BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Plymouth Pork)
(Property Identification Number) PCB No. 21-
19-36-400-008)) (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.

Joe Scheetz 2446 N. County Rd. 1500 Niota, Illinois 62358

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 McCarter
Assistant Counsel

Division of Legal Counsel

DATED: April 23, 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

Plymouth Pork)
(Property Identification Number) PCB No. 21-
19-36-400-008)) (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

Grace McCarten Assistant Counsel

Division of Legal Counsel

DATED: April 23, 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

Plymouth Pork)
(Property Identification Number) PCB 21-
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)

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 February 18, 2021, the Illinois EPA received a request from Plymouth Pork (log number TC-143680, 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:

 Plymouth Pork
 2499 E. County Rd. 650
 Plymouth, Illinois 62367

The proposed water pollution control facilities in this request are located in the SE ¼ of Section 36, T4N, R6W of the 4th P.M. in Hancock County, at the above street address and consist of the following:

Livestock waste handling facilities consisting of two concrete manure pits (approximately 475 ft. x 142 ft. x 10 ft. and 338 ft. x 117 ft. x 2 ft.), the concrete slatted portion of the floor over the manure pits that capture and contain waste generated in the barns above, fourteen pumpout pits (approximately 6 ft. x 6 ft. x 10 ft. each) to allow manure removal from the deep manure pit, and PVC perimeter drainage tiles (Form-A-Drain approximately 1,404 ft. x 4 in. total) located around the footing of the deep 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.

3. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2018), and Section 125.200(a) of the Board's regulations, 35 Ill. Adm. Code 125.200(a), define "pollution control facilities" as:

any system, method, construction, device or appliance appurtenant thereto or any portion of any building or equipment, that is designed, constructed, installed or operated for the primary purpose of: eliminating, preventing, or reducing air or water pollution...or treating, pretreating, modifying or disposing of any potential solid, liquid or gaseous pollutant which if released without treatment, pretreatment modification or disposal might be harmful, detrimental or offensive to human, plant or animal life, or to property.

- In order to receive preferential tax treatment as pursuant to 35 ILCS 200/11-5 (2018), pollution control facilities must be certified as such by the Board, 35 ILCS 200/11-20 (2018) and 35 Ill. Adm. Code 125.200(a).
- 5. Upon receipt of a tax certification application, the Illinois EPA must file a recommendation on the application with the Board, 35 Ill Adm. Code 125.204(a).
- 6. Based on the information in the application and the purpose of the facility, it is the Illinois EPA's engineering judgment that the described facilities may be considered "pollution control facilities," pursuant to 35 Ill. Adm. Code 125.200(a), with the primary purpose of eliminating, preventing, or reducing water pollution, or as otherwise provided in 35 Ill. Adm. Code 125.200, and are eligible for tax certification from the Board.

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By:

Grace McCarten
Assistant Counsel

Division of Legal Counsel

Dated: April 23, 2021

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



ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 · (217) 782-3397

JB PRITZKER, GOVERNOR

JOHN J. KIM, DIRECTOR

Memorandum

To:

Mike Roubitchek, Division of Legal Counsel

From:

Darin E. LeCrone, Manager, Industrial Unit, Permit Section

Date:

April 5, 2021

Re:

Plymouth Pork - Plymouth

Recommendation of Tax Certification

Log # TC-143680

Property Index# 19-36-400-008

The Bureau of Water received a request on February 18, 2021 from Joe Scheetz 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:

Plymouth Pork 2499 East County Road 650 Plymouth, IL

SE 1/4 of Section 36, T4N, R6W of the 4th PM in Hancock County

The livestock waste handling facilities consisting of two (2) concrete manure pits (approximately 475 ft. x 142 ft. x 10 ft. and 338 ft. x 117 ft. x 2 ft.), the concrete slatted portion of the floor over the manure pits that capture and contain waste generated in the barns above, fourteen (14) pumpout pits (approximately 6 ft. x 6 ft. x 10 ft. each) to allow manure removal from the deep manure pit, and PVC perimeter drainage tiles (Form-A-Drain approximately 1,404. x 4 in. total) located around the footing of the deep 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

