### BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Brandon Rothzen	)
(Property Identification Number	) PCB 21-
(14-23-300-003)	) (Tax Certification)
	)

#### NOTICE

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

Brandon Rothzen 1061 Centennial Ave, Gladstone, IL 61437

#### 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: May 28, 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

Brandon Rothzen	)
(Property Identification Number	) PCB 21-
14-23-300-003)	) (Tax Certification)
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### **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: Joshua Leonald

**Assistant Counsel** 

Division of Legal Counsel

DATED: May 28, 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

Brandon Rothzen
(Property Identification Number
) PCB 2114-23-300-003)
) (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 March 8, 2021, the Illinois EPA received a request from Brandon Rothzen.
   (log number TC-143751, 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:

Brandon Rothzen 1901 County Rd. 200 N., Media, IL 61460

The proposed water pollution control facilities in this request are located in the SW ¼ of Section 23, T8N, R4W of the 4th PM, in Henderson County the above street address and consist of the following:

Livestock waste management facilities consisting of one (1) concrete manure pit (approximately 71 ft. x 281 ft. x 8 ft.), the concrete slatted portion of the floor over the manure pits that capture and contain waste generated in the barn above, and four (4) pump out pits (approximately 6ft. x 6ft. each) to allow manure removal from the pit.

This livestock waste management 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).
- 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: May 28, 2021

Illinois Environmental Protection Agency 1021 North Grand Ave. E. P.O. Box 19276 Springfield, Illinois 62794-9276 217/558-1333 Electronic Filing: Received, Clerk's Office 05/28/2021 \*\*PCB 2021-113\*\*



### **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

ROTHZEN &

Re:

Brandon Rothzon - Media

Recommendation of Tax Certification

Log # TC-143751

Property Index# 14-23-300-003

The Bureau of Water received a request on March 8, 2021 from Brandon Rothzon 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:

Brandon Rothzon 1901 County Rd. 200 N Media, IL 61460

SW 1/4 of Section 23, T8N, R4W of the 4th PM in Henderson County

The livestock waste handling facilities consisting of one (1) concrete manure pit (approximately 71 ft. x 281 ft. x 8 ft.), the concrete slatted portion of the floor over the manure pit that capture and contain waste generated in the barn above, and four (4) pumpout pits (approximately 6 ft. x 6 ft. each) to allow manure removal from the manure 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

### Electronic Filing: Received, Clerk's Office 05/28/2021 \*\*PCB 2021-113\*\*

## Watershed Unit Tax Certification Review Sheet

Project Name: Brandon Rothzon				
	Date: March 30, 2021			
Reviewer: WH	Type: Agchem			
	∠ Livestock			
Log number: TC-143751	0.1.1.5			
Annillanda Danadan Bathana	Contact: Same			
Applicant: Brandon Rothzon				
1061 Centennial Ave.	Property Index#: 14-23-300-003			
Gladstone, IL 61437	Parcel#:			
Facility Prender Bethan	arcem.			
Facility: Brandon Rothzon	County: Henderson			
1901 County Rd. 200 N.				
Media, IL 61460	Signature: Brandon Rothzon			
Legal Description:				
SW ¼ of Section: 23 Twp: 8N R: 4W PM: 4th	Title: Owner			
344 74 Of Section, 23 744p. 614 N. 444 7 M. 4				
Date Control Devices installed:November, 2020				
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 maconcrete slatted portion of the floor over the manure pit that captu concrete manure pits have four (4) pumpout pits (approximately 6 fpit. The facility collects, transports and stores livestock waste prior	re and contain waste generated in the barn above. The ft. x 6 ft. each) to allow manure removal from the manure to cropland application.			
Pollution control facilities requested by the aSpplicant through Description of Pollution Control Facilities, Section 2 of the application form and the attachments:  One (1) concrete manure pit1,  Concrete slatted floor;  Four (4) pumpout pits;				
A process flow diagram with narrative is provided by the attachment of the application.  Recommended Action: Issue tax certification.				
	14			

taxcert review sheet

### Electronic Filing: Received, Clerk's Office 05/28/2021 \*\*PCB 2021-113\*\*

### Han, Wei

From:

Brandon Rothzen <br/> <br/>brandon.rothzen@nutrien.com>

Sent:

Tuesday, March 23, 2021 2:08 PM

To:

Han, Wei

Subject:

[External] Rothzen hog barn tax

Attachments:

Presentation.pptx

Let me know if this is the flow chart you are looking for. I will be sending you the blueprint of the pit shortly. 1901 co rd 200 n media il 61460

Thanks for your time

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Pour plus de renseignements sur la politique de courrier électronique de Nutrien ou pour vous désabornner, cliquez ici: https://www.nutrien.com/avis-important

1.

