BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Stacey Mueller-Sibley West)
(Property Identification Number) PCB 21-
080619300005)) (Tax Certification)
	Y and the second

NOTICE

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

Stacey Mueller 23228 2300 N. Ave Ohio, IL 61349

Copies also provided electronically as follows:

Illinois Department of Revenue Via email at REV.PropTaxApp@illinois.gov 101 West Jefferson Post Office Box 19033 Springfield, Illinois 62794

PLEASE TAKE NOTICE that I have today filed with the Office of the Clerk of the Pollution
Control Board an APPEARANCE and RECOMMENDATION OF THE ILLINOIS
ENVIRONMENTAL PROTECTION AGENCY, a copy of which is herewith served upon you.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By:

Joshua Leopold Assistant Counsel

Division of Legal Counsel

DATED: February 26, 2021

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

Stacey Mueller -Sibley West
(Property Identification Number
080619300005)
) PCB 21) (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

By: Joshua Leopold

Division of Legal Counsel

Assistant Counsel

DATED: February 26, 2021

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

Stacey Mueller-Sibley West)
(Property Identification Number) PCB 21-
080619300005)) (Tax Certification)
	3

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 November 12, 2020, the Illinois EPA received a request from Stacey Mueller (log number TC-143339, Exhibit A) for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125,204.
- The facility's address is: Stacey Mueller (Sibley Finisher West Parcel) 606 E 1400N Rd. Sibley, IL 61773

The proposed water pollution control facilities in this request are located in the SW ¼ of Section 19, T25N, R8E of the 3rd PM, in Ford County the above street address and consist of the following:

Livestock waste management facilities consisting of three (3) concrete manure storage pits (approximately 30 ft. x 360 ft. x 10 ft. as E1, 40 ft. x 100 ft. x 2 ft. as E2a, and 40 ft. x 100 ft. x 8 ft. as E2b), the concrete slatted portion of the floor over the three manure pits and the sloped concrete slab floor within the barn of E1 that capture and contain waste generated in the barns above, one (1) PVC sewer pipe (approximately 97 ft. x. 8 in.) that transfer manure from E2a to E2b, and plastic perimeter drainage pipes (approximately 520 ft. x 4 in. total) located around the footing of the manure pit E2b to prevent flotation of the pit.

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

 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).
- 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).
- 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

Joshua Leopold
Assistant Counsel

Division of Legal Counsel

Dated: February 26, 2021

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:

Mike Roubitchek, Division of Legal Counsel

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

Date: January 22, 2021

Re:

Stacey Mueller - Sibley

Recommendation of Tax Certification

Log# TC-143339

Property Index# 080619300005

The Bureau of Water received a request on November 12, 2020 from Stacey Mueller 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:

Stacey Mueller (Sibley Finisher West Parcel) 606 E 1400N Rd. Sibley, IL 61773

SW ¼ of Section 19, T25N, R8E of the 3rd PM in Ford County

The livestock waste handling facilities consisting of three (3) concrete manure storage pits (approximately 30 ft. x 360 ft. x 10 ft. as E1, 40 ft. x 100 ft. x 2 ft. as E2a, and 40 ft. x 100 ft. x 8 ft. as E2b), the concrete slatted portion of the floor over the three manure pits and the sloped concrete slab floor within the barn of E1 that capture and contain waste generated in the barns above, one (1) PVC sewer pipe (approximately 97 ft. x 8 in.) that transfer manure from E2a to E2b, two (2) pumpout pits (approximately 6 ft. x 6 ft. x 8 ft. each) to allow manure removal from the manure pit E2b, and plastic perimeter drainage pipes (approximately 520 ft. x 4 in. total) located around the footing of the manure pit E2b to prevent flotation of the pit. The facility collects, transports and stores livestock waste prior to cropland application.

The facility is further described in the enclosed applications and supporting documents.

