#### BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

James McCune (Mom's Trust Site)	)
(Property Identification Number	) PCB 21-
0120300008)	) (Tax Certification)
	)

#### **NOTICE**

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

Jim McCabe 4201 N. Columbus St., Ottawa, IL 61350

#### 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 <u>APPEARANCE</u> and <u>RECOMMENDATION OF THE ILLINOIS</u>

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: April 9, 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

James McCune (Mom's Trust Site)
(Property Identification Number
0120300008)
) 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

Bv:

Joshua Leopold Assistant Counsel

Division of Legal Counsel

DATED: April 9, 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

James McCune (Mom's Trust Site).	)
(Property Identification Number	) PCB 21-
0120300008)	) (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 August 13, 2020, the Illinois EPA received a request from James McCune.
   (log number TC-142989, 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:

  James McCune
  265553 125 E. St.,
  Tampico, IL 61283

The proposed water pollution control facilities in this request are located in the SW ¼ of Section 20, T18N, R6E of the 4th PM, in Bureau County the above street address and consist of the following:

The livestock waste handling facilities consisting of two (2) concrete manure pits (approximately 71 ft. x 277 ft. x 10 ft. and 77 ft. x 265 ft. x 10 ft.), the concrete slatted portion of the floor over the manure pits that capture and contain waste generated in the barns above, and fourteen (14) pumpout pits (approximately 6 ft. x 6 ft. x 10 ft. each) to allow manure removal from the manure pits.

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

- 3. 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).
- 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:

Joshua Leopold Assistant Counsel

Division of Legal Counsel

Dated: April 9, 2020

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:

OCT 2 1 2020

Re:

James McCune - Tampico

Recommendation of Tax Certification

Log# TC-142989

Property Index# 0120300008

The Bureau of Water received a request on August 13, 2020 from James McCune 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:

James McCune (Mom's Trust Site) 265553 125 E. St. Tampico, IL 61283

SW ¼ of Section 20, T18N, R6E of the 4th PM in Bureau County

The livestock waste handling facilities consisting of two (2) concrete manure pits (approximately 71 ft. x 277 ft. x 10 ft. and 77 ft. x 265 ft. x 10 ft.), the concrete slatted portion of the floor over the manure pits that capture and contain waste generated in the barns above, and fourteen (14) pumpout pits (approximately 6 ft. x 6 ft. x 10 ft. each) to allow manure removal from the manure 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

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: James McCune	Date: September 15, 2020			
Reviewer: WH	Type: Agchem  Livestock			
Log number: TC-142989	Z LIVESTOCK			
Applicant: Jim McCabe 4201 N. Columbus St. Ottawa, IL 61350	Contact: Terry Feldmann 3116 N. Dries Lane, Suite 100 Peoria, IL 61604			
Facility: James McCune – Mom's Trust Site	Phone: 309-693-7615			
265553 125 E. St. Tampico, JL 61283	Property Index#: 0120300008			
	Parcel#:			
Legal Description: SW of Section: 20 Twp: 18N R: 6E PM: 4 <sup>th</sup>	County: Bureau			
	Signature: James McCune			
Date Control Devices installed: December 2015	Title: Owner			
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 two (2) concrete manure pits (approximately 71 ft. x 277 ft. x 10 ft. and 71 ft. x 265 ft. x 10 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 pits have fourteen (14) pumpout pits (approximately 6 ft. x 6 ft. x 10 ft. each) to allow manure removal from the pits. The facility collects, transports and stores livestock waste prior to cropland application.				
Pollution control facilities requested by the applicant through Descapplication form and the attached drawings.				
Two (2) concrete manure pits (approximately 71 ft. x 277 ft. x 10 ft. and 71 ft. x 265 ft. x 10 ft.); Concrete slatted floor at the pit;				
Pumpout pits attached to the manure pit, 14 x 6 ft. x 6 ft. x 10 ft.	95			
Plan view drawings of the pits and a process flow diagram were submitted with the application.				
Recommended Action: Issue tax certification.				

