BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Racoon Creek Farm, LLC)
(Property Identification Number) PCB No. 21-
04-000-264-00)) (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.

Racoon Creek Farm, LLC Zachary Buchanan 9732 Billet Lane Lawrenceville, Illinois 62439

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

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

THIS FILING IS SUBMITTED ON RECYCLED PAPER

By:

Electronic Filing: Received, Clerk's Office 03/26/2021 **PCB 2021-085**

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Racoon Creek Farm, LLC
(Property Identification Number
04-000-264-00)
) 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

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

Racoon Creek Farm, LLC)
(Property Identification Number) PCB No. 21-
04-000-264-00)) (Tax Certification)
	1

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 January 4, 2018, and supplemented on October 13, 2020 the Illinois EPA received a
 request from Racoon Creek Farm, LLC-Summer (log number TC-139051, 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:

Racoon Creek Farm, LLC Zachary Buchanan 8761 4th Road Summer, Illinois 62466

The proposed water pollution control facilities in this request are located in the NW ¼ of Section 13, T3N, R13W of the 2nd P.M. in Lawrence County, at the above street address and consist of the following:

The facilities consisting of six (6) identical buildings (approximately 500 ft. x 60 ft. each with 3 ft. concrete wall around the parameter). Flocks of turkeys grown inside the buildings with manure accumulated and stored during the same period.

These facilities 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:

THIS FILING SUBMITTED ON RECYCLED PAPER

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 these facilities, it is the Illinois EPA's engineering judgment that these facilities may <u>not</u> be considered "pollution control facilities," pursuant to 35 Ill. Adm. Code 125.200(a), because these facilities do not have the primary purpose of eliminating, preventing, or reducing water pollution, or as otherwise provided in 35 Ill. Adm. Code 125.200, and are <u>not</u> eligible for tax certification from the Board. Specifically, the Illinois EPA recommends that these facilities be denied tax certification from the Board.

The primary purpose of these facilities is to provide an area that protects animals from predators, shelters animals from outside weather conditions, reduces theft and is not pollution control. Poultry House Construction, by J.G. Halpin and C.A. Ocock (1911) published by The University of Wisconsin, Agricultural Experiment Station states "One of the most essential things in poultry keeping, is to have a suitable house which will protect the fowls from inclement weather and from their natural enemies." Small Scale Poultry Housing, by Phillip J. Clauer (2009) published by Virginia State University, Virginia Cooperative Extension states "A good poultry house protects the birds from the elements

(weather), predators, injury and theft." Housing Farm Poultry, by W.A. Foster and H.H. Alp (1929) published by The University of Illinois, Agricultural College and Experiment Station states "An ideal poultry house is one that provides throughout the year conditions which approximate those prevailing naturally in the spring." A Successful Iowa Shed Roof Poultry House, by Geo. M. Turpin and M.F.P. Costelloe (1918) published by the Agricultural Experiment Station Iowa State College of Agriculture and Mechanic Arts states "This house was planned to meet all the essential requirements of a successful poultry house. Such a house must provide the fowls with adequate protection from bad weather, including both excessive cold and heat, as well as cold winds, rain and snow. ... It should also be planned to furnish more or less protection from vermin and parasites." The above information confirms the primary purpose of the buildings that houses turkeys is not pollution control. Accordingly, the Illinois EPA recommends that these facilities be denied tax certification by the Board.

WHEREFORE, the Illinois EPA recommends that the Board deny the requested tax certification for these facilities. The applicant has 35 days after the date of service to file a petition with the Board to contest the Illinois EPA's recommendation that the tax certification be denied, as discussed above.

