BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

LTBS Pork, LLC-Keenes (Property Identification Number 10-210-210-14)

)) PCB No. 21-) (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> <u>ENVIRONMENTAL PROTECTION AGENCY</u>, copies of which are herewith served upon you.

LTBS Pork, LLC-Keenes Luke Smith 1625 Co. Hwy. 12 Cisne, Illinois 62823

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: 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

LTBS Pork, LLC-Keenes (Property Identification Number 10-210-210-14))) PCB No. 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:

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

LTBS Pork, LLC-Keenes (Property Identification Number 10-210-210-14)

) PCB No. 21-) (Tax Certification)

<u>RECOMMENDATION OF THE ILLINOIS</u> <u>ENVIRONMENTAL PROTECTION AGENCY</u>

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 September 11, 2020, the Illinois EPA received a request from LTBS Pork, LLC-Keenes (log number TC-143311, 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:	LTBS Pork, LLC
		1190 Co. Hwy 13
		Keenes, Illinois 62851

The proposed water pollution control facilities in this request are located in the NW ¼ of Section 21, T1S, R5E of the 3rd P.M. in Wayne County, at the above street address and consist of the following:

Livestock waste management facilities consisting of two concrete manure pits (approximately 277 ft. x 71 ft. x 8 ft. each), the concrete slatted portion of the floor over the manure pit that captures and contains waste generated in the barn above, sixteen concrete pump out pits (each approximately 6 ft. x 7 ft. x 8 ft.) to allow manure removal from the manure pit, and a plastic perimeter drainage tiles (approximately 1,636 ft. x 4 in. and 408 ft. x 6 in. total), 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.

THIS FILING SUBMITTED ON RECYCLED PAPER

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

By:

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



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: LTBS Pork, LLC – Keenes Recommendation of Tax Certification Log# TC-143311 Property Index# 10-210-210-14

The Bureau of Water received a request on September 11, 2020 from Luke Smith 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:

LTBS Pork, LLC 1190 Co. Hwy 13 Keenes, IL 62851

NW ¼ of Section 21, T1S, R5E of the 3rd PM in Wayne County

The livestock waste handling facilities consisting of two (2) concrete manure pits (approximately 277 ft. x 71 ft. x 8 ft. each), the concrete slatted portion of the floor over the manure pits that capture and contain waste generated in the barns above, sixteen (16) pumpout pits (approximately 6 ft. x 7 ft. x 8 ft. each) to allow manure removal from the manure pits, and plastic perimeter drainage tiles (approximately 1,636 ft. x 4 in. and 408 ft. x 6 in. total) located around the footing of the manure pits to prevent flotation of the 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

4302 N. Main St., Rockford, IL 61103 (815)987-7760 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

Watershed Unit Tax Certification Review Sheet

Project Name: LTBS Pork, LLC	Date: November 19, 2020
Reviewer: WH	Type: 🔲 Agchem 🔀 Livestock
Log number: TC-143311	
	Contact: Gayle Baker
Applicant: Luke Smith	3116 N. Dries Lane, Suite 100
1625 Co. Hwy. 12	Peoria IL 61604
Cisne, IL 62823	Phone: 309-693-7615
Facility: LTBS Pork, LLC	Property Index#: 10-210-210-14
1190 Co. Hwy 13	
Keenes, IL 62851	Parcel#:
	County: Wayne
Legal Description:	county. Wayne
NW of Section: 21 Twp: 1S R: 5E PM: 3 rd	Signature: Lucas Smith
	Title: Owner
Date Control Devices installed: January 2020	
Wastes: Livestock waste is applied to cropland.	
Agrichemical rinsate and spillage is recy	cled through the facility and/or land applied.

Physical Description of Pollution Control Devices:

The livestock waste handling facilities consist of two (2) concrete manure pits (approximately 277 ft. x 71 ft. x 8 ft each) and the concrete slatted portion of the floor over the manure pits that capture and contain waste generated in the barns above. The concrete manure pits have sixteen (16) pumpout pits (approximately 6 ft. x 7 ft. x 8 ft. each) to allow manure removal from the manure pits. Plastic corrugated perimeter drainage tiles (approximately 1,636 ft. x 4 in. and 408 ft. x 6 in. total) are located around the footing of the manure pits to prevent flotation of the pits. The facility collects, transports and stores livestock waste prior to cropland application.

Other:

Pollution control facilities requested by the applicant through Description of Pollution Control Facilities, Section C of the application form and the attached drawings.

two (2) concrete manure pits; (approximately 277 ft. x 71 ft. x 8 ft)

Concrete slatted floor at the pit;

Pumpout pits attached to the manure pit, 16 x 6 ft. x 7 ft. x 8 ft.

Perimeter drainage tiles at the pits: 1,636 ft. x 4 in. and 408 ft. x 6 in. total

A plan view of the pits and a process flow diagram are submitted with the application.

Recommended Action: Issue tax certification.

wtaxcert review sheet

.