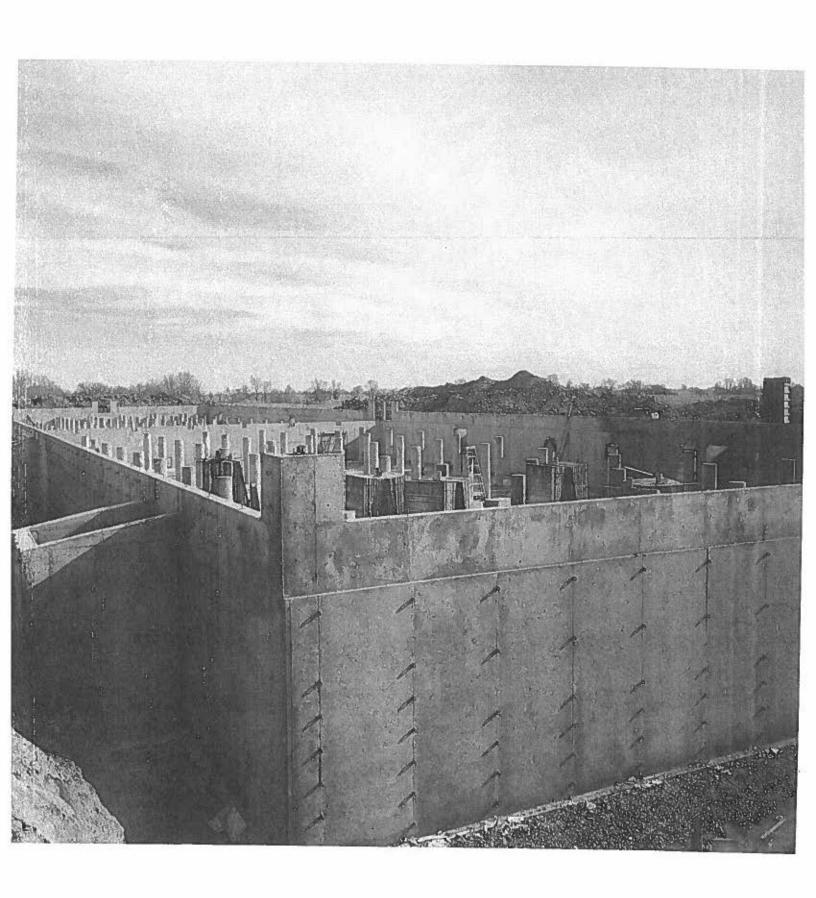
Feeder pigs are moved into barn around 40# from an outside site. At the barn they will be housed and raised till they are market weight.

(285#)

While the pigs are at barn they are fed a feed and water to make them grow. The pigs digest this feed and water and produce manure.

2.
The manure is dropped by the pig and goes through the slats of the barn floor into a concrete holding pit. This concrete pit is used to collect the manure throughout the year.

3. In the spring or fall of the year this manure is pumped out of the barn using pumping and application equipment at a specific rate per acre and is used for plant nutrition on the nearby fields. This is done in accordance with a nutrient management plan



# Electronic Filing: Received, Qlerk's Office 85/28/2021 \*\*PCB 202/14/13/75/

LICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT) POLLUTION CONTROL FACILITY

AIR 🗆 WATER 🔀

BOWNPCIPERMIT SECTION **ILLINOIS ENVIRONMENTAL PROTECTION AGENCY** P. O. Box 19276, Springfield, IL 62794-9276

This Agency is authorized to request this information under Illinois Revised Statues, 1979, Chapter, 120, Section 502a-5 Disclosure of this information is voluntary However, failure to comply could prevent your application from being processed or could result in denial of your

			application to	Certification.	
1	FOR AGENCY US				
File No.	Date Received	Certification No.	C	Pate	
Sec. A	Company Name				
	Person Authorized to Receive Certification		Person to Contact for Addi	tional Details	
100	Street Address		Street Address		
	Municipality, State & Zip Code	***************************************			
Į,					
APPLICANT	Gladstone TL 61437 Telephone Number		Telephone Number		
APF	309 333 7000		Musicipality	Fownship	
	Location of Facility Quarter Section Township	Range		5000000	
	S.U. 13 8N	40	Media	Raritau Book Number	
	Street Address		County Henderson	SOOK IVUITIOE!	
	Property Identification Number	politics	Parcel Number		
	Property Identification Number		14-23-300-003	20	
Sec. B	Nature of Operations Conducted at the Abov	e Location			
	Site is a suine feeding barn is accomplated in an eight foot de	Pies are h	in besian lang bosus.	this building. Manure	
	is a complated in an eight foot de	ep concerts	old under the barn.	This manure is pumped	
	out and applied to fields once or	fuice for 1	1	man and a second	
SS	Water Pollution Control Construction Permit		Date Issued	· · · · · · · · · · · · · · · · · · ·	
CTUI	Water Poliution Control Construction Permit	NA	Date 133000		
MANUFACTURING OPERATIONS	NPDES PERMIT No.		Date Issued	Expiration Date	
MAN		N/A	Date leaved		
	Air Pollution Control Construction Permit No.	N/A	Date Issued		
a wa id	Air Pollution Control Operating Permit No.	N/A	Date Issued		
Sec. C	Describe Unit Process		~l . l	. ) () (1) (1) (1)	
	Feder piss (30-50 lbs) are moved weight (2851). Waste material	) july this pac	I held one worken	the table of	
υ	weight (1851). Waste materi	al (naure + w	ater) is collected De	IN DON IN THE CONCRETE	
NUFACTURING PROCESS	Materials Used in Process	manure is	pumped out and ap	plied to crop fields.	
ACT	Materials Used in Process		Car which the th	on produce the manure	
P.P.	Plys are fed the feed twater. I	igs digest to	the feel which then they produce the manure.		
Ā	Manure is collected in the concrete pit below the floor of Building. Pumping and				
2000	application equipment is then	used to a	pply the manure t	c fields.	
Sec. D	Describe Pollution Abatement Control Facility		71 1 201 /-	8 days could	
48	Pallution control facility consi	Pollution control facility consists of a 71 wide 281 long & deep concrete			
NTRO SIPTIC	holding pit. Holding pit has there four like pump outs. I on each side				
POLLUTION CONTROL FACILITY DESCRIPTION		200 A. C. C.			
5 <u>F</u>	of building.				
GE C	,				
-5					