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 Electronic Filing: Received, Clerk's Office 03/26/2021 **PCB 2021-085**



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

SEL

Date:

January 22, 2021

Re:

Racoon Creek Farm, LLC - Sumner

Recommendation of Denial for Tax Certification

Log# TC-139051

Property Index# 04-000-264-00

The Bureau of Water received a request on January 4, 2018 from Zachary Buchanan 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 facilities in this request include the following:

Racoon Creek Farm, LLC 8761 4th Rd. Sumner, IL 62466

NW ¼ of Section 13, T3N, R13W of the 2nd PM in Lawrence County

The facilities consisting six (6) identical buildings (approximately 500 ft. x 60 ft. each with 3 ft. concrete wall around the parameter). Flock of turkeys grow inside the buildings with mature accumulated and stored during the same period.

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

Based on the information included in this submittal, the Bureau of Water has determined that the facilities are not "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. This determination is based on the following factor(s):

The primary purpose of these facilities is to provide an area that protects animals from predators, shelters animals from outside weather conditions, reduces theft and is not pollution control. Poultry House Construction, by J.G. Halpin and C.A. Ocock (1911) published by The University of Wisconsin, Agricultural Experiment Station states "One of the most essential things in poultry keeping, is to have a suitable house which will protect the fowls from inclement weather and from their natural enemies." Small Scale Poultry Housing, by Phillip J. Clauer (2009) published by Virginia State University, Virginia Cooperative Extension states "A good poultry house protects the birds from the elements (weather), predators, injury and theft." Housing Farm Poultry, by W.A. Foster and H.H. Alp (1929) published by The University of Illinois, Agricultural College and Experiment Station states "An ideal poultry house is one that provides throughout the

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year conditions which approximate those prevailing naturally in the spring." A Successful Iowa Shed Roof Poultry House, by Geo. M. Turpin and M.F.P. Costelloe (1918) published by the Agricultural Experiment Station Iowa State College of Agriculture and Mechanic Arts states "This house was planned to meet all the essential requirements of a successful poultry house. Such a house must provide the fowls with adequate protection from bad weather, including both excessive cold and heat, as well as cold winds, rain and snow. ... It should also be planned to furnish more or less protection from vermin and parasites." The above information confirms the primary purpose of the buildings that houses turkeys is not pollution control.

The Bureau of Water therefore recommends that the Board deny 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

Electronic Filing: Received, Clerk's Office 03/26/2021 **PCB 2021-085** Watershed Unit Tax Certification Review Sheet

Project Name: Racoon Creek Farm, LLC	Data Maranharda 2000		
Reviewer: WH	Date: November 18, 2020		
Log number: TC-139051	Type: Agchem Livestock		
Applicant: Zachary Buchanan 9732 Billet Lane	Contact: Same as applicant		
Lawrenceville, IL 62439	Phone: 618-928-0016		
Facility: Racoon Creek Farm, LLC 8761 4 th Road	Property Index#: 04-000-264-00		
Sumner, IL 62466	Parcel#:		
Legal Description:	County: Lawrence		
NW of Section: 13 Twp: 3N R: 13W PM: 2 nd	Signature: Zachary Buchanan		
Date Control Devices installed: August 2015	Title: Member		
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:			
Tax certification was requested for 6 idential buildings (approximately 500 ft. x 60 ft. each with 3 ft. concrete wall around the parameters) that are used to house turkeys. Manure is accumulated and stored inside the building until the turkeys are removed.			
Drawings of the buildings and a process flow diagram were submitted with the application.			
The primary purpose of the building is to protects animals from conditions, reduces theft and is not pollution control.	predators, shelters animals from outside weather		
Recommended Action: Deny application.			
utay.cort review cheet			