#### Han, Wei

From: Sent: Daniel N. Feucht <dnfeucht@mstutz.com> Monday, September 14, 2020 10:42 AM

To:

Han, Wei

Cc:

Terry L. Feldmann; James McCabe

Subject:

[External] RE: McCune PCF Applications

**Attachments:** 

Mom's\_TC-142989\_V2 9-14-20.pdf; M7\_TC-142993\_V2 9-14-20.pdf; M4\_TC-142992\_East

Site\_V2 9-14-20.pdf; M3\_TC-142994\_V2 9-14-20.pdf; BoarPower\_TC-142990\_V2

9-14-20.pdf; A2\_TC-142988\_V2 9-14-20.pdf

Wei,

Thanks for your timely review. After consulting with James McCune (owner/operator) we are submitting the attached revised facility applications/descriptions.

1: Physical addresses for facilities listed have been added to Page 1 of the applications.

2: Log Number: TC-142988: The manure diagram has been correctly labeled.

3: Log Number: TC-142994: The constructed material of the slurrystore tank is steel with glass lining. The forcemain from the lift station to the slurrystore tank is 6" diameter PVC.

Let me know if this answers your questions or if you have any further. The revised applications will be sent paper mail at your request.

Regards,

Daniel

#### **Daniel Feucht, CCA**

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

Please consider the environment before printing this email.

From: Han, Wei < Wei.Han@Illinois.gov>
Sent: Tuesday, August 25, 2020 4:32 PM

To: Daniel N. Feucht < dnfeucht@mstutz.com >

Cc: James McCabe < imccabe@ivfbfm.org >; Terry L. Feldmann < tifeldmann@mstutz.com >

Subject: RE: McCune PCF Applications

Mr. Feucht,

The Agency has received and reviewed the attached applications. The following information is considered missing and needed for the Agency to complete the review.



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.

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ENGINEERS SURVEYORS

08/13/2020

Illinois EPA
Attn: Al Keller, Permit Section
Division of Water Pollution Control
1021 N. Grand Avenue East, P.O. Box 19276
Springfield, IL 62794-9276



IEPA BOW/WPC/PERMIT SECTION

Mr. Keller,

Please find enclosed seven (7) separate Pollution Control Facility (Property Tax Treatment) applications along with supporting attachments. All of the enclosed applications are for farms owned by James McCune.

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

Regards,

Daniel N. Feucht, CCA Agricultural Services Group

cc. Jim McCabe, FBFM MSI File

# Electronin Filing: Received Clerk's Office 04/09/2021 \*\*PCB 2021-092\*\* 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

			FOR AGENCY USE		SENCY USE C	ONLY	
			File Number:		3.	Date Rec'd:	
	eck one): 🗌 Air 🛭 🗸		Certification Nu			Date:	
Illinois EPA. Sepai	used for any application rate applications must ons are related, file two	be completed for	of property tax each control f	treatment for a politification of the treatment for a politification of the treatment of th	ution control fac not mix types (a	cility for air or water from the air and the company of the compan	
f attachments are	needed, record them o	consecutively on a	an index sheet	•	74	AUG 1 4 2020	
You may complete	e this form online, sa	ve a copy locall	y, print, sign	and submit it to:	I	IEPA	
	*:			Illinois EPA Attention: Al Kelle Division of Water 1021 North Grand Springfield, IL 62	Pollution Cont Avenue East	BOW/WPC/PERMIT SECTION	
. Applicant l	nformation:						
Company Name:	James McCun	e					
Person Authorize Receive Certifica				Person to Conta		/ L. Feldmann, PE	
Street Address:	4201 N. Colun	nbus St.		_ Street Address:		s Lane, Suite 1 00	
City:	Ottawa	s	tate: <u>IL</u>	_ City:	Peoria	State: IL	
Zip:	61350	Phone: <u>8</u>	<u> 15-433-1635</u>	_ Zip:	61604	Phone: 309-693-7615	
Email Address:	jmccabe@ivfb	fm.org		_ Email Address:	tlfeldmann@	mstutz.com	
I. Facility Info	ormation:						
Facility Location:	Quarter Section: S	W-20Town	ship: 18N	Range: 6	E		
	Municipality:			 Township	:Fairfield		
Note: A plat map	location is requeste	d for facilities lo	cated outside	e of municipal bou	ndaries.	· · · · · · · · · · · · · · · · · · ·	
Address: 41.529	060, -89.837660			City:			
State: Zip C	ode:	County: Bu	reau	Book Nur			
	umber: <u>0120300008</u> ty Index Number is t s.		eference used	d to identify a parc	el of real prop	perty for assessment and	
_	perations informations Conducted at the		on:	#			
NA		5	=				
Permit Informati	on:		<u>-: -:</u>				
WPC Constructio	n Permit Number: _			Date Issued	l:	16	
					 I:	— Exp. Date:	
NPDES Permit N				<del></del>			
	n Permit Number:			Date Issued	1.		
APC Operating P	ermit Number:			Date Issued		Exp. Date: Construction Permit)	

IL 532-0222

APC 151 9/2014

penalties will result from the failure to provide the information. However, the absence of the information could prevent your application from the failure to provide the information. However, the absence of the information could prevent your application from the failure to provide the information.

