

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

|                                 |   |                     |
|---------------------------------|---|---------------------|
| Hanor Company of Wisconsin      | ) |                     |
| (Property Identification Number | ) | PCB No. 21-_____    |
| 09-11-300-005)                  | ) | (Tax Certification) |
|                                 | ) |                     |

**NOTICE OF FILING**

TO: See attached Certificate of Service.

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

Respectfully submitted,

ILLINOIS ENVIRONMENTAL  
PROTECTION AGENCY

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

DATED: February 26, 2021

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

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

Honor Company of Wisconsin )  
(Property Identification Number ) PCB No. 21-\_\_\_\_\_  
09-11-300-005) (Tax Certification)  
)

**APPEARANCE**

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

Respectfully submitted,

ILLINOIS ENVIRONMENTAL  
PROTECTION AGENCY

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

DATED: February 26, 2021

Gabriel H. Neibergall, #6323183  
Division of Legal Counsel  
Illinois Environmental Protection Agency  
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Springfield, IL 62794-9276  
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**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

Hanor Company of Wisconsin )  
(Property Identification Number ) PCB No. 21-\_\_\_\_\_  
09-11-300-005 ) (Tax Certification)  
)

**RECOMMENDATION**

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

1. On June 11, 2020, the Illinois EPA received a request from Hanor Company of Wisconsin (log number TC-142775, **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: Hanor Company of Wisconsin  
13133 Bader Rd.  
Browning, IL 62624

The proposed water pollution control facilities in this request are located in the SW ¼ of Section 11, T2N, R1E of the 3rd P.M. in Schuyler County, at the above street address and consist of the following:

Four (4) concrete manure pits (approximately 160 ft. x 642 ft. x 10 ft. deep; 176 ft. x 474 ft. x 2 ft. deep; 102 ft. x 274 ft. x 10 ft. deep; and 40 ft. x 60 ft. x 2 ft. deep), the concrete slatted portion of the floor over the pits, and eighteen (18) pump out pits (approximately 6 ft. x 6 ft. each).

These livestock waste management facilities are used to collect, transport, and/or store livestock waste prior to cropland application, and are further described in Exhibit A.

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

any system, method, construction, device or appliance appurtenant thereto or any portion of any building or equipment, that is designed, constructed, installed or operated for the primary purpose of: eliminating, preventing, or reducing air or water pollution ...or treating, pretreating, modifying or disposing of any potential solid, liquid or gaseous pollutant which if released without treatment, pretreatment modification or disposal might be harmful, detrimental or offensive to human, plant or animal life, or to property.

4. In order to receive preferential tax treatment as pursuant to 35 ILCS 200/11-5 (2018), pollution control facilities must be certified as such by the Board, 35 ILCS 200/11-20 (2018) and 35 Ill. Adm. Code 125.200(a).
5. Upon receipt of a tax certification application, the Illinois EPA must file a recommendation on the application with the Board, 35 Ill Adm. Code 125.204(a).
6. Based on the information in the application and the purpose of the facility, it is the Illinois EPA's engineering judgment that the described facilities may be considered "pollution control facilities," pursuant to 35 Ill. Adm. Code 125.200(a), with the primary purpose of eliminating, preventing, or reducing water pollution, or as otherwise provided in 35 Ill. Adm. Code 125.200, and are eligible for tax certification from the Board.

WHEREFORE, the Illinois EPA recommends that the Board issue the requested tax certification.

