

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Gleeson Farm)
(Property Identification Number) PCB No. 24 -
10-04-400-001) (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.

Gleeson Farm
Reagan Mueller
41583 E. 2300 N. Road
Cropsey, Illinois 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: 

Grace McCarten
Assistant Counsel
Division of Legal Counsel

DATED: March 7, 2024

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

Gleeson Farm)
(Property Identification Number) **PCB No. 24-**
10-04-400-001) **(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: 
Grace McCarten
Assistant Counsel
Division of Legal Counsel

DATED: March 7, 2024

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BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Gleeson Farm)
(Property Identification Number) PCB No. 24-
10-04-400-001)) (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 September 6, 2023, the Illinois EPA received a request from Gleeson Farm (Log number TC-148281, 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:

Gleeson Farm
25473 N. 3300 E. Road
Colfax, Illinois 61728

The proposed water pollution control facility in this request is located in the SE ¼ of Section 4, T25N, R5E of the 3rd P.M. in McLean County, at the above street address and consist of the following livestock waste management structures:

One (1) concrete livestock waste pit measuring 201 ft. (length) x 101.83 ft. (width) x 10 ft. (depth), six (6) 6 ft. (length) x 6 ft. (width) x 10 ft. (depth) deep pumpouts, and approximately 680 linear feet of 4 inch HDPE drain tile and the 20,000 sq. ft. of precast 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.

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.

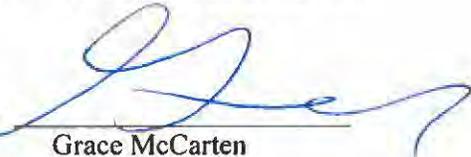
4. In order to receive preferential tax treatment as pursuant to 35 ILCS 200/11-5 (2022), pollution control facilities must be certified as such by the Board, 35 ILCS 200/11-20 (2022) and 35 Ill. Adm. Code 125.200(a).

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: 

Grace McCarten
Assistant Counsel
Division of Legal Counsel

Dated: March 7, 2024

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 *DLE*

Date: FEB 28 2024

Re: Gleeson Farm - Cropsey
Recommendation of Tax Certification
Log No.: TC-148281
BOW ID No.: W1138080006
Property Index Number: 10-04-400-001

The Bureau of Water received a request on September 6, 2023 from Gleeson Farm, 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 Il. Adm. Code 125.204. We offer the following recommendation.

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

Gleeson Farm
25473 N 3300 E RD
Colfax, IL 61728

SE 1/4 of Section 4, Township 25-North, Range 5-East of the 3rd P.M. in McLean County.

Livestock waste management facilities consisting of:

One (1) concrete livestock waste pit measuring 201 ft. (length) x 101.83 ft. (width) x 10 ft. (depth), six (6) 6 ft. (length) x 6 ft. (width) x 10 ft. (depth) deep pumpouts, and approximately 680 linear feet of 4-inch HDPE perimeter drain tile and the 20,000 sq. ft. of precast 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 Webert Deslien at 217/782-0610.

DRG: WJD: TC-148281_Tax Cert Recommendation_27Feb24.docx

Page No. 2
Tax Certification Recommendation
Log No. TC-148281

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 #: W1138080006

Project Name: Gleeson Farm

Pollution Control Facility Type:

Swine Livestock Waste Management Facility

Date application received: 9-6-2023

Property ID: 10-18-200-007

Reviewer: WJD

Applicant: Reagan Mueller

41583 E. 2300 N Rd.

Log number: TC-148281

Cropsey, IL 61731

Legal Description:

SE 1/4 of Section 4, Township 25-North,
Range 5-East of the 3rd P.M.

Facility: Gleeson Farm

25473 N 3300 E RD

Colfax, IL 61728

County: McLean

Date Control Devices installed: May 11, 2022

Facility Contact: Reagan Mueller

41583 E. 2300 N. Rd.

Cropsey, IL 61731

Application Signature by: Reagan Mueller

Title: Designated Representative - Partner

Phone: 217-249-9557

Contents of Application: Tax Certification Form for Livestock Operations, Pollution Control Facility
Process 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:

One (1) concrete livestock waste pit measuring 201 ft. (length) x 101.83 ft. (width) x 10 ft. (depth) and approximately 680 linear feet of 4 inch HDPE perimeter drain tile and the 20,000 sq. ft. of precast concrete slatted flooring over this manure pit.