Watershed Unit Tax Certification Review Sheet

Project Name: Plymouth Pork					
Reviewer: WH	Date: March 25, 2021 Type: Agchem Kivestock				
Log number: TC-143680					
Applicant: Joe Scheetz 2446 N. County Rd. 1500 Niota, IL 62358	Property Index#: 19-36-400-008				
Facility: Plymouth Pork	Parcel#:				
2499 E. County Rd. 650 Plymouth, IL	County: Hancock				
Legal Description:	Signature: Joe Scheetz				
SE ¼ of Section: 36 Twp: 4N R: 6W PM: 4th	Title: Manager				
Date Control Devices installed:					
Wastes: Livestock waste is applied to cropland. Agrichemical rinsate and spillage is recy Other:	cled through the facility and/or land applied.				
Physical Description of Pollution Control Devices:					
The livestock waste handling facilities consist of two (2) concrete ma ft. x 117 ft. x 2 ft.) and the concrete slatted portion of the floor over generated in the barns above. The deep concrete manure pit has fo ft. each) to allow manure removal from the manure pit. PVC perime 6 in. total) are located around the footing of the deep manure pit to transports and stores livestock waste prior to cropland application.	the manure pits that capture and contain waste ourteen (14) pumpout pits (approximately 6 ft. x 6 ft. x 10 eter drainage tiles (Form-A-Drain approximately 1,404 ft, x				
Pollution control facilities requested by the applicant through D the application form and the attachments: Two (2) concrete manure pits, one deep, one shallow Concrete slatted floor; Fourteen (14) pumpout pits for the deep manure pit; PVC perimeter drainage tiles around the deep pit.	escription of Pollution Control Facilities, Section 2 of				
A process flow diagram with narrative is provided by the attache Recommended Action: Issue tax certification.	ment of the application.				

taxcert review sheet

Han, Wei

From:

Jake Nims <jnims@fwieng.com>

Sent:

Thursday, March 25, 2021 2:15 PM

To:

Han, Wei

Subject:

[External] RE: TC-143680 Plymouth Port

Mr. Han,

They used 6' form a drain, which is PVC.

Please let me know if you need anything else.

Jake Nims
Frank & West Environmental Engineers, Inc.
1032 S. 2nd St.
Springfield, IL 62704
(217) 679-7361 office
(217) 679-8362 fax
(309) 530-2894 cell

From: Han, Wei [mailto:Wei.Han@Illinois.gov]
Sent: Thursday, March 25, 2021 12:22 PM

To: Jake Nims

Subject: TC-143680 Plymouth Port

Mr. Nims,

What is the construction material for the perimeter drainage tile around the deep pit? PVC or HDPE?

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

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.



Illinois Environmental Protection Agency

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 AGENCY	USE ONLY
		File Number:	·	Date Rec'd:
	one): O Air Ø Water	Certification No		Date:
This form is to be used f	for any application for certification	of property tax	treatment for a pollution co	ontrol facility for air or water from the
Illinois EPA. You may complete this	s form online, save a copy loca	ily, print, eign :	and submit it to:	FEB 1 8 2021
Division of Air Pollut	Venue East, P.O. Box 19276		Illinois EPA Attention: Al Keller, Perr Division of Water Pollutio 1021 North Grand Avenu Springfield, IL 62794-92	on Control ue East, P.O. Box 19276
I. Applicant Infor	mation:			
Company Name:	Plymouth Pork			
Person Authorized to	Joe Scheetz		Person to Contact for Additional Details	Same
Street Address:	2446 N. County Rd. 1500		_ Street Address:	
City:	Niota S	State:		State:
Zip:	62358 Phone: 2	-		Phone:
Email Address:	scheetzjoseph@gmail.com		Email Address:	
II. Facility Informa	ition:			
Facility Location: Qua	arter Section: SE Town	nship: 4-North	Range: 6-West	
	nicipality: Section 36		Township:	
Note: A plat map locati	ion is requested for facilities lo	ocated outside		
Address: <u>2499</u>	E County Rd 6.	50	City: <u> </u>	outh
State: L Zip Code:	County: Ha	ancock	Book Number:	
Property Index Number	r: 19-36-400 -	008		
Note: The Property Ind taxation purposes.	ex Number is the numerical re	eference used	to identify a parcel of rea	al property for assessment and
Manufacturing Opera Nature of Operations C	tions Information: Conducted at the Above Locati	ion:		
The structures are swi concrete pits used as v	ne gestation and farrowing bu waste storage.	rildings where	animals are housed on c	concrete slats with below ground
Permit Information:	mit Number	N/A	Date Issued:	
	IIIIL MUNIDEL.			
Permit Information: WPC Construction Per NPDES Permit Numbe		N/A	Date Issued:	Exp. Date:
WPC Construction Per	r:	N/A N/A	Date Issued:	Exp. Date:
WPC Construction Per NPDES Permit Numbe	r:	· · · · · · · · · · · · · · · · · · ·	Date Issued: Date Issued:	Exp. Date:

IL 532-0222 APC 151 4/2016 This Agency is authorized to request this information under 415 ILCS 5/4(b)(2012). Disclosure of this information is voluntary and no penalties will result from the failure to provide the information. However, the absence of the information could prevent your application from being processed or could result in denial of your application.