Respectfully submitted,

ILLINOIS ENVIRONMENTAL

PROTECTION AGENCY

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

DATED: February 26, 2021

Gabriel H. Neibergall, #6323183  
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## 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: OCT 21 2020

Re: Hanor Company of Wisconsin – Browning  
Recommendation of Tax Certification  
Log# TC-142775  
Property Index# 0911300005

The Bureau of Water received a request on June 11, 2020 from Gary Donley 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:

Hanor Company of Wisconsin  
13133 Bader Rd.  
Browning, IL 62624

SW ¼ of Section 11, T2N, R1E of the 3<sup>rd</sup> PM in Schuyler County

The livestock waste handling facilities consisting of four (4) concrete manure pits (approximately 160 ft. x 642 ft. x 10 ft., 176 ft. x 474 ft. x 2 ft., 102 ft. x 274 ft. x 10 ft., and 40 ft. x 60 ft. x 2 ft), the concrete slatted portion of the floor over the manure pit that capture and contain waste generated in the barn above, and eighteen (18) pumpout pits (approximately 6 ft. x 6 ft. each) to allow manure removal from the manure pits. 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

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  
595 S. State Street, Elgin, IL 60123 (847) 608-3131

2309 W. Main Street, Suite 116, Marion, IL 62959 (618) 993-7200  
412 SW Washington Street, Suite D, Peoria, IL 61602 (309) 671-3022  
4302 N. Main Street, Rockford, IL 61103 (815) 987-7760

## Watershed Unit Tax Certification Review Sheet

Project Name: Hanor Company of Wisconsin

Date: September 15, 2020

Reviewer: WH

Type:  Agchem  
 Livestock

Log number: TC-142775

Contact: Gary Donley  
P.O. Box 220  
Carthage, IL 62321

Applicant: Gary Donley  
E. 4614 Hwy 14-60  
Springgreen, WI 53588

Phone: 217-357-2811

Facility: Dutchman Creek LLC  
13133 Bader Rd.  
Browning, IL 62624

Property Index#: 0911300005

Parcel#:

Legal Description:  
SW of Section: 11 Twp: 2N R: 1E PM: 3<sup>rd</sup>

County: Schuyler

Signature: Henry Wilson

Date Control Devices installed: June 2017

Title: Agent

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 four (4) concrete manure pits (approximately 160 ft. x 642 ft. x 10 ft., 176 ft. x 474 ft. x 2 ft., 102 ft. x 274 ft. x 10 ft., and 40 ft. x 60 ft. x 2 ft.) and the concrete slatted portion of the floor over the manure pits that capture and contain waste generated in the barns above, and eighteen (18) pumout pits (approximately 6 ft. x 6 ft. each) that remove manure 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.

Four (2) concrete manure pit; (approximately 160 ft. x 642 ft. x 10 ft., 176 ft. x 474 ft. x 2 ft., 102 ft. x 274 ft. x 10 ft., and 40 ft. x 60 ft. x 2 ft.);

Concrete slatted floor over the pit.

Eighteen (18) pumout pits (approximately 6 ft. x 6 ft. each).

Plan view of the pits and a process flow diagram were received 8/31/2020 via email as supplemental..

Recommended Action: Issue tax certification.

**RECEIVED**

JUN 11 2020

APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)  
 POLLUTION CONTROL FACILITY  
 AIR  WATER

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY  
 P. O. Box 19276, Springfield, IL 62794-9276



This Agency is authorized to request this information under Illinois Revised Statutes, 1979, Chapter, 120, Section 502a-5. Disclosure of this information is voluntary. However, failure to comply could prevent your application from being processed or could result in denial of your application for certification.

