BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Raccoon Creek Farm, LLC – Raccoon Creek

Turkey Farm

(Property Identification Number
04-000-267-00)

) 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.

Raccoon Creek Farm, LLC – Raccoon Creek Turkey Farm Zachary Buchanan 9732 Billet Lane Lawrenceville, Illinois 62439

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

Amanda Kimmel Assistant Counsel

Division of Legal Counsel

DATED: November 16, 2023

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

Raccoon Creek Farm, LLC - Raccoon Creek)
Turkey Farm)
(Property Identification Number) PCB No. 23-
04-000-267-00)) (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

Amanda Kimmel Assistant Counsel

Division of Legal Counsel

DATED: November 16, 2023

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

Raccoon Creek Farm, LLC - Raccoon Creek)
Turkey Farm)
(Property Identification Number) PCB No. 23-
04-000-267-00)) (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 August 24, 2023 and supplemented on September 28, 2023, the Illinois EPA received
 a request from Raccoon Creek Farm, LLC Raccoon Creek Turkey Farm (Log number
 TC-148207, 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:

Raccoon Creek Turkey Farm

Zachary Buchanan 8761 4H Road

Sumner, Illinois 62466

The proposed water pollution control facilities in this request are located in the NW ¼ of Section 13, T3N, R13W of the West 2nd P.M. in Lawrence County, at the above street address and consist of the following livestock waste management containment structures:

One (1) concrete manure storage building measuring approximately 200 ft. (length) x 56 ft. (width) x 6 ft. (height).

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

THIS FILING SUBMITTED ON RECYCLED PAPER

3. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2022), 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 (2022), pollution control facilities must be certified as such by the Board, 35 ILCS 200/11-20 (2022) 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 Kimmel Assistant Counsel

Division of Legal Counsel

Dated: November 16, 2023

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

007 2 4 992

Re:

Raccoon Creek Turkey Farm

Recommendation of Tax Certification

Log No.: TC-148207

BOW ID No.: W1010150012

Property Index Number: 04-000-267-00

The Bureau of Water received a request on August 24, 2023 from Raccoon Creek Farm, LLC, having a principal place of business at 9732 Billet Lane, Lawrenceville, IL 62439, 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:

Raccoon Creek Turkey Farm 8761 4H Road Summer, IL 62466

NW 1/4 of Section 13, Township 3-North, Range 13-West of the West 2nd PM in Lawrence County.

Livestock waste management facilities consisting of one concrete livestock waste storage building measuring approximately 200 ft. (length) x 56 ft. (width) x 6 ft (height).

The livestock waste management facility is used to collect, transport and/or store livestock wastes 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 Webert Deslien at 217/782-0610.

DEL:WJD: TC-148207_Tax Cert Recommendation_25Sep23.docx

cc: Tax Cert File

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 #: W1010150012

Project Name: Raccoon Creek Turkey Farm

Date application received: 8/24/2023

Reviewer: WJD

Log number: TC-148207

Legal Description: NW 1/4 of Section 13, Township 3-North, Range 13-West of the West

2nd PM

County: Lawrence

Facility Contact: Kari Fraley, Frank & West Environmental Engineers, Inc., 1032 S 2nd Street,

Springfield, IL62704

Phone: 217/679-8362

Pollution Control Facility Type:

Poultry Livestock Waste Management Facility

Property ID: 04-000-267-00

Applicant: Raccoon Creek Farm, LLC

9732 Billet Lane

Lawrenceville, IL 62439

Facility: Raccoon Creek Turkey Farm

8761 4H Road Sumner, IL 62466

Date Control Devices installed: 1/15/2021

Application Signature by: Zachary Buchanan

Title: Designated Representative (Member)

Contents of Application: Raccoon Creek Turkey Farm Tax Certification Form, Application for

Certification, Pollution Control Facility Process Flow Diagram, Stack Building Plan View, Stack Building Detail Sheet #1, Highlighted Tax Certification Form

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:

Other: Livestock manure is collected, stored in concrete building, and field applied at agronomic rates.

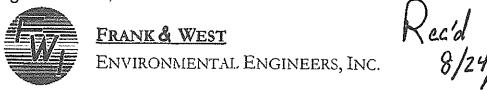
Physical description of pollution control facilities that ARE recommended:

Livestock waste management facilities consisting of:

One (1) concrete manure storage building measuring approximately 200 ft. (length) x 56 ft. (width), with 6 ft. (depth). The primary purpose of the building is to have a years worth of livestock manure storage to allow flexibility for application to agricultural fields when conditions are ideal.

