## BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

47 Finish LLC (Property Identification Number 29-29-15-400-010)

) ) PCB No. 23 -) (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> <u>ENVIRONMENTAL PROTECTION AGENCY</u>, copies of which are herewith served upon you.

47 Finish LLC Ron Mueller Jr. 41583 E. 2300 N. Road Cropsey, IL 61731

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:

Gabriel H. Neibergall Assistant Counsel Division of Legal Counsel

DATED: August 18, 2022

Illinois Environmental Protection Agency 1021 North Grand Avenue East Post Office Box 19276 Springfield, Illinois 62794-9276 (217) 782-5544

THIS FILING IS SUBMITTED ON RECYCLED PAPER

## **BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

47 finish LLC (Property Identification Number 29-29-15-400-010)

) ) PCB No. 23 -) (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

110 By:

Gabriel H. Neibergall Assistant Counsel Division of Legal Counsel

DATED: August 18, 2022

Illinois Environmental Protection Agency 1021 North Grand Avenue East Post Office Box 19276 Springfield, Illinois 62794-9276 (217)782-5544

THIS FILING IS SUBMITTED ON RECYCLED PAPER

#### BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

47 Finish LLC (Property Identification Number 29-29-15-400-010)

) ) PCB No. 23 -) (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 June 21, 2021, the Illinois EPA received a request from 47 Finish LLC (Log number TC-145819, 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.

47 Finish LLC 41583 E. 2300 N. Rd. Cropsey, IL 61731

The proposed water pollution control facilities in this request are located in the

SE ¼ of Section 15, T25N, R7E of the 3rd P.M. in Livingston County, at the above street

address and consist of the following:

The facility's address is:

One (1) concrete livestock waste (finishing barn) pit measuring 256 ft. (length) x 122.5 ft. (width) x 10 ft. (depth) with 8 concrete pump out pits approximately 6 ft. (length) x 6 ft. (width) x 10 ft. (depth) and approximately 854 linear feet of 6 inch Form-a-Drain perimeter drain tile and approximately 30,720 sq. ft. of concrete slatted flooring over this manure pit.

One (1) concrete livestock waste (finishing barn) pit measuring 74 ft. (length) x 72 ft. (width) x 2 ft. (depth) and approximately 5,328 sq. ft. of concrete slatted flooring over this manure pit.

Three (3) concrete livestock waste (finishing barn) pits measuring 73 ft. (length) x 30 ft. (width) x 2 ft. (depth) and approximately 2,160 sq. ft. of concrete slatted flooring over this manure pit.

#### THIS FILING SUBMITTED ON RECYCLED PAPER

One (1) concrete livestock waste (reception) pit measuring 21 ft. (length) x 17 ft. (width) x 9 ft. (depth) and approximately 75 linear feet of 6 inch diameter SDR2 1 drain pipe for connection with the 10 ft. deep pit and approximately 200 linear feet of SCH40 PVC drain pipe for connection with the shallow finishing barn pits.

These livestock waste management facilities are used to collect, transport and/or store livestock

waste prior to cropland application.

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.

- 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).
- 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.

### THIS FILING SUBMITTED ON RECYCLED PAPER

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By:

Jiabriel H. Neibergall Assistant Counsel Division of Legal Counsel

Dated: August 18, 2022

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

THIS FILING SUBMITTED ON RECYCLED PAPER



## **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 - 6 2022

Re: 47 Finish LLC (Ronald Mueller) - Cropsey Recommendation of Tax Certification Log No.: TC-145819 BOW ID No.: W1138080002 Property Index Number: 29-29-15-400-010

The Bureau of Water received a request on June 21, 2021 from 47 Finish LLC, having a principal place of business at 41583 E. 2300 N. Rd., Cropsey, IL 61731, for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 II. Adm. Code 125.204. We offer the following recommendation.

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

47 Finish LLC (Ronald Mueller) 41583 E. 2300 N. Rd. Cropsey, IL 61731

SE 1/4 of Section 15, Township 25-North, Range 7-East of the 3rd PM in Livingston County.

Livestock waste management facilities consisting of:

One (1) concrete livestock waste (finishing barn) pit measuring 256 ft. (length) x 122.5 ft. (width) x 10 ft. (depth) with 8 concrete pump out pits approximately 6 ft. (length) x 6 ft. (width) x 10 ft. (depth) and approximately 854 linear feet of 6 inch Form-a-Drain perimeter drain tile and approximately 30,720 sq. ft. of concrete slatted flooring over this manure pit.