IEPA  
 BOW/WPC/PERMIT SECTION

FOR AGENCY USE

| File No.   | Date Received  | Certification No. | Date   |  |
|--|--|-------------------|--|--|
| Sec. A<br><br>APPLICANT                              | Company Name<br><i>Honor Company of Wisconsin</i>  |                   |  |  |
|  | Person Authorized to Receive Certification<br><i>Gary Donley</i>   |                   | Person to Contact for Additional Details<br><i>Gary Donley</i> |  |
|  | Street Address<br><i>E. 4614 Hwy 14-60</i>   |                   | Street Address<br><i>P.O. Box 220</i>                          |  |
|  | Municipality, State & Zip Code<br><i>Spring Green, WI 53588</i>  |                   | Municipality, State & Zip Code<br><i>Carthage, IL 62321</i>    |  |
|  | Telephone Number<br><i>217-357-2811</i>  |                   | Telephone Number<br><i>217-357-2811</i>                        |  |
|  | Location of Facility<br>Quarter Section      Township      Range   |                   | Municipality      Township                                     |  |
|  | Street Address<br><i>13133 Bader Rd</i>  |                   | County      Book Number<br><i>Browning IL      Schuyler</i>    |  |
|  | Property Identification Number   |                   | Parcel Number  |  |
| Sec. B<br><br>MANUFACTURING OPERATIONS               | Nature of Operations Conducted at the Above Location<br><i>Swine Production</i>  |                   |  |  |
|  | Water Pollution Control Construction Permit No.  |                   | Date Issued  |  |
|  | NPDES PERMIT No.   |                   | Date Issued      Expiration Date                               |  |
|  | Air Pollution Control Construction Permit No.  |                   | Date Issued  |  |
|  | Air Pollution Control Operating Permit No.   |                   | Date Issued  |  |
| Sec. C<br><br>MANUFACTURING PROCESS                  | Describe Unit Process  |                   |  |  |
|  | Materials Used in Process  |                   |  |  |
| Sec. D<br><br>POLLUTION CONTROL FACILITY DESCRIPTION | Describe Pollution Abatement Control Facility<br><br><i>Below ground re-enforced concrete structure for collecting and storing swine effluent until it can be spread on area crop ground</i> |                   |  |  |



|              |  |  |   |
|--------------|--|--|---|
| Sec. E       | (1) Nature of Contaminants or Pollutants   |  |   |
| CONTAMINANTS |  | Material Retained, Captured or Recovered   |   |
|              | Contaminant or Pollutant   | DESCRIPTION  | DISPOSAL OR USE   |
|              | Swine Manure   |  | Spread of Fertilizer  |
|              |  |  |   |
|              |  |  |   |
|              | (2) Point(s) of Waste Water Discharge <u>None</u>  |  |   |
|              | Plans and Specifications Attached  |  | Yes <input type="checkbox"/> No <input type="checkbox"/>                              |
| (3)          | Are contaminants (or residues) collected by the control facility?  |  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                   |
| (4)          | Date installation completed _____ status of installation on date of application _____  |  |   |
| (5)          | a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:  |  | \$ <u>2,300,000</u>   |
|              | b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:  |  | \$ <u>0</u>   |
|              | c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:   |  | \$ <u>0</u>   |
|              | d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:   |  | \$ <u>0</u>   |
|              | e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:  |  | % <u>15</u>   |
| Sec. F       | 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. The facilities claimed herein are "pollution control facilities" as defined in Section 11-10 of the Illinois Property Tax Code.  |  |   |
| SIGNATURE    | <br>_____<br>Signature  |  |   |
|              | <br>_____<br>Title  |  |   |
| Sec. G       | INSTRUCTIONS FOR COMPILING AND FILING APPLICATION  |  |   |
|              | General: Separate applications must be completed for each control facility claimed. Do not mix types (water and air). Where both air and water operations are related, file two applications. If attachments are needed, record them consecutively on an index sheet.  |  |   |
| Sec. A       | Information refers to applicant as listed in the tax records and the person to be contacted for further details or for inspection of facilities. Define facility location by street address or legal description. A plat map location is required for facilities located outside of municipal boundaries. The property identification number is required.  |  |   |
| Sec. B       | Self-explanatory. Submit copies of all permits issued by local pollution control agencies. (e.g. MSD Construction Permit)  |  |   |
| Sec. C       | Refers to manufacturing processes or materials on which pollution control facility is used.  |  |   |
| Sec. D       | Narrative description of the pollution control facility, indicating that its primary purpose is to eliminate, prevent or reduce pollution. State the type of control facility. State permit number, date, and agency issuing permit. A narrative description and a process flow diagram describing the <u>pollution control facility</u> . Include a listing of each major piece of equipment included in the claimed fair cash value for real property. Include an <u>average</u> analysis of the influent and effluent of the control facility stating the collection efficiency.  |  |   |
| Sec. E       | List air contaminants, or water pollution substances released as effluents to the manufacturing processes. List also the final disposal of any contaminants removed from the manufacturing processes.<br>Item (1) – Refers to pollutants and contaminants removed from the process by the pollution control facility.<br>Item (2) – Refers to water pollution but can apply to water-carried wastes from air pollution control facilities. 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.<br>Item (3) – If the collected contaminants are disposed of other than as wastes, state the disposition of the materials, and the value in dollars reclaimed by sale or reuse of the collected substances. State the cost of reclamation and related expense.<br>Item (4) – State the date which the pollution control facility was first placed in service and operated. If not, explain.<br>Item (5) – This information is essential to the certification and assessment actions. This accounting data must be completed to activate project review prior to certification by this Agency. |  |   |
| Sec. F       | Self-explanatory. Signature must be a corporate authorized signature.  |  |   |
|              | Submit to:<br>Illinois EPA<br>P.O. Box 19276<br>Springfield, IL 62794-9276   | Attention:<br>Al Keller<br>Permit Section<br>Division of Water Pollution Control | Attention:<br>Donald E. Sutton<br>Permit Section<br>Division of Air Pollution Control |