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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	R AGENCY USE ONLY
	_	File Number:	Date Rec'd:
Facility Type	(check one): O Air 🌘 Water	Certification Number:	Date:
······································	pe used for any application for certification eparate applications must be completed for s are related, file two applications.	of property tax treatment for a r each control facility claimed.	pollution control facility for air or water from the Do not mix types (air and water). Where both air and
If attachments a	are needed, record them consecutively on	an index sheet.	RECEIVED
You may comp	lete this form online, save a copy local	ly, print, sign and submit it to	JAN 04 2010
Illinois EPA Attention: R Division of A 1021 North (ay E. Pilapil, Permit Section ir Pollution Control Grand Avenue East, P.O. Box 19276 L 62794-9276	Illinois EPA Attention: AI k Division of Wa	Keller, Permit Section WPC/PERMIT SECTION and Avenue East, P.O. Box 19276
I. Applican	t Information:	· .	
Company Nam	ie: <u>Raccoon</u> Cra	eek farm. Li	C
Person Author Receive Certifi Street Address City: Zip: Email Address:	cation <u>Coutrary Builton</u> : 9732 Billet Land Lauvenceville s (02439 Phone: 60	· · · · · · · · · · · · · · · · · · ·	ss: 9732 Billet Lane Laurenceville State: IL
II. Facility In	- 10 prairie gria	11 COtV Email Address	is: Lezy brain (e) gmail, com
	n: Quarter Section: NW Sec Town	ahin 211 B	(2.1)
i domey Loodelo.	Municipality:		
Note: A plat ma	p location is requested for facilities lo	Towns	nip:
Address:	8761 4H Road	City:	SUMMER
State: TL Zip			lumber:
•	Number: 04-000-264-		difficer.
Note: The Propertaxation purpose	erty Index Number is the numerical re	ference used to identify a pa	arcel of real property for assessment and
Manufacturing Nature of Opera	Operations Information: ations Conducted at the Above Location	on:	
Tur	Key Farm		
Permit Informa	tion;		· ·
WPC Construct	ion Permit Number:	Date Issu	ed:
NPDES Permit		976 Date Issu	· Olivilar
APC Construction	on Permit Number:	Date Issu	
APC Operating	Permit Number:	Date Issue	od: E. D.
Note: Submit co	pies of all relevant permits issued by l	ocal pollution control agenci	es (e.g. MSD Construction Permit)
1	This Agency is authorized to request this inform voluntary and no penalties will result from the tinformation could be contact with result from the tinformation could be contact.	nation under 415 II CS 5/4/51/2012	Disalanus - Ett

information could prevent your application from being processed or could result in denial of your application.

Page 1 of 3

APC 151 4/2016

each major piece of equipment	he manufacturing process and mate	rials on which pollution control facility is used, including facility (or low sulfur dioxide emission coal fueled device).
Description of the Process:		
	•	
	The second secon	
Materials Used in the Process:		
Pollution Control Facility Info		(or low outfine districts and a second of the second of th
explanation of why its primary page	arpose is to eliminate, prevent or rec	(or low sulfur dioxide emission coal fueled device), and al fuce pollution. State the type of control facility, as well as
narrative description and a proce	ess flow diagram describing the pollo of facility stating the collection efficie	ution control facility. Include an average analysis of the
	acility (or Low Sulfur Dioxide Emissi	
This livestock	waste handling for	cility includes six identical xo with a 3 concrete wall
buildings, Fact	holding is 500 V	M' H = 2/concata in 11
around the Perin	10ton	D WHA a S CONCRETE WALL
Describe the Primary Purpose of	the Pollution Control Facility (or Lo	w Sulfur Dioxide Emission Coal Fueled Device):
		Total Diskus Emission Odal Lucied Device).
To contain At	ne Monure untill	the weather is suitable
for field a	plication.	
	•	
control facility (or low sulfur dioxi	de emission coal fueled device).	if any, requiring the installation of the subject pollution
Illinois Depart	-ment of Agriculture	livestock management facilities e 180 days of Manure Storage:
Act regulates #	the buildings to trav	e 180 days of Manure Storage:
valure of Contaminants of Pol	utants:	•
ist air contaminants or water pol	lution substances released as efflue noved from the manufacturing proce	ents to the manufacturing processes. Also list the final
noposar or any contaminants ren		sses. Retained, Captured or Recovered
Contaminant or Pollutant	Description	
	Doscription	Disposal or Use
		1