Notes:

Nothing follows – WJD - (February 5, 2024)



FRANK & WEST
ENVIRONMENTAL ENGINEERS, INC.

September 6, 2023

*Rec'd
9-6-2023*

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: Gleeson Farm facility

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

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

FRANK & WEST
ENVIRONMENTAL ENGINEERS, INC.

A handwritten signature in cursive script, appearing to read 'Kari Fraley', is written in black ink.

Kari Fraley, E.I.
Agricultural Engineer

Attachment: Application for Certification

ATTACHMENT A
GLEESON TAX CERTIFICATION FORMS



Illinois Environmental Protection Agency

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

Division of Water Pollution Control

Tax Certification Form for Livestock Operations

This form's purpose is for the application for tax certification of water pollution control facilities at a livestock operation in accordance with 35 Ill. Admin. Code Part 125. For purposes of this form, a water pollution control facility ("facility") is designed, constructed, installed or operated for the primary purpose of eliminating, preventing or reducing water pollution. Multiple facilities may be submitted using this form; however, all facilities must be located on the same livestock operation site. Separate applications must be completed for separate livestock operations.

All other types of operations (e.g. industrial, agricultural, etc.) and air pollution control facilities must use form IL 532-0222

Please follow the instructions found throughout this form. If you need additional assistance with filling out this form, please call the Bureau of Water at 217-782-3362. Additional information about the tax certification process and applicable regulations including definitions may be found at the Agency website: www2.illinois.gov/epa/topics/forms/water-permits/tax-certification

I. Applicant Information

Company: Gleeson Farm

Person Authorized to Receive Certification

Name: Reagan Mueller

Street Addr: 41583 E. 2300 N. Rd.

City: Cropsey State: IL ZIP: 61731

Phone: 217-249-9557 ext. _____

Email: forwardfinishllc@gmail.com

Person to Contact for Additional Details

Name: Same

Street Addr: _____

City: _____ State: _____ ZIP: _____

Phone: _____ ext. _____

Email: _____

II. Livestock Operation Information

Site Location

The location of the parcel of land where the facilities are located and given by quarter section, township, range and county must be provided. The Public Land Survey System information is available on county plat maps or at www.isgs.illinois.edu/plss

Quarter Section: SE Township: 25N Range: 5E Prime Meridian: 3rd County: McLean

Municipality Name: Section 4

Township Name: _____

Street Address: _____

City: _____ State: IL ZIP: _____

Property Index Number(s): 10-04-400-001

Add PIN

Del. PIN

A property index number (PIN) for the parcel of land where pollution control facilities are located is required. If multiple PINs are applicable to the requested facilities, you must identify all applicable PINs in the above line and in Section III below. If you do not know your PIN you may obtain it from your records or your County's tax assessors website which may be found on the Illinois Department of Revenue website at www2.illinois.gov/rev/Individuals/Pages/IllinoisCounties.aspx

Livestock Activities: Provide descriptions of the livestock operations including type of animals at the site. (Text box will expand.)

The proposed structure consists of one swine finisher building where swine are housed on concrete slats with a below ground concrete pit used as waste storage.

Pollutant Sources: Identify potential sources of water pollution that are being controlled (i.e., beef feedlot runoff, swine manure, silage leachate, etc.). Provide estimated quantities of each pollutant that is produced in gallons per year. (Text box will expand.)

Approximately 950,000 gallons of swine manure will be stored in each concrete pit per year.

Are the pollutants collected by the facility land applied? Yes No

If No, provide a description of the final disposition of the pollutants which are collected by the facility.

III. Pollution Control Facility Information

Applicant must ensure each requested pollution control facility is represented accurately in both Part A and Part B of this Section.