One (1) concrete livestock waste (finishing barn) pit measuring 74 ft. (length) x 72 ft. (width) x 2 ft. (depth) and approximately 5,328 sq. ft. of concrete slatted flooring over this manure pit.

Three (3) concrete livestock waste (finishing barn) pits measuring 73 ft. (length) x 30 ft. (width) x 2 ft. (depth) and approximately 2,160 sq. ft. of concrete slatted flooring over this manure pit.

One (1) concrete livestock waste (reception) pit measuring 21 ft. (length) x 17 ft. (width) x 9 ft. (depth) and approximately 75 linear feet of 6 inch diameter SDR21 drain pipe for connection with the 10 ft. deep pit and approximately 200 linear feet of SCH40 PVC drain pipe for connection with the shallow finishing barn pits.

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

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

Page No. 2 Tax Certification Recommendation Log No. TC-145819

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.

DRG:TC-145819 Tax Cert Recommendation\_21Jun21.docx

cc: Tax Cert File

## 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 #: W1138080002	
	Pollution Control Facility Type:
Project Name: 47 Finish LLC (Ronald Mueller)	Swine Livestock Waste Management Facility
Date application received: 6/21/2021	Property ID: 29-29-15-400-010
Reviewer: DRG	Applicant: 47 Finish LLC
	41583 E. 2300 N. Rd.
Log number: TC-145819	Cropsey, IL 61731
Legal Description:	Facility: 47 Finish LLC (Ronald Mueller)
SE 1/4 of Section 15 Twp: 25-North Range: 7-East	41583 E. 2300 N. Rd.
PM: 3rd	Cropsey, IL 61731
County: Livingston	Date Control Devices installed: January 2015
Facility Contact: Jacob Nims, 1032 S. 2nd St., Springfield, IL 62704	Application Signature by: Vicki Mueller
springheid, ib 02/04	Title: Owner/Operator (Partner)
Phone: 309 337-2049	The owner operator (Cartillor)

Contents of Application: Old three page form, table of Pollution Control Facilities, Flow diagram, Site plan with structure diagrams, plan diagram of the large 10 ft deep pit, plat 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 (finishing barn) pit measuring 256 ft. (length) x 122.5 ft. (width) x 10 ft. (depth) with 8 concrete pump out pits approximately 6 ft. (length) x 6 ft. (width) x 10 ft. (depth) and approximately 854 linear feet of 6 inch Form-a-Drain perimeter drain tile and approximately 30,720 sq. ft. of concrete slatted flooring over this manure pit.

One (1) concrete livestock waste (finishing barn) pit measuring 74 ft. (length) x 72 ft. (width) x 2 ft. (depth) and approximately 5,328 sq. ft. of concrete slatted flooring over this manure pit.

Illinois EPA Log #: TC-145819 Page 2 of 2

Three (3) concrete livestock waste (finishing barn) pits measuring 73 ft. (length) x 30 ft. (width) x 2 ft. (depth) and approximately 2,160 sq. ft. of concrete slatted flooring over this manure pit.

One (1) concrete livestock waste (reception) pit measuring 21 ft. (length) x 17 ft. (width) x 9 ft. (depth) and approximately 75 linear feet of 6 inch diameter SDR21 drain pipe for connection with the 10 ft. deep pit and approximately 200 linear feet of SCH40 PVC drain pipe for connection with the shallow finishing barn pits.

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

Notes:

Nothing follows - DRG - (December 21, 2021)



Frank & West Environmental Engineers, Inc.

invironmental ingineers, me.



IEPA BOW/MPC/PERMIT SECTION

May 13, 2021

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

RE: 47 Finish 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 47 Finish LLC facility.

If you have any further questions or comments regarding the 47 Finish LLC non-lagoon livestock waste handling facility, please advise.

