#### BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

James McCune (Boar Power)	)
(Property Identification Number	) PCB 21-
0723300003)	) (Tax Certification)
	1

#### 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 APPEARANCE and RECOMMENDATION OF THE ILLINOIS
ENVIRONMENTAL PROTECTION AGENCY, a copy of which is herewith served upon you.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By:

Johnua 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 (Boar Power)	)
(Property Identification Number	) PCB 21-
0723300003)	) (Tax Certification)
	1

#### **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

Joshua Leop

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 (Boar Power).	)
(Property Identification Number	) PCB 21-
0723300003)	) (Tax Certification)
	<b>)</b>

## 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-142990, 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
  435 E St.
  Sheffield, IL 61361

The proposed water pollution control facilities in this request are located in the SW ¼ of Section 23, T17N, R6E of the 4th PM, in Bureau County the above street address and consist of the following:

The livestock waste facilities consisting of two (2) concrete manure pits (approximately 71 ft. x 277 ft. x 10 ft. each as P1 and E5), the concrete slatted portion of the floor over the manure pits that capture and contain waste generated in the barns above, and twelve (12) 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.

- 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).
- 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

Зу: \_

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: 0CT 2 1 2020

Re: James McCune - Sheffield

Recommendation of Tax Certification

Log# TC-142990

Property Index# 0723300003

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 (Boar Power) 435 E St. Sheffield, IL 61361

SW ¼ of Section 23, T17N, 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. each as P1 and E5), the concrete slatted portion of the floor over the manure pits that capture and contain waste generated in the barns above, and twelve (12) 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
	∠ Livestock
Log number: TC-142990	
	Contact: Terry Feldmann
Applicant: Jim McCabe	3116 N. Dries Lane, Suite 100
4201 N. Columbus St.	Peoria, IL 61604
Ottawa, IL 61350	
	Phone: 309-693-7615
Facility: James McCune – Boar Power	
435 E St.	Property Index#: 0723300003
Sheffield, IL 61361	
	Parcel#:
Legal Description:	
SW of Section: 23 Twp: 17N R: 6E PM: 4 <sup>th</sup>	County: Bureau
344 Of Section. 23 144 p. 1714 K. 06 FW. 4	
	Signature: James McCune
Date Control Devices installed: December 2014	Title: Owner
Wastes: Livestock waste is applied to croplan Agrichemical rinsate and spillage is re Other:	ecycled through the facility and/or land applied.
Physical Description of Pollution Control Devices:	
The livestock waste handling facilities consist of two (2) concrete P1 and E5) and the concrete slatted portion of the floor over the	manure pits (approximately 71 ft. x 277 ft. x 10 ft. each as
the barns above. The concrete manure pits have twelve (12) pure manure removal from the pits. The facility collects, transports a Pollution control facilities requested by the applicant through D application form and the attached drawings.  Two (2) concrete manure storage structures (approximately 71 Concrete slatted floor at the pits;  Pumpout pits attached to the manure pit, 12 x 6 ft. x 6 ft. x 10 ft.	Impout pits (approximately 6 ft. x 6 ft. x 10 ft. each) to allow and stores livestock waste prior to cropland application.  Description of Pollution Control Facilities, Section C of the ft. x 277 ft. x 10 ft.each as P1 and E5.);
the barns above. The concrete manure pits have twelve (12) pure manure removal from the pits. The facility collects, transports a Pollution control facilities requested by the applicant through D application form and the attached drawings.  Two (2) concrete manure storage structures (approximately 71 Concrete slatted floor at the pits;	Impout pits (approximately 6 ft. x 6 ft. x 10 ft. each) to allow and stores livestock waste prior to cropland application.  Description of Pollution Control Facilities, Section C of the ft. x 277 ft. x 10 ft.each as P1 and E5.);
the barns above. The concrete manure pits have twelve (12) pure manure removal from the pits. The facility collects, transports a Pollution control facilities requested by the applicant through D application form and the attached drawings.  Two (2) concrete manure storage structures (approximately 71 Concrete slatted floor at the pits;  Pumpout pits attached to the manure pit, 12 x 6 ft. x 6 ft. x 10 ft.	Impout pits (approximately 6 ft. x 6 ft. x 10 ft. each) to allow and stores livestock waste prior to cropland application.  Description of Pollution Control Facilities, Section C of the ft. x 277 ft. x 10 ft.each as P1 and E5.);

wtaxcert review sheet

#### Han, Wei

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

To:

