BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Paul Swanson-Oneida)
(Property Identification Number) PCB No. 21-
02-24-300-004)) (Tax Certification)
)

NOTICE

PLEASE TAKE NOTICE that I have today filed with the Office of the Clerk of the Pollution
Control Board an <u>APPEARANCE</u> and <u>RECOMMENDATION OF THE ILLINOIS</u>

ENVIRONMENTAL PROTECTION AGENCY, copies of which are herewith served upon you.

Paul Swanson 2601 Knox Hwy 3 Oneida, Illinois 61467

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 ENVARONMENTAL PROTECTION AGENCY

Amanda S. Kimmel Assistant Counsel

Division of Legal Counsel

DATED: March 26, 2021

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

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Paul Swanson-Oneida)
(Property Identification Number) PCB No. 21-
02-24-300-004)) (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

Amanda S. Kimmel Assistant Counsel

Division of Legal Counsel

DATED: March 26, 2021

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

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Paul Swanson-Oneida)
(Property Identification Number) PCB No. 21-
02-24-300-004)) (Tax Certification)
)

RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

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

- On December 21, 20020, the Illinois EPA received a request from Paul Swanson (log number TC-143487, 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: Paul Swanson 2601 Knox Hwy 3

Oneida, Illinois 61467

The proposed water pollution control facilities in this request are located in the SW ¼ of Section 24, T13N, R2E of the 4th P.M. in Knox County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (approximately 204 ft. x 102 ft. x 8 ft. deep), the concrete slatted portion of the floor over the manure pit that captures and contains waste generated in the barn above, four concrete pump out pits (each approximately 6 ft. x 6 ft. x 8 ft.) to allow manure removal from the manure pit, and a HDPE perimeter drainage tile (approximately 662 ft. x 4 in.), around the footing of the manure pit to prevent flotation of the pit, which includes one inspection riser port.

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. These

- are new facilities which are located on the same property as the facilities in tax certification *Paul Swason*, IPCB No. 2019-084.
- 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.

- 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

Bv

Amanda S. Kimmel Assistant Counsel

Division of Legal Counsel

Dated: March 26, 2021

Illinois Environmental Protection Agency 1021 North Grand Ave. E. P.O. Box 19276 Springfield, Illinois 62794-9276 217/782-5544 Electronic Filing: Received, Clerk's Office 03/26/2021 **PCB 2021-084**



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: Paul Swanson - Oneida

Recommendation of Tax Certification

Log #TC-143487

Property Index# 02-24-300-004

The Bureau of Water received a request on December 28, 2020 from Paul Swanson 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:

Paul Swanson 2601 Knox Hwy 3 Oneida, IL 61467

SW ¼ of Section 24, T13N, R2E of the 4th PM in Knox County

The livestock waste handling facilities consisting of one (1) concrete manure pit (approximately 204 ft. x 102 ft. x 8 ft.), the concrete slatted portion of the floor over the manure pit that capture and contain waste generated in the barn above, four (4) pumpout pits (approximately 6 ft. x 6 ft. x 8 ft. each) to allow manure removal from the manure pit, and an HDPE perimeter drainage tile (approximately 662 ft. x 4 in. total) located around the footing of manure pit 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 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

Electronic Filing: Received, Clerk's Office 03/26/2021 **PCB 2021-084** Watershed Unit Tax Certification Review Sheet

Project Name: Paul Swanson	Date: January 13, 2021 Type: Agchem Livestock
Reviewer: WH	_
Log number: TC-143487	Contact: Same
Applicant: Paul Swanson	Phone: 309-368-1954
2601 Knox Hwy 3 Oneida, IL 61467	Property Index#: 02-24-300-004
Facility: Paul Swanson	Parcel#:
2601 Knox Hwy 3 Oneida, IL 61467	County: Knox
Legal Description:	Signature: Paul Swanson
SW ¼ of Section: 24 Twp: 13N R: 2E PM: 4 th	Title: Owner
Date Control Devices installed: December 2020	
Wastes: Livestock waste is applied to cropland. Agrichemical rinsate and spillage is recy Other:	cled through the facility and/or land applied.
Physical Description of Pollution Control Devices:	
The livestock waste handling facilities consist of one (1) concrete maconcrete slatted portion of the floor over the manure pit that capture concrete manure pit has four (4) pumpout pits (approximately 6 ft. x manure pit. HDPE perimeter drainage tile (approximately 662 ft. x 4 prevent flotation of the pit. The facility collects, transports and stop Pollution control facilities requested by the applicant through C the application form and the attachments: One (1) concrete manure pit (204ft. x 102 ft. x 8ft.)	re and contain waste generated in the barn above. The x 6 ft. x 8 ft. each) to allow manure removal from the in.) is located around the footing of the manure pit to pressive stock waste prior to cropland application.
Concrete slatted floor; Four (4) pumpout pits for the manure pit (approximately 6 ft. x 6 HDPE perimeter drainage tile (approximately 662 ft. x 4 in.)	ft. x 8 ft. each)
A process flow diagram with narrative is provided by the attach Recommended Action: Issue tax certification.	ment of the application.

