

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

NYG Line Farms, LLC)
(Property Identification Number) PCB No. 22-
82-2713645) (Tax Certification)
)

NOTICE

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, copies of which are herewith served upon you.


NYG Line Farms, LLC
32746 Sinclair Avenue
Parkersburg, Iowa 50665

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: 
Amanda S. Kimmel
Assistant Counsel
Division of Legal Counsel

DATED: July 1, 2022

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

NYG Line Farms, LLC)
(Property Identification Number) PCB No. 22-
82-2713645) (Tax Certification)
)

A P P E A R A N C E

The undersigned, as one of its attorneys, hereby enters an **APPEARANCE** on behalf of Respondent, Illinois Environmental Protection Agency.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: 

Amanda S. Kimmel
Assistant Counsel
Division of Legal Counsel

DATED: July 1, 2022

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

NYG Line Farms, LLC)
(Property Identification Number) PCB No. 22-
82-2713645) (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.

1. On December 28, 2021, the Illinois EPA received a request from NYG Line Farms, LLC (log number TC-146125, 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: NYG Line Farms, LLC
441 Crane Hill Road
Lomax, IL 61454

The proposed water pollution control facilities in this request are located in the SE ¼ of Section 11, T8N, R6W of the 4th P.M. in Henderson County, at the above street address and consist of the following¹:

Livestock waste handling facilities consisting of one concrete manure pit (approximately 281.33 ft. x 71.16 ft. x 8 ft. deep), with four concrete pump out pits (each approximately 6 ft. x 6 ft. x 8 ft.) to allow manure removal from the manure pit, and a perimeter drain tile (approximately 756 ft. x 4 in. diameter), and approximately 19,600 sq. ft. of concrete slatted flooring over this manure 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.

¹ This facility is the second structure of this type at this same address; the first structure was approved on January 16, 2020, in *NYG Line Farms, LLC v. Illinois EPA*, PCB 22-22 (Tax Certification-Water).


3. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2020), 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 (2020), pollution control facilities must be certified as such by the Board, 35 ILCS 200/11-20 (2020) 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: 
Amanda S. Kimmel
Assistant Counsel
Division of Legal Counsel

Dated: July 1, 2022

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, P.E., Manager, Permit Section, Division of Water Pollution Control, Illinois Environmental Protection Agency 

Date: ~~MAY~~ 31 2022

Re: NYG Line Farms, LLC - Lomax
Recommendation of Tax Certification
Log No.: TC-146125
BOW ID No.: W0718040001
Property Index Number: 82-2713645

The Bureau of Water received a request on December 28, 2021 from NYG Line Farms, LLC, having a principal place of business at 32746 Sinclair Ave., Parkersburg, IA 50665, for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Il. Adm. Code 125.204. We offer the following recommendation.

The water pollution control facilities in this request include the following:

NYG Line Farms, LLC
441 Crane Hill Road
Lomax, IL 61454

SE 1/4 of Section 11, Township 8-North, Range 6-West of the West 4th PM in Henderson County.

Livestock waste management facilities consisting of:

One (1) concrete livestock waste pit measuring 281.33 ft. (length) x 71.16 ft. (width) x 8 ft. (depth) with 4 concrete pump out pits approximately 6 ft. (length) x 6 ft. (width) x 8 ft. (depth) and approximately 756 linear feet of 4 inch diameter perimeter drain tile and approximately 19,600 sq. ft. of concrete slatted flooring over this manure pit.

These livestock waste management facilities are used to collect, transport and/or store livestock wastes prior to cropland application.

These facilities are 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 Darren Gove at 217/782-0610.

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

Illinois EPA - Bureau of Water - Division of Pollution Control
Title 35 Subtitle A Part 125 Tax Certifications
Illinois EPA Review Notes for:
Agency Recommendation of Pollution Control Facilities.

BOW ID #: W0718040001

Project Name: NYG Line Farms, LLC

Pollution Control Facility Type:

Swine Livestock Waste Management Facility

Date application received: 12/28/2021

Property ID: 82-2713645

Reviewer: DRG

Applicant: NYG Line Farms, LLC

32746 Sinclair Ave.

Log number: TC-146125

Parkersburg, IA 50665

Legal Description:

SE 1/4 of Section 11 Twp: 8-North Range: 6-West
PM: West 4th

Facility: NYG Line Farms, LLC

441 Crane Hill Road
Lomax, IL 61454

County: Henderson

Date Control Devices installed: 12/18/2021

Facility Contact: Jim Luebbers

Application Signature by: Roger Baker

Phone: _319 231-3541

Title: Manager

Contents of Application: F&W coversheet,3-page form(old), plat maps, plan diagram, flow diagram.