## **Section 1. Background and Site Information**

### **1.1. General Description of Operation**

The Dutchman Creek LLC operates a swine gestation and farrowing center near Bader in Schuyler County, Illinois.

The farm will consist of four (4) barns used to house swine. Barns use under building pits for manure storage. The following illustrates the barns currently used at the Dutchman Creek Facility

- Barn one (1) Gestation, measures 160' x 642' with a 10' deep under building pit. This barn is used to house 5,075 head of gestating sows.
- Barn two (2) Farrowing, measures 176' x 474' with a 2' deep under building pit. This barn is used to house 1,300 sows and their litters of approximately 9,540 head. The manure drains to barn 1 for additional storage.
- Barn three (3) Gilt Developer Unit, measures 101' 8'' x 274' with a 10' deep under building pit. This barn is used to house 1,700 developing gilts.
- Barn four (4) Holding Barn, measures 40' x 60' with a 2' deep under building pit. This barn is used to house 491 animals in isolation. The manure drains to barn 3 for additional storage.

The facility utilizes deep pits for waste storage. The facility will contain all waste adequately by using the under building storage. The manure from the facility is applied via injection.

The facility utilizes composting for mortality management.

The facility and surrounding areas are on rural water.

Approximately 1,131 acres in a continuous corn are available for waste utilization. Soil test values for Phosphorus and Potassium are included with the individual basic field information. Guidelines regarding soil testing can be found in section 2 and 6 of this CNMP. Risk assessments for Phosphorus and Nitrogen are included in section 5. Recommended manure application rates are found in section 6 and comply with all provisions of NRCS IL 590 Standard.

The farmstead itself is located in Section 15 of Township 2N, Range 1E in Schuyler County Illinois.

Rec'd 8-31-20

via email

**CARTHAGE  
SYSTEM**



PROFESSIONAL SWINE  
MANAGEMENT, LLC

Ted Ufkes, COO

Julie Totten, CCO

Gary Donley, VP Finance

Shaun McGinn, Director of  
Production Operations

Twyla Stevens, Director of  
Human Resources

**PROFESSIONAL SWINE MANAGEMENT, LLC**

PO Box 220 • Carthage, IL 62321-0220

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Illinois Environmental Protection Agency  
1021 North Grand Avenue East  
P.O. Box 19276  
Springfield, IL 62794-9276

RE: Hanor Company of Wisconsin--Browning  
Tax Certification Program for Livestock Waste Management Facilities  
Log# TC-142775

To Whom it May Concern:

We received your request for more information regarding our application for tax certification of pollution control facilities. There were four areas identified that required more information to process our request. The responses follow.

