

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Kent Wesson Farm)
(Property Identification Number) PCB No. 22-____
17-17-400-006) (Tax Certification)
)

NOTICE OF FILING

TO: See attached Certificate of Service.

PLEASE TAKE NOTICE that I have today electronically filed with the Office of the Clerk of the Illinois Pollution Control Board Illinois EPA's NOTICE OF FILING, APPEARANCE, RECOMMENDATION, and CERTIFICATE OF SERVICE, copies of which are herewith served upon you.

Respectfully submitted,

ILLINOIS ENVIRONMENTAL
PROTECTION AGENCY

By: /s/ Gabriel H. Neibergall
Gabriel H. Neibergall
Assistant Counsel
Division of Legal Counsel
Gabriel.Neibergall@illinois.gov

DATED: May 17, 2022

1021 N. Grand Ave. East
P.O. Box 19276
Springfield, IL 62794-9276
(217) 782-5544

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Kent Wesson Farm)
(Property Identification Number) PCB No. 22-____
17-17-400-006) (Tax Certification)
)

APPEARANCE

The undersigned, as one of its attorneys, hereby enters an Appearance on behalf of the Illinois Environmental Protection Agency.

Respectfully submitted,

ILLINOIS ENVIRONMENTAL
PROTECTION AGENCY

By: /s/ Gabriel H. Neibergall
Gabriel H. Neibergall
Assistant Counsel
Division of Legal Counsel
Gabriel.Neibergall@illinois.gov

DATED: May 17, 2022

Gabriel H. Neibergall, #6323183
Division of Legal Counsel
Illinois Environmental Protection Agency
1021 N. Grand Ave. East
P.O. Box 19276
Springfield, IL 62794-9276
(217) 782-5544
Gabriel.Neibergall@illinois.gov

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Kent Wesson Farm)	
(Property Identification Number)	PCB No. 22-____
17-17-400-006))	(Tax Certification)
)	

RECOMMENDATION

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.

1. On December 30, 2020, the Illinois EPA received a request from Kent Wesson (log number TC-143569, **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:

Kent Wesson Farm
3292 Leland Rd.
Leland, IL 60531

The proposed water pollution control facilities in this request are located in the SE ¼ of Section 17, T37N, R4E of the 3rd P.M. in DeKalb County, at the above street address and consist of the following:

Livestock waste handling facilities consisting of four concrete manure pits (approximately 60 ft. x 52 ft. x 12 ft. each), the concrete slatted portion of the floor over said pits, and four concrete pump out pits (each approximately 6 ft. x 6 ft. x 13 ft.) to allow manure removal from the waste pits.

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.

4. 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.

Respectfully submitted,

ILLINOIS ENVIRONMENTAL

PROTECTION AGENCY

By: /s/ Gabriel H. Neibergall
Gabriel H. Neibergall
Assistant Counsel
Division of Legal Counsel
Gabriel.Neibergall@illinois.gov

DATED: May 17, 2022

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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 *DEL*

Date: March 25, 2021

Re: Kent Wesson Farm. – Leland
Recommendation of Tax Certification
Log # TC-143569
Property Index# 17-17-400-006

The Bureau of Water received a request on December 30, 2020 from Kent Wesson 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:

Kent Wesson Farm
3292 Leland Rd.
Leland, IL 60531

SE ¼ of Section 17, T37N, R4E of the 3rd PM in DeKalb County

The livestock waste handling facilities consisting of four (4) concrete manure pits (approximately 60 ft. x 52 ft. x 12 ft.), the concrete slatted portion of the floor over the manure pits that capture and contain waste generated in the pens above, and four (4) pumpout pits (approximately 6 ft. x 6 ft. x 13 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
1101 Eastport Plaza Dr., Suite 100, 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: Kent Wesson Farm

Date: March 23, 2021

Type: Agchem
 Livestock

Reviewer: WH

Contact: Kent Wesson

Log number: TC-143569

Applicant: Kent Wesson
8310 Wesson Rd.
Leland, IL 60531

Phone: 815-210-1893

Property Index#: 17-17-400-006

Facility: Kent Wesson Farm
3292 Leland Rd.
Leland, IL 60531

Parcel#:

County: DeKalb

Legal Description:

SE ¼ of Section: 17 Twp: 37N R: 4E PM: 3rd

Signature: Kent Wesson

Title: Owner

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 four (4) concrete manure pits (approximately 60 ft. x 52 ft. x 12 ft.) and the concrete slatted portion of the floor over the manure pits that capture and contain waste generated in the pens above. The concrete manure pits has four (4) pumpout pits (approximately 6 ft. x 6 ft. x 13 ft. each) to allow manure removal from the manure pits. The facility collects, transports and stores livestock waste prior to cropland application.