Han, Wei

Cc: Subject: Terry L. Feldmann; James McCabe [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: (200) 603 7616 | Fore (200) 603 7616 | Colle (200)

Ph: (309) 693-7615 | Fax: (309) 693-7616 | Cell: (309) 635-5046 Email: dnfeucht@mstutz.com | Website: www.mstutz.com

4

Please consider the environment before printing this email.

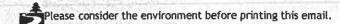
From: Han, Wei < Wei. Han@Illinois.gov > Sent: Tuesday, August 25, 2020 4:32 PM
To: Daniel N. Feucht < dnfeucht@mstutz.com >

Cc: James McCabe < imccabe@ivfbfm.org >; Terry L. Feldmann < tlfeldmann@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.

This email has been scanned for spam and viruses by Proofpoint Essentials. Click here to report this email as spam.

#### Han, Wei

From:

Han, Wei

Sent:

Tuesday, August 25, 2020 4:32 PM

To:

Daniel N. Feucht

Cc: Subject: James McCabe; Terry L. Feldmann 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.

1. Physical addresses for facilities listed below:

TC-142988 James McCune - Anderson 2

TC-142989 James McCune - Mom's Trust Farm

TC-142990 James McCune - Boar Power

TC-142992 James McCune - M4 East Site

TC-142993 James McCune - M7 Pond Farm

TC-142994 James McCune - M3 Farm

- 2. TC-142988 James McCune Anderson 2: No Manure diagram provided for structure E4. The diagram for E4 is labeled for E1, E2, & E3. Revise this diagram.
- 3. TC-142994 James McCune M3 Farm: The construction material of slurry tank E4, and the diameter of the 20' PVC forcemain from lift station E5.

If you have question regarding the above, please contact me.

Wei Han, P.E.
Illinois Environmental Protection Agency
BOW/DWPC/Permit Section
1021 North Grand Avenue E.
P.O. Box 19276
Springfield, JL 62794-9276

Phone: 217-524-3034

Email: Wei. Han@Illinois.gov

From: Daniel N. Feucht <a href="mailto:knowedge-sent:">dnfeucht@mstutz.com></a>
Sent: Thursday, August 13, 2020 10:55 AM
To: LeCrone, Darin <Darin.LeCrone@Illinois.gov>

Cc: Han, Wei < Wei. Han@Illinois.gov>; James McCabe < jmccabe@ivfbfm.org>; Terry L. Feldmann

<tlfeldmann@mstutz.com>

Subject: [External] McCune PCF Applications

Darin,

Please find attached seven (7) Pollution Control Facility (Property Tax Treatment) applications for swine finishing sites owned by James McCune in Bureau County.