Manufacturing Process Inform Please provide information on the	nation: se manufacturing process and materia	fice 04/09/2021 **PCB 2021-092** als on which pollution control facility is used, including acility (or low sulfur dioxide emission coal fueled device).
NA		
Materials Used in the Process:		
NA .		
		<u>*/</u> ***********************************
narrative description and a proceinfluent and effluent of the control	irpose is to eliminate, prevent or redu	
See Attachment 1: Facility Pollu	tion 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	ne Pollution Control Facility	
Identify the statute or regulation control facility (or low sulfur dioxi	(federal or state), or local ordinance, de emission coal fueled device).	if any, requiring the installation of the subject pollution
Federal: Title 35, Subtitle E, Cha	apter I, Part 502&502; State: Title 8, (	Chapter 1, Subchapter t, Part 900
Nature of Contaminants or Pol List air contaminants or water po disposal of any contaminants ren		nts to the manufacturing processes. Also list the final
		etained, Captured or Recovered
Contaminant or Pollutant	Description	Disposal or Use
Swine Manure	Manure	Land Application for Crop Nutrients
	manar	Land Application for Orop Nutrients
<u> </u>		
	,	

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. 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:** Date Installation Completed: 12-31-2015 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)) Owner James McCune For incorporated entities, signature should be from an authorized corporate representative. 8-13-2020 Signature: Date:

Application for Certification (Property Tax Treatment) Pollution Control Facility

James McCune – Mom's (Trust Site)

By: Maurer-Stutz, Inc

#### ATTACHMENT 1: Facility Pollution Control Facility Description

The farm consists of the following swine buildings and storage structures:

E1	71'-2" x 277'-4" x 10'-0"	Deep pit below slats
		concrete storage pit
P1	71'-2" x 265'-4" x 10'-0"	Deep pit below slats
L		concrete storage pit

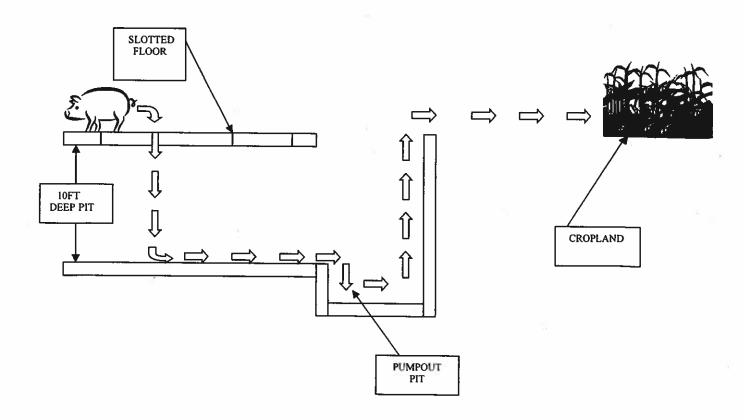
The building identified as E1 on the plans has a 10ft deep pit that consists of a 4" thick base slab and 8" thick pit walls. Precast concrete slotted floors enable excreta and wastewater to fall through and accumulate in the below floor pits. The walls have footings that are 9" thick and 24"-30" wide. Columns within the pit are 12" in diameter, 9'-2" tall and supported by 36"x36" 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 9" inches thick. The recessed sump area is 3'-10"x 5'-4" x 11" deep. The barn has 6 pumpout pits that collect manure and allow manure transfer through a hose to be pumped for field application.

The building identified as P1 on the plans has a 10ft deep pit that consists of a 4" thick base 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 24"-30" wide. Columns within the pit are 12" in diameter, 9'-2" tall and supported by 42"x42" 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 1'-4" inches thick. The recessed sump area is 3'-10"x 5'-4" x 11" deep. The barn has 8 pumpout pits that collect manure and allow manure transfer through a hose to be pumped for field application.