Based on the information included in this submittal, it is our engineering judgment that the above proposed facilities may be considered "Pollution Control Facilities" under 35 IAC 125.200(a), with the primary purpose of eliminating, preventing, or reducing water pollution, or as otherwise provided in this section, and therefore eligible for tax certification from the Illinois Pollution Control Board. The Bureau of Water therefore recommends that the Board issue the requested tax certification for these facilities.

If you have any questions regarding the above, please contact Wei Han at 217/782-0610.

DEL:WH:Tax Cert Recommendation.docx

cc:

Tax Cert File

2125 S. First Street, Champaign, IL 61820 (217) 278-5800 2009 Mail 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: Stacy Muller	Date: January 6, 2021
Reviewer: WH	Type: Agchem
Andread State Stat	∠ Livestock
Log number: TC-143339	
	Contact: Terry Feldmann
Applicant: Stacy Muller	3116 N. Dries Lane, Suite 100
23228 2300N Ave	Peoria, IL 61604
Ohio, IL 61349	
	Phone: 309-693-7615
Facility: Stacy Muller - Sibley	
606 E. 1400N Rd.	Property Index#: 080619300005
Sibley, IL 61773	The state of the s
	Parcel#:
Legal Description:	(24-12-24-24-14)
SW of Section: 19 Twp: 25N R: 8E PM: 3rd	County: Ford
In the state of th	Signature: Stacy Muller
Date Control Devices installed: January 1996	Title: Owner
Other:	recycled through the facility and/or land applied.
Physical Description of Pollution Control Devices:	
10 ft. as E1, 40 ft. x 100 ft. x 2 ft. as E2a, and 40 ft. x 100 ft. x 3 three pits and the sloped concrete slab floor within barn of E1. The concrete manure pit E2b has two (2) pumpout pits (approxime pit.) Plastic perimeter drainage pipe (approximately 520 ft.)	that capture and contain waste generated in the barns above. ximately 6 ft. x 6 ft. x 8 ft. each) to allow manure removal from x 4 in.) are located around the footing of E2 to prevent 97 ft. x 8 in.) that transfer manure from E2a to E2b. The facility
Pollution control facilities requested by the applicant through application form and the attached drawings.	Description of Pollution Control Facilities, Section C of the
Three concrete manure storage pits;	
Concrete slatted floor at the pit E1, E2a, and E2b, ans sloped of	
Pumpout pits attached to the manure pit E2b,2 x 6 ft. x 6 ft. x	
Plastic perimeter drainage tiles at the pit: 520 ft. x 4 in. tot	ral
A plan view of the pit and a process flow diagram were sul	pmitted with the application.
Recommended Action: Issue tax certification.	

Watershed Unit Tax Certification Review Sheet

	Date: December 16, 2020
Reviewer: WH	Type: Agchem
	Livestock
Log number: TC-143339	
	Contact: Terry Feldmann
Applicant: Stacy Muller	3116 N. Dries Lane, Suite 100
23228 2300N Ave	Peoria, IL 61604
Ohio, IL 61349	
	Phone: 309-693-7615
Facility: Stacy Muller - Sibley	
506 E. 1400N Rd.	Property Index#: 080619300005
Sibley, IL 61773	The contract of the contract o
The state of the s	Parcel#:
egal Description:	A Fraid
SW of Section: 19 Twp: 25N R: 8E PM: 3 rd	County: Ford
The state of the s	Signature: Stacy Muller
Date Control Devices installed: January 1996	Title: Owner
Other:	recycled through the facility and/or land applied.
Physical Description of Pollution Control Devices:	
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collects, transports and stores livestock waste prior to cropland Pollution control facilities requested by the applicant through application form and the attached drawings. Three concrete manure storage pits;	Description of Pollution Control Facilities, Section C of the
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Pollects, transports and stores livestock waste prior to cropland Pollution control facilities requested by the applicant through application form and the attached drawings. Three concrete manure storage pits; Concrete slatted floor at the pit E1, E2a, and E2b, ans sloped of Pumpout pits attached to the manure pit E2b, 2 + 6 ft. x Plastic perimeter drainage tiles at the pit: 305 ft x 4 in.	Description of Pollution Control Facilities, Section C of the concrete slab at E1;
Pollects, transports and stores livestock waste prior to cropland Pollution control facilities requested by the applicant through application form and the attached drawings. Three concrete manure storage pits; Concrete slatted floor at the pit E1, E2a, and E2b, ans sloped of Pumpout pits attached to the manure pit E2b, 2 x 6 ft. x 6 ft. x	Description of Pollution Control Facilities, Section C of the concrete slab at E1; 8 ft.
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FOR AGENCY USE ONLY



