BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Parks Livestock E5 (Property Identification Number 32-24-100-004)

) 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.

David James 191 S. Henning Rd. Danville, Illinois 61832

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: Grace MeCarten/

Assistant Counsel Division of Legal Counsel

DATED: April 7, 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

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Parks Livestock E5 (Property Identification Number 34-24-100-004)

)) 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: Grace McCarten

Assistant Counsel Division of Legal Counsel

DATED: April 7, 2021

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

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BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Parks Livestock E5 (Property Identification Number 34-24-100-004))) PCB 21-) (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 31, 2020, the Illinois EPA received a request from Parks Livestock E5 (log number TC-143665, 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:

Parks Livestock E5 3043 E. 880 North Rd. Milford, Illinois 60953

The proposed water pollution control facilities in this request are located in the NW ¼ of Section 24, T25N, R11W of the 2nd P.M. in Iroquois County, at the above street address and consist of the following:

Livestock waste handling facilities consisting of one concrete manure pit (approximately 341 ft. x 102 ft. x 8 ft.), the concrete slatted portion of the floor over the manure pits that capture and contain waste generated in the barns above, twelve pumpout pits (approximately 6 ft. x 6 ft. x 8 ft. each) to allow manure removal from the manure pit, and HDPE perimeter drainage tiles (approximately 1,032 ft. x 4 in. total) located around the footing of the manure pit to prevent flotation of the pit.

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.

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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).
- 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.

THIS FILING SUBMITTED ON RECYCLED PAPER

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By:

Grace McCarten Assistant Counsel Division of Legal Counsel

Dated: April 7, 2021

Illinois Environmental Protection Agency 1021 North Grand Ave. E. P.O. Box 19276 Springfield, Illinois 62794-9276 (217) 782-5544

THIS FILING SUBMITTED ON RECYCLED PAPER



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: March 22, 2021

Re: Parks Livestock E5 – Milford Recommendation of Tax Certification Log # TC-143665 Property Index# 34-24-100-004

The Bureau of Water received a request on December 31, 2020 from Lawrence Parks 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:

Parks Livestock E5 3043 East 880N Road Milford, IL 60953

NW ¼ of Section 24, T25N, R11W of the 2nd PM in Iroquois County

The livestock waste handling facilities consisting of one (1) concrete manure pits (approximately 341 ft. x 102 ft. x 8 ft.), the concrete slatted portion of the floor over the manure pits that capture and contain waste generated in the barns above, twelve (12) pumpout pits (approximately 6 ft. x 6 ft. x 8 ft. each) to allow manure removal from the manure pit, and HDPE perimeter drainage tiles (approximately 1,032ft. x 4 in. total) located around the footing of the 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

Watershed Unit Tax Certification Review Sheet

Project Name: Parks Livestock E5		
	Date: March 10, 2021	
Reviewer: WH	Type: 🔄 Agchem	
Reviewer; WH	Livestock	
Log number: TC-143665	Contact: Same	
Applicant: David James		
191 S. Henning Rd.	Property Index#: 34-24-100-004	
Danville, IL 61832		
	Parcel#:	
Facility: Parks Livestock E5	Country Isoanaia	
East 880 N Rd.	County: Iroquois	
Milford, IL 60953	Signature: Lawrance Parks	
Legal Description:	and the second se	
NW ¼ of Section: 24 Twp: 25N R: 11W PM: 2 nd	Title: Manager	
Date Control Devices installed: January 2021		

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 one (1) concrete manure pit (approximately 341 ft. x 102 ft. x 8 ft.) and the concrete slatted portion of the floor over the manure pit that capture and contain waste generated in the barn above. The concrete manure pit has teelve (12) pumpout pits (approximately 6 ft. x 6 ft. x 8 ft. each) to allow manure removal from the manure pit. HDPE perimeter drainage tiles (approximately 1,302 ft. x 4 in. total) are located around the footing of the manure pit to prevent flotation of the 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 2 of the application form and the attachments:

One (1) concrete manure pit

Concrete slatted floor;

Twelve (12) pumpout pits for the manure pit; HDPE perimeter drainage tiles.