# Clerk's Office 04/09/2021 \*\*PCB 2021-095\*\* Illinois 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 AG	ENCY USE O	NLY
		File Number:			Date Rec'd:
Facility Type (check o	ne): Air 🗹 Water	Certification Nu	mber:		Date:
Illinois EPA. Separate a	or any application for certifica pplications must be complete e related, file two applications	ed for each control fa			r and water). Where both air
If attachments are need	ed, record them consecutively	y on an index sheet.		He.	DECEN
You may complete this	form online, save a copy l	ocally, print, sign a	and submit it to:		AUG 1 4 20
			Illinois EPA Attention: Al Kelle Division of Water 1021 North Grand Springfield, IL 62	Pollution Conti Avenue East,	
I. Applicant Info	mation:				
Company Name:	James McCune				
Person Authorized to Receive Certification	Jim McCabe		Person to Conta for Additional D		L. Feldmann, PE
Street Address:	4201 N. Columbus St.	7	_ Street Address:	3116 N. Dries	Lane, Suite 100
City:	Ottawa	State: IL	_ City:	Peoria	State: IL
Zip:	61350 Phon	e: 815-433-1635	_ Zip:	61604	Phone: 309-693-7615
Email Address:	jmccabe@ivfbfm.org		_ Email Address:	tlfeldmann@r	nstutz.com
II. Facility Inform	ation:				
Facility Location: Qu	arter Section: SW-23	Township: 17N	Range: 6	E	
Mu	nicipality:		Township	o: Gold	
	tion is requested for facilit	ies located outside	e of municipal bou	ındaries.	
Address: 41.439928,	-89.775604		City:		
State: Zip Code	:Count	y: Bureau	Book Nu	mber:	
Property Index Numb	er: 0723300003				
Note: The Property In	dex Number is the numer	cal reference use	d to identify a pare	cel of real prop	erty for assessment and
taxation purposes.			*		
Manufacturing Oper Nature of Operations	ations Information: Conducted at the Above L	ocation:			
NA					
	<del></del>				
Permit Information:	ermit Number:	# # # #	Date Issue	d:	
Permit Information: WPC Construction Pe			Date Issue		Exp. Date:
Permit Information: WPC Construction Po	er:			d:	Exp. Date:
Permit Information: WPC Construction Po	rmit Number:		Date Issue	d:	Exp. Date:

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

IL 532-0222

APC 151 9/2014 being processed or could result in denial of your application.

Manufacturing Process Information Please provide information on the ma	n: anufacturing process and materi	ffice 04/09/2021 **PCB 2021-095** als on which pollution control facility is used, including facility (or low sulfur dioxide emission coal fueled device).
NA		
Materials Used in the Process:		
NA		
explanation of why its primary purpos	n of the pollution control facility of se is to eliminate, prevent or red low diagram describing the pollu cility stating the collection efficien	
See Attachment 1: Facility Pollution	Control Facility Description	
Describe the Primary Purpose of the	Pollution Control Facility (or Lov	w Sulfur Dioxide Emission Coal Fueled Device):
See Attachment 2: Purpose of the P		if any requiring the installation of the subject religion
control facility (or low sulfur dioxide		if any, requiring the installation of the subject pollution
Federal: Title 35, Subtitle E, Chapte	r I, Part 502&502; State: Title 8,	Chapter 1, Subchapter t, Part 900
Nature of Contaminants or Polluta List air contaminants or water pollution disposal of any contaminants remove	on substances released as efflue	ents to the manufacturing processes. Also list the final esses.
	Material I	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 04/09/2021 \*\*PCB 2021-095\*\* 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 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. √ Yes ☐ No Are contaminants (or residues) collected by the control facility? 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: 12-31-2014 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))

James McCune	Owner	
Printed Name:	Title:	
For incorporated entities, signature should be from an	authorized corporate representative.	
D 2	8-13-2020	
∬ Signature:	Date:	

Application for Certification (Property Tax Treatment) Pollution Control Facility

James McCune – Boar Power

By: Maurer-Stutz, Inc

## ATTACHMENT 1: Facility Pollution Control Facility Description

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

E5	71'-2" x 277'-4" x 10'-0"	Deep pit below slats concrete storage pit
P1	71'-2" x 277'-4" x 10'-0"	Deep pit below slats concrete storage pit

The buildings identified as E5 & P1 on the plans are of equal size and dimension having 10ft deep pits that consist 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 pits 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 barns each have 6 pumpout pits that collect manure and allow manure transfer through a hose to be pumped for field application.