taxcert review sheet

Electronic Filing: Received, Clerk's Office 03/26/2021 **PCB 2021-08/47/3 487

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 AGENC	Y USE ONLY
Facility Type (cheel	~ ~ ~ ~	File Number:	F	•
This form is to be used	cone): O Air Water	Certification Num	han	
This form is to be used	tor any application for certification o	f property tax treatme	ent for a pollution control f	Date: facility for air or water from the Illinois EPA.
You may complete th	nis form online, save a copy loc	ally, print, sign an	(cu must have A use the tostures) id submit it to:	dobe Acrobat Reader 10 or above installed to on this form
		\$111	nois EPA	
		Ati Div 103	nois EPA tention: Al Keller, Per vision of Water Polluti 21 North Grand Avenue rringfield, IL 62794-92	on Control East P.O. Box 19976
 Applicant Info 	rmation:			
Company Name:	Paul Swanson			
Person Authorized to		P	Person to Contact	
Receive Certification		f	or Additional Dataila	Samo
Street Address:	2601 Knox Hwy 3		Street Addesses	Same
City:			MIV.	
Zip:	<u>61467</u> Phone: 3	309-368-1954 zi		State:
Email Address:	ptpmswan@otelmail.com		mail Address:	Phone:
II. Facility Informa	ation:			
Facility Location: Qua	arter Section: SW Town	anhim. da ki u		
. Mur				··
				-North
Address: 2601 Kn	OX Highway 3			1
State: L Zip Code:	61467 County V			
Property Index Number	1. 02 -24-300-e	nox	Book Number:	
Note: The Property Index	Number is the numerical at	204_	_	
(romber is the mumerical referen	ce used to identify	a parcel of real property	for assessment and taxation purposes.
Wanufacturing Operat	ions Information: onducted at the Above Location			Salar, purposes,
The structure is a swin- waste storage.	e finishing building where swir	ne are housed on	concrete slats with a	below ground concrete pit used as
ermit Information:				
VPC Construction Perm	nit Number:	N/A	-	4
IPDES Permit Number:			Date Issued:	· ·
	it Number:		Date Issued:	
PC Operating Permit N	lumber		Date Issued:	
ote: Submit co <u>pies of</u> a	Il relevant permits issued by k	N/A	Date Issued:	Exp. Date:
4-444 (Voluntary i	If relevant permits issued by locy is authorized to request this information and no penalties will result from the factorial prevent your application from		י טייינטונבט ובן. Discinsure c	of this information is beence of the
				Page

Electronic Filing: Received, Clerk's Office 03/26/2021 **PCB 2021-084** nois Environmental Protection Agency Identify អ្នក longitur of the discharge to the peepiging ទម្លេទគ្នា . This will be placed with a second section of the property of the people include water-carried wastes from air pollution control facilities. Plans and Specifications Attached Yes 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 \bigcirc 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: 12-21-2020.

Provide the date the pollution control facility was first placed into service and operated. If not, explain. in operation 12-26-2020 Status of installation on date of application: 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 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))