Part A. Operational Diagram

Using the space provided below or on a separate sheet of paper, provide a plan sketch or map of the livestock operation scaled to show the location and layout of all the requested facilities. All requested facilities must be clearly identified on this diagram. Each facility should be labeled with the pollution control facility number identified in Part B of this Section and primary dimensions to help distinguish between other requested facilities. Please include labels of roadways, downstream waterways, other important landmarks and a north seeking arrow.

Check this box if the required diagram was completed on a separate sheet and attached to this application.

Part B. Pollution Control Facility Data

For each separate requested pollution control facility in this application, provide written or typed responses to all of the following questions. Use the button below the questions to add blank questions for each additional requested facility.

Pollution Control Facility Number 1

Name of pollution control facility: Finishing Building

Provide a physical description including all pertinent dimensions (length, width, depth, diameter), construction materials (e.g. steel, HDPE, concrete block, etc.), and rating (e.g. 10 HP centrifugal pump). (Text box will expand.)

A reinforced concrete pit with dimensions of 201' x 101'10" x 10' deep is used to store livestock waste until the appropriate time to apply the manure to agricultural fields at agronomic rates. The building has six (6) 6' x 6' x 10' deep pumpouts, 680' of 4" HDPE perimeter tile, and 20,000 ft² of precast concrete slats

Is the requested facility used 100 percent for elimination, prevention, or reduction of water pollution? Yes No

If No, list all other uses of the facility and provide a use-percentage estimate for each of those other uses.

Original cost of the pollution control facility: \$ 750,000

Date of installation or status of installation: May 11 2022

Property Index Number (PIN): 10-04-400-001

Applicable Illinois EPA permit number(s): _____

Are supplemental diagrams or construction drawings for this pollution control facility attached to the application? Yes No

If Yes, please label the diagram with the specific pollution control facility number identified above.

Click "Add a Facility" to add another set of facility questions for each requested facility. A number will automatically be assigned to the additional facility. Please use this number when labeling facilities in the diagram required in Part A of this Section. Handwritten submittals must also include one set of questions per requested pollution control facility. Use the "Delete last Facility" button to remove excess questions.

Add a facility

Delete last facility

IV. Discharge Point Locations and Receiving Waters

Provide a written description of the surface water drainage characteristics of the operation which may convey wastewater or polluted stormwater runoff from the facility to downstream waterways. Identify the location(s) on the property at which runoff or surface discharge leaves the property

Surface water flows southeast away from the building site into a ditch.

Identify local ditches, streams, rivers, ponds or lakes that may receive wastewater or polluted stormwater runoff from the operation. Also identify any named waterways that are immediately downstream from the local waterway.

A stream flows 2,800 south of the building site. A map has been provided that shows the location of the stream relative to the building site.

V. Approvals of Application and Signature

The information on this form and attachments 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))