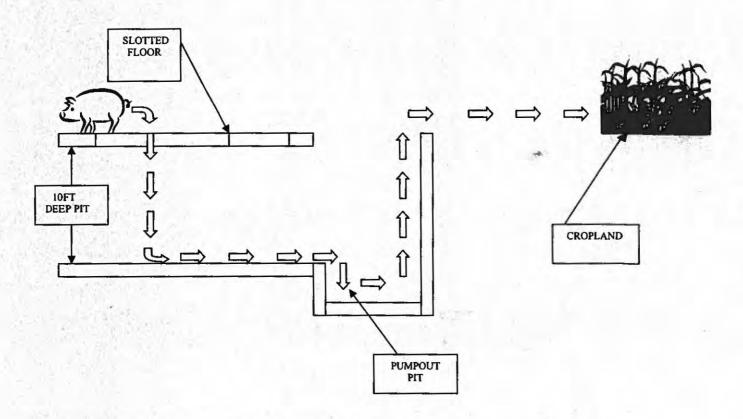
The facility protects ground and surface water by providing collection and storage of livestock waste for greater than 12 months. The waste will be applied agronomically to cropland under proper soil and weather conditions.

Application for Certification (Property Tax Treatment) Pollution Control Facility

James McCune – Boar Power

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.

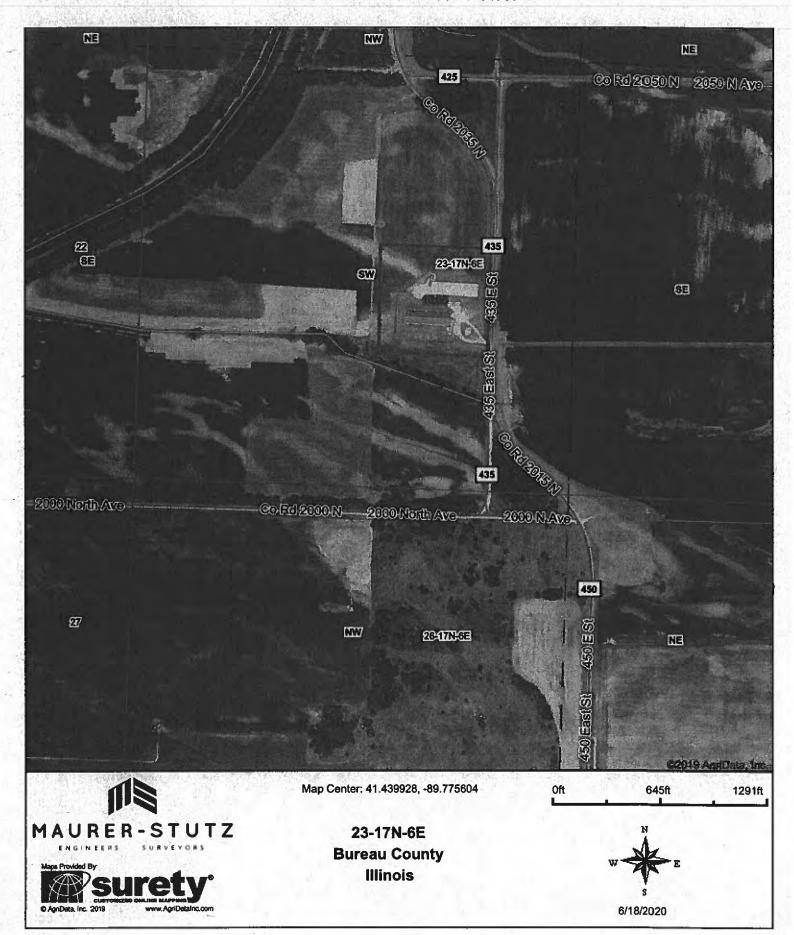
#### **ATTACHMENT 3: Date of First Service**