Notes:

Nothing follows - WJD - (October 23, 2023)



August 22, 2023

Illinois Environmental Protection Agency Division of Water Pollution Control, Mail Code #15 Attention: Permit Section 1021 North Grand Avenue East P.O. Box 19276 Springfield, Illinois 62794-9276

RE: Raccoon Creek Turkey Farm Facility

To Whom it May Concern:

Frank & West is submitting an application for certification of property tax treatment for pollution control facility on behalf of the Raccoon Creek Turkey Farm facility.

If you have any further questions or comments regarding the Raccoon Creek Turkey Farm Facility non-lagoon livestock waste handling facility, please advise.

FRANK & WEST ENVIRONMENTAL ENGINEERS, INC.

Kari Fraley, E.I. Agricultural Engineer

Attachment:

Application for Certification

Rec'd 8-24-23

ATTACHMENT A RACCOON CREEK TURKEY FARM TAX CERTIFICATION FORM

ATTACHMENT APPLICATION FOR CERTIFICATION



Illinois Environmental Protection Agency

1021 North Grand Avenue East • P.O. Box 19276 • Springfield • Illinois • 62794-9276 • (217) 782-3397

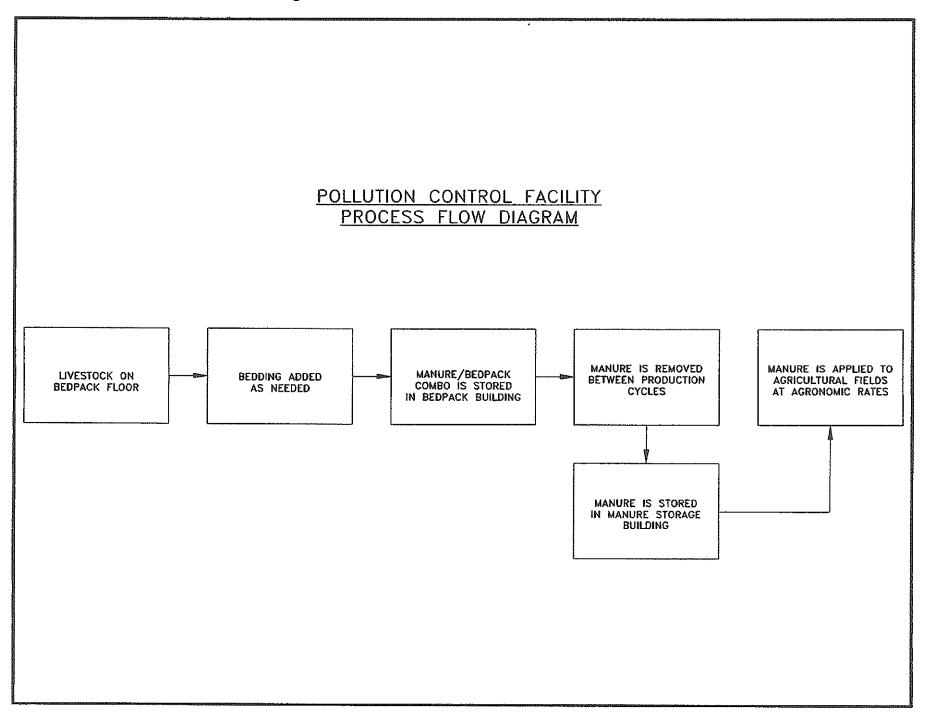
Application for Certification (Property Tax Treatment) Pollution Control Facility