Sec. 8	(1) N	(1) Nature of Contaminants or Pollutants Swine live shek Manuse					
TS	Contr	aminant or Pollutant		tained, Captu	ired or Recov		
POLLUTION CONTROL FACILITY - ACCOUNTING DATA CONTAMINANTS	Conte	similarit of Foliotarit	DESCRIPTION		ISPOSAL OF	( USE	
CONTA							
CILITY	-						
Q. ₹	(2) Po	(2) Point(s) of Waste Water Discharge No discharge					
ONTR			Plans and Specification		Yes 🗌	No 🖭	
S NO		Are contaminants (or residues)			Yes 6	No 🗆	
Ĕ		Date installation completed					
POLL	107	a. FAIR CASH VALUE IF CONSIL			\$ 273,		
NG.		b. NET SALVAGE VALUE IF CON			\$ 5000		
Š		c. PRODUCTIVE GROSS ANNUA	AL INCOME OF CONTROL FACILITY		\$ 00		
ပ္ပ		d. PRODUCTIVE NET ANNUAL II	NGOME OF CONTROL FACILITY:		\$ \$		
		e. PERCENTAGE CONTROL FAC	CILITY BEARS TO WHOLE FACILITY	/ VALUE:	% 42		
SIGNATURE 95	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 facilities claimed herein are "pollution control facilities" as defined in Section 11-10 of the Illinois Property Tax Code  Ounce						
	Signati	ıre	Title				
Sec. G	INSTRUCTIONS FOR COMPILING AND FILING APPLICATION						
	water op	General: Separate applications must be completed for each control facility claimed. Do not mix types (water and air). Where both air and water operations are related, file two applications. If attachments are needed, record them consecutively on an index sheet.					
	Sec. A	Sec. A Information refers to applicant as listed in the tax records and the person to be contacted for further details or for inspection of facilities. Define facility location by street address or legal description. A plat map location is required for facilities located outside of municipal boundaries. The property identification number is required.					
	Sec. B	Sen-explanatory. Submit explies of all permits issued by local policition control agencies. (e.g. mob construction)					
	Sec. C	realers to manufacturing processes of materials on which political control lacinty is used.					
INSTRUCTIONS	Sec. D  Narrative description of the pollution control facility, indicating that its primary purpose is to eliminate, prevent or reduce pollution. State the type of control facility. State permit number, date, and agency issuing permit. A narrative description and a process flow diagram describing the pollution control facility. Include a listing of each major piece of equipment included in the claimed fair cash value for real property. Include an average analysis of the influent and effluent of the control facility stating the collection efficiency.						
	Sec. E	Sec. E List air contaminants, or water pollution substances released as effluents to the manufacturing processes. List also the final disposal of any contaminants removed from the manufacturing processes.  Item (1) – Refers to pollutants and contaminants removed from the process by the pollution control facility.  Item (2) – Refers to water pollution but can apply to 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.  Item (3) – If the collected contaminants are disposed of other than as wastes, state the disposition of the materials, and the value in dollars reclaimed by sale or reuse of the collected substances. State the cost of reclamation and related expense.  Item (4) – State the date which the pollution control facility was first placed in service and operated. If not, explain.  Item (5) – This information is essential to the certification and assessment actions. This accounting data must be completed to activate project review prior to certification by this Agency.					
	Sec. F	Sec. F Self-explanatory. Signature must be a corporate authorized signature.					
		Submit to:	Attention:	Attention:			
		Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Al Keller Permit Section Division of Water Pollution Control	Donald E. Sutto Permit Section Division of Air F	on Pollution Control	ő	

	)
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 May 28, 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:

Brandon Rothzen 1061 Centennial Ave, Gladstone, IL 61437

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