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Page 2 of 3

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 No nothing is Discharged 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:** tugust 2015 Date Installation Completed: Provide the date the pollution control facility was first placed into service and operated. If not, explain. August 2015 Status of installation on date of application: Done. 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)) For incorporated entities, signature should be from an authorized corporate representative. Signature:

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Bureau of Environmental Programs

State Fairgrounds • P.O. Box 19281 • Springfield, IL 62794-9281 • 217/785-2427 (voice/TDD) • Fax 217/524-4882 Pesticide Misuse Hotline 1-800-641-3934 (voice/TDD)

LIVESTOCK WASTE PROGRAM FINAL NOTICE OF CONSTRUCTION PLAN COMPLETION

Non-Lagoon Livestock Waste Handling Facility

Registrant:

Samuel Buchanan/Squealer Flatts, LTD

Raccoon Creek Farm

RR1_Box_129A_

Lawrenceville, IL 62439

Facility Location:

Bridgeport, IL

Facility ID#:__

LF1010160000 - Remaining 2 barns

Date Issued: September 4, 2015

The Department has received a certification notice from the owner or operator relative to the completion of construction of a non-lagoon livestock waste handling structure at the aforementioned facility. The certification indicates that the waste handling structure has been constructed or modified in accordance with the requirements of the Livestock Management Facilities Act (Act) (510 ILCS 77/1 et seq.) and rules and that the information provided during the registration process is correct.

On 7/6/2015, Department representatives conducted a final inspection at the facility pursuant to the Livestock Management Facilities Act (510 ILCS 77/13 (g)). No deviations from the construction plan were noted during the inspection. Inspections of the facility were also conducted prior to and during the construction phase of the project.

Pursuant to the Section 13 of the Livestock Management Facilities Act, the construction plan and certification requirements of the Act have been met. The owner or operator of the livestock waste handling facility may proceed to place the structure into service.

If you have any questions or comments, please feel free to contact us at 217/785-2427.

Sincerely,

ILLINOIS DEPARTMENT OF AGRICULTURE

Warren D. Goetsch, P.E.

Bureau Chief, Environmental Programs

Brad A. Beaver, Manager

Livestock Management Facilities Program

cc: file

Poe, IEPA

LF101016 cpfinal2

Electronic Filing: Received, Clerk's Office 03/26/2021 **PCB 2021-085**

Han, Wei

From:

Han, Wei

Sent:

Thursday, January 18, 2018 11:39 AM

To:

'lazybfarm@gmail.com'

Subject:

Raccoon Creek Farm TC-139051

Mr. Buctzanan,

Thank you for calling me back. As we talked over the phone. Pollution control facilities are those structures or portion of the buildings whose primary purpose is to control or reduce pollutants. Please provide plan and profile drawings of the such pollution control facilities, and descriptions on how the manure is collected and stored at the facility. Please also provide a flow diagram from manure generation to land application with brief narrative.

Please let me know if you have any questions.

Thanks,

Wei Han
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

Electronic Filing: Received, Clerk's Office 03/26/2021 **PCB 2021-085**

LLINOIS 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

September 10, 2020

Zachan Buchanan

9732 Billet Lane Lawrenceville, IL 62439 RECI

ULI 13 2020

IEPA BOW/WPC/PERMIT SECTION

Re:

Illinois Property Tax: Raccoon Creek Farm, LLC - Sumner

Livestock Waste Pollution Control Facilities

Log No. TC-139051

Dear Mr. Buctzanan:

The application for Illinois Property Tax Certification received January 04, 2018 for the above listed facilities has been reviewed. An email was sent to you requesting additional information on January 18, 2018. This is the second notice requesting the following information that is needed for the Agency to complete the review of the application:

Zachary Buchanan

- Plan and profile drawings of each pollution control facility, whose primary propose is to control or reduce pollutants;
- 2. Dimensions and construction material of each pollution control facility;
- 3. Descriptions on how manure/waste is collected and stored at each pollution control facilitty;
- 4. A process flow diagram from manure generation to land application with brief narrative.