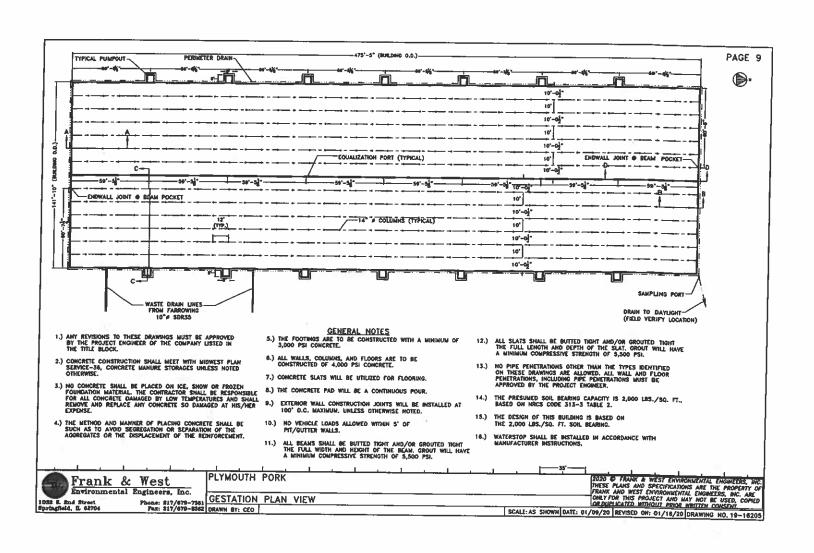
Manufacturing brocess and materials on which pollution control facility is used, including	
each major piece of equipment associated with the pollution control facility (or low sulfur dioxide emission coal fueled device Description of the Process: • P.O. Box 19276 • Springfield • Illinois • 62794-9276 • (217) 782-3397	∍).
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 a explanation of why its primary purpose is to eliminate, prevent or reduce pollution.	an
Describe the Pollution Control Facility (or Low Sulfur Dioxide Emission Coal Fueled Device):	
The farm consists of one () swine farrowing building and one (1) swine gestation building. All barns utilize under ground concrete pits to store manure until the appropriate time when it can be applied to agricultural fields at agronomic rates.	_
Please see the attached list for building dimensions, perimeter tile info, etc.	
Describe the Primary Purpose of the Pollution Control Facility (or Low Sulfur Dioxide Emission Coal Fueled	
The primary purpose of the pits is to have a year's worth of livestock manure storage to allow flexibility for application to agricultural fields when conditions are ideal.	
dentify 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	
lature of Contaminants or Poliutants: ist air contaminants or water pollution substances released as effluents to the manufacturing processes. Also list the final isposal of any contaminants removed from the manufacturing processes.	
Material Retained, Cantured or Recovered	- 1

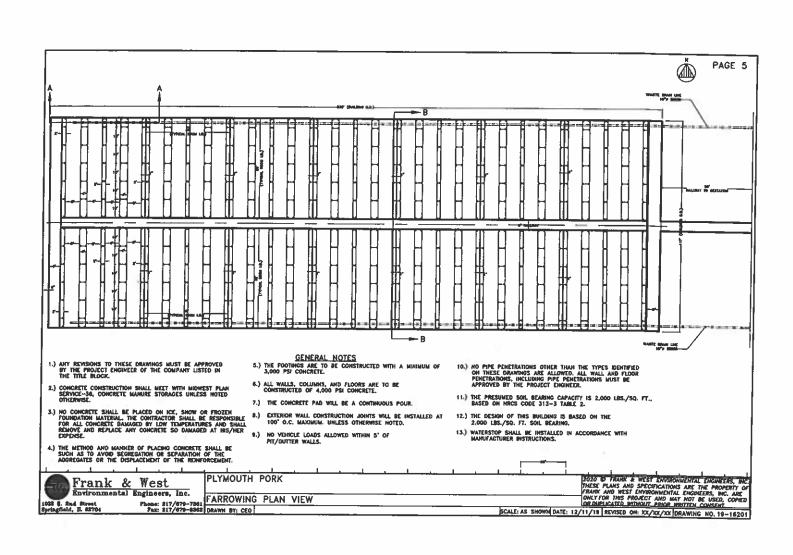
	Material Retained, Captured or Recovered							
Contaminant or Pollutant	Description	Disposal or Use						
Livestock Manure	Stored in below ground concrete pit	Field applied at agronomic rates						