The facility protects ground and surface water by providing collection and storage of livestock waste for greater than 12 months. The waste will be applied agronomically to cropland under proper soil and weather conditions.

Application for Certification (Property Tax Treatment) Pollution Control Facility
James McCune – Mom's (Trust Site)
By: Maurer-Stutz, Inc

#### MANURE DIAGRAM



### **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 2013. An additional barn expanding the facility was constructed in 2015, with the last constructed being placed into service in 2016.

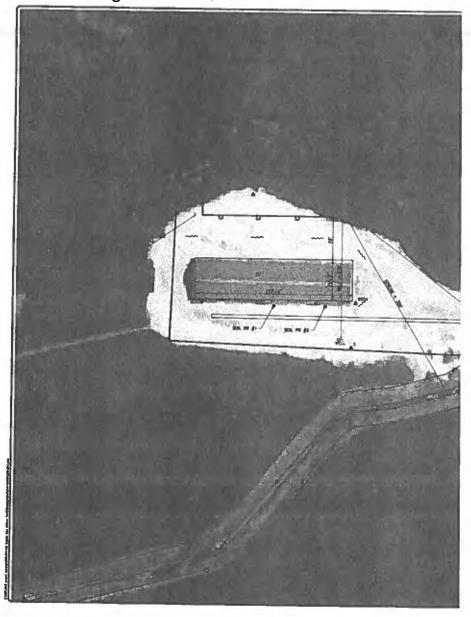
#### **ATTACHMENT 4: Status of Installation**

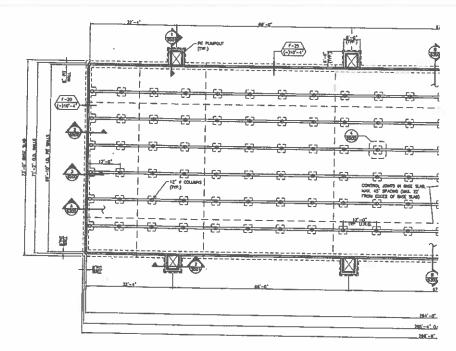
Facilities described in Attachment 1 are fully constructed and in service as of January 1, 2016.

# Electronic Filing: Received, Clerk's Office 04/09/2021 \*\*PCB 2021-092\*\* James McCune - Mom's Trust Farm



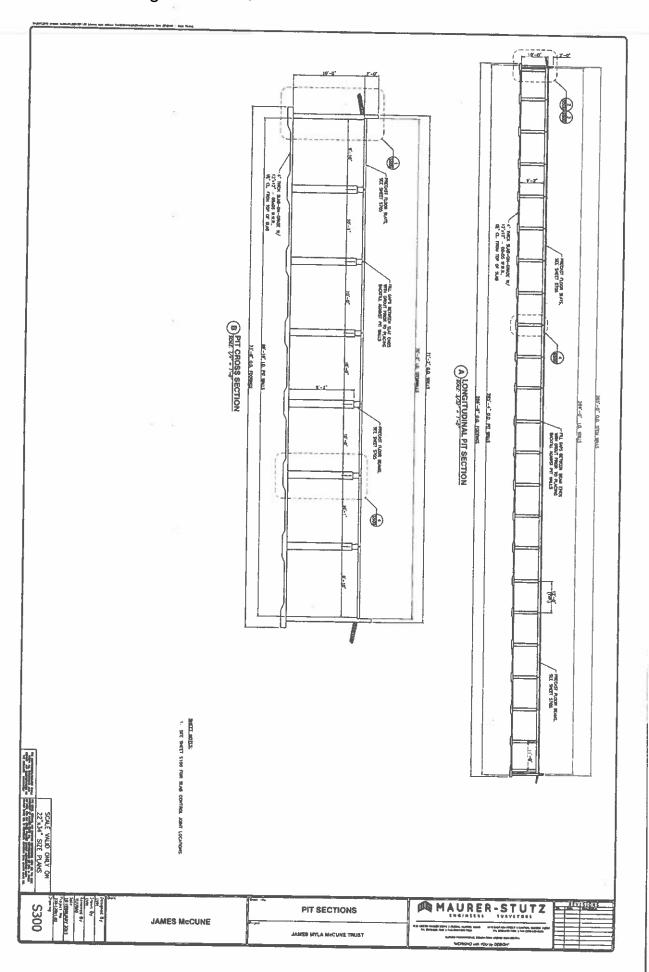
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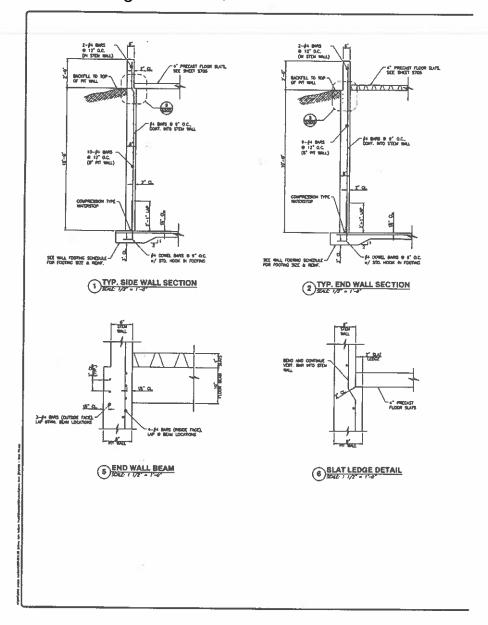