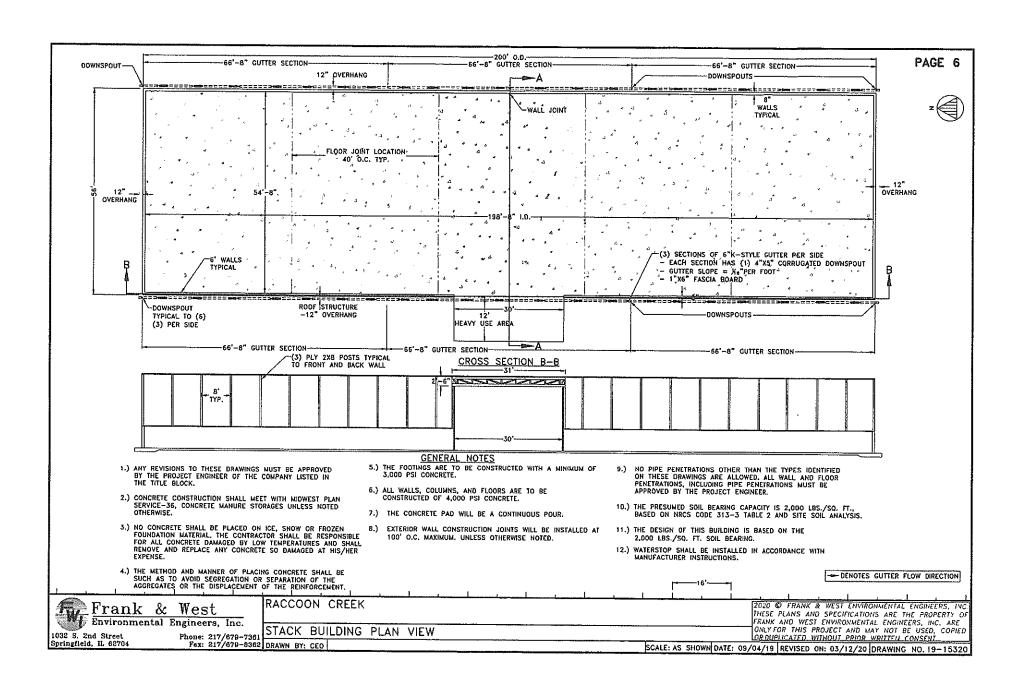
			FOR AGENCY	'USE ONLY	
		File Number:	<u> </u>		
Facility Type (chec	k one): 🔾 Air 🛭 Ø Water	Certification Nur	mber:	Date:	
This form is to be used	for any application for certifica	ition of property tax treatn	nent for a pollution control fa	cility for air or water from the	he Illinois EPA.
You may complete	this form online, save a co	oy locally, print, sign a	use the features o	dobe Acrobat Reader 10 or a on this form.	
		, [Illinois EPA Attention: Al Keller, Per Division of Water Pollution 1021 North Grand Avenue Springfield, IL 62794-92	on Control East, P.O. Box 19276	
I. Applicant In					
Company Name: Person Authorized Receive Certification Street Address:	on Zach Buchanan		Person to Contact for Additional Details Street Address:		
City:			_ City:		
Zip:	<u>62439</u> Pr	none: <u>618-928-0016</u>		Phone:	
Email Address:	lazybfarm@gmall.cor	<u>n</u>	Email Address:		
II. Facility Info	rmation:				
Facility Location:	Quarter Section: <u>NW</u>	Township: 3-North	Range: 13-Wes	<u>st</u>	
	Municipality: Section 13		Township:		
Address:			City:		,
	ode: Co				
	mber:				
	ndex Number is the numeric		ntify a parcel of real prope	orty for assessment and t	axation purposes
	perations information: ns Conducted at the Abov	e Location;			
The structure is a	concrete poultry manure	storage building.			
Permit Informatio	n:				
WPC Construction	Permit Number:	N/A	Date Issued:		
NPDES Permit Nu	mber:	N/A	Date Issued:	Exp. Date	e:
APC Construction	Permit Number:	N/A	Date Issued:	en anni e de la companya de la comp	
APC Operating Pe	ermit Number:	N/A	Date Issued:	Exp. Date	e:
	es of all relevant permits is				'ermit)
. 532-0222 voi	is Agency is authorized to reque luntary and no penalties will res ormation could prevent your app	ult from the failure to provid	de the information. However,	the absence of the	Page

