 January 27, 2020 and supplemented on July 21, 2020, the Illinois EPA received a request from C&W Farms LLC, (log number TC-142218, 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: C & W Farms LLC
695 N. 2050th Ave
Quincy, Illinois 62305

The proposed water pollution control facilities in this request are located in the NE ¼ of Section 24, T1N, R9W of the 4th P.M. in Adams County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete livestock waste pit (approximately 276 ft. x 71 ft. x 8 ft. deep), eight concrete pump out pits (each approximately 6 ft. x 6 ft. x 8 ft.), and approximately 700 linear feet of Form-a-Drain perimeter drain tile and approximately 19,596 sq. ft. of concrete slatted flooring over this manure 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.

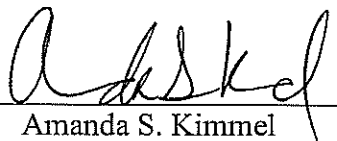
3. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2018), and Section 125.200(a) of the Board's regulations, 35 Ill. Adm. Code 125.200(a), define "pollution control facilities" as:

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.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

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

Dated: January 8, 2021

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



Memorandum

To: Mike Roubitchek, Division of Legal Counsel

From: Darin E. LeCrone, P.E., Manager, Industrial Unit, Permit Section, Division of Water Pollution Control

Dec

Date: OCT 21 2020

Re: C & W Farms LLC - Quincy
Recommendation of Tax Certification
Log No.: TC-142218
BOW ID No.: W0010700005
Property Index Number: 09-0-0600-002-00

The Bureau of Water received a request on January 27, 2020 from C & W Farms LLC, having a principal place of business at 319 W. Maple Ave, Ursa, IL 62376, 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:

C & W Farms LLC
695 N. 2050th Ave
Quincy, IL 62305

NE 1/4 of Section 24, Township 1-North, Range 9-West of the West 4th PM in Adams County.

Livestock waste management facilities consisting of:

One (1) concrete livestock waste pit measuring 276 ft. (length) x 71 ft. (width) x 8 ft. (depth) with 8 concrete pump out pits measuring 6 ft. (length) x 6 ft. (width) x 8 ft. (depth) and approximately 700 linear feet of Form-a-Drain perimeter drain tile and approximately 19,596 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 land 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-142218_Tax Cert Recommendation_27Jan20.docx

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

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 #: W0010700005

Project Name: C & W Farms LLC

Pollution Control Facility Type:

Swine Livestock Waste Management Facility

Date application received: 1/27/2020

Property ID: 090060000200

Reviewer: DRG

Applicant: C & W Farms LLC

319 W. Maple Ave

Log number: TC-142218

Ursa, IL 62376

Legal Description:

NE 1/4 of Section 24 Twp: 1-North Range: 9-West
PM: West 4th

Facility: C & W Farms LLC

695 N. 2050th Ave
Quincy, IL 62305

County: Adams

Date Control Devices installed: 1/2/2019

Facility Contact:

Application Signature by: Scott Wray

Phone: 217-430-6015

Title: Owner

Contents of Application: new 3-page app form, plot plan diagram, parcel book excerpt, facility diagram (1 sheet).

Is there a pollutant control flow diagram? **Yes requested on 7/7/2020 and rec'd on 7/21/20**

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 (1) concrete livestock waste pit measuring 276 ft. (length) x 71 ft. (width) x 8 ft. (depth) with 8 concrete pump out pits measuring 6 ft. (length) x 6 ft. (width) x 8 ft. (depth) and approximately 700 linear feet of Form-a-Drain perimeter drain tile and approximately 19,596 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 land application.