Reagan Mueller
Printed Name

Partner
Title

Reagan Mueller
Signature

8/31/23
Date

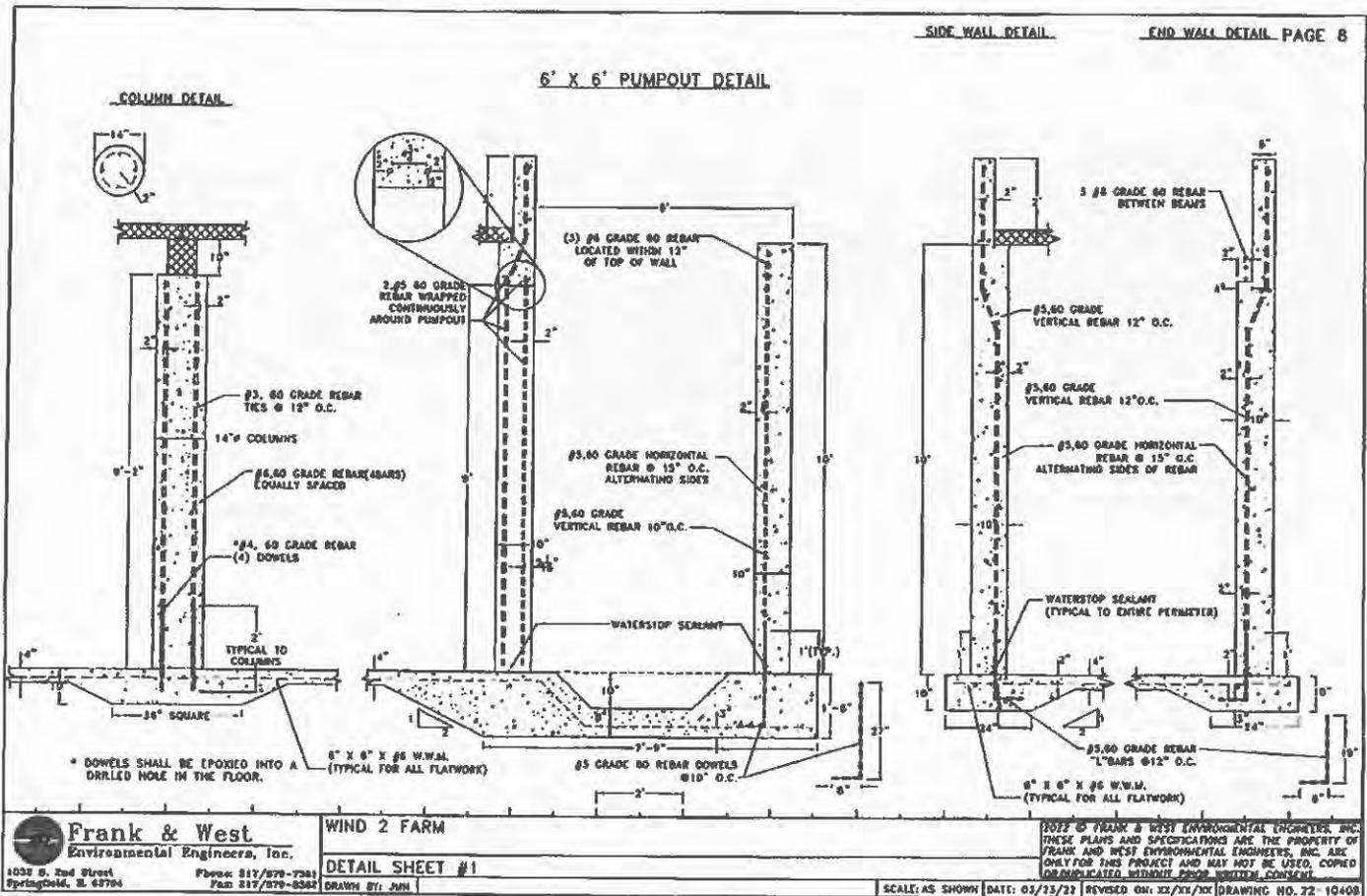
VI. Submittal of Your Application

Completing this Form: The absence of information requested in this form may result in denial of your application for tax certification. If information is omitted, Agency staff will determine when and if such information or data is essential and may contact you to obtain this information to complete its review. This application form may be completed and stored locally in electronic form for future printing. Electronic submittal or email submittal of this form is not authorized. If handwritten, the form must be legibly completed.

Attachments: Please only send attachments on 8.5" x 11" paper, do not send 11" x 17" sheets.

Please mail the completed and signed form and necessary attachments to:

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



POLLUTION CONTROL FACILITY
PROCESS FLOW DIAGRAM



STATE OF ILLINOIS

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COUNTY OF SANGAMON

CERTIFICATE OF SERVICE

I, the undersigned attorney at law, hereby certify that I have served on the date of March 7, 2024, 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:

Gleeson Farm
Reagan Mueller
41583 E. 2300 N. Road
Cropsey, Illinois 61731

Copies also provided electronically as follows:

Illinois Department of Revenue
via email at REV.PropTaxApp@illinois.gov
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[Electronic Filing]

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ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

/s/ Grace McCarten
Assistant Counsel
Division of Legal Counsel
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(217) 782.9143 (TDD)