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

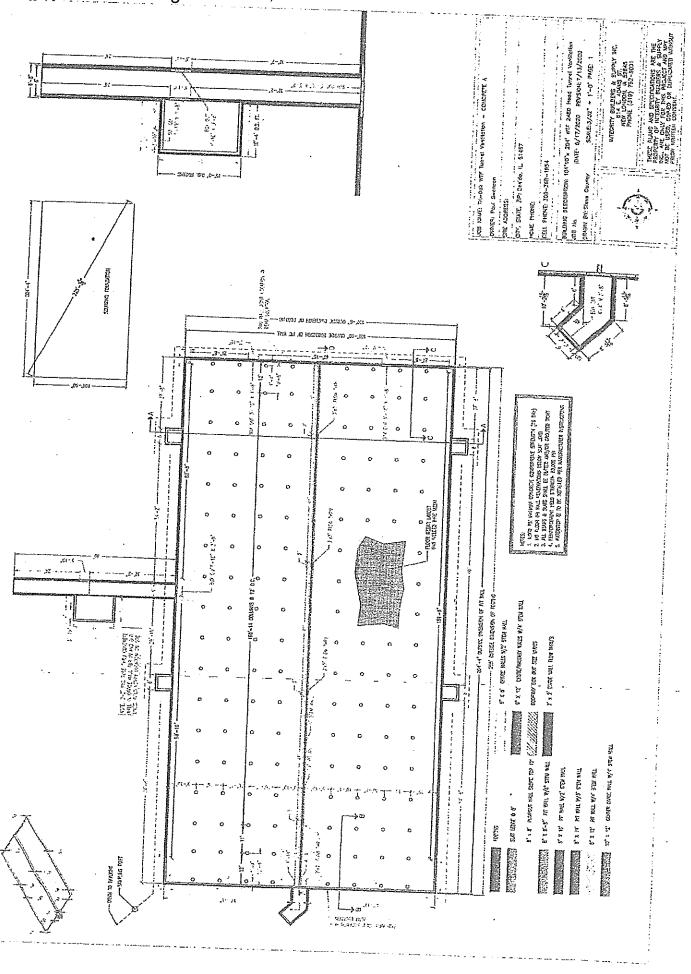
Electronic Filing: Received, Clerk's Office 03/26/2021 **PCB 2021-084**

Manufacturing Process Information:	
Please provide information on the manufacturing	
each major piece of equipment associated with the next with	s and materials on which pollution control facility is used, including
Description of the Process:	s and materials on which pollution control facility is used, including on control facility (or low sulfur dioxide emission coal fueled device)
	region device!

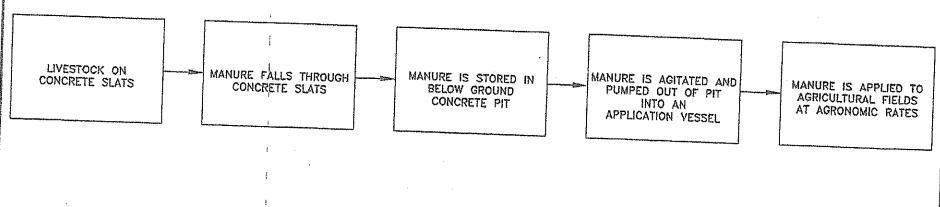
Not applicable	ent associated with the pollution contr	
	•	
Malerials Used in the Proces		
Not applicable	70.	
Trace applicable		
Pollution Control Facility In	formation:	
explanation of why its primary	escription of the pollution control facility purpose is to eliminate, prevent or re	y (or low sulfur dioxide emission coal fueled device), and an
	in the second of	duce pollution.
Describe the Pollution Control		
Control Control	Facility (or Low Sulfur Dioxide Emiss	ion Coal Fueled Device):
A concrete pit with dimanai-		
around the perimeter of the fo	ds at agronomic rates. The building hootings, and 20,200 ft^2 of precast cor	I to store livestock waste until the appropriate time to apply as four (4) 6' x 6' x 8' deep pumpouts, 662' of 4" HDPE tile
	or precast cor	crete slats.
Describe the Primary Purpose	of the Pollution Control Facility (or Lo	w Sulfur Dioxide Emission Coal Fueled Device):
The primary purpose of the pit	Is in have a voore worth as it.	Dioxide Emission Coal Fueled Device):
agricultural fields when conditi	oris are ideal.	manure storage to allow flexibility for application to
1	•	
dentify the statute or regulation	(federal or state)	
ontrol facility (or low sulfur diox	kide emission coal fueled device).	if any, requiring the installation of the subject pollution
Vot applicable	Total do viole).	
	_	
ature of Contaminants or Po	llutants:	
ist air contaminants or water n	ollution culostana	ents to the manufacturing processes. Also list the final
sposai or any contaminants rei	ondron substances released as efflue moved from the manufacturing proces	ses. Also list the final
		etained, Captured or Recovered
Contaminant or Pollutant	Description	Disposal or Use
Livestock Manure	Stored in below ground concrete pit	Field applied at agronomic rates
i		- Francia agronomic rates

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

Electronic Filing: Received, Clerk's Office 03/26/2021 **PCB 2021-084**



POLLUTION CONTROL FACILITY PROCESS FLOW DIAGRAM



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 March 26, 2021, the attached <u>NOTICE</u>, <u>APPEARANCE</u> and <u>RECOMMENDATION OF THE ILLINOIS</u> <u>ENVIRONMENTAL 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:

Paul Swanson 2601 Knox Hwy 3 Oneida, Illinois 61467

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)