1. The PLSS location of the facility is: SW1/4, Section 11, T-2-N, R-1-E
2. The parcel id number is: 0911300005.
3. A plan view of the concrete manure pits is attached (Fig 1). The dimension of pits, pumpout pit locations, and pumpout pit dimensions are on Figure 1. The farrowing pit configuration is explained in Table 1.
4. The process flow diagram is attached (Figure 2).

Please consider this as a request for an extension and do not withdraw our application. Feel free to contact me if you have further questions.

Sincerely,

Henry Wilson  
Soil and Water Conservation Manager  
Professional Swine Management, LLC  
PO Box 220  
Carthage IL 62321  
217-357-2811

OUR MISSION:

DEDICATED TO THE SCIENCE, HEALTH, PRODUCTION, AND WELFARE OF QUALITY PIGS FOR OUR CUSTOMERS' SUCCESSES

Figure 1.

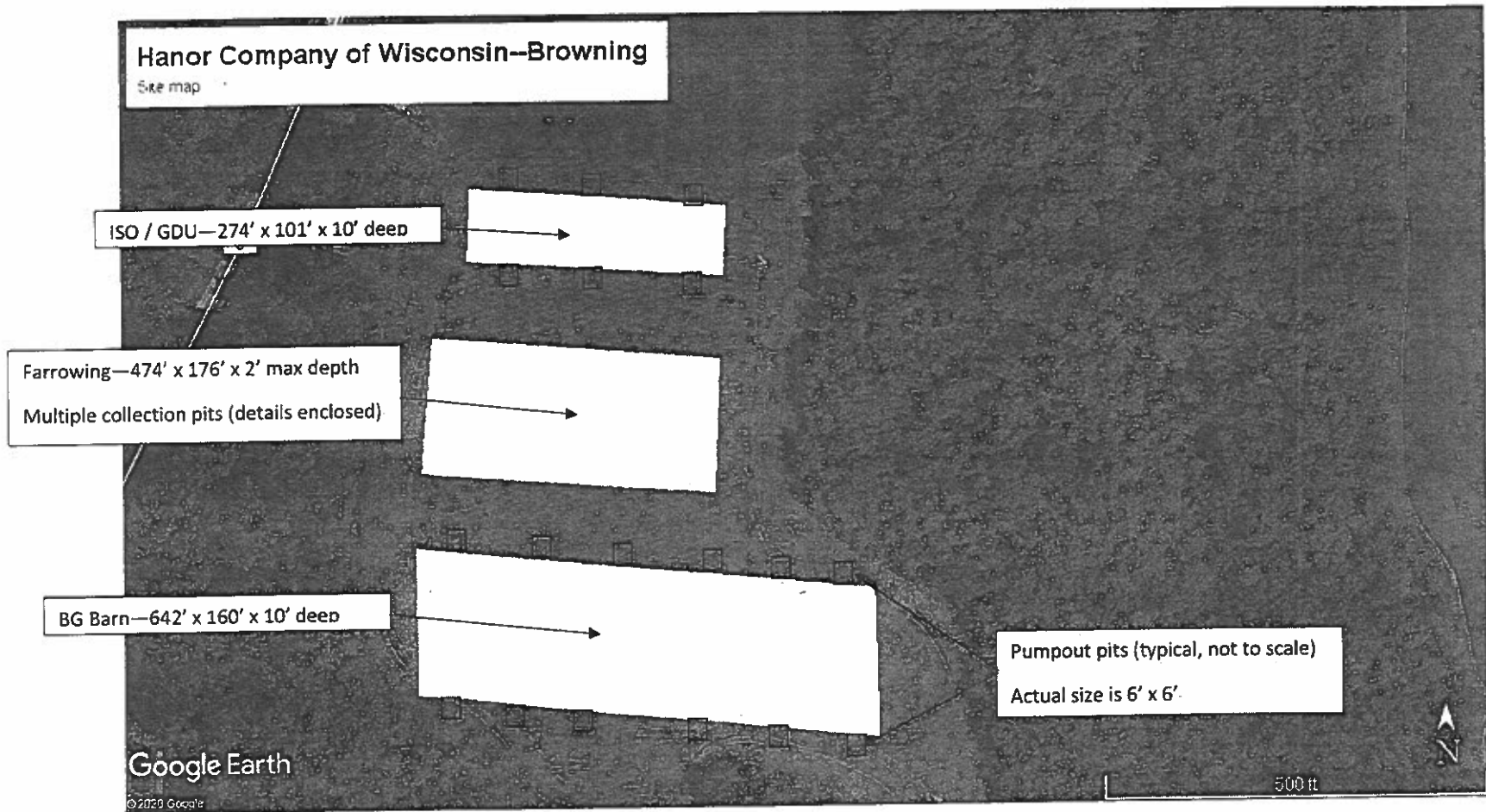


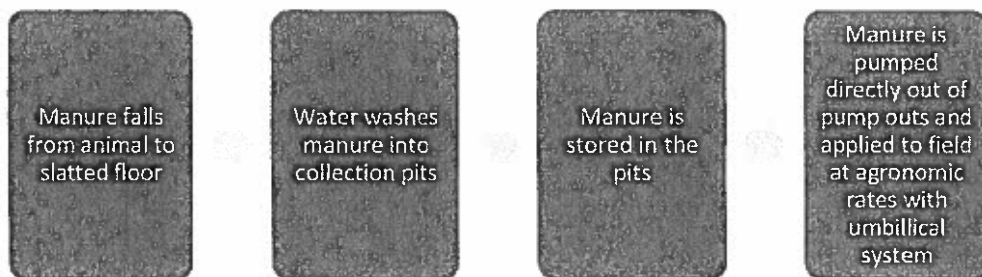
Table 1. A summary of the 2' Farrowing pits at Hanor Company of Wisconsin--  
Browing, LLC

Summary

|   |       |
|---|-------|
| Number of farrowing rooms in the farrowing barn | 19    |
| Rows of collection pit per room                 | 4     |
| Length of collection pit                        | 75.5' |
| Width of collection pit                         | 6.7'  |
|   |       |
| Number of breeding rooms in the farrowing barn  | 1     |
| Number of breeding room collection pits         | 6     |
| Length of collection pit                        | 75.5' |
| Width of collections pit                        | 9.1'  |

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Figure 2. Process flow diagram of Hanor Company of Wisconsin--Browning





## 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

217/782-0610

July 31, 2020

Mr. Gary Donley  