Illinois Environmental Protection Agency

1021 North Grand Avenue East • P.O. Box 19276 • Springfield • Illinois • 62794-9276

Application for Certification (Property Tax Treatment) Pollution Control Facility

			File N	umber:				Date Rec'd.	
Facility Type (check or	ne): 🗌 Air	✓ Water	Certifi	cation Nur	mber:			Date:	
This form is to be used fo Illinois EPA. Separate ap and water operations are	or any applicat	ion for certifi st be comple	eted for each						
If attachments are neede	d, record then	n consecutiv	ely on an inde	ex sheet.					
You may complete this	form online,	save a copy	locally, prin	nt, sign a	nd submit it to:				
144				1	llinois EPA				
				1	Attention: Al Kell Division of Water 1021 North Grand Springfield, IL 62	Pollution Avenue	Control East, P		276
. Applicant Inform	mation:								
Company Name:	Stacey Muel	ler							
Person Authorized to	Stacey Muel	ler	the day of		Person to Conta for Additional D	3. 18	Terry L.	Feldmann,	PE
	23228 2300	V Ave.			Street Address:	3116 N	Dries La	ane, Suite 1	00
	Ohio		State:	2075	City:	Peoria	,		
ip:	61349		ne: 217-29	2-6291		61604			09-693-7615
								SI ISM DANS	
Email Address:	muellerstace	y74@gmai	l.com		Email Address:	tireiama	amigums	tutz.com	
		y74@gmai	l.com		Email Address:	ureiama	amilanis	tutz.com	
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Page 1 of 3

Manufacturing Process Information Please provide information on the meach major piece of equipment asso Description of the Process:	nanufacturing process and mater	rials on which pollution control facility is used, including facility (or low sulfur dioxide emission coal fureled device).
NA		
Materials Used in the Process:	1 11 10 11 11 12 12 12	And Andrews Control of the Control o
NA		
explanation of why its primary purpo	on of the pollution control facility se is to eliminate, prevent or red flow diagram describing the pollu cility stating the collection efficie	
See Attachment 1: Facility Pollution Describe the Primary Purpose of the		w Sulfur Dioxide Emission Coal Fueled Device):
See Attachment 2: Purpose of the F	military and the second	
	eral or state), or local ordinance	, if any, requiring the installation of the subject pollution
Federal: Title 35, Subtitle E, Chapte	r I, Part 502&502; State: Title 8,	Chapter 1, Subchapter t, Part 900
Nature of Contaminants or Polluta List air contaminants or water pollution disposal of any contaminants remove	on substances released as efflue	ents to the manufacturing processes. Also list the final esses.
Section	A CONTRACTOR OF THE PROPERTY O	Retained, Captured or Recovered
Contaminant or Pollutant	Description	Disposal or Use
Swine Manure	Manure	Land Application for Crop Nutrients
	· · · · · · · · · · · · · · · · · · ·	

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?
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: Jan 1, 1996
Provide the date the pollution control facility was first placed into service and operated. If not, explain.
See Attachment 3: Date of First Service
Status of installation on date of application:
See Attachment 4: Status of Installation
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))
W.
Starre m. 11-
Stacey Mueller Owner Printed Name: Title
Stace y Mueller Owner Printed Name: Title For incorporated entities, signature should be from an authorized corporate representative.
(10.000 (00.00)

Application for Certification (Property Tax Treatment) Pollution Control Facility
Stacey Mueller – Sibley Finisher (West Parcel)
By: Maurer-Stutz, Inc