Sent email on 7/7/2020 to get process flow diagram. Rec'd email with diagram on 7/21/2020

Notes:

Illinois EPA Log #: TC-142218

Page 2 of 2

Nothing follows – DRG - (July 22, 2020)

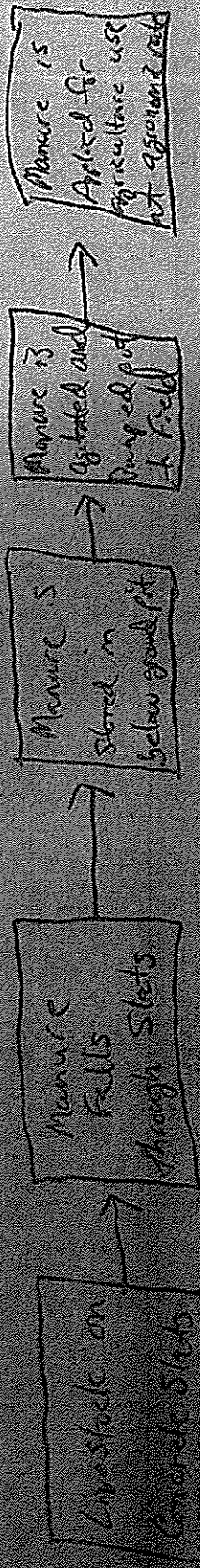
Gove, Darren

From: Scott wray <scottwray99@hotmail.com>
Sent: Tuesday, July 21, 2020 7:16 PM
To: Gove, Darren
Subject: [External] Re: Tax certification Request - Illinois EPA log number TC-142218, Application Review Email

See attached image

Rec'd 7/21/2020

Pollution Control Facility Process Flow Diagram



Gove, Darren

From: Gove, Darren
Sent: Tuesday, July 7, 2020 12:39 PM
To: 'scottwray99@hotmail.com'
Subject: Tax certification Request - Illinois EPA log number TC-142218, Application Review Email
Attachments: Process flow diagram example.pdf

Dear Applicant,

Your tax certification request received by the Agency on January 27, 2020 is being reviewed by the Agency. Please provide the following information to allow the Agency to continue reviewing you request:

1. 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
1021 N. Grand Ave. East
PO Box 19276
Springfield, IL 62794-9276
ph. 217/782-0610
fax 217/785-1225



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 19276
 Springfield, IL 62794-9276

I. Applicant Information:

Company Name: <u>C+W Farms LLC</u>	Person to Contact: _____
Person Authorized to Receive Certification: <u>Scott Wray</u>	for Additional Details: <u>Scott Wray</u>
Street Address: <u>319 W. Maple Ave</u>	Street Address: <u>319 W. Maple Ave</u>
City: <u>Ursa</u> State: <u>IL</u>	City: <u>Ursa</u> State: <u>IL</u>
Zip: <u>62376</u> Phone: <u>217-430-6015</u>	Zip: <u>62376</u> Phone: <u>217-430-6015</u>
Email Address: <u>scottwray99@hotmail.com</u>	Email Address: <u>scottwray99@hotmail.com</u>

II. Facility Information:

Facility Location: Quarter Section: NE SEC 24 Township: LN Range: 9W
 Municipality: _____ Township: URSA

Note: A plat map location is requested for facilities located outside of municipal boundaries.

Address: 695 N. 2050th Ave City: Quincy
 State: IL Zip Code: 62305 County: Adams Book Number: _____

Property Index Number: 090060000200

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:

2480 Head Wear to finish same facility

RECEIVED
JAN 27 2020
EPA
BOWWPC/PERMIT SECTION

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:

71'x226'x8' Deep Concrete pit to contain some manure under roof. Concrete slats above allow manure to store under in manure pit for 12 months of storage. there are 8 pit pumpouts in the concrete structure

Materials Used in the Process:

The pit is constructed using steel rebar and 4000 psi concrete mix. All pit plans approved by IL Dept of Agriculture. Frank & West Engineering Firm did plans 217-679-7361

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):

A concrete pit with dimensions of 71'x226'x8' deep is used to store livestock waste until conditions are favorable to apply manure to agriculture fields at agronomic rates. The building has 8 6'x6'x8' concrete pumpouts. Form-a-drain around entire pit with gravel back fill over drain. 19,596 sq ft concrete slatted floor.

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

The primary purpose is to store up to 12 months of livestock manure in a safe environmental friendly manner. The apply to agriculture land in favorable conditions.