Pollution control facilities requested by the applicant through Description of Pollution Control Facilities, Section 2 of the application form and the attachments:

Four (4) concrete manure pits
Concrete slatted floor;
Four (4) pumpout pits for the manure pits;

A process flow diagram with narrative is provided by the mail received 3/22/2021.

Recommended Action: Issue tax certification.

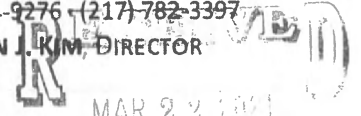


ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

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

JB PRITZKER, GOVERNOR

JOHN J. KIM, DIRECTOR



MAR 22 2021

217/782-0610

March 9, 2021

Mr. Kent Wesson
3292 Leland Rd.
Leland, IL 60531

EPA
BOW/WPC/PERMIT SECTION

*Pit 00 54' 2" x 244
Pit*

Re: Illinois Property Tax: Kent Wesson Farm —Leland
Livestock Waste Pollution Control Facilities
Log No. TC-143569

Dear Mr. Wesson:

The application for Illinois Property Tax Certification received December 30, 2020 for the above listed facilities has been reviewed and the following information is missing from the application:

1. Complete physical address of the applicant. The address provided only show street name and number (8310 Wesson Rd.) without a town's name.
2. Dimensions of pumpout pits, including length, width and depth; and *6' x 6' - 12' 10"*
4' x 5'
3. A diagram showing the flow of livestock waste from initial waste collection (concrete slats over pits) through all pollution control facilities (underfloor pits), and final disposal on cropland.

Please provide the information listed above so the Agency can complete the review of the subject application. Please include the above log number on all correspondence.

If you have any questions or comments concerning the above items, please contact me at 217-782-0610.

Very truly yours,

Wei Han, P.E
Permit Section, Water Pollution Control
Bureau of Water

WH:TC-143569.doc

*Enclosed is flow chart on waste from pits under
slats to fields*

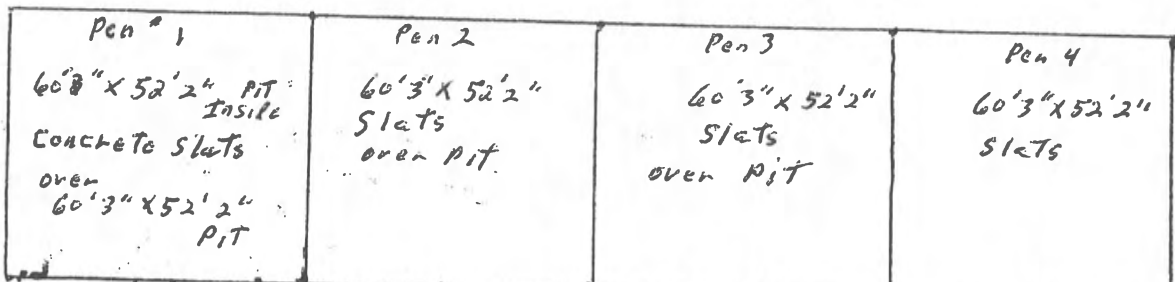
Address of Facility - 3292 Leland Rd
Leland, IL 60531

Owner Kent Wesson
8310 Wesson Rd
Leland, IL 60531

Tel 815-200-1893

Pumpout Pits

6' x 6' - OD
4' x 5' x 12' 10" Inside
12' Pit with 10" Sump



Pumpout
6' x 6' OD
4' x 5' Inside

Pump out →

Pumpout →

Pumpout

Drive way

Load into Semi Trailers from pumpouts

Applied to Cropland by injecting into soil with Applicator

Fields

K-1	D-4	FB-1	FB-2	FB-3	G-1
Victor 37-N	Range 4-E	Sec 29	Sec 30	Sec 19	
Sec 16	Sec 17				