ATTACHMENT 1: Facility Pollution Control Facility Description

The Sibley Finisher (West Parcel) consists of the following swine buildings:

E1	30' x 360' x 10'	Partial deep pit concrete pit below slotted flooring
E2a	40' x 100' x 2'	Shallow pit below slats concrete storage pit
E2b	40' x 100' x 8'	Deep pit below slats concrete storage pit

The barn labelled E1 serves as a finishing barn. The barn consists of slotted flooring over a 10'-0" deep concrete pit with a 4" thick base slab and 8" thick pit walls. The pit is 10' wide and runs the length of the building (360'). Precast concrete slotted floors enable excreta and wastewater to fall through and accumulate in the below floor pit. The slats used in the barn are 4" thick, 4' wide, and 10' long. There is a 4" thick, 10' wide concrete slab on each side of the deep pit. The slabs slope to direct manure and wastewater toward the deep pit.

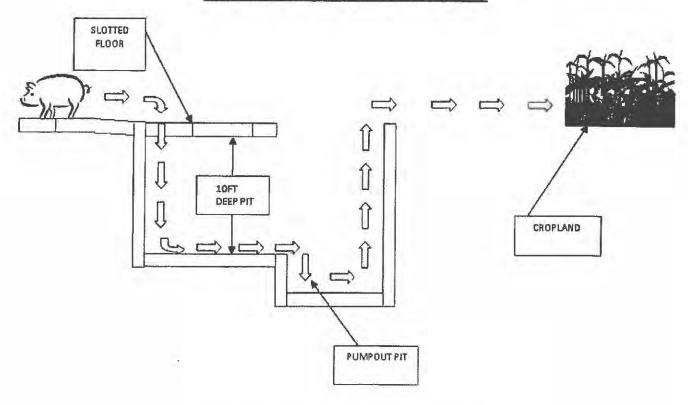
The barn labelled E2a serves as a finishing barn equipped with concrete slatted flooring over a 2'-0" deep concrete pit consisting of a 4" thick base slab. The pit walls are 8" thick with footings that are 9" thick and 2'-0" wide. 6" stem walls poured systematically throughout the pit support the 4" thick precast concrete slotted gang slat floor. 4" thick precast concrete slotted floors enable excreta and wastewater to fall through and accumulate in the below floor pits. The pits utilize pull plugs and drains via an 8" SDR-35 PVC sewer pipe to E2b. The barn contains 18 pull plug locations (two per pit). There is 97 FT of 8" diameter PVC pipe installed at a 0.5% grade to transfer the manure.

The building identified as E2b on the plans is a finishing barn with an 8ft deep pit that consists of a 4" thick slab and 8" thick pit walls. Precast concrete slotted floors enable excreta and wastewater to fall through and accumulate in the below floor pit. The walls have footings that are 10" thick and 2'-0" wide. Columns within the pit are 12" in diameter, 7'-2" tall and supported by 30"x30" 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 2'-0" inches thick. The recessed sump area is 4'-0" x 4'-6" x 2'-0" deep. The barn has 2 pumpout pits that collect manure and allow manure transfer through a hose for field application or to the additional storage. A perimeter drain is used to control the seasonal high water table. The total length of 4" corrugated perforated pipe perimeter drain is 305 ft with a 215 ft 4" diameter corrugated perforated pipe outlet.

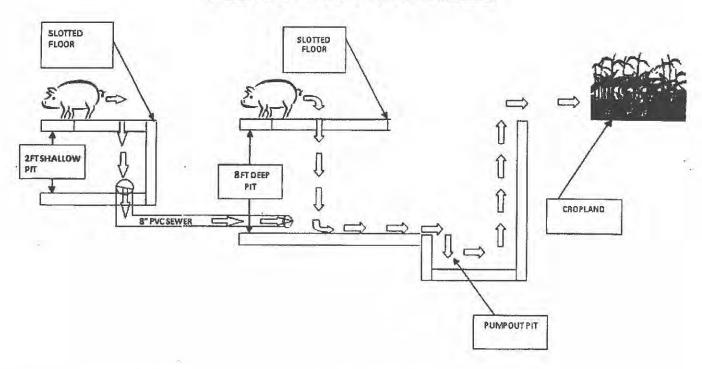
The facility protects ground and surface water by providing collection and storage of livestock waste for about 8 months. Subsequently, the waste is applied agronomically to cropland under proper soil and weather conditions for safe use.