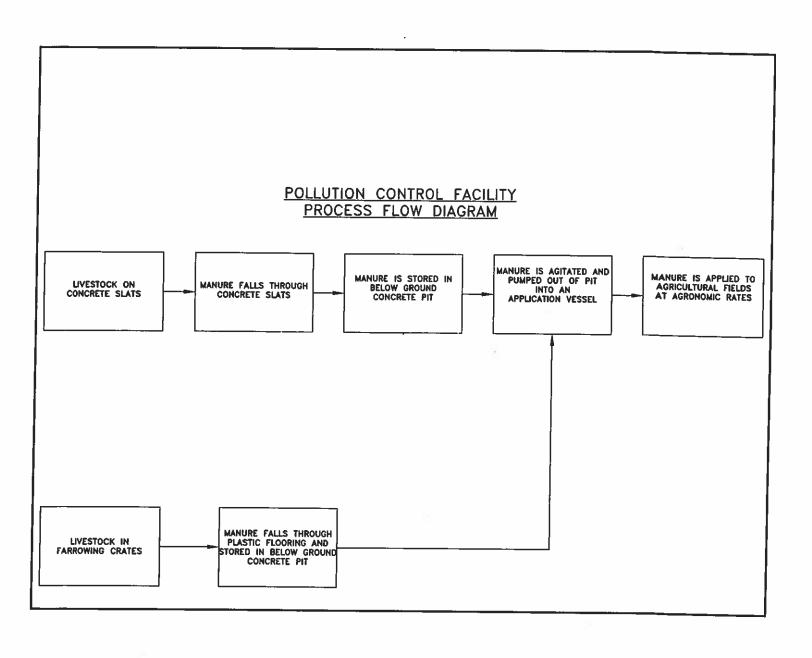
Note: Contaminant or pollutant means that which is removed from the process by the pollution control facility. APC 151 4/2016

Point(s) of Water Discharge: Environmental Protection Agency
Identify the longition of the discharge as the peeriging streets. This milliantically modes to a separce of water pollution control facilities.
Plans and Specifications Attached Yes No
Submit Drawings, which clearly show: (a) Point(s) of discharge to receiving stream; and (b) Sewers and process piping to and from the control facility.
Are contaminants (or residues) collected by the control facility? Yes No
Note: If the collected contaminants are disposed of other than as wastes, state the disposition of the materials, and the value dollars reclaimed by the sale or reuse of the collected substances. State the cost of reclamation and related expense.
Project Status:
Date Installation Completed:
Provide the date the pollution control facility was first placed into service and operated. If not, explain.
Status of installation on date of application:
II. 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.
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 commits a Class 4 felony. A second or subsequent offense after conviction is a Class 3 felony. (415 CCS 5/44(h))
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
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))
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 LCS 5/44(h)) Oall Grave UCC Toseph Scheetz Printed Name: Manager Title:

Pollution Control Facility		Dimensions	Number of Pumpouts		Pumpout Size	П	Length of Perimeter Tile		Type of Tile	$\overline{}$	Area cof Precast Concrete Slats
					C to				111111111111	⇇	CALLECTRY CONCLETE 212/2
Gestation barn	_	475'5" x 141'10" x 10' deep	14		6' x 6' x 10'	1	1,404'		4" dia. Perforated	╆	66,360 ft^2
Farrowing barn		338' x 117' x 2' deep	Te)			$\overline{}$	120	\neg		⊢	66,360 H*2
		*farrowing building contains fift	y-six (56) individual pits eacl	h mea:	suring 8' x 55' x 2' deep			\dashv	· · · · · · · · · · · · · · · · · · ·	⊢	
								_		_	







ATTACHMENT B HIGHLIGHTED TAX CERTIFICATION FORM

June 9, 2020

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

RE:

Plymouth Pork facility

Dear Mr. Keller:

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

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

FRANK & WEST

ENVIRONMENTAL ENGINEERS, INC.

Jacob Nims

Agricultural Engineer

Attachment:

Application for Certification

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 23, 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:

Joe Scheetz 2446 N. County Rd. 1500 Niota, Illinois 62358

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