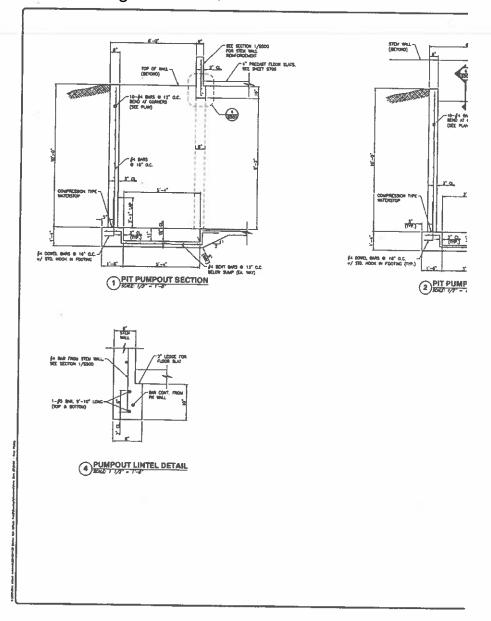


CONCRE

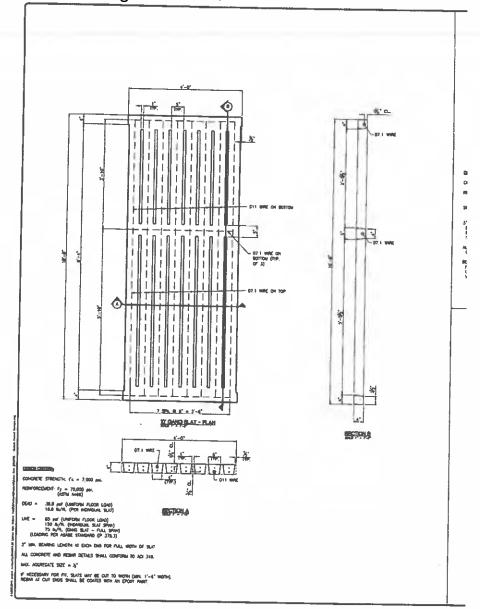
- FORCEMENT: Fy = 60,000 pai
- BLE SOIL BEARING PRESSURE = 1400 per (NET) FLOOR DEAD COAD - 38.8 per (SLATS)
- FLOOR LIVE LOAD . ST.S per (THASHER PRES)
- 7. LATERAL SOIL PRESSURE = 60 ami/n
- LOCATION: BUREAU CO., BLANCIS