Application for Certification (Property Tax Treatment) Pollution Control Facility Stacey Mueller – Sibley Finisher (West Parcel) By: Maurer-Stutz, Inc.

MANURE DIAGRAM FOR BUILDING E1



MANURE DIAGRAM FOR BUILDING E2



Application for Certification (Property Tax Treatment) Pollution Control Facility
Stacey Mueller – Sibley Finisher (West Parcel)
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.

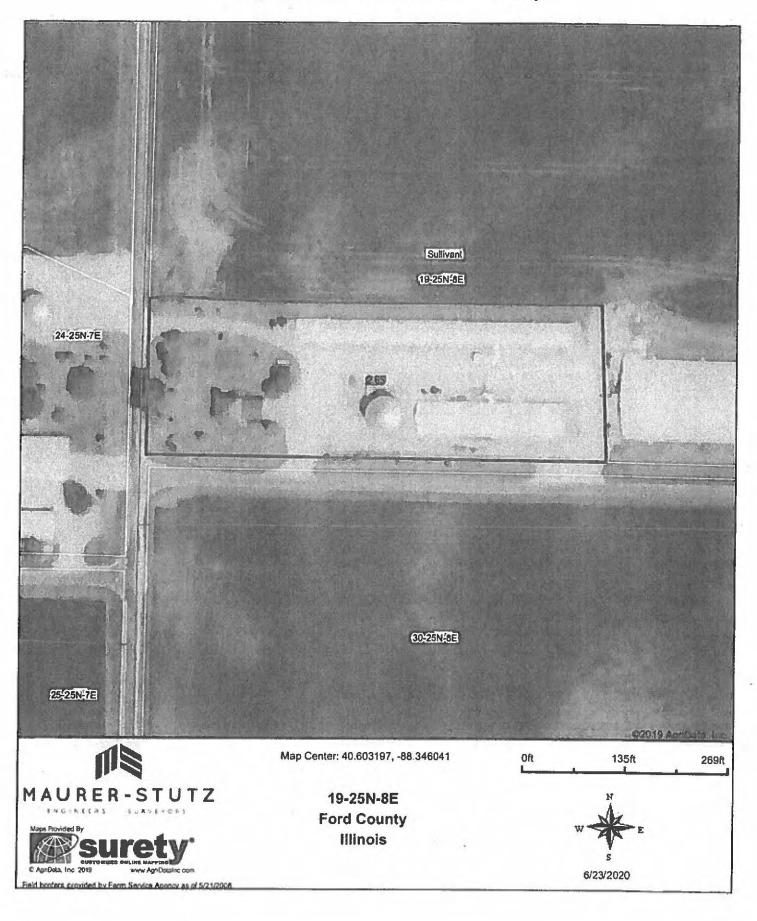
ATTACHMENT 3: Date of First Service

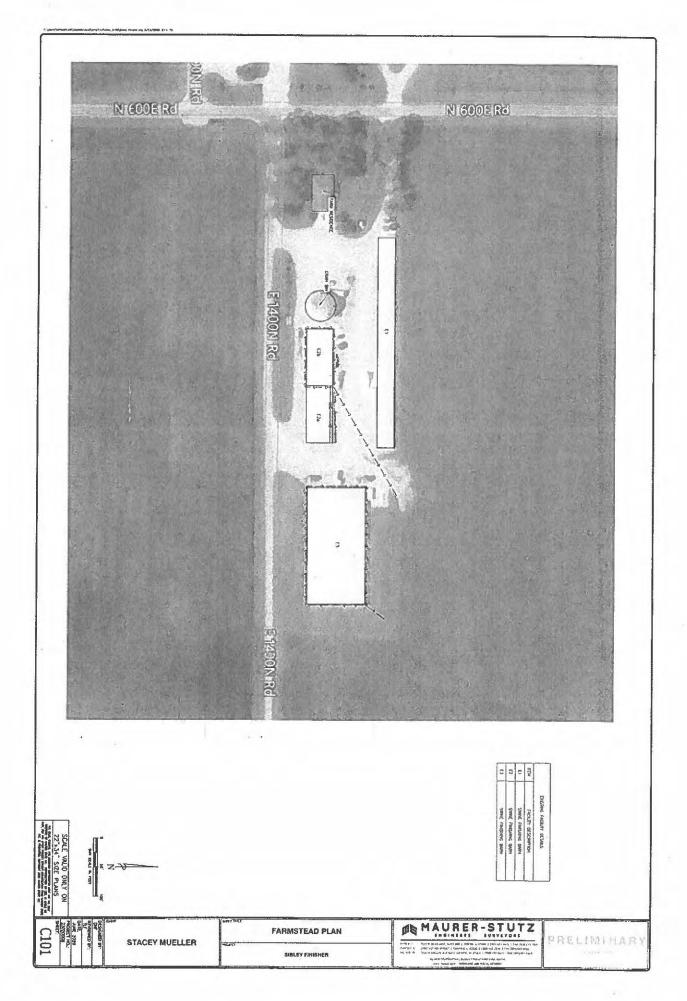
The pollution control facility was first placed into service and operated in 1988. Additional barns expanding the facility were under construction in 1995, with the most recently constructed being placed into service in January 1996.

ATTACHMENT 4: Status of Installation

Facilities described in Attachment 1 are fully constructed and in service as of January 1, 1996.

Sibley Finisher - West Parcel Aerial Map





Hafliger, Belinda Han, Wei From: Friday, November 13, 2020 9:09 AM Sent: Hafliger, Belinda To: LeCrone, Darin Cc: FW: Mueller PCF Applications Subject: Sibley Finisher_West Parcel PTax Submittal.pdf; Sibley Finisher_East Parcel PTax **Attachments:** Submittal.pdf; Prophetstown Finishers North PTax Submittal_6-23-20.pdf; Mueller W Tax SUBMITTAL.pdf; Mueller E Tax SUBMITTAL.pdf Belinda, Please log in these 5 tax certs. The receiving date was yesterday, 11/12/2020. Assign