Is there a pollutant control flow diagram? **Yes**

Is there sufficient diagrams showing the pollution control facilities? **Yes**

This facility generates the following pollutants and prevents their discharge as indicated:

Livestock waste is collected and land applied to cropland.

Physical description of pollution control facilities that ARE recommended:

Livestock waste management facilities consisting of:

One (1) concrete livestock waste pit measuring 281.33 ft. (length) x 71.16 ft. (width) x 8 ft. (depth) with 4 concrete pump out pits approximately 6 ft. (length) x 6 ft. (width) x 8 ft. (depth) and approximately 756 linear feet of 4 inch diameter perimeter drain tile and approximately 19,600 sq. ft. of concrete slatted flooring over this manure pit.

These livestock waste management facilities are used to collect, transport and/or store livestock wastes prior to cropland application.

Notes:

Per 5/12/22 email, this structure (facility) is the second structure of this type at this same address. The first structure was approved under TC-140747.

Nothing follows – DRG - (May 19, 2022)

Gove, Darren

From: LeCrone, Darin
Sent: Tuesday, May 17, 2022 3:04 PM
To: Gove, Darren
Subject: FW: [External] FW: 0633_0001.pdf
Attachments: 0633_0001.pdf

Darren, it looks like this one is yours.

Darin E. LeCrone, P.E.
Manager, Permit Section
Division of Water Pollution Control
Illinois Environmental Protection Agency

From: jim1@sinclairelevator.com <jim1@sinclairelevator.com>
Sent: Tuesday, May 17, 2022 12:50 PM
To: Buckles, Lynn <Lynn.Buckles@illinois.gov>
Cc: 'Roger Baker' <rogerbaker772@hotmail.com>; LeCrone, Darin <Darin.LeCrone@Illinois.gov>
Subject: [External] FW: 0633_0001.pdf

Lynn,

I sent the following emails to the two gentlemen at the EPA and wanted to make sure you were in the loop of what we have discussed in regard to NYG Line Farms LLC and our attempt to get our tax exemption. As of now I have not received any response. If you have any other ideas for me to attempt please let me know.

Thanks,

Jim Luebbers
(319)231-3541

From: jim1@sinclairelevator.com <jim1@sinclairelevator.com>
Sent: Friday, May 13, 2022 4:08 PM
To: 'Darren.grove@illinois.gov' <Darren.grove@illinois.gov>
Cc: 'Roger Baker' <rogerbaker772@hotmail.com>
Subject: FW: 0633_0001.pdf

Darren,

I wanted to send a copy of what I sent to Darin LeCrone yesterday. The email I sent to him explains the situation we are in and what we are attempting to get done. If you would be willing to lend any assistance or help it would be greatly appreciated.

Thanks,

Jim Luebbers
(319)231-3541

From: jjml@sinclairelevator.com <jjml@sinclairelevator.com>
Sent: Thursday, May 12, 2022 1:54 PM
To: 'darin.lecrone@illinois.gov' <darin.lecrone@illinois.gov>
Cc: 'Roger Baker' <rogerbaker772@hotmail.com>
Subject: 0633_0001.pdf

Darin,

My name is Jim Luebbers and I work for Roger Baker who owns NYG Line Farms LLC. NYG Line Farms LLC built a hog facility at 441 Crane Hill Road Lomax , Illinois 61454 in 2018 and we sent in an application for Certification Pollution Control Facility and was granted approval by the EPA. I sent in another application for Certification Pollution Control Facility for another barn that was built at the same address (441 Crane Hill Road Lomax, Illinois 61454) on 12/ 22/ 2021 and have not received any information back (the second barn was built in 2020) I also have left messages on 1/7/22, 1/11/2022 and 1/27/2022 and have not heard anything back as well. I am including in this email a copy of what was sent to Permit section Division of Water Pollution Control Illinois EPA P.O. Box 19276 Springfield, Illinois 62794-9267 on 12/22/2021. If you could please help me work through this I would appreciate it.

Thanks,
Jim Luebbers
(319)231-3541

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.



