BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Wind 2 Farm)
(Property Identification Number) PCB No. 24 -
10-18-200-007)) (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>
ENVIRONMENTAL PROTECTION AGENCY, copies of which are herewith served upon you.

Wind 2 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

Gabriel Neibergall
Assistant Counsel

Division of Legal Counsel

DATED: March 13, 2024

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

Wind 2 Farm)
(Property Identification Number) PCB No. 24-
10-18-200-007)) (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

Gabriel Neibergall

Assistant Counsel

Division of Legal Counsel

DATED: March 13, 2024

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

Wind 2 Farm)
(Property Identification Number) PCB No. 24-
10-18-200-007)) (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 September 6, 2023, the Illinois EPA received a request from Wind 2 Farm (Log number TC-148237, 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: Wind 2 Farm

30999 E. 2375 N. Road Lexington, Illinois 61753

The proposed water pollution control facility in this request is located in the NW ¼ of Section 17, 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.
 - 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:

Gabriel Neibergal

Assistant Counsel

Division of Legal Counsel

Dated: March 13, 2024

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



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: Wind2 Farm facility

Frank & West is submitting an application for certification of property tax treatment for pollution control facility on behalf of the Wind2 Farm facility.

If you have any further questions or comments regarding the Wind2 Farm non-lagoon livestock waste handling facility, please advise.

FRANK & WEST ENVIRONMENTAL ENGINEERS, INC.

Kari Fraley, E.I.

Kon Ireling

Agricultural Engineer

Attachment:

Application for Certification

ATTACHMENT A WIND 2 TAX CERTIFICATION FORMS



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: LB 0 8 2024

Re: Wind 2 Farm - Cropsey

Recommendation of Tax Certification

Log No.: TC-148237

BOW ID No.: W1138990004

Property Index Number: 10-18-200-007

The Bureau of Water received a request on September 6, 2023 from Wind 2 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:

Wind 2 Farm 30999 E 2375 N Rd Lexington, IL 61753

NW 1/4 of Section 17, Township 25-North, Range 5-East of the 3rd PM 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 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.

WJD: TC-148237 Tax Cert Recommendation 05Feb24.docx

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-147352

cc: Tax Cert File



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 III. 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, agrichemical, 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

l. Applicant l	Information				
Company:	Wind 2 Farm		1		
	Person Authorized to Receive Certification		Person to Conf	act for Addit	tional Details
Name.	Reagan Mueller	Name:	Same		
Street Addr:	41583 E 2300 N Rd.	Street Addr:			
City:	Cropsey State IL ZIP 61731				ZIP:
Phone:	217-249-9557 ext	Phone:			ext:
Email [.]	forwardfin shllc@gmail com				
II. Livestock Site Location		1 1 5 1			
Site Location The location be provided. Quarter Se	of the parcel of land where the facilities are located. The Public Land Survey System information is available. Ection: NW Township: 25N Ran	ge: 5E 'rır	ty plat maps or a	t www.isgs.ill	
Site Location The location be provided. Quarter Se funicipality N	of the parcel of land where the facilities are located. The Public Land Survey System information is available.	nlable on coun	ty plat maps or a me Meridian: 3rd o Name:	t www.isgs.ill	inois edu/plss
Site Location The location be provided. Quarter Se funicipality N Street Ad Property Ind	of the parcel of land where the facilities are located. The Public Land Survey System information is available. NW	ge: 5E 'rır Townsh	ty plat maps or a me Meridian: 3rd o Name:	t <u>www.isgs.ill</u>	inois edu/plss

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?
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 ft^2 of precast concrete slats.
Is the requested facility used 100 percent for elimination, prevention, or reduction of water pollution?
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: 150,000
Date of installation or status of installation: How II . 2032
Property Index Number (PIN): 10-18 - 200 - 007
Applicable Illinois EPA permit number(s)
Are supplemental diagrams or construction drawings for this pollution control facility attached to the application? () Yes • No lif 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

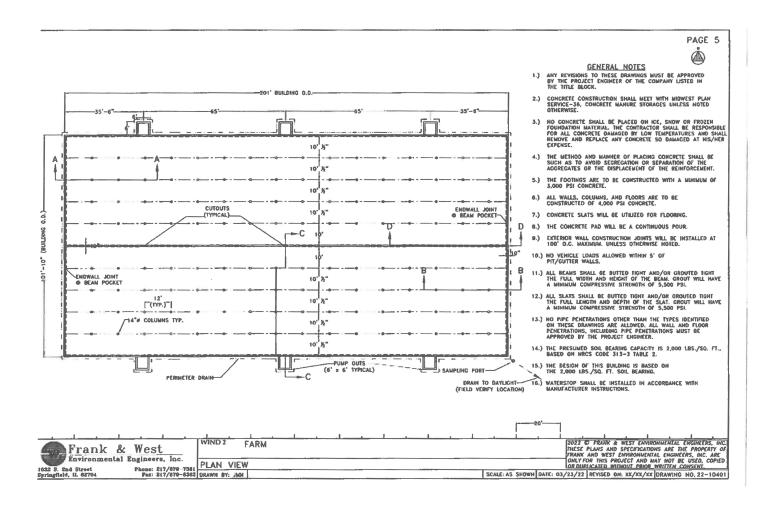
Provide a written description of the surface water drainage characteristics of the operation which may convey wastewater or polluted stormwater runoff from the facility to downstream waterways. Identify the location(s) on the property at which runoff or surface discharge leaves the property.
Surface water flows south 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 8,300 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)) Reaction Printed Name Title
Reagner 8 31 - 33 Signature Date