102	21 North Grand Avenue East				2794-9276
	Application for C Po	ertification (P		Treatment)	
			FOR AG	SENCY USE ON	NLY
		File Number:			Date Rec'd:
	one): 🗌 Air 🖌 Water	Certification Num			Date:
This form is to be used for	r any application for certification of	property tax treatment	nt for a pollution cor	ntrol facility for air o	or water from the Illinois EPA.
You may complete this	s form online, save a copy loc	ally, print, sign an	use the fe	have Adobe Acrob atures on this form.	al Reader 8.0 or above installed to
	D DCIEN SEP 1 1	2020 AI 2020 IC	inois EPA Itention: Al Kelle Ivision of Water 21 North Grand A Dringfield, IL 62	Pollution Contro Avenue East, P.C	l
I. Applicant Infor	BOW/WPC/PERMI	IT SECTION			
Company Name:	LTBS Pork. LLC				
Person Authorized to			Person to Conta		
	Luke Smith		for Additional D		C. Baker. PE
Street Address: City:	<u>1625 Co. Hwv. 12</u>				Lane. Suite 100
Zip:	<u>Cisne</u> <u>62823</u> Phone:		-		State: <u>IL</u>
Email Address:	smith.09.lt@gmail.com		Email Address:		Phone: <u>309-693-7615</u>
II. Facility Informa	· · · · · · · · · · · · · · · · · · ·		Email Address.	<u>dobakentu/matt</u>	<u>utz.com</u>
-	arter Section: <u>NW-21</u> Tow	unchine 19	Banasi E		
			Range: <u>5</u>		
· · · · · · · · · · · · · · · · · · ·	nicipality:		i ownsnip	: Hickory Hill	
Address: 38.430121,	-88.656755	e J	City: Keer	ies	
State: IL Zip Code:	: <u>62851</u> County: V	Wayne	Book Num		
Property Index Number					
	x Number is the numerical reference	ence used to identi	ify a parcel of real	property for ass	essment and taxation purposes
Manufacturing Opera				•	
NA					
Permit Information:		Tranci			n n fante an
WPC Construction Pe	rmit Number: <u>None</u>		Date Issued		
NPDES Permit Numbe	er: <u>ILR10AY59</u>		Date Issued	: 8/22/2019	Exp. Date: <u>7/3</u> 1/2023
APC Construction Per	mit Number: <u>None</u>		 Date Issued:		_ ·
APC Operating Permit	Number: <u>None</u>		 Date Issued: 		Exp. Date:
	f all relevant permits issued b				onstruction Permit)
L 532-0222 penalties v	cy is authorized to request this inforn will result from the failure to provide t ressed or could result in denial of you	he information. How	S 5/4(b)(2012). Dis ever, the absence o	closure of this infor f the information co	mation is voluntary and no ould prevent your application from

Electronic Filing: Received, Clerk's Office 03/26/2021 **PCB 2021-083** 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:

N/A

Materials Used in the Process:

N/A

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):

See Attachment 1: Facility Pollution Control Facility Description.

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

See Attachment 2: Purpose of the Pollution Control Facility

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).

Federal: Title 35, Subtitle E, Chapter I, Part 502&502; State: Title 8, Chapter 1, Subchapter t, Part 900

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.

	Material F	Material 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.

Electronic Filing: Received, Clerk's Office 03/26/2021 **PCB 2021-083**
· ····································
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.
Date Installation Completed: 01/2020
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))

Lucas Smith Printed Name:

owner/manager Title:

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

Signature:

9- 8-20 Date:

Application for Certification (Property Tax Treatment) Pollution Control Facility LTBS Pork, LLC Swine Farm By: Maurer-Stutz, Inc

ATTACHMENT 1: Facility Pollution Control Facility Description

The site consists of the following swine buildings:

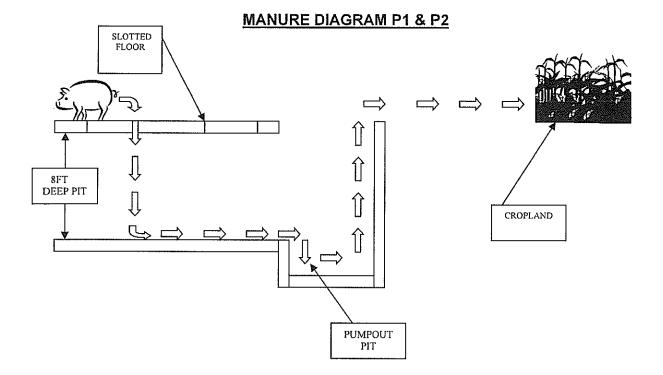
P1	277'-6" x 71'-2" x 8'-0"	Concrete Deep pit below precast slatted flooring
P2	277'-6" x 71'-2" x 8'-0"	Concrete Deep pit below precast slatted flooring

The building identified as P1 on the plans is an 8ft deep pit that consist 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 pits. The walls have footings that are 9" thick and 1'-6" wide. Columns within the pit are 14" in diameter, 7'-2" tall and supported by 36"x36" round footings. The columns support 10"x9"x12ft long precast concrete floor beams. The floor beams support a 4" thick precast concrete slotted gang slat floor. The barn has 8 pumpout pits that allow manure agitation and transfer through a hose to be pumped for field application. Each pumpout pit is 6'4" x 6'-8" with 8" thick walls. Footings around the pumpout pit walls measure 18" wide by 16" inches thick. The recessed sump area is 4'-2"x 8'-3" x 11" deep. A perimeter drain is used to control the seasonal high water table. The total length of 4" corrugated perforated plastic pipe perimeter drain is 818 ft. The perimeter drain outlets to a waterway through a 6" corrugated perforated plastic pipe. Total length of 6' corrugated perforated plastic pipe is 241 ft.