Applied according to NRCS Plan

Kent Wesson

owner

3-19-21



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

217/782-0610

March 9, 2021

Mr. Kent Wesson
3292 Leland Rd.
Leland, IL 60531

Re: Illinois Property Tax: Kent Wesson Farm – Leland
Livestock Waste Pollution Control Facilities
Log No. TC-143569

Dear Mr. Wesson:

The application for Illinois Property Tax Certification received December 30, 2020 for the above listed facilities has been reviewed and the following information is missing from the application:

1. Complete physical address of the applicant. The address provided only show street name and number (8310 Wesson Rd.) without a town's name.
2. Dimensions of pumpout pits, including length, width and depth; and
3. A diagram showing the flow of livestock waste from initial waste collection (concrete slats over pits) through all pollution control facilities (underfloor pits), and final disposal on cropland.

Please provide the information listed above so the Agency can complete the review of the subject application. Please include the above log number on all correspondence.

If you have any questions or comments concerning the above items, please contact me at 217-782-0610.

Very truly yours,

A handwritten signature in black ink, appearing to read "Wei Han".

Wei Han, P.E
Permit Section, Water Pollution Control
Bureau of Water

WH:TC-143569.doc

APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)
 POLLUTION CONTROL FACILITY

AIR WATER

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

This Agency is authorized to request this information under Illinois Revised Statutes, 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 for certification.

RECEIVED
 DEC 30 2020

FOR AGENCY USE

IEPA
 BOWWPERMIT SECTION

Date Received

Certification No.

Date

Sec. A

Company Name

Kent Wesson Farm

Person Authorized to Receive Certification

H. Kent Wesson

Person to Contact for Additional Details

Kent Wesson

Street Address

8310 Wesson Rd

Street Address

8310 Wesson Rd

Municipality, State & Zip Code

IL 60531

Municipality, State & Zip Code

IL 60531

Telephone Number

815-210-1893

Telephone Number

815-210-1893

Location of Facility

Quarter Section

Township

Range

NW 1/4 of SE 1/4 Sec. 17 T. 37N R 4E

Municipality

Township

Victor

Street Address

3292 Leland Rd

County

DeKalb

Book Number

Property Identification Number

17-17-400-006

Parcel Number

17-17-400-006

Sec. B

Nature of Operations Conducted at the Above Location

Bee & Poultry

Control of Bee & Cattle Waste contained in concrete pit under slates

MANUFACTURING OPERATIONS

Water Pollution Control Construction Permit No.

Date Issued

NPDES PERMIT No.

Date Issued

Expiration Date

Air Pollution Control Construction Permit No.

Date Issued

Air Pollution Control Operating Permit No.

Date Issued

Sec. C

Describe Unit Process

MANUFACTURING PROCESS

Materials Used in Process

concrete 12" walls & floors - covered with concrete slates

Sec. D

Describe Pollution Abatement Control Facility

POLLUTION CONTROL FACILITY DESCRIPTION

POLLUTION CONTROL FACILITY - CONTAMINANTS	Sec. E (1) Nature of Contaminants or Pollutants		
	Contaminant or Pollutant	DESCRIPTION	Material Retained, Captured or Recovered DISPOSAL OR USE
	Beef Feedlot Renovt	Beef Manure	Injected in cropland as fertilizer
	(2) Point(s) of Waste Water Discharge		
	Plans and Specifications Attached		
	(3)	Are contaminants (or residues) collected by the control facility?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
	(4)	Date installation completed 11-7-20 status of installation on date of application	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
	ACCOUNTING DATA	(5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	
b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:		\$ 0 Single Purpose Barn	
c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:		\$ Increase of Manure Value EST. 35000	
d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:		\$ EST 17500	
e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:		% 56.70	

SIGNATURE	Sec. F	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.	
		<u>H. Kent Wesson</u>	<u>owner</u>
		Signature <u>H. Kent Wesson</u>	Title <u>owner</u>

INSTRUCTIONS	Sec. G INSTRUCTIONS FOR COMPILING AND FILING APPLICATION			
	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	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	Self-explanatory. Submit copies of all permits issued by local pollution control agencies. (e.g. MSD Construction Permit)		
	Sec. C	Refers to manufacturing processes or materials on which pollution control facility is used.		
	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	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	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. Sutton Permit Section Division of Air Pollution Control