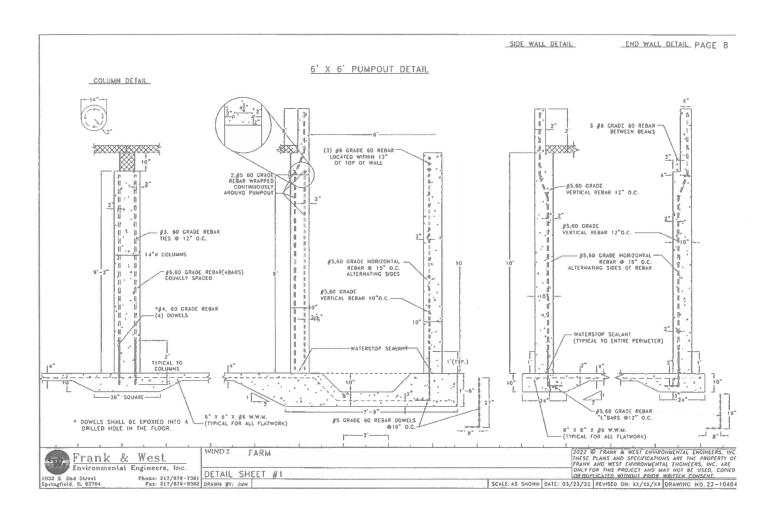
Completing this Form: The absence of information requested in this form may result in denial of your application for tax certification. If information is omitted, Agency staff will determine when and if such information or data is essential and may contact you to obtain this information to complete its 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.

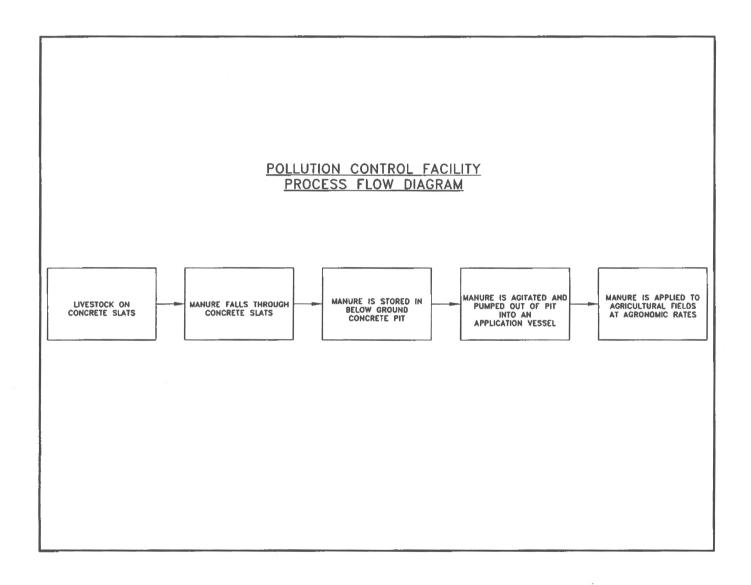
Attachments: Please only send attachments on 8.5" x 11" paper, do not send 11" x 17" sheets.

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







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.

Pollution Control Facility Type:

Property ID: 10-18-200-007

Applicant: Reagan Mueller

41583 E. 2300 N Rd. Cropsey, IL 61731

Facility: Wind 2 Farm

30999 E 2375 N Rd Lexington, IL 61753

Swine Livestock Waste Management Facility

Date Control Devices installed: May 11, 2022

Application Signature by: Reagan Mueller

Title: Designated Representative - Partner

BOW ID #: W1138990004

Project Name: Wind 2 Farm

Date application received: 9-6-2023

Reviewer: WJD

Log number: TC-148237

Legal Description:

NW 1/4 of Section 17, Township 25-North, Range

5-East of the 3rd PM

County: McLean

Facility Contact: Reagan Mueller

41583 E. 2300 N. Rd. Cropsey, IL 61731

Phone: 217-249-9557

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:

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

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), 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.

Notes:

Nothing follows - WJD - (February 5, 2024)

Deslien, Webert	
From: Sent: To: Subject:	Forward Finish <forwardfinishllc@gmail.com> Friday, February 2, 2024 7:39 AM Deslien, Webert [External] Re: Gleeson Farm and Wind2 Farm facilities - Site Location</forwardfinishllc@gmail.com>
Categories:	Vital
Of Course, sorry for the delay. He	ere are the site addresses:
Gleeson Farm: 25473 N 3300 E RD Colfax, IL 61728	
Wind Two: 30999 E 2375 N Rd Lexington, IL 61753	
Thanks!	
On Mon, Jan 29, 2024 at 1:43 PM	1 Deslien, Webert < Webert. Deslien@illinois.gov > wrote:
Good Afternoon Reagan,	
I am reviewing your tax certificates 148237).	ation applications for the Gleeson Farm facility (TC-148281) and Wind2 Farm facility (TC-
Can you or Kari Fraley please pr provided for both applications.	ovide the actual street address of the two sites? Only the applicant's street address was
Thanks you,	
Webert Deslien	
Environmental Protection Engin	neer
Permit Section – 401/Mines Un	it, BOW
Illinois Environmental Protectio	on Agency
Phone: (217) 557-6937	

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:

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 March 13, 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:

Wind 2 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 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 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)