P.O. Box 220  
Carthage, IL 62321

Re: Illinois Property Tax: Hanor Company of Wisconsin – Browning  
Livestock Waste Pollution Control Facilities  
Log No. TC-142775

Dear Mr. Donley:

The application for Illinois Property Tax Certification received June 11, 2020 for the above listed facilities has been reviewed and the following information is missing from the application:

1. Legal description of the property including numbers of section, range, township, and quarter section index (NE, NW, SE, or SW).
2. The property identification number or the parcel number where the property is located.
3. A plan view drawing of the concrete manure pits demonstrating the dimensions of the pits, pumpout pits if any, and locations of pumpout pits in association with the manure pits.
4. A diagram showing the flow of livestock waste from the initial animal waste collection or containment area through all pollution control facilities to final disposal on cropland.

Please provide the information listed above so the Agency can complete the review of the subject application. Please include the above log number on all correspondences. If you have any questions or comments concerning the above items, please contact me at 217-782-0610.

Very truly yours,

A handwritten signature in black ink, appearing to read "Wei Han".

Wei Han, P.E  
Permit Section, Water Pollution Control  
Bureau of Water

WH:TC-142775.doc





By: /s/ Gabriel H. Neibergall  
Gabriel H. Neibergall  
Assistant Counsel  
Division of Legal Counsel  
[Gabriel.Neibergall@illinois.gov](mailto:Gabriel.Neibergall@illinois.gov)

DATED: February 26, 2021

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P.O. Box 19276  
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