A process flow diagram with narrative is provided by the attachment of the application. Recommended Action: Issue tax certification.

taxcert review sheet

1021 North Gr			Property Tax Treat	794-9276 • (217) 782-3397 ment)
Facility Type (check o	ne): 🔿 Air 🗹 Water	File Number: Certification Num	FOR AGENCY	Date Rec'd: Date:
	any application for certificati		You must have Ad	cility for air or water from the Illinois EP, obe Acrobat Reader 10 or above installed h this form.
. Applicant Inform	DEC S	A1 2020	inois EPA Itention: Al Keller, Pern ivision of Water Pollutio 021 North Grand Avenue pringfield, IL 62794-92	n Control East, P.O. Box 19276
Person Authorized to Receive Certification Street Address: Dity: Zip:	Oakwood Dan ville	Henning Rd State: IL ne: 217-446-4600	City:	State: Phone:
. Facility Informa acility Location: Qua	tion:	Township: 25-North	Range: <u>11-West</u> Township:	
tate: 12 Zip Code: roperty Index Number ote: The Property Index anufacturing Operat	TBD Number is the numerical re ions Information:	y: <u>Iroquois</u> eference used to identi	City: <u>Stock</u> Book Number: <u>7</u> fy a parcel of real property	
	onducted at the Above L e finishing building wher		on concrete slats with a	below ground concrete pit used
PC Construction Perr PC Construction Perr PDES Permit Number	and the second	N/A N/A	Date Issued:	Exp. Date:

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:

Not applicable

Materials Used in the Process:

Not applicable

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):

A concrete pit with dimensions of 341' x 101'8" x 8' deep is used to store livestock waste until the appropriate time to apply the manure to agricultural fields at agronomic rates. The building has twelve (12) 6' x 6' x 8' deep pumpouts, 1,032' of 4" HDPE tile around the perimeter of the footings, and 34,000 ft^2 of precast concrete slats.

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

The primary purpose of the pit is to have a years worth of livestock manure storage to allow flexibility for application to agricultural fields when conditions are ideal.

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).

Not applicable

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 Retained, Captured or Recovered		
Contaminant or Pollutant	Description	Disposal or Use	
Livestock Manure	Stored in below ground concrete pit	Field applied at agronomic rates	

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

Point(s) of Waste Water Discharge: Environmental Protection Agency

Plans and Specifications Attached O Yes O 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? Ø Yes O 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|28|20Provide the date the pollution control facility was first placed into service and operated. If not, explain.

TBD

Status of installation on date of application:

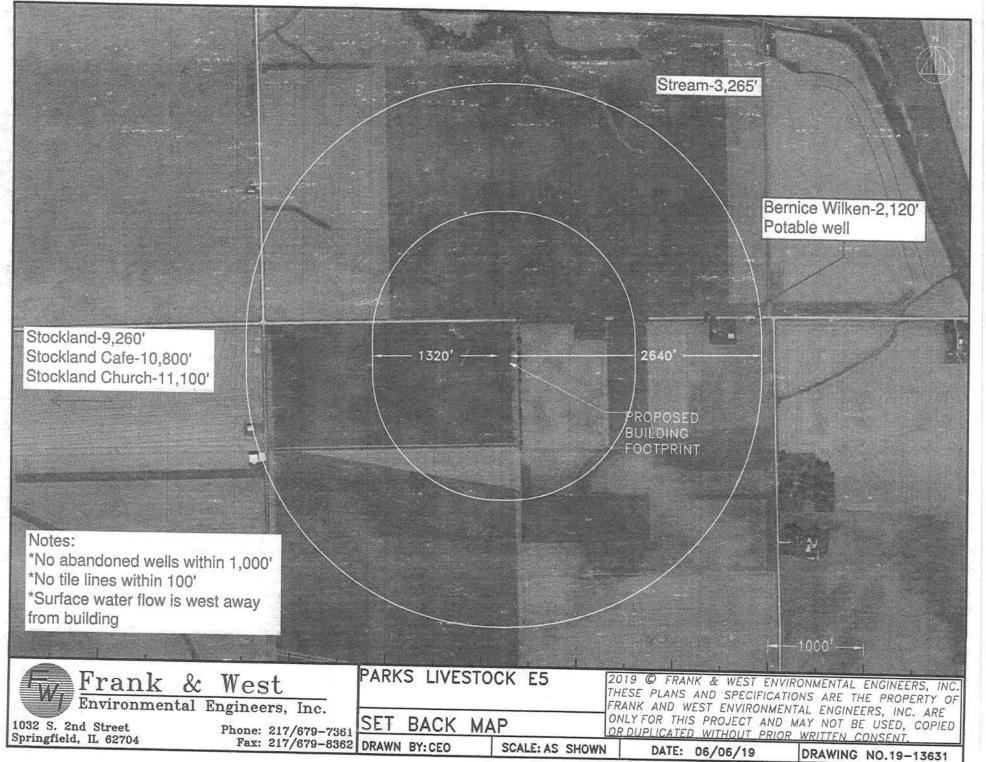
Complete

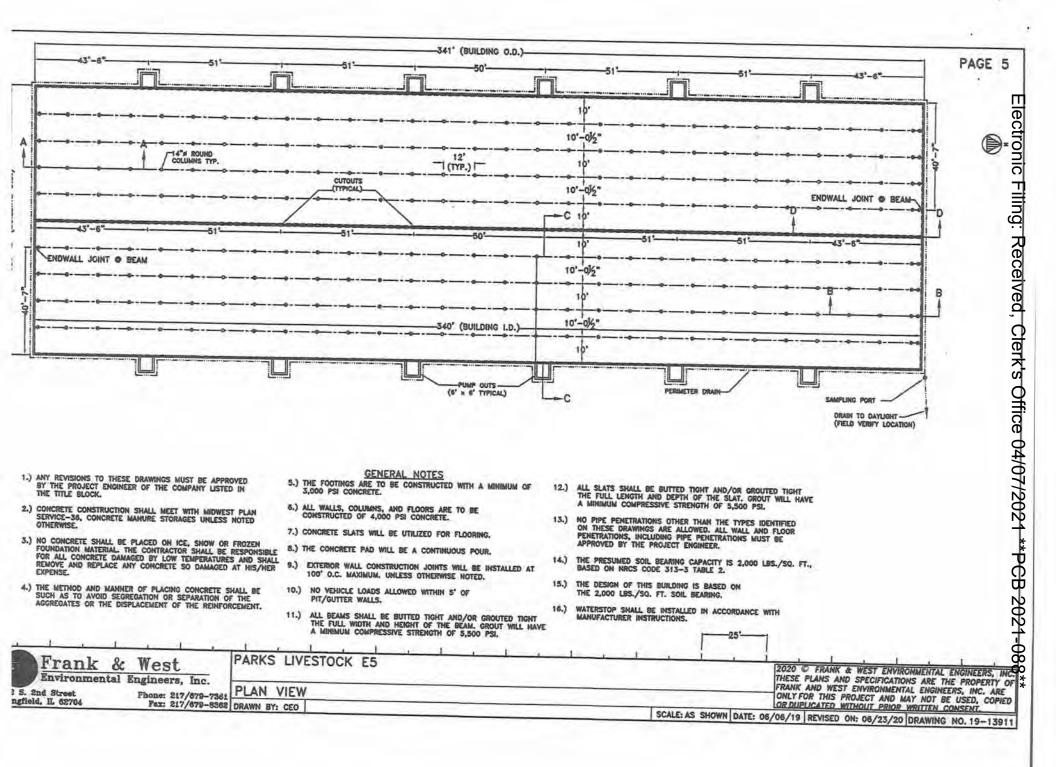
III. Verification and Signature:

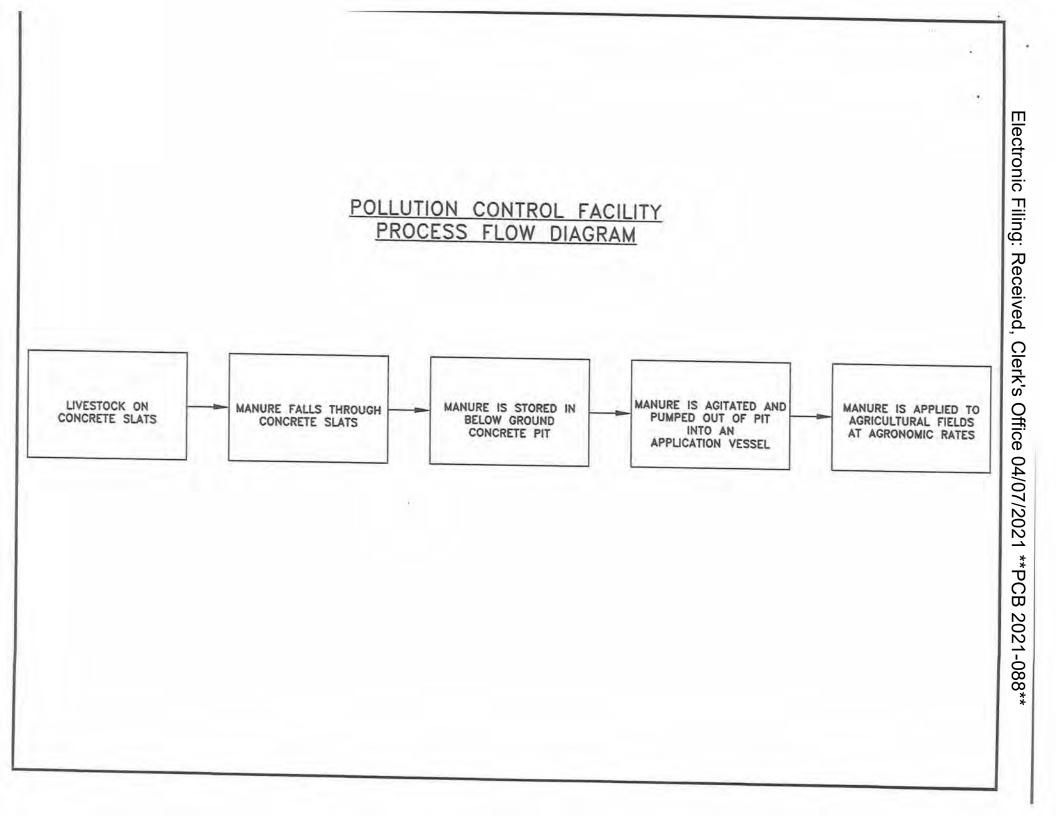
The following information is submitted in accordance with the Illinois Property Tax Code, as amended, and to the best of my knowledge is true and correct.

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))

-awrence Parks Printed Name: Manager Title: For incorporated entities, signature should be from an authorized corporate representative. Signature:



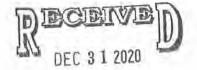






Frank & West Environmental Engineers, Inc.

December 8, 2020



IEPA BOW/WPC/PERMIT SECTION

Al Keller Permit Section Division of Water Pollution Control Illinois EPA P.O. Box 19276 Springfield, Illinois 62794-9276

RE: Parks Livestock E5 facility

Dear Mr. Keller:

Frank & West is submitting an application for certification of property tax treatment for pollution control facility on behalf of the Parks Livestock E5 facility.

If you have any further questions or comments regarding the Parks Livestock E5 non-lagoon livestock waste handling facility, please advise.

FRANK & WEST ENVIRONMENTAL ENGINEERS, INC.

acolyN-

Jacób Nims Agricultural Engineer

Attachment:

Application for Certification

Han, Wei

From: Sent: To: Subject: Nicole Crites <nicole.crites@parkslivestock.com> Friday, February 12, 2021 1:29 PM Han, Wei RE: [External] FW: Parks Livestock E5

Please use 191 South Henning Road, Danville, IL 61832.

Thank you!

From: Han, Wei <Wei.Han@Illinois.gov> Sent: Wednesday, January 27, 2021 1:12 PM To: Nicole Crites <<u>nicole.crites@parkslivestock.com</u>> Subject: FW: [External] FW: Parks Livestock E5

The address that is missing is the person who will receive the certification. In the application form, it is P.O. Box 429, Oakwood. Please provide a physical address instead of P.O. Box number.

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: Han, Wei Sent: Wednesday, January 27, 2021 1:07 PM To: Nicole Crites <<u>nicole.crites@parkslivestock.com</u>> Subject: RE: [External] FW: Parks Livestock E5

Nicole,

You have submitted two applications for tax certification. One for E6, and one for E5. Please provide same information (physical address and property ID) for E5.