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:	<u>TC-146125</u>	Date Rec'd:	<u>12/28/21</u>
Certification Number:	_____	Date:	_____

Facility Type (check one): Air Water

This form is to be used for any application for certification of property tax treatment for a pollution control facility for air or water from the Illinois EPA.

You must have Adobe Acrobat Reader 10 or above installed to use the features on this form.

You may complete this form online, save a copy locally, print, sign and submit it to:

RECEIVED
DEC 28 2021

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

IEPA
BOW/WPC/PERMIT SECTION

I. Applicant Information:

Company Name:	<u>NYG Line Farms, LLC</u>	Person to Contact	_____
Person Authorized to Receive Certification	<u>Jim Luebbbers</u>	for Additional Details	<u>Same</u>
Street Address:	<u>32746 Sinclair Ave.</u>	Street Address:	_____
City:	<u>Parkersburg</u> State: <u>IA</u>	City:	_____ State: _____
Zip:	<u>50665</u> Phone: <u>319-231-3541</u>	Zip:	_____ Phone: _____
Email Address:	<u>jiml@sinclairelevator.com</u>	Email Address:	_____

II. Facility Information:

Facility Location: Quarter Section: SE Township: 8-North Range: 6-West
Municipality: Section 11 Township: _____

Address: 441 Crane Hill Road City: Lomax
State: Ill. Zip Code: 61454 County: Henderson Book Number: _____
Property Index Number: 82-2713145

Note: The Property Index Number is the numerical reference used to identify a parcel of real property for assessment and taxation purposes.

Manufacturing Operations Information:

Nature of Operations Conducted at the Above Location:

The structure is a swine finishing building where swine are housed on concrete slats with a below ground concrete pit used as waste storage.

Permit Information:

WPC Construction Permit Number:	<u>N/A</u>	Date Issued:	_____
NPDES Permit Number:	<u>N/A</u>	Date Issued:	_____ Exp. Date: _____
APC Construction Permit Number:	<u>N/A</u>	Date Issued:	_____
APC Operating Permit Number:	<u>N/A</u>	Date Issued:	_____ Exp. Date: _____

Note: Submit copies of all relevant permits issued by local pollution control agencies. (e.g. MSD Construction Permit)

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 Process Information:

Please provide information on the manufacturing process 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:

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 an explanation of why its primary purpose is to eliminate, prevent or reduce pollution.

Describe the Pollution Control Facility (or Low Sulfur Dioxide Emission Coal Fueled Device):

A concrete pit with dimensions of 281'4" x 71'2" x 8' deep is used to store livestock waste until the appropriate time to apply the manure to agricultural fields at agronomic rates. The building has four (4) 6' x 6' x 8' deep pumpouts, 756' of 4" HDPE tile around the perimeter of the footings, and 19,600 ft² of precast concrete slats.

Describe the Primary Purpose of the Pollution Control Facility (or Low Sulfur Dioxide Emission Coal Fueled Device):

The primary purpose of the pit is to have a years worth of livestock manure storage to allow flexibility for application to agricultural fields when conditions are ideal.

Identify 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

Nature of Contaminants or Pollutants:

List air contaminants or water pollution substances released as effluents to the manufacturing processes. Also list the final disposal of any contaminants removed from the manufacturing processes.

Contaminant or Pollutant	Material Retained, Captured or Recovered	
	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.



Illinois Environmental Protection Agency

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.
1021 North Grand Avenue East P.O. Box 19276 Springfield Illinois 62704-0276 (217) 782-3357

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: December 18, 2021

Provide the date the pollution control facility was first placed into service and operated. If not, explain.

December 18, 2021

Status of installation on date of application:

It is use at the present time.

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))