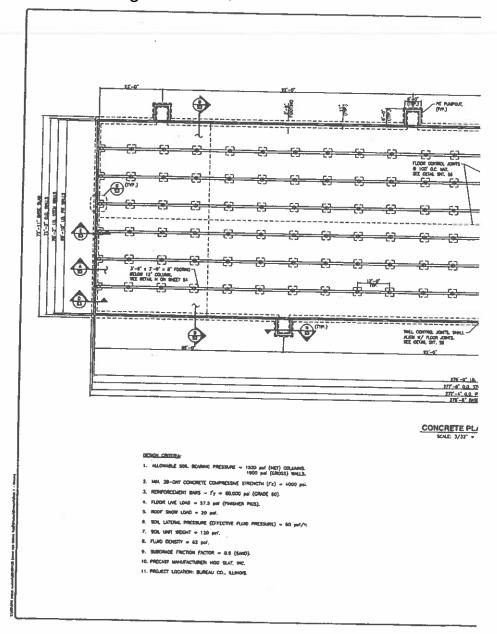


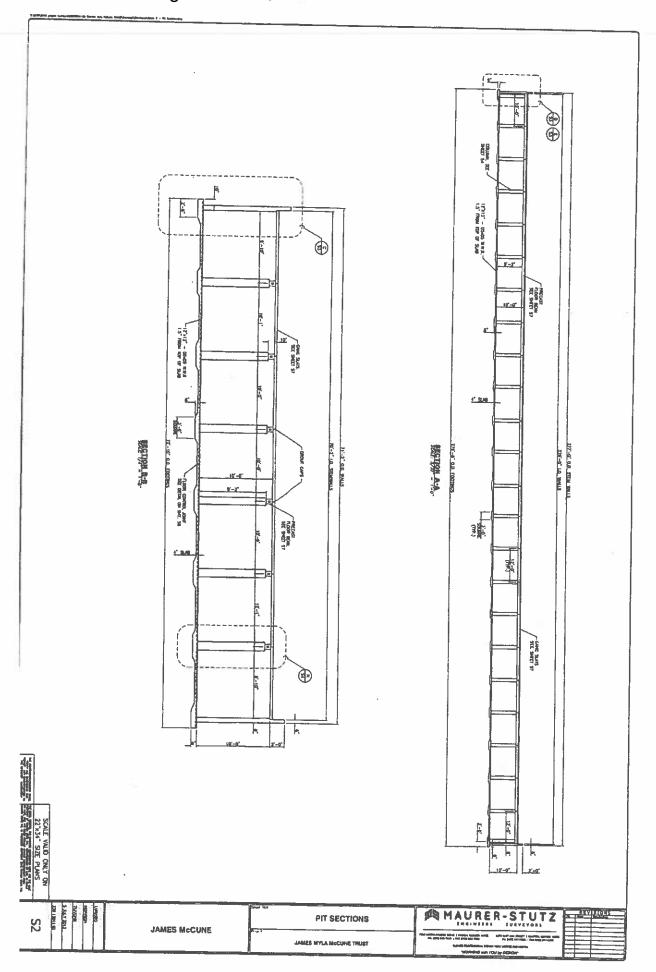


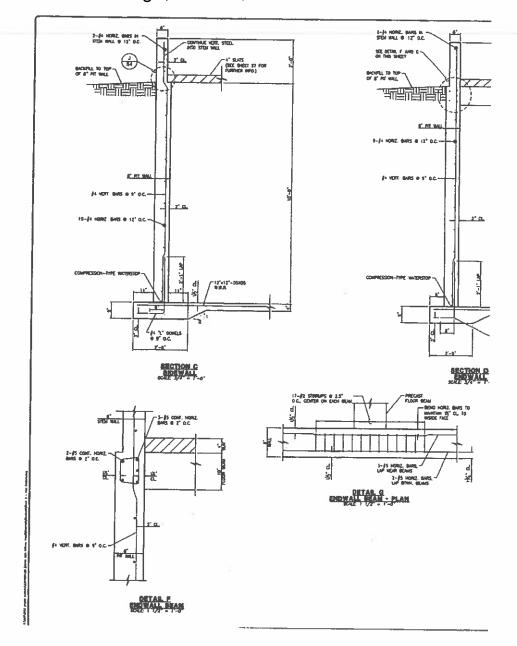


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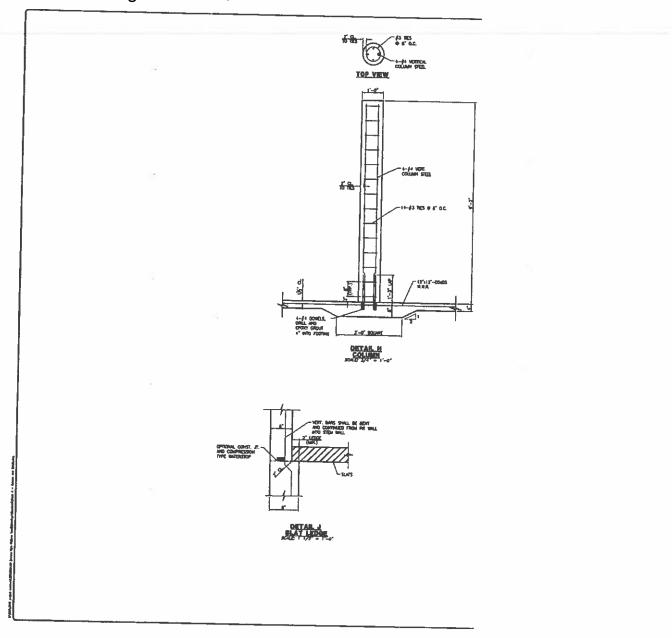


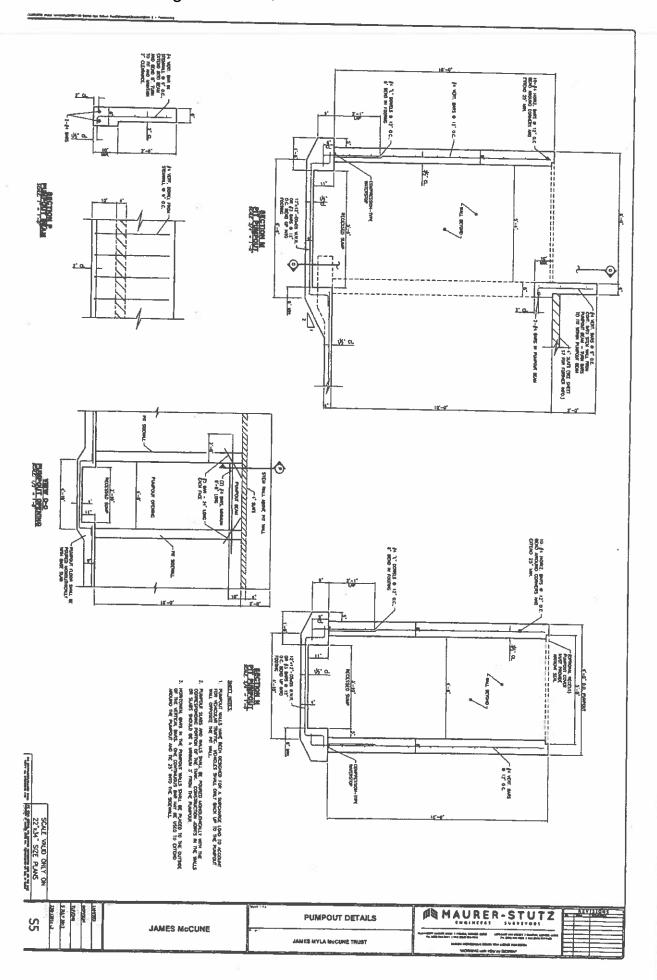


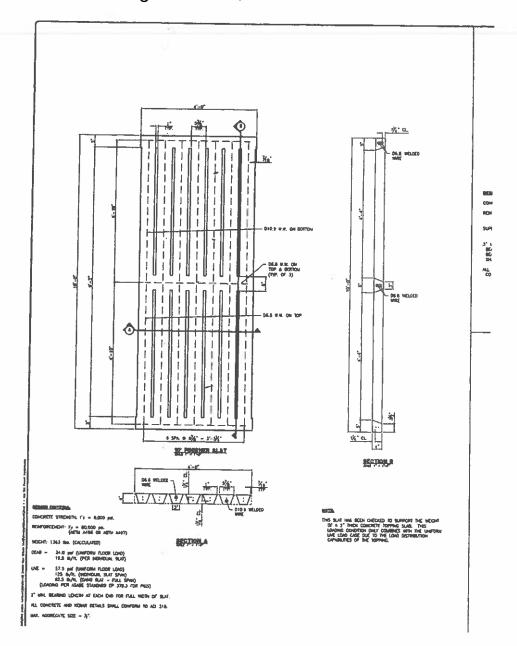




Electronic Filing: Received, Clerk's Office 04/09/2021 \*\*PCB 2021-092\*\*







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 9, 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:

Jim McCabe 4201 N. Columbus St., Ottawa, IL 61350

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

THIS FILING IS SUBMITTED ON RECYCLED PAPER