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: January 2, 2019

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

Status of installation on date of application:

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))

Scott Wray Printed Name: Owner Title:

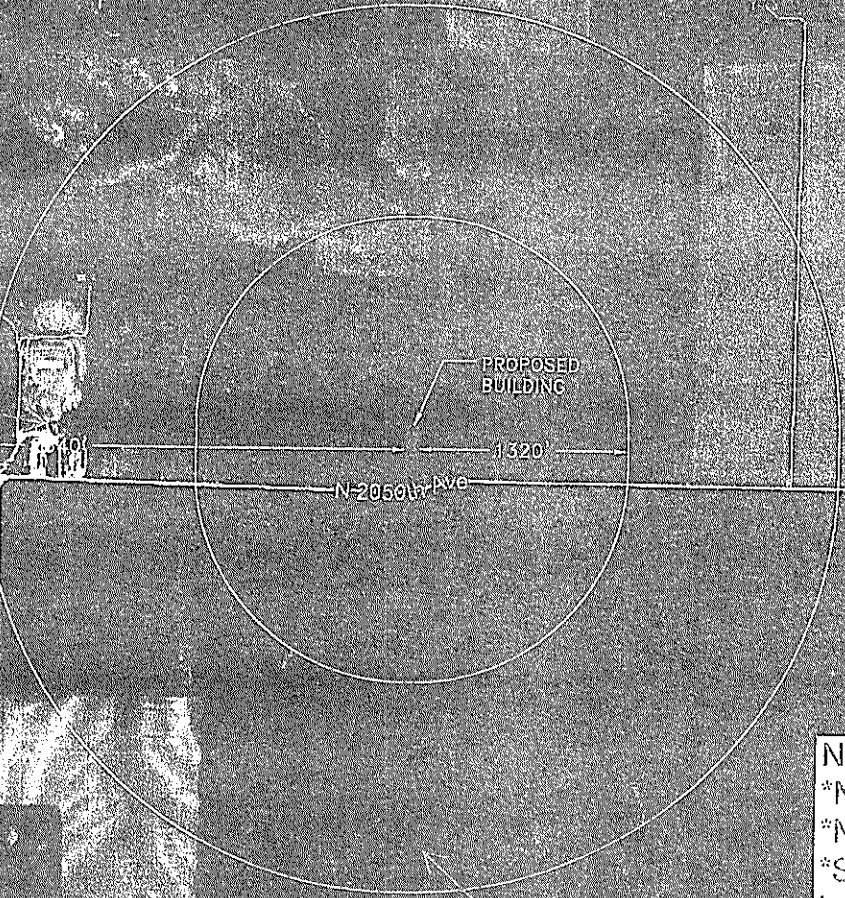
For incorporated entities, signature should be from an authorized corporate representative.

[Signature] Signature: 1/21/2020 Date:



Ursa-5,400'
Ursa Fast Stop-6,240'

Shaffer
Enterprises-2,020'
Potable Well-2,460'



Dave Taylor-2,740'

Notes:
*No abandoned wells within 1,000'
*No tile lines within 100'
*Surface water flow is north away from building

Stream-2,200'



Frank & West
Environmental Engineers, Inc.