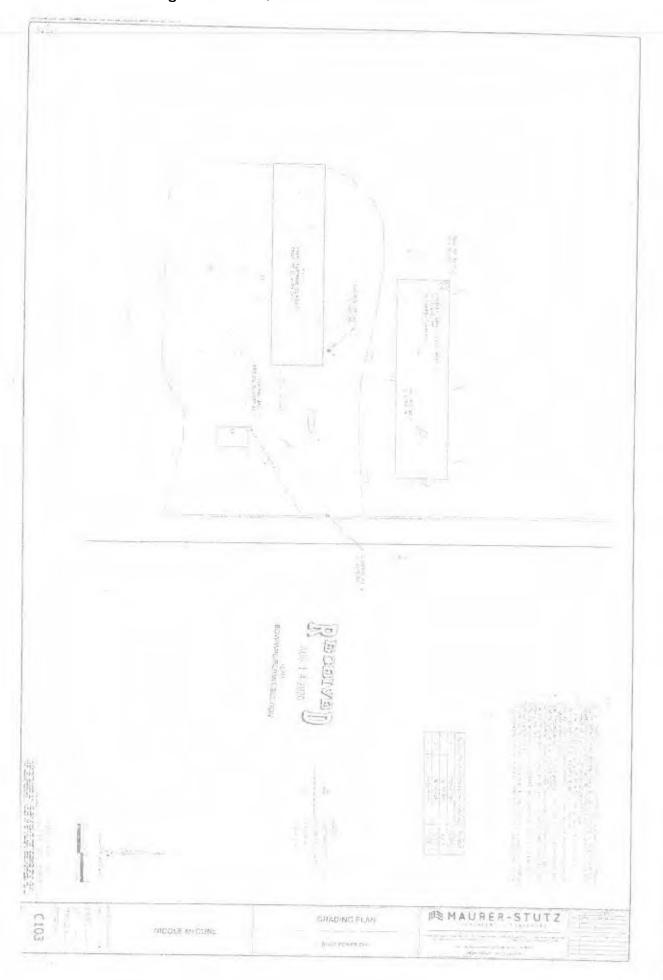
The pollution control facility was first placed into service and operated in 1980. The original swine facilities were razed when buildings expanding the facility were constructed in 2012 & 2014, with the last constructed being placed into service in January 2015.

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

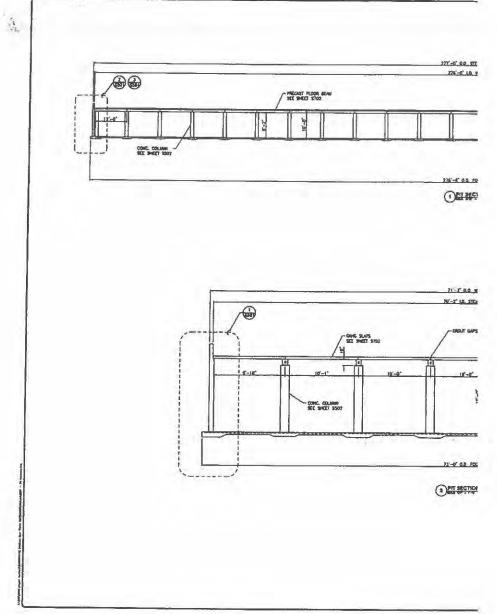
Facilities described in Attachment 1 are fully constructed and in service as of January 1, 2015.