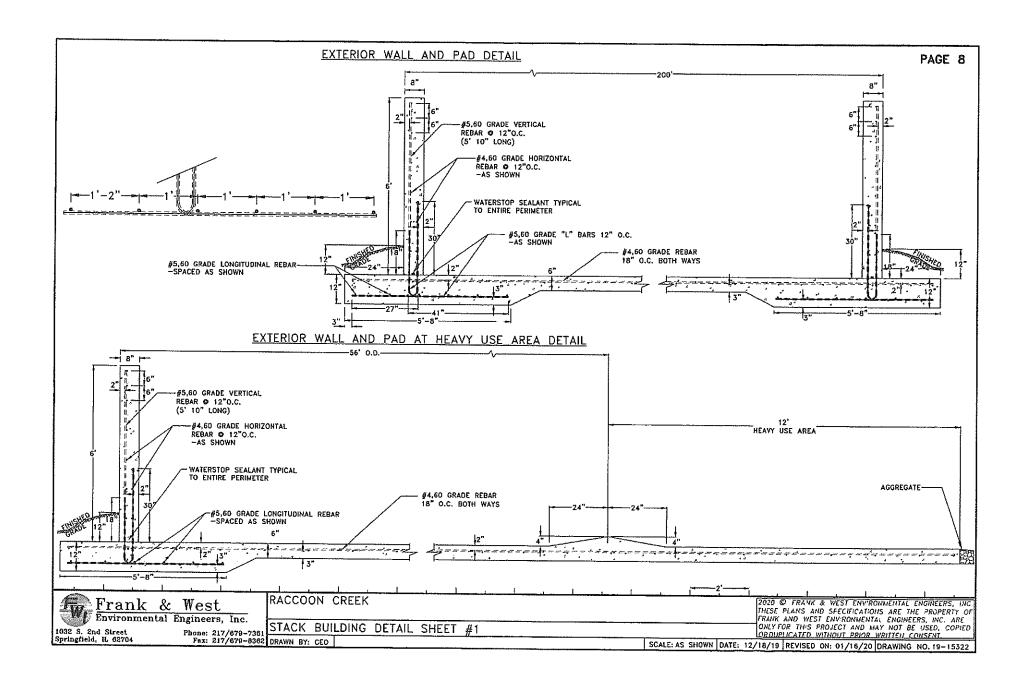
Manufacturing Process Inform Please provide Information on the each major piece of equipment a Description of the Process:	ne manufacturing process and materi	als on which pollution control facility is used, including acility (or low sulfur dioxide emission coal fueled device).	
Not applicable			
Materials Used in the Process:			
Not applicable			
explanation of why its primary pu			
The waste storage building has	dimensions of 200' x 56' with 6' tall or	oncrete wails,	
Describe the Primary Purpose of	the Pollution Control Facility (or Low	Sulfur Dioxide Emission Coal Fueled Device):	
The primary purpose of the build agricultural fields when condition	ling is to have a years worth of livest	ock manure storage to allow flexibility for application to	
Identify the statute or regulation control facility (or low sulfur dioxi		f any, requiring the installation of the subject pollution	
Not applicable	de entission coal (deled device).		
Nature of Contaminants or Pol List air contaminants or water po disposal of any contaminants ren		nts to the manufacturing processes. Also list the final sees.	
	Material Retained, Captured or Recovered		
Contaminant or Pollutant	Description	Disposal or Use	
Livestock Manure	Stored in concrete building	Field applied at agronomic rates	
		A CONTRACTOR OF THE CONTRACTOR	

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

Point(s) of Water Discharge: Environmental Protection Agency
Identify the longitude also have to the providing attention. Televising the provided waster from 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 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:
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.
The following information is submitted in accordance with the Illinois Property Tax Code, as amended, and to the best of my
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 knowlngly makes a false, fictitious, or fraudulent material statement, orally or in writing, to the
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))







ATTACHMENT B HIGHLIGHTED TAX CERTIFICATION FORM



Illinois Environmental Protection Agency

FOR AGENCY USE ONLY

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

	File Number:	Date Rec'd:	
Facility Type (check one): O Air Water	Certification Number:	Date	
This form is to be used for any application for certification illinois EPA. Separate applications must be completed for water operations are related, file two applications.			
If attachments are needed, record them consecutively on a	an index sheet.		
You may complete this form online, save a copy local	y, print, sign and submit it to:		
	Division of Water	eller, Permit Section er Pollution Control nd Avenue East, P.O. Box 19276 62794-9276	
I. Applicant Information:			
Company Name: <u>Ka Ccoon Cree</u>	KFarm, LIC		
Person Authorized to Receive Certification Zarhan Burha	Person to Co for Additiona	Details Lachary Suchanan	
Street Address: 182 by Net Lance City: Lawrence s	C Street Addresstate: FL City:	State	
City: <u>Lawrence 11e</u> s Zip: <u>62439</u> Phone.	618-928-0016	Phone.	
Email Address: Lazy 6 Fam Q 9M	, 4		
II. Facility Information:	_	_	
	nship: T3N_ Range:	_ <u> </u>	
Municipality:	Towns	nip: Christy	
Note: A plat map location is requested for facilities located outside of municipal boundaries.			
Address: 8761 41+ Road	City:	Sumer	
	<u>Lawrence</u> Book N	lumber:	
Property Index Number: 04 - 000 - 267 - 00 -			
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 Locat	ion:		
Permit Information:			
WPC Construction Permit Number:	Date Issu	ıed:	
NPDES Permit Number	Date Issu	ued:Exp. Date:	
APC Construction Permit Number:	Date Issu		
APC Operating Permit Number	Date Issu		
Note: Submit copies of all relevant permits issued by This Agency is authorized to request this info	The state of the s	the state of the s	
. 532-0222 Voluntary and no penalties will result from th PC 151 4/2016 Information could prevent your application from	e failure to provide the information.	However, the absence of the	