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: Nicole Crites <<u>nicole.crites@parkslivestock.com</u>> Sent: Friday, January 22, 2021 5:46 PM To: Han, Wei <<u>Wei.Han@Illinois.gov</u>> Cc: Jake Nims <<u>jnims@fwieng.com</u>>; David James <<u>david.james@parkslivestock.com</u>> Subject: RE: [External] FW: Parks Livestock E6

Great!

From: Han, Wei <<u>Wei.Han@Illinois.gov</u>> Sent: Friday, January 22, 2021 9:02 AM To: Nicole Crites <<u>nicole.crites@parkslivestock.com</u>> Subject: RE: [External] FW: Parks Livestock E6

Nicole,

I got it. Thank you,

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: Nicole Crites <<u>nicole.crites@parkslivestock.com</u>> Sent: Thursday, January 21, 2021 9:41 PM To: Han, Wei <<u>Wei.Han@Illinois.gov</u>> Cc: David James <<u>david.james@parkslivestock.com</u>>; Jake Nims <<u>jnims@fwieng.com</u>> Subject: [External] FW: Parks Livestock E6

Wei,

Thank you for your email.

The physical address for Parks Finishing E6, LLC is 812 North 3000 East Road, Milford, IL 61109.

The PIN is 34-24-300-009.

Regards, Nicole

From: Han, Wei [mailto:Wei.Han@Illinois.gov] Sent: Thursday, January 21, 2021 1:53 PM To: david.james@parkslivestock.com Cc: Jake Nims Subject: RE: Parks Livestock E6

Mr. James,

The following email was sent to you on 1/6/2021. The information requested is for the Agency to log your application into the database and start the review process. So far I have not heard from you.

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: <u>Wei.Han@Illinois.gov</u>

From: Han, Wei Sent: Wednesday, January 6, 2021 11:32 AM To: <u>david.james@parkslivestock.com</u> Cc: Jake Nims <<u>jnims@fwieng.com</u>> Subject: Parks Livestock E6

Mr. James,

The Agency have received you application for tax certification at the subject facility. The following information was missing base on the review:

- 1. The physical address of the owner to receive the certification. The application only provided a mail box number.
- 2. The property ID number. This can be the property ID number of the land where the facility is located.

Please let me know if you have questions regarding the missing information.

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

State of Illinois - CONFIDENTIALITY NOTICE: The information contained in this communication is confidential, may be attorney-client privileged or attorney work product, may constitute inside information or internal deliberative staff communication, and is intended only for the use of the addressee. Unauthorized use, disclosure or copying of this communication or any part thereof is strictly prohibited and may be unlawful. If you have received this communication in error, please notify the sender immediately by return e-mail and destroy this communication and all copies thereof, including all attachments. Receipt by an unintended recipient does not waive attorney-client privilege, attorney work product privilege, or any other exemption from disclosure.

Nicole Crites <nicole.crites@parkslivestock.com></nicole.crites@parkslivestock.com>	
Friday, February 12, 2021 2:18 PM	
Han, Wei	
RE: [External] FW: Parks Livestock E5	
	Friday, February 12, 2021 2:18 PM Han, Wei

Wei,

The physical address for E5 is 3043 East 880N Road, Milford, IL 60953

The property ID is 34-24-100-004.

Please let me know if you need anything further.

Thanks, Nicole

From: Han, Wei <Wei.Han@Illinois.gov> Sent: Wednesday, January 27, 2021 1:07 PM To: Nicole Crites <<u>nicole.crites@parkslivestock.com</u>> Subject: RE: [External] FW: Parks Livestock E5

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Phone: 217-524-3034 Email: Wei.Han@Illinois.gov

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Phone: 217-524-3034 Email: <u>Wei.Han@Illinois.gov</u>

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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: Han, Wei Sent: Wednesday, January 6, 2021 11:32 AM To: david.james@parkslivestock.com Cc: Jake Nims <<u>jnims@fwieng.com</u>> Subject: Parks Livestock E6

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Phone: 217-524-3034 Email: Wei.Han@Illinois.gov

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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 April 7, 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:

David James 191 S. Henning Rd. Danville, Illinois 61832

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/ Grace McCarten Assistant Counsel Division of Legal Counsel 1021 North Grand Avenue East P.O. Box 19276 Springfield, Illinois 62794-9276 (217) 782-5544