1032 S. 2nd Street
Springfield, IL 62704

Phone: 217/679-7361
Fax: 217/679-8362

C & W FARMS

PLOT PLAN

DRAWN BY: CEO

SCALE: AS SHOWN

DATE: 06/21/18

DRAWING NO.18-15410

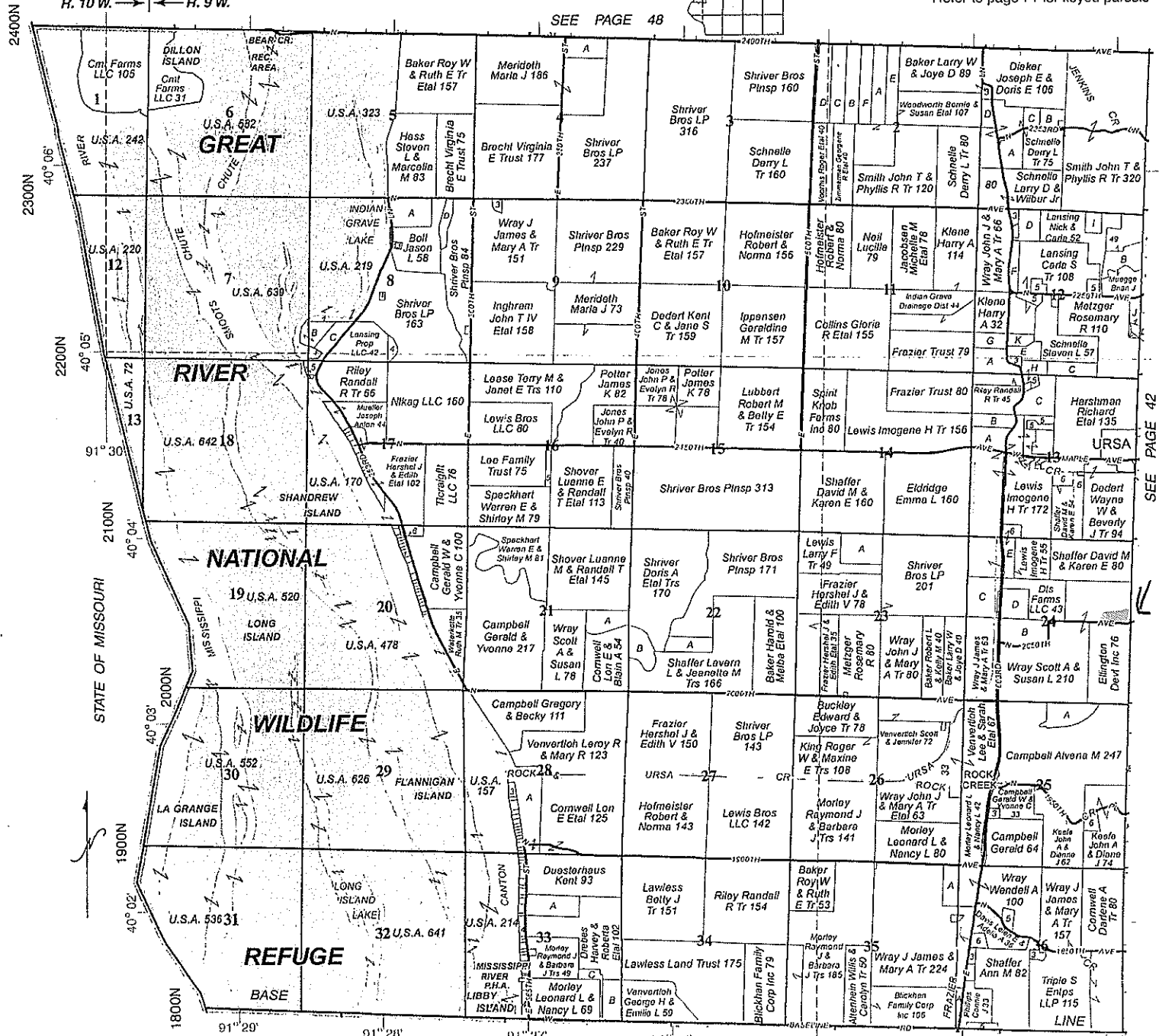
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SOUTHWEST PART