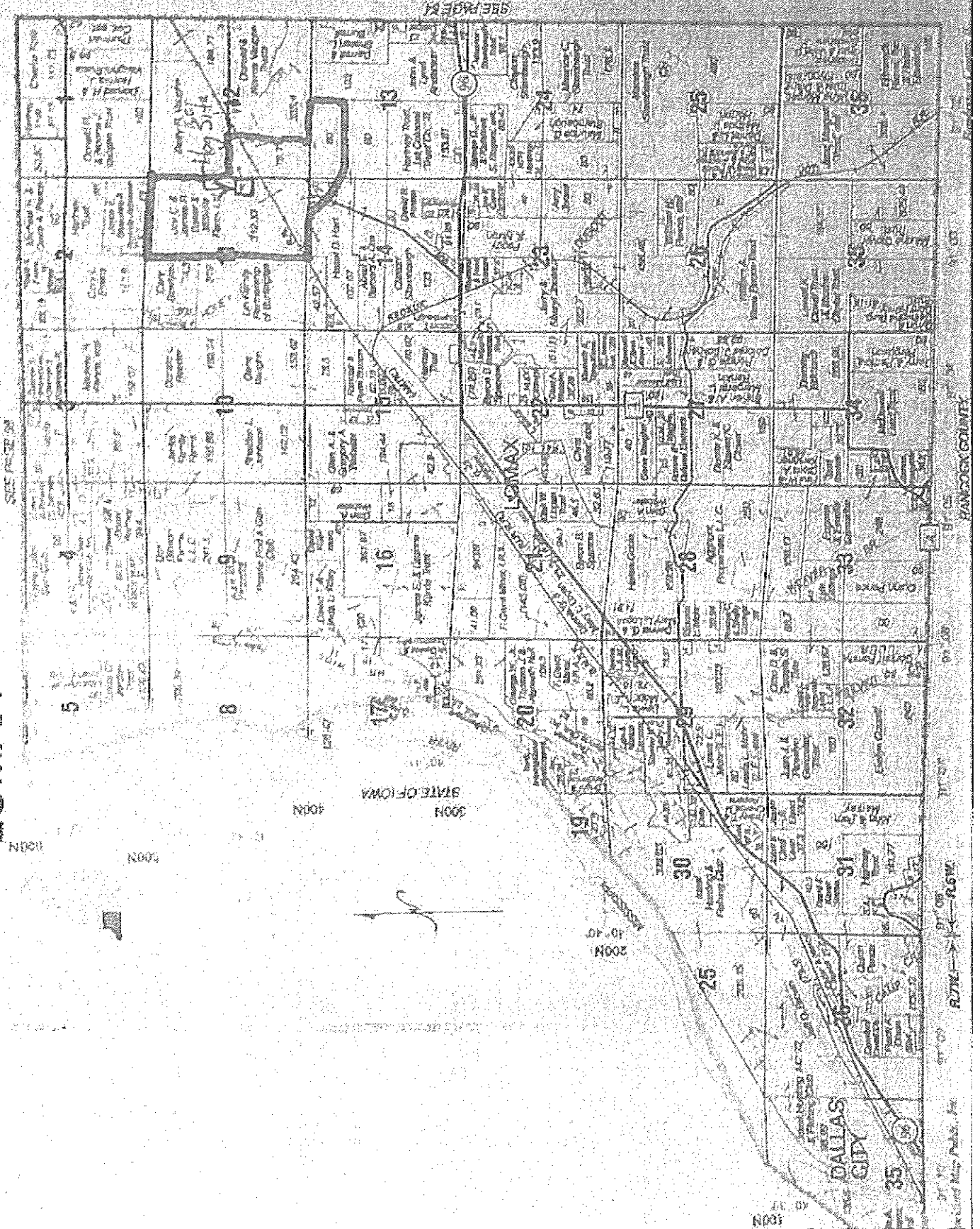
NYG Line Farms, L.L.C. Roger Baker Manager
Printed Name: Title:

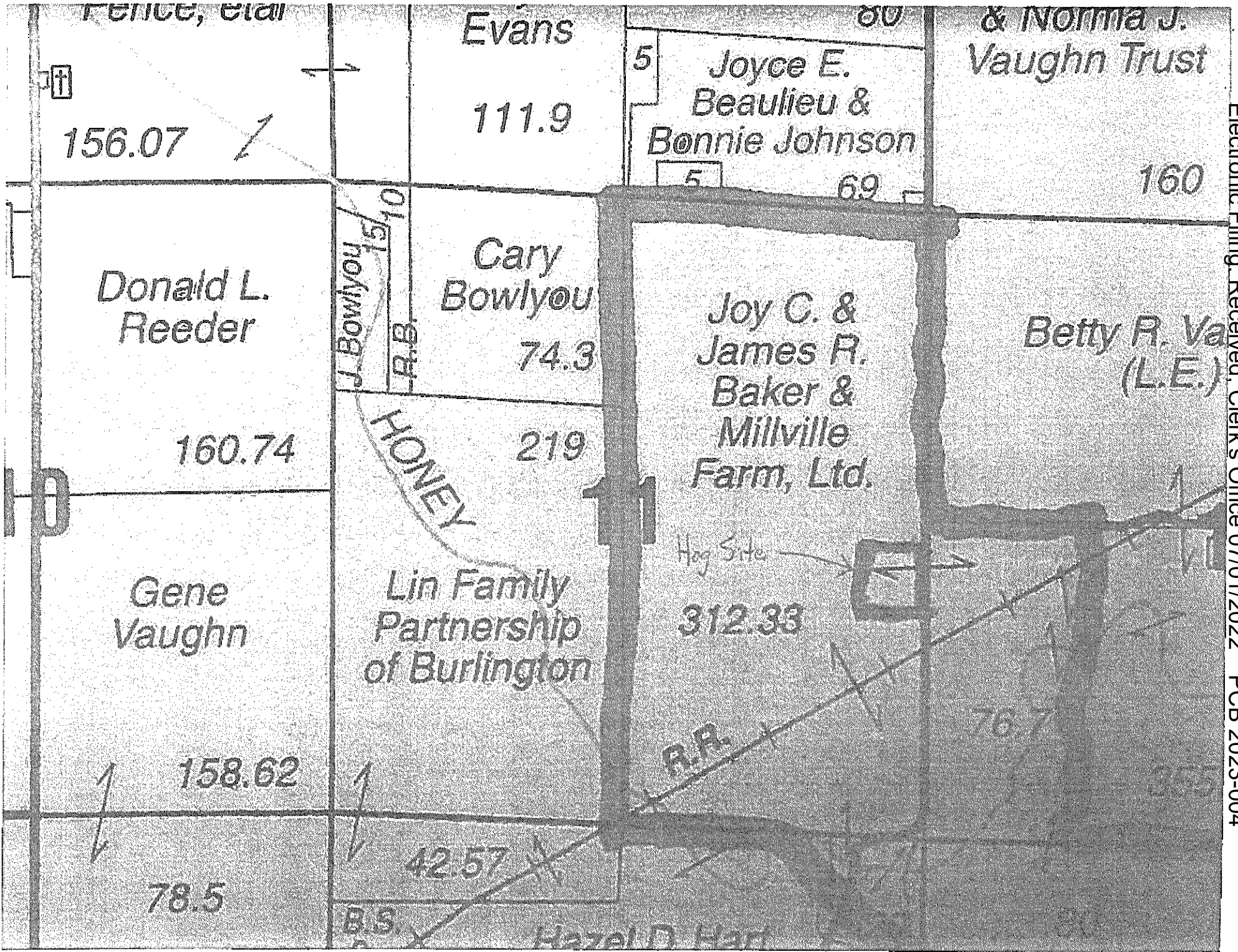
For incorporated entities, signature should be from an authorized corporate representative.