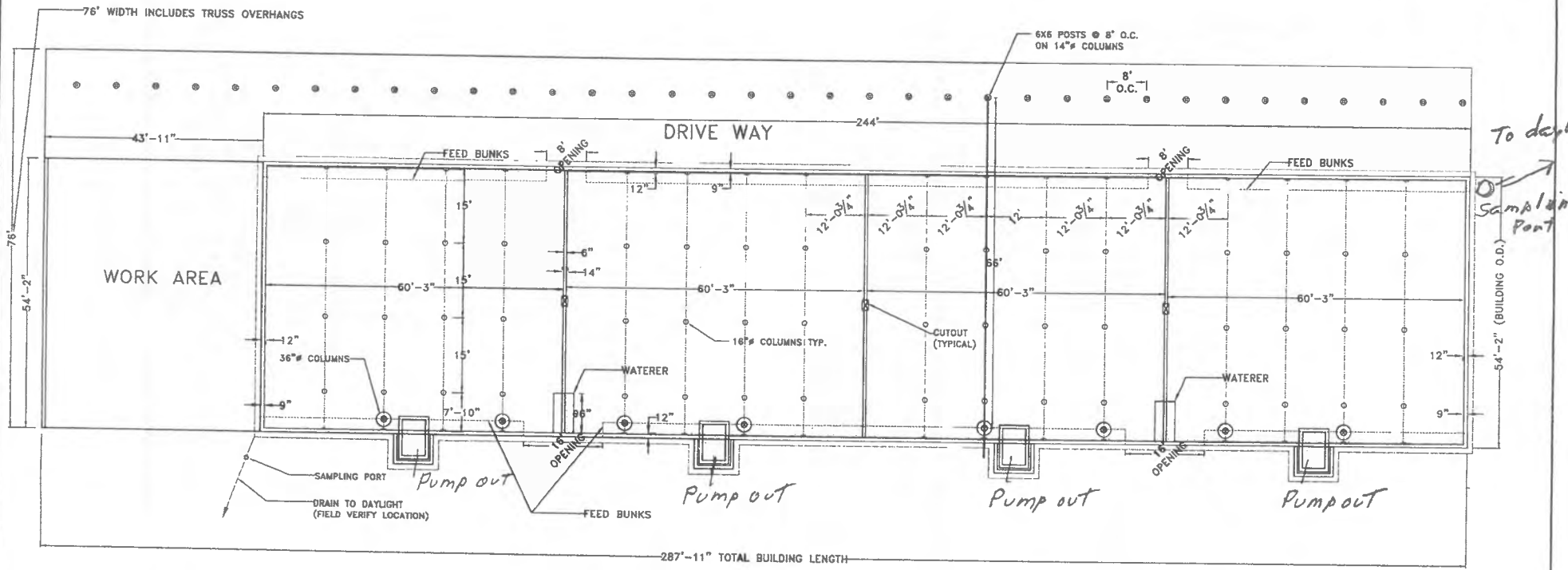
Storage 4 pits Each 59'6" x 52'2" x 12' deep

4 pens concrete slates over pits

Pump out to Trucks - Applied by injection in cropland

Covered Manure storage prevents runoff of wastes into Little Indian Creek

Watershed
See Field Map - D



Frank & West
Environmental Engineers, Inc.