FRANK & WEST ENVIRONMENTAL ENGINEERS, INC.

acomN-

Jacob Nims Agricultural Engineer

Attachment:

Application for Certification

			ntal Protec		
BCBINAB	111		ringfield • Illinois • 6		7) 782-3397
	9 Application f		Property Tax Trea	itment)	
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IEPA	ioN.			Y USE ONLY	6-21-21
ICVV/WPC/PERMIT SECT		File Number Certification Nu	TC-14581	T Date Re Date:	ec'd. 6 41 41
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			use the leatures	Adobe Acrobal Reader	10 or above installed to
fou may complete this	form online, save a co	py locally, print, sign a	and aubmit it to:		
			Illinois EPA		
			Attention: Al Keller, Pe		
			Division of Water Pollu		2076
			1021 North Grand Avenu Springfield, IL 62794-9		9210
. Applicant Infor	mation:		Chronological in and a s		
Company Name:	47 Finish LLC				
Person Authorized to			Person to Contact		
Receive Certification	Ron Mueller. Jr.		for Additional Details	s Same	
Street Address:	41583 E. 2300 N. Rd		_ Street Address:		
City:	Cropsey	State: <u>IL</u>	_ City:		State:
Zip: Email Address:	<u>61731</u> Pł	ione: <u>309-337-2049</u>	_ Zip: Email Address:	Pho	ne:
			_ Elliai Address		
I. Facility Inform		Taunables OF Mar			
C set of the set of the	arter Section: SE				
- , Mu	nicipality: Section 15		Township:		
Address:			City:		
			Book Number:		
Property Index Numb	er: 29-29-15-400-007	010			
Note: The Property Inde	x Number is the numeric	al reference used to ide	entify a parcel of real prop	perty for assessment	t and taxation purpose
Manufacturing Oper		a Landland			
	Conducted at the Abov				
The structures are sv as waste storage.	vine finishing buildings	where animals are h	oused on concrete slat	s with below groun	nd concrete pits use
Permit Information:		a land	20.000		
	and the second		Date Issued:		1
NPDES Permit Numb			Date Issued:		
			Date Issued:		
APC Operating Perm	it Number:	N/A	Date Issued:	Exp	. Date:

### 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):

The farm consists of five (5) swine finishing buildings. 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 Device):

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.

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).

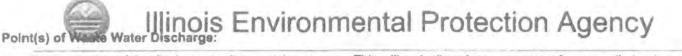
Not applicable

## 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.

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

Note: Contaminant or pollutant means that which is removed from the process by the pollution control facility.



Identify the logation of the discharge is the perceiting stream . This will big ically refer to a stroug attend to be an air pollution control facilities.

Plans and Specifications Attached O Yes O 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 O 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: Jun 2015 Provide the date the pollution control facility was first placed into service and operated. If not, explain.

-10 2015

Status of installation on date of application:

congoo

## 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))

Printed Name:

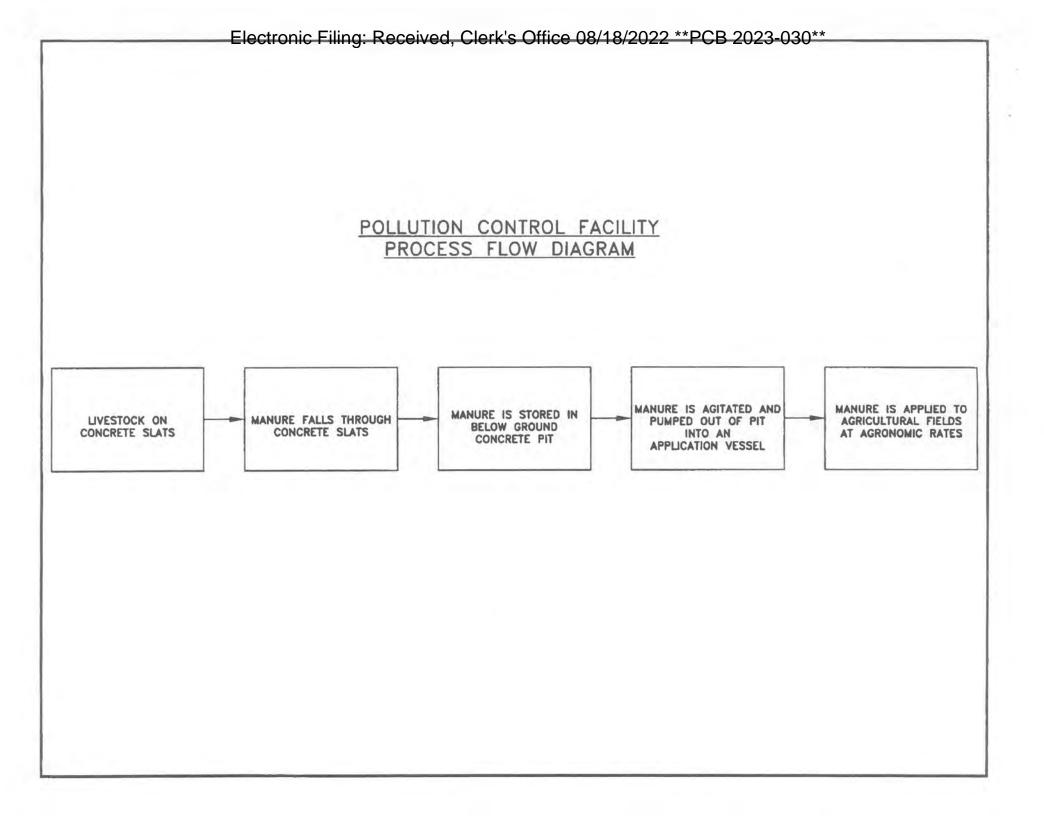
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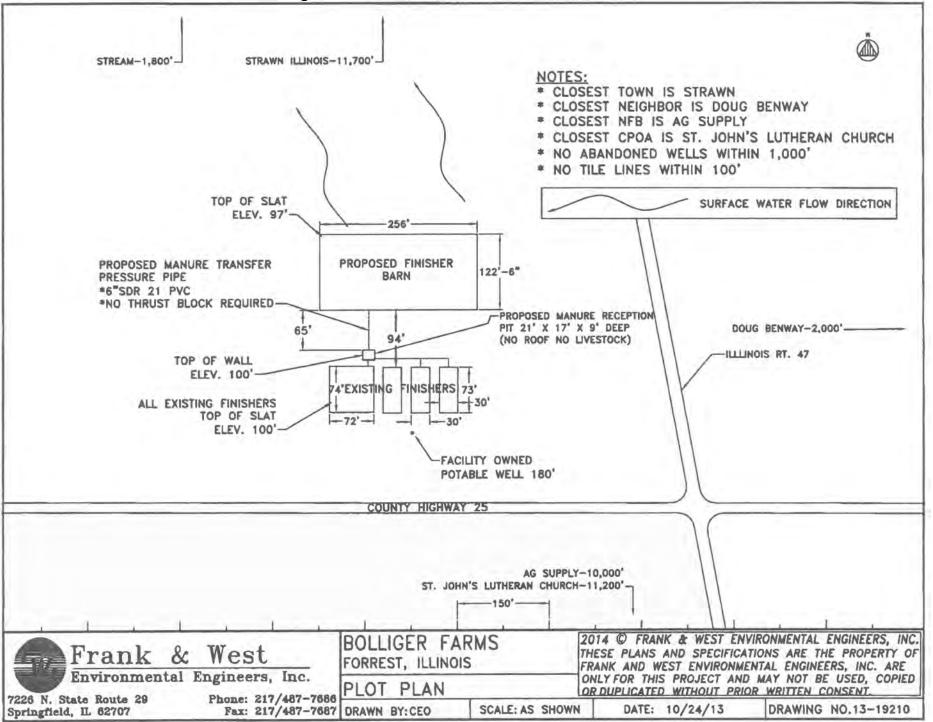
For incorporated entities, signature should be from an authorized corporate representative.

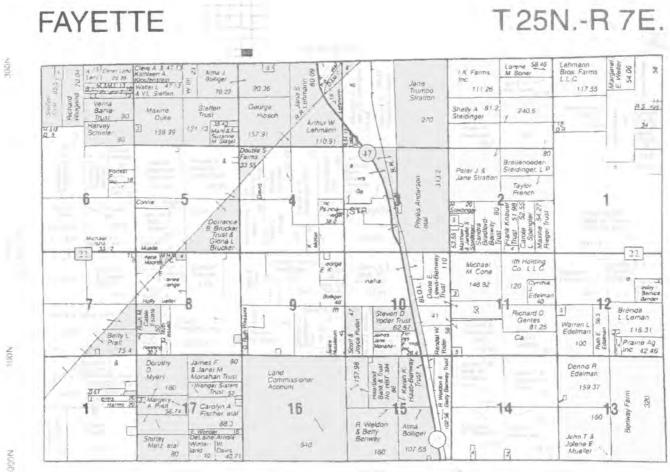
ionature

Date:

Pollution Control Facility	Dimensions	Number of Pumpouts	Pumpout Size	Length of Penmeter Tile	Type of Tile	Area of Precast Concrete Slats
Finishing barn	256' x 122'6" x 10' deep	8	6' x 6' x 10' deep	854'	6" Form-a-Drain	30,720 ft^2
Finishing barn	74' x 72' x 2' deep	0				5,328 ft^2
(3) Finishing barns	73' x 30' x 2' deep	0				2,160 ft*2
Reception Pit	21' x 17' x 9' deep	0				
Waste Drain Lines		DR21 pipe that drains the recept SCH40 PVC pipe that drains the s				



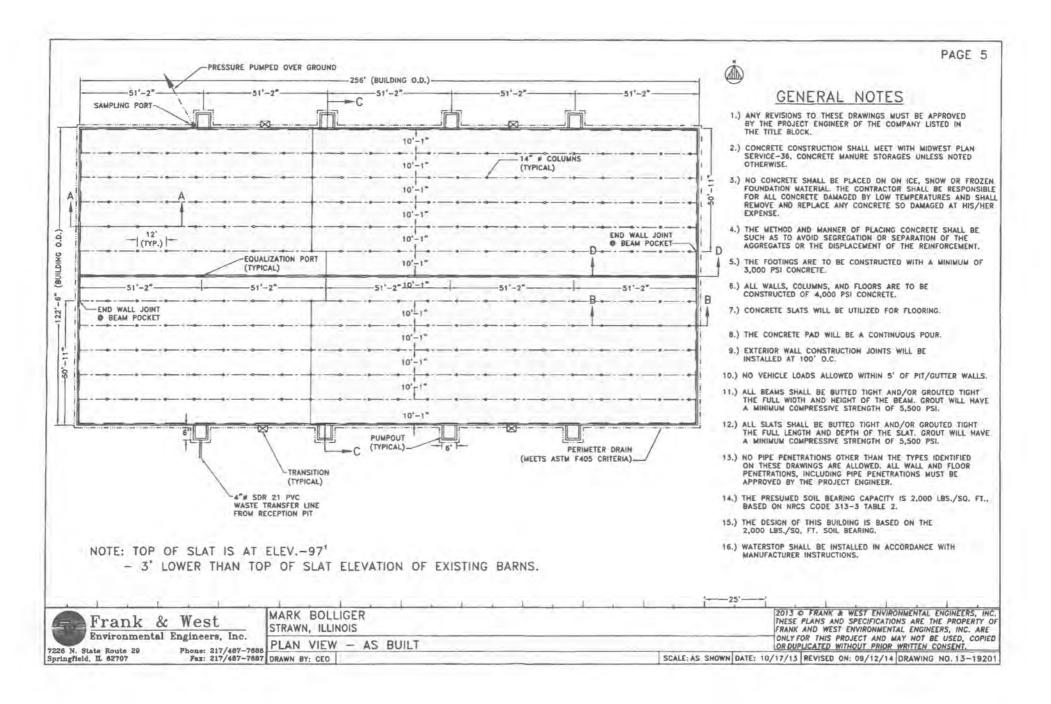




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# **BUREAU OF WATER**

# POLLUTION CONTROL FACILITY

# TAX CERTIFICATION APPLICATION and BOW RECOMMENDATION

E-MAIL TRANSMITTAL COVER SHEET

Applicant: **47 Finish LLC** BOW Log No.: **TC-145819** 

Transmittal Date: 5/20/2022

To: <u>Mike.Roubitchek@Illinois.gov;</u> jeromy.rees@illinois.gov

From: darren.gove@illinois.gov

Transmittal Hyperlink (Click to Go) to: N:\AgencyShared\BOW\BOW Tax Certification Apps\TC-145819\

	)
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 August 19, 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:

47 Finish LLC Ron Mueller Jr. 41583 E. 2300 N. Road Cropsey, IL 61731

### 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/ Gabriel H. Neibergall 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)