Manufacturing Process Inform Please provide information on the each major piece of equipment a Description of the Process:	ne manufacturing process and materia	als on which pollution control facility is used, including acility (or low sulfur dioxide emission coal fueled device).
Materials Used in the Process:		
explanation of why its primary puring the narrative description and a proces influent and effluent of the control	iption of the pollution control facility (urpose is to eliminate, prevent or redu	
Describe the Primary Purpose of	the Pollution Control Facility (or Low	Sulfur Dioxide Emission Coal Fueled Device):
Identify the statute or regulation (control facility (or low sulfur dioxi	(federal or state), or local ordinance, i de emission coal fueled device).	if any, requiring the installation of the subject pollution
Nature of Contaminants or Pol List air contaminants or water po disposal of any contaminants ren		nts to the manufacturing processes. Also list the final
	Material R	etained, Captured or Recovered
Contaminant or Pollutant	Description	Disposal or Use

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

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.
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.
2/15/2021
Status of installation on date of application:
Finished and in use
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))
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 fillinois EPA commits a Class 4 felony. A second or subsequent offense after conviction is a Class 3 felony. (415 ILCS 5/44(h)) Zachard Remain & Member

Deslien, Webert

From:

Kari Fraley < kfraley@fwieng.com>

Sent:

Thursday, September 28, 2023 10:26 AM

To:

Deslien, Webert

Cc:

Gove, Darren; lazybfarm@gmail.com

Subject:

RE: [External] RE: Raccoon Creek Turkey Farm (TC-148207)

Thank you.

Kari Fraley Agricultural Engineer Frank & West Environmental Engineers, Inc 1032 S. 2nd Street Springfield, IL 62704

Office Phone: 217-679-7361 Cell Phone: 618-535-4435

kfraleva fwieng.com

From: Deslien, Webert [mailto:Webert.Deslien@Illinois.gov]

Sent: Thursday, September 28, 2023 10:24 AM

To: Kari Fraley < kfraley@fwieng.com>

Cc: Gove, Darren < Darren.Gove@Illinois.gov>; lazybfarm@gmail.com Subject: RE: [External] RE: Raccoon Creek Turkey Farm (TC-148207)

Kari,

The diagram adequately answers our questions.

Thank you, Webert

From: Kari Fraley kfraley@fwieng.com
Sent: Thursday, September 28, 2023 9:36 AM
To: Deslien, Webert kfraley@fwieng.com

Cc: Gove, Darren < <u>Darren.Gove@Illinois.gov</u>>; <u>lazybfarm@gmail.com</u> Subject: [External] RE: Raccoon Creek Turkey Farm (TC-148207)

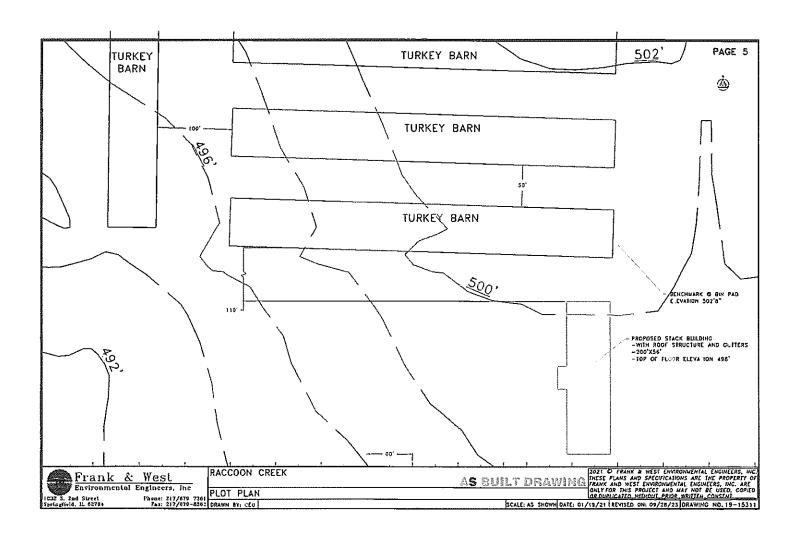
Webert,

Please let me know if the attached map is adequate.

Thanks

Thanks

Kari Fraley Agricultural Engineer Frank & West Environmental Engineers, Inc 1032 S. 2nd Street



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 November 16, 2023, the attached <u>NOTICE</u>, <u>APPEARANCE</u> and <u>RECOMMENDATION OF THE ILLINOIS 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:

Raccoon Creek Farm, LLC – Raccoon Creek Turkey Farm Zachary Buchanan 9732 Billet Lane Lawrenceville, Illinois 62439

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 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)