1032 S. 2nd Street
Springfield, IL 62704
Phone: 217/879-7381
Fax: 217/879-8362

KENT WESSON

PLAN VIEW WITH STRUCTURES

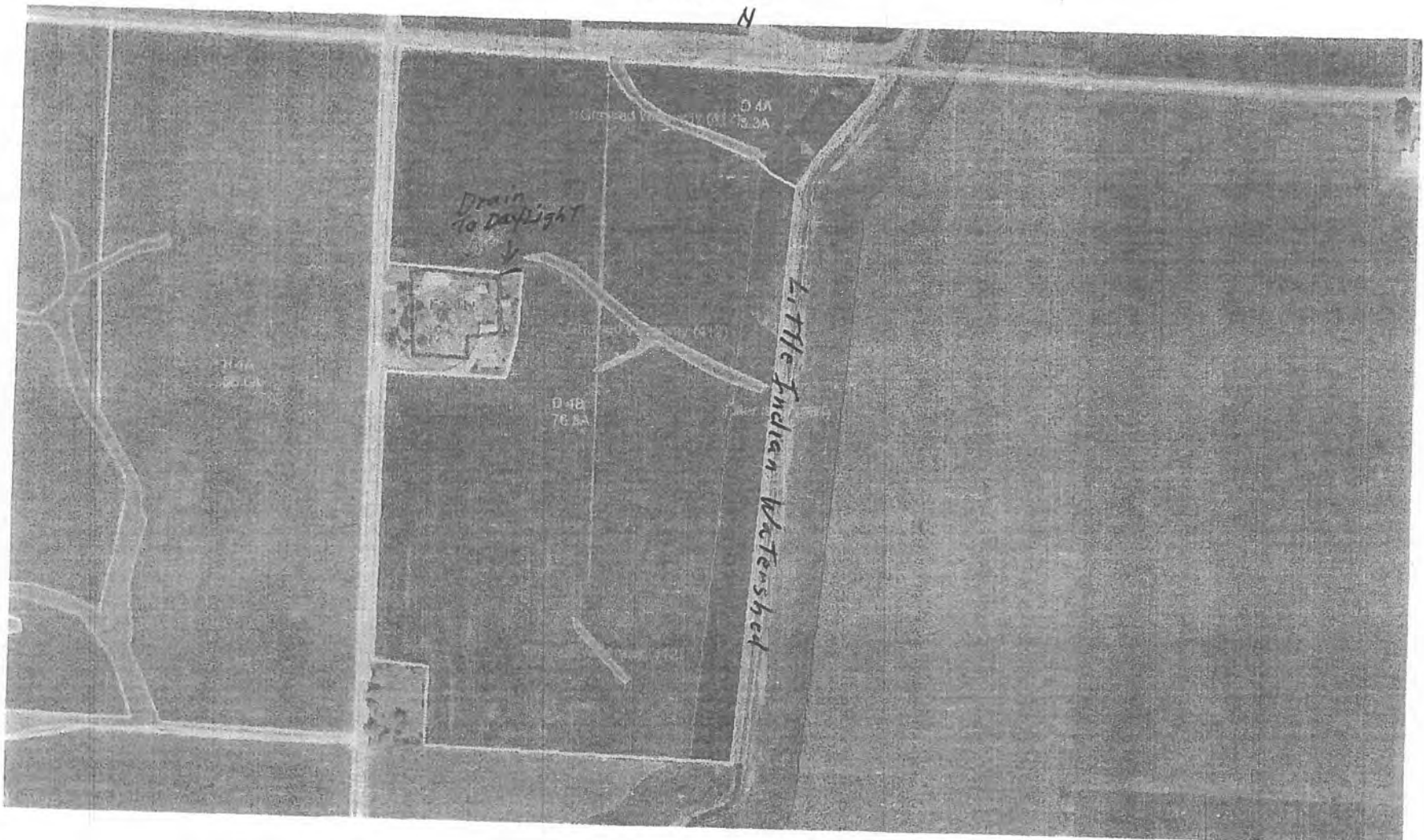
DRAWN BY: CEO

2019 © FRANK & WEST ENVIRONMENTAL ENGINEERS, INC.
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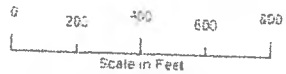
SCALE: AS SHOWN DATE: 03/19/20 REVISED ON: XX/XX/XX DRAWING NO. 19-16109

If more needed Info

Field Map - D



filter strips	
facility	
stream	
well	
grassed waterway	
fields	
setbacks	
photo	



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 17, 2022, the attached **NOTICE OF FILING**, **APPEARANCE**, and **RECOMMENDATION**, 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:

Kent Wesson
8310 Wesson Rd
Leland, IL 60531

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]

Illinois Pollution Control Board
Don Brown, Clerk
State of Illinois Center
100 West Randolph, Suite 11-500
Chicago, Illinois 60601
don.brown@illinois.gov

Respectfully submitted,

ILLINOIS ENVIRONMENTAL
PROTECTION AGENCY

By: /s/ Gabriel H. Neibergall

Gabriel H. Neibergall
Assistant Counsel
Division of Legal Counsel
Gabriel.Neibergall@illinois.gov

DATED: May 17, 2022

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