The building identified as P2 on the plans is an 8ft deep pit that consist 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 pits. The walls have footings that are 9" thick and 1'-6" wide. Columns within the pit are 14" in diameter, 7'-2" tall and supported by 36"x36" round footings. The columns support 10"x9"x12ft long precast concrete floor beams. The floor beams support a 4" thick precast concrete slotted gang slat floor. The barn has 8 pumpout pits that allow manure agitation and transfer through a hose to be pumped for field application. Each pumpout pit is 6'4" x 6'-8" with 8" thick walls. Footings around the pumpout pit walls measure 18" wide by 16" inches thick. The recessed sump area is 4'-2"x 8'-3" x 11" deep. A perimeter drain is used to control the seasonal high water table. The total length of 4" corrugated perforated plastic pipe perimeter drain is 818 ft. The perimeter drain outlets to a waterway through a 6" corrugated perforated plastic pipe. Total length of 6' corrugated perforated plastic pipe is 167 ft.

The facility protects ground and surface water by providing collection and storage of livestock waste for about 12 months. Subsequently, the waste may be applied agronomically to cropland under proper soil and weather conditions for safe use.

Application for Certification (Property Tax Treatment) Pollution Control Facility LTBS Pork, LLC Swine Farm By: Maurer-Stutz, Inc



ATTACHMENT 2: Purpose of Pollution Control Facility

The primary purpose of the facilities is to provide housing for gestation and farrowing swine and storage for the manure until it can be properly land applied to cropland at agronomic rates.

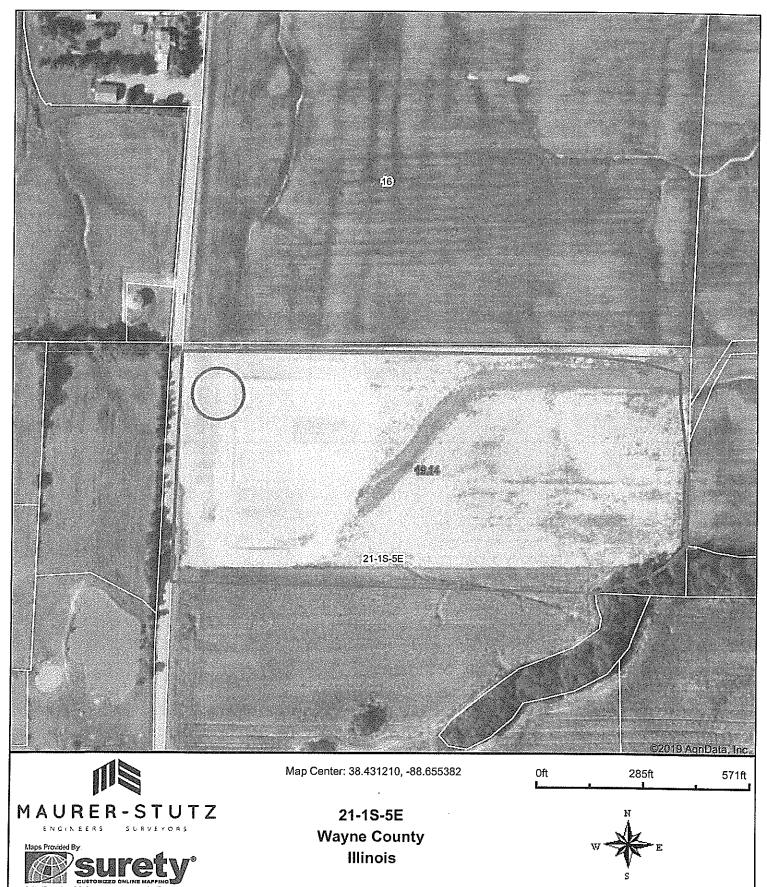
ATTACHMENT 3: Date of First Service

The pollution control facility was first placed into service March 1, 2020.

ATTACHMENT 4: Status of Installation

Facilities described in Attachment 1 are fully constructed and in service as of Jan 1, 2020.

Electronic Filing: Received, Clerk's Office 03/26/2021 **PCB 2021-083** LTBS Pork, LLC - Aerial Map



3/25/2020

Field borders provided by Farm Service Agency as of 5/21/2008

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:

LTBS Pork, LLC-Keenes Luke Smith 1625 Co. Hwy. 12 Cisne, Illinois 62823

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)