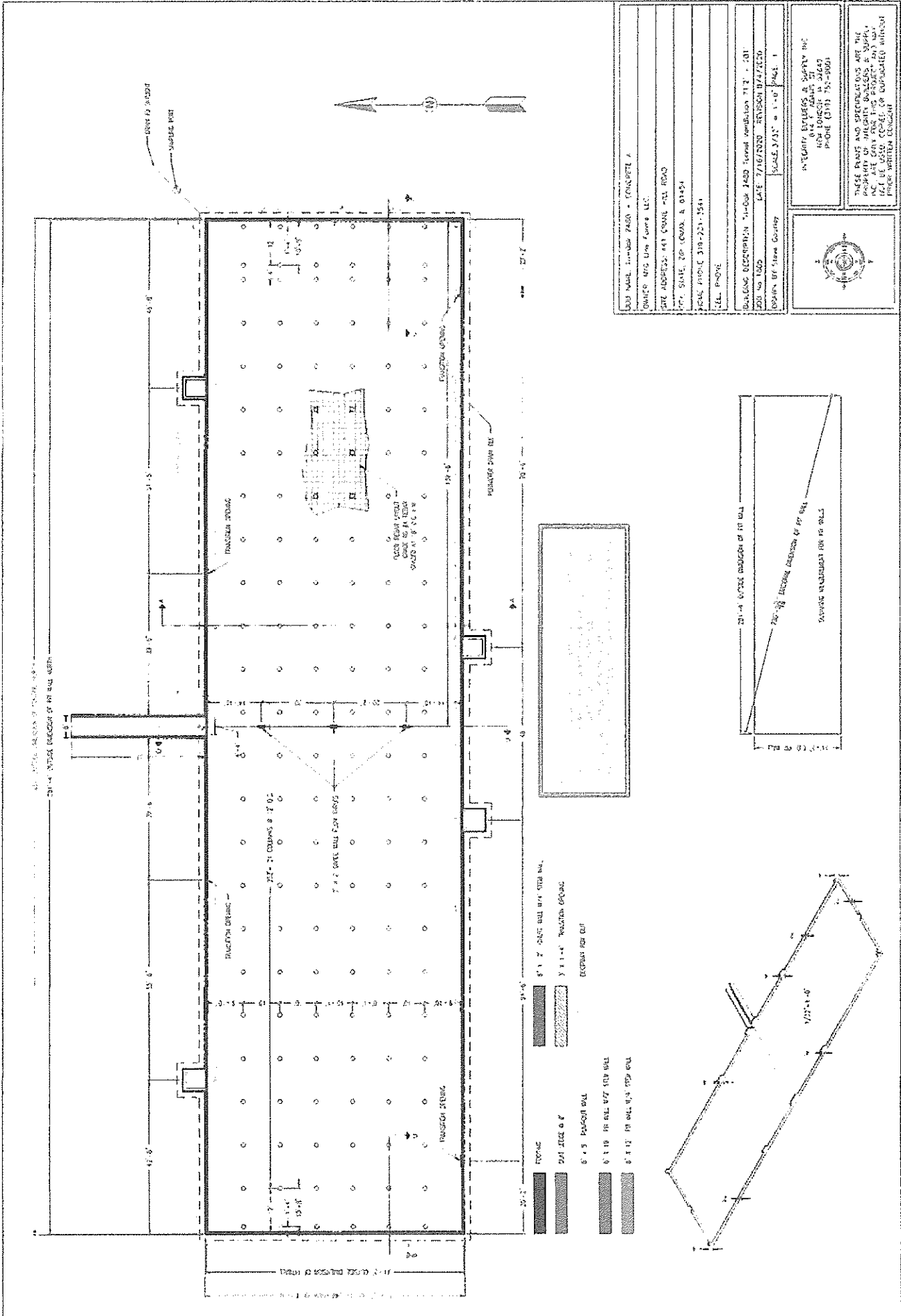
Roger Baker 12/22/21
Signature: Date:

T.8N.-R.7-6W.

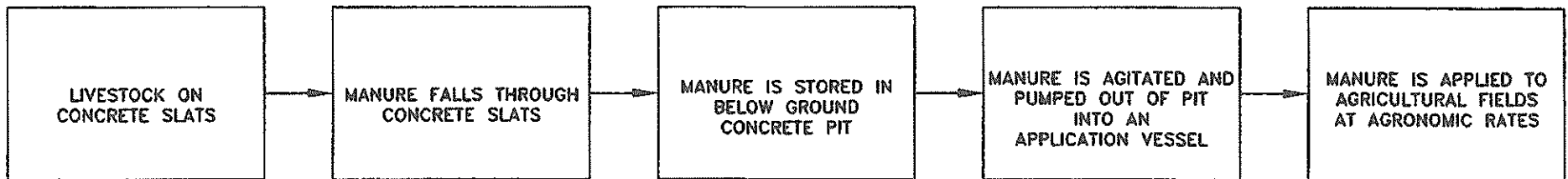
LOMAX







POLLUTION CONTROL FACILITY
PROCESS FLOW DIAGRAM





Frank & West
Environmental Engineers, Inc.

RECEIVED
DEC 28 2021

IEPA
ROWWPC/PERMIT SECTION

August 12, 2020

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

RE: NYG Line Farms, LLC facility

Dear Mr. Keller:

Frank & West is submitting an application for certification of property tax treatment for pollution control facility on behalf of the NYG Line Farms, LLC facility.

If you have any further questions or comments regarding the NYG Line Farms, LLC non-lagoon livestock waste handling facility, please advise.

FRANK & WEST
ENVIRONMENTAL ENGINEERS, INC.

A handwritten signature in black ink, appearing to read 'Jacob Nims', with a horizontal line extending to the right.

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 May 20, 2022 the attached **NOTICE**, **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:

NYG Line Farms, LLC
32746 Sinclair Avenue
Parkersburg, Iowa 50665

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/ Amanda S. Kimmel
Assistant Counsel
Division of Legal Counsel
1021 North Grand Avenue East
P.O. Box 19276
Springfield, Illinois 62794-9276
217.782.5544
217.782.9143 (TDD)