URSA

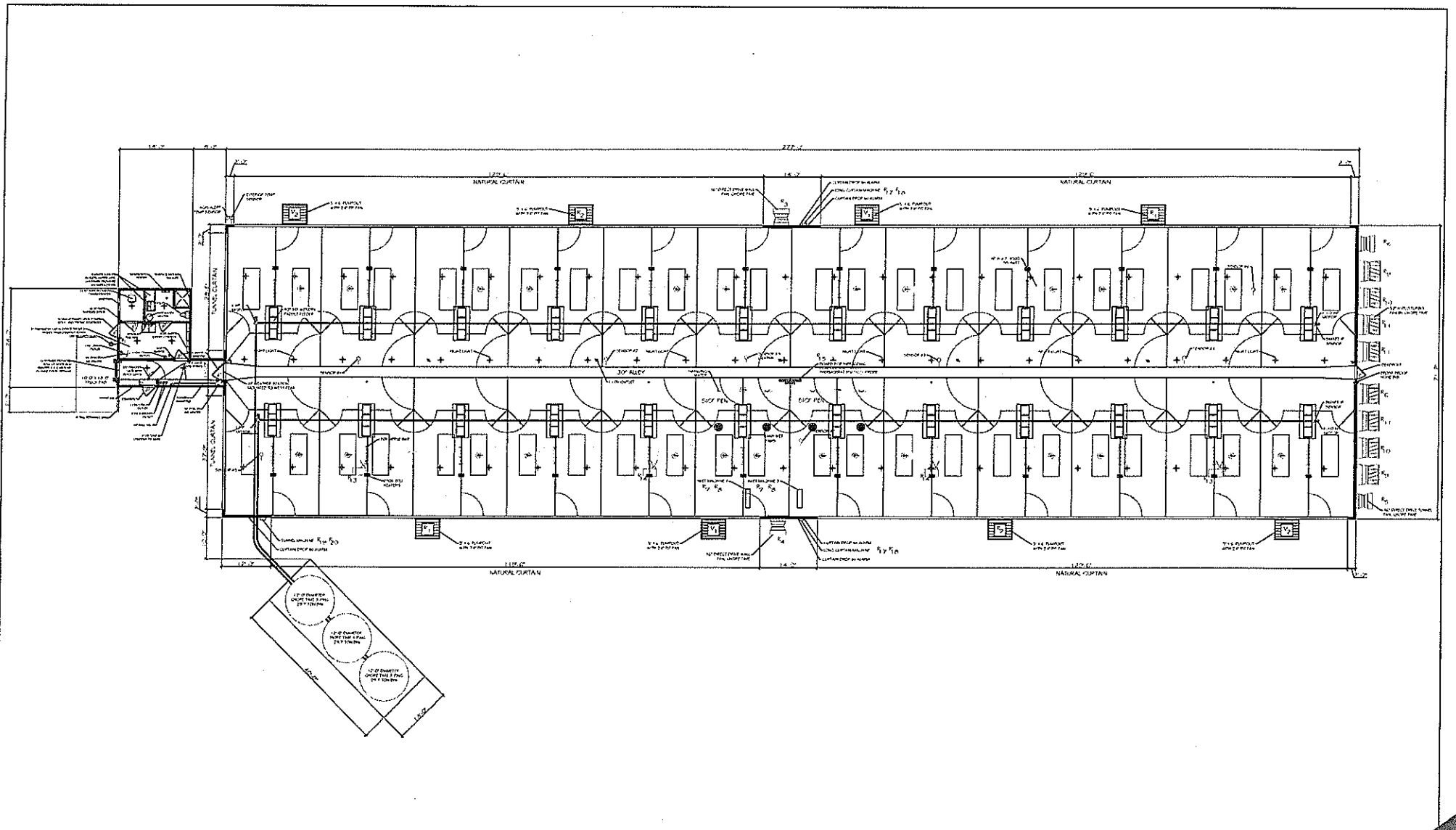
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Refer to page 71 for keyed parcels



40

SEE PAGE 42
C 2018 Rockford Map Publs., Inc.



REFERENCE JOB #	REFERENCE JOB TITLE	REV	DESCRIPTION	BY	DATE

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 ERRORS ARE SUBJECT TO CHANGE

71'-2" X 277'-0" 2480 HEAD JOBS WEAN TO FINISH
 FACILITY FOR SCOTT WRAY CASEY CORP.

PSI
 PRECISION STRUCTURES INCORPORATED
 1204 1ST AVE N
 FARGO, ND 58103

DATE: 10/02/20
 SCALE: AS SHOWN

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 January 8, 2021, the attached **NOTICE, 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:

C & W Farms LLC
695 W. Maple Ave
Ursa, Illinois 62376

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