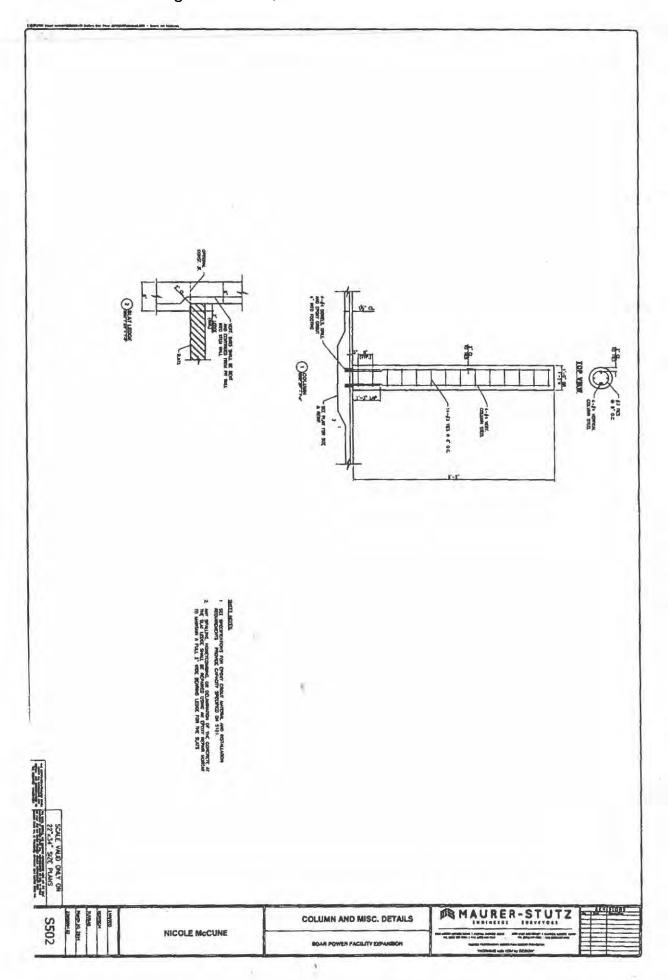
# James McCune - Boar Power

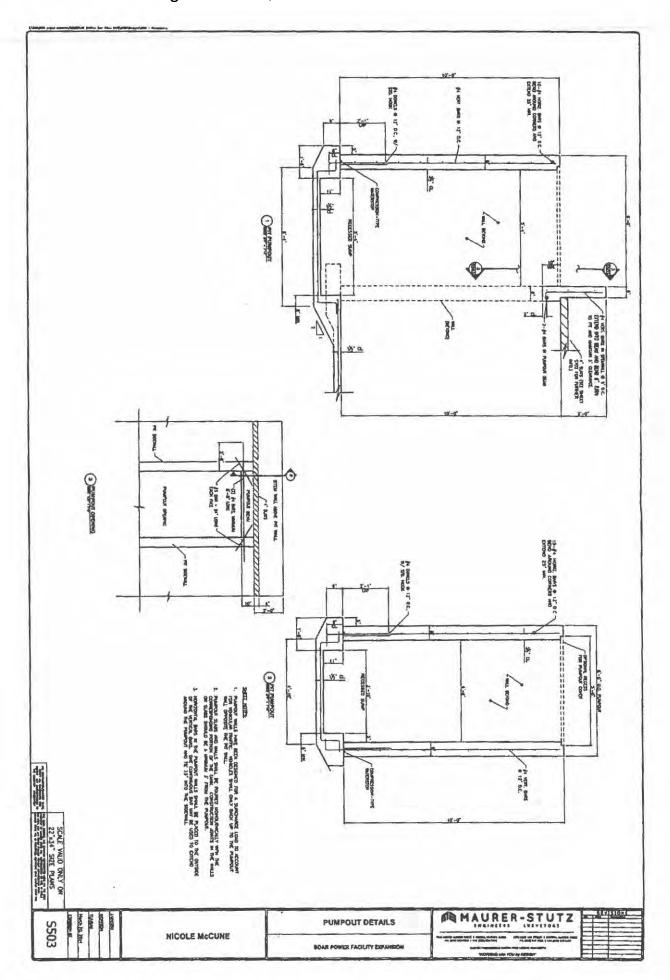




Electronic Filing: Received, Clerk's Office 04/09/2021 \*\*PCB 2021-095\*\* THE PARTY OF A continue to the second of th







	)
STATE OF ILLINOIS	)
	)
COUNTY OF SANGAMON	)
	Y

## **CERTIFICATE OF SERVICE**

I, the undersigned attorney at law, hereby certify that I have served on the date of April 9, 2021, the attached **APPEARANCE** and **RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY**, 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