Please provide the information listed above within 45 days. Please include the above log number on all correspondence. If the above information is not submitted within 45 days, the Illinois EPA will have no option other than to recommend that the Illinois Pollution Control Board deny the application.

If you have any questions or comments concerning the above items, please contact me at 217-782-0610.

Very truly yours.

Wei Han, P.E. BOW/DWPC/Permit Section

Bureau of Water

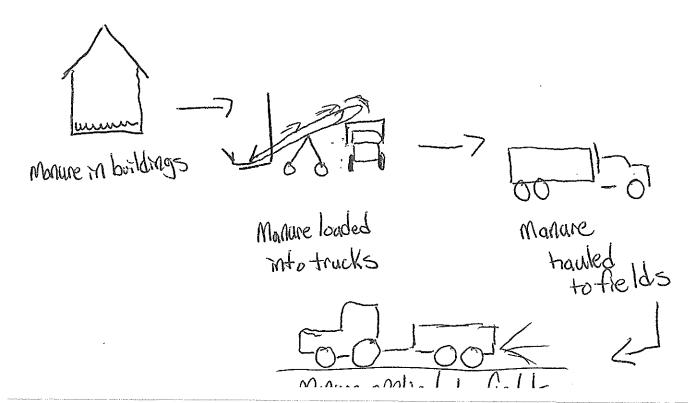
WH:TC-139051.doc

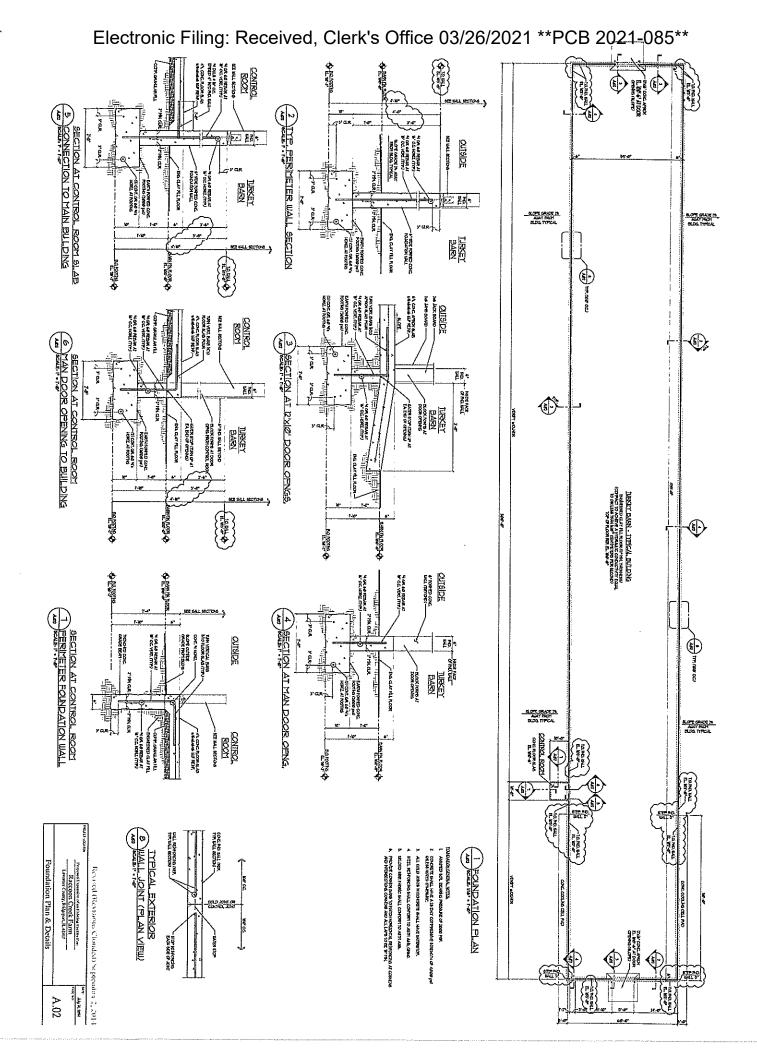
2125 S. First Street, Champaign, IL 61820 (217) 278-5800 2009 Mall Street Collinsville, IL 62234 (618) 346-5120 9511 Harrison Street, Des Plaines, IL 60016 (847) 294-4000 595 S. State Street, Elgin, IL 60123 (847) 608-3131