them to me. Thanks, Wei Han, P.E. Illinois Environmental Protection Agency BOW/DWPC/Permit Section 1021 North Grand Avenue E. P.O. Box 19276 Springfield, IL 62794-9276 Phone: 217-524-3034 Email: Wei.Han@Illinois.gov From: Daniel N. Feucht <dnfeucht@mstutz.com> Sent: Thursday, November 12, 2020 1:44 PM To: LeCrone, Darin < Darin.LeCrone@Illinois.gov> Cc: Han, Wei <Wei.Han@Illinois.gov>; Terry L. Feldmann <tlfeldmann@mstutz.com>; Stacey Mueller

<muellerstacey74@gmail.com>

Subject: [External] Mueller PCF Applications

Darin,

Please find attached five (5) Pollution Control Facility (Property Tax Treatment) applications for swine finishing sites owned by Stacey Mueller in Bureau, Henry, and Ford Counties.

Please contact Terry L. Feldmann or myself at (309) 693-7615 if you have any questions.

The applications will follow by paper mail.

Regards,

Daniel

MAURER-STUTZ | Agricultural Services Group 3116 N. Dries Lane Suite 100 | Peoria, IL 61604

Ph: (309) 693-7615 | Fax: (309) 693-7616 | Cell: (309) 635-5046

Email: dnfeucht@mstutz.com | Website: www.mstutz.com

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)
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 February 26, 2021, 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:

Stacey Mueller 23228 2300N Ave, Ohio, IL 61349

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

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