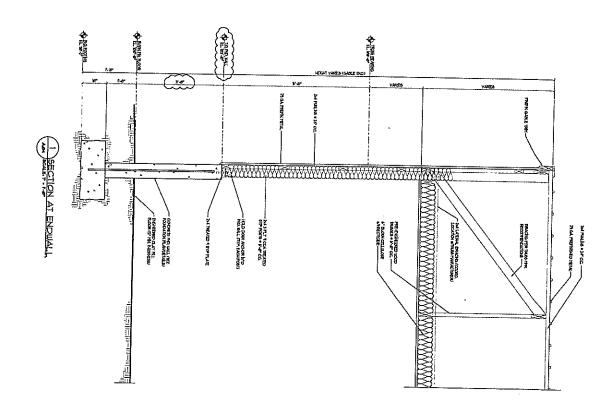
2309 W. Main Street, Suite 116, Marion, IL 62959 (618) 993-7200 412 SW Washington Street, Suite D, Peoria, IL 61602 (309) 671-3022 4302 N. Main Street, Rockford, IL 61103 (815) 987-7760 All of the Concrete in the drawings provided 2021-085 required

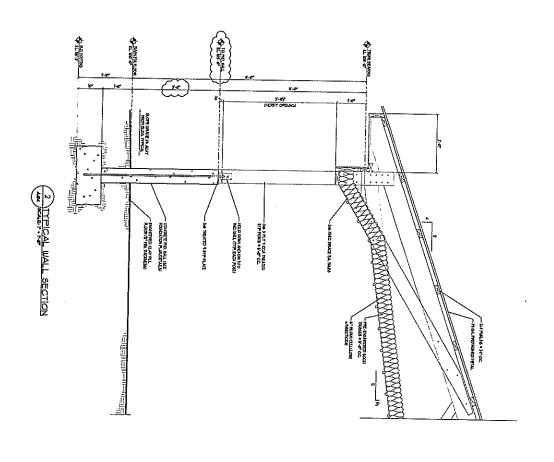
by the Illinois Department of Agriculture for pollution control.

There are six buildings that are 500' long and 60' wide with a 4' concrete wall and foter around the perimeter. Manure is accumulated and stored inside the buildings during each lo week period that it takes to grow a flock of turkeys, Once the turkeys are removed from the buildings, the manure is cleaned out and loaded onto tracks to troul it to the farm fields where it is applied.







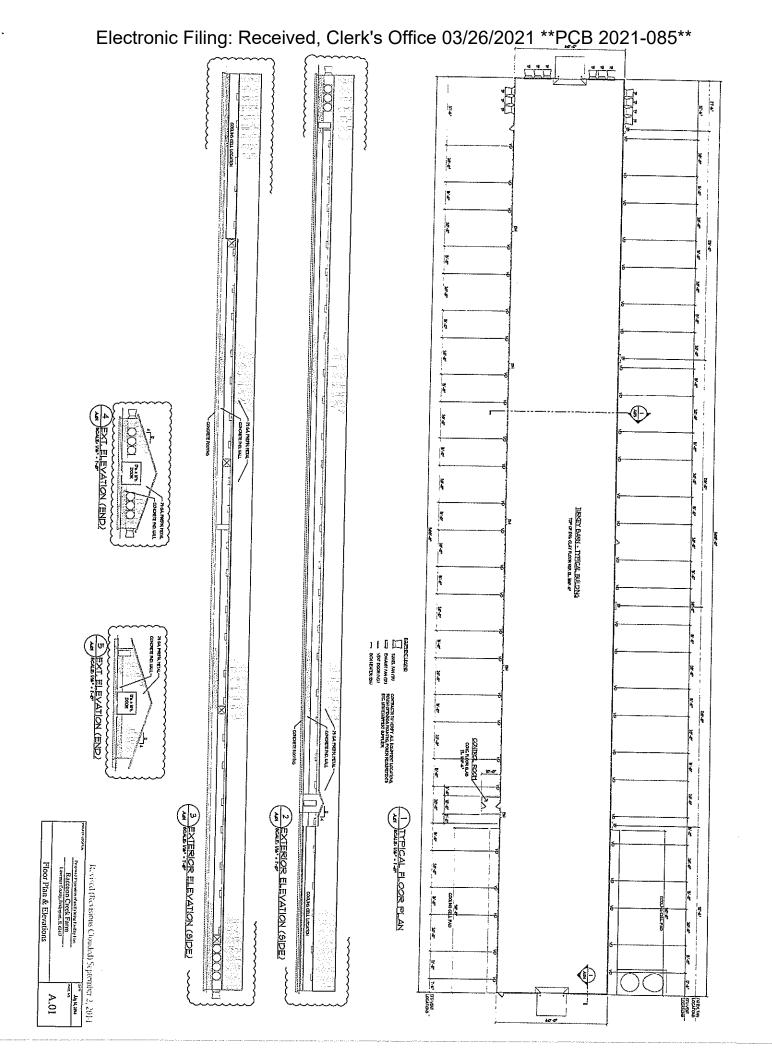


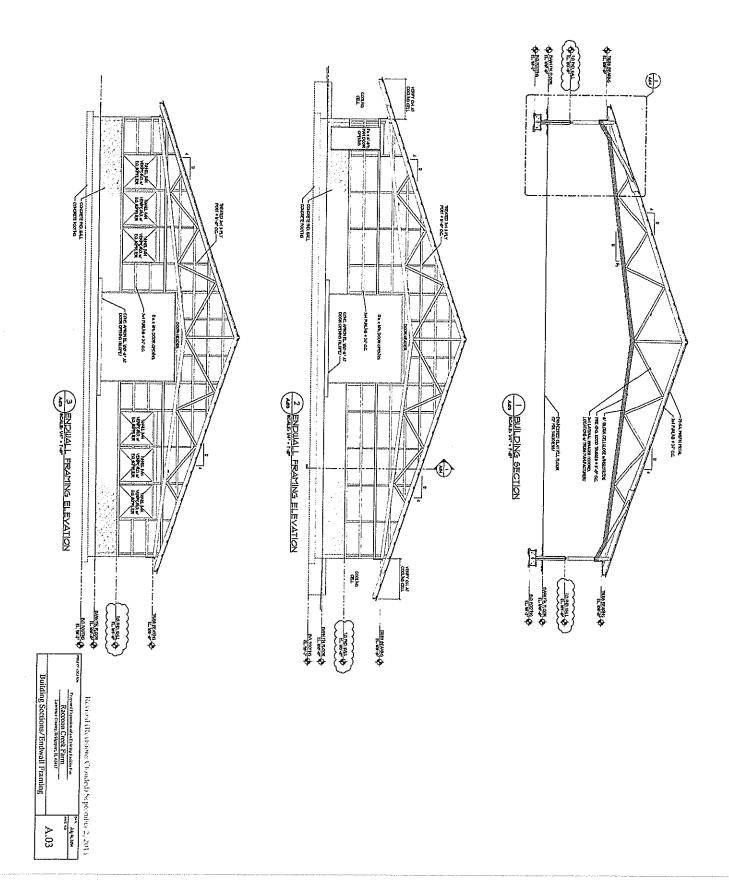
Raccoon Creek Firm

Larmer Cores, Polymyre, II. 6243

Wall Sections

A.1





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:

Racoon Creek Farm, LLC Zachary Buchanan 9732 Billet Lane Lawrenceville, Illinois 62439

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)