

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

<b>Gatlynn Farm</b>	)	
<b>(Property Identification Number</b>	)	<b>PCB No. 25 -</b>
<b>06-0-0348-000-00)</b>	)	<b>(Tax Certification)</b>
	)	

**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.

Gatlynn Farm  
Curt Hesse  
720 North 2750<sup>th</sup> Place  
Ursa, Illinois 62376

Don Brown, Clerk  
Illinois Pollution Control Board  
60 E. Van Buren St., Ste. 630  
Chicago, Illinois 60605

**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: May 15, 2025

Illinois Environmental Protection Agency  
2520 W Iles Ave.  
P.O. Box 19276  
Springfield, Illinois 62794-9276  
(217) 782-5544

**THIS FILING IS SUBMITTED ON RECYCLED PAPER**

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

**Gatlenn Farm**  
**(Property Identification Number**  
**06-0-0348-000-00)**

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)  
)

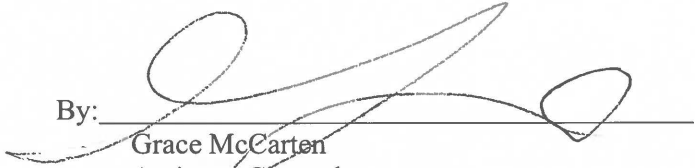
**PCB No. 25-**  
**(Tax Certification)**

**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: May 15, 2025

Illinois Environmental Protection Agency  
2520 W Iles Ave.  
P.O. Box 19276  
Springfield, Illinois 62794-9276  
(217) 782-5544

**THIS FILING IS SUBMITTED ON RECYCLED PAPER**

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

<b>Gatlynn Farm</b>	)	
<b>(Property Identification Number</b>	)	<b>PCB No. 25-</b>
<b>06-0-0348-000-00)</b>	)	<b>(Tax Certification)</b>
	)	

**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 July 27, 2023, the Illinois EPA received a request from Gatlynn Farm (Log number TC-148053, 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: Gatlynn Farm  
1757 North 2400<sup>th</sup> Avenue  
Mendon, Illinois 62351

The proposed water pollution control facilities in this request are located in the SE ¼ of Section 35, T2N, R7W of the 4<sup>th</sup> P.M. in Adams County, at the above street address and consist of the following livestock waste management structures:

One (1) concrete manure storage area measuring 90.33 ft. (length) x 36.67 ft. (width) x 6 ft. (depth), one (1) concrete manure scrape alley measuring 245 ft. (length) x 12 ft. (width) x 5 in. (depth), two (2) concrete manure bedpack areas each measuring 76 ft. (length) x 36.67 ft. (width) x 4 ft. (depth), one (1) reinforced concrete curb measuring 245 ft. (length) x 18 in. (width) x 6 in. (depth), and two (2) reinforced roll curbs measuring 12 ft. (length) x 18 in. (width) x 6 in. (depth), and the portion of the building over the manure stack area, bedpack areas, and scrape alley.

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: May 15, 2025

Illinois Environmental Protection Agency  
2520 W Iles Ave.  
P.O. Box 19276  
Springfield, Illinois 62794-9276  
(217) 782-5544



## ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

2520 WEST ILES AVENUE, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 • (217) 782-3397

JB PRITZKER, GOVERNOR

JAMES JENNINGS, ACTING DIRECTOR

### Memorandum

To: Mike Roubitchek, Division of Legal Counsel

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

Date: MAY 15 2025

Re: Gatlynn Farm - Mendon  
Recommendation of Tax Certification  
Log No.: TC-148053  
BOW ID No.: W0018110005  
Property Index Number: 06-0-0348-000-00

The Bureau of Water received a request on July 27, 2023, from Curt Hesse, having a principal place of business at 730 N 2750th Pl, Ursa, IL 62376, for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204. We offer the following recommendation.

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

Gatlynn Farm  
1757 N 2400th Ave  
Mendon, IL 62351

SE ¼ of Section 35, T2N, R7W, 4<sup>th</sup> PM in Adams County.

Livestock waste handling facilities consist of:

One (1) concrete manure storage area measuring 90.33 ft. (length) x 36.67 ft. (width) x 6 ft. (depth), one (1) concrete manure scrape alley measuring 245 ft. (length) x 12 ft. (width) x 5 in. (depth), two (2) concrete manure bedpack areas each measuring 76 ft. (length) x 36.67 ft. (width) x 4 ft. (depth), one (1) reinforced concrete curb measuring 245 ft. (length) x 18 in. (width) x 6 in. (depth), and two (2) reinforced roll curbs measuring 12 ft. (length) x 18 in. (width) x 6 in. (depth), and the portion of the building over the manure stack area, bedpack areas, and scrape alley.

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

The 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 Ill. Adm. Code 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.

2125 S. First Street, Champaign, IL 61820 (217) 278-5800  
115 S. LaSalle Street, Suite 2203, Chicago, IL 60603  
1101 Eastport Plaza Dr., Suite 100, 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-148053

If you have any questions regarding this letter, please contact Sarah Coulton at 217/782-0610.

SC:TC-148053\_Tax Cert Recommendation\_26Feb25.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.**

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**BOW ID #:** W0018110005

**Project Name:** Gatlynn Farm - Mendon

**Date application received:** 07/27/2023

**Reviewer:** SC

**Log number:** TC-148053

**Legal Description:**

SE ¼ Section 35 Twp: 2N Range: 7W PM: 4

**County:** Adams

**Facility Contact:** Kari Fraley

Frank & West Environmental Engineers, Inc.

1032 S 2<sup>nd</sup> St, Springfield, IL 62704

217/679-7361

**Phone:** 217-440-9221

**Email:** chesse@adams.net

Contents of Application: Application form, cover letter, map, plan drawings, flow diagram

**Pollution Control Facility Type:**

Cattle/Dairy Livestock Waste Management Facility

**Property ID:** 06-0-0348-000-00

**Applicant:** Curt Hesse

730 N 2750<sup>th</sup> Pl

Ursa, IL 62376

**Facility:** Gatlynn Farm

1757 N 2400<sup>th</sup> Ave

Mendon, IL 62351

**Date Control Devices installed:** 03/16/2023

**Application Signature by:** Curt J Hesse

**Title:** Owner

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:**

The livestock waste handling facilities consist of one (1) concrete manure storage area (approximately 90.33 ft. x 36.67 ft. x 6 ft.), one (1) concrete manure scrape alley (approximately 245 ft. x 12 ft. x 5 in.), two (2) concrete bedpack areas (approximately 76 ft x 36.67 ft. x 4 ft.), one (1) reinforced concrete curb (approximately 245 ft. x 18 in. x 6 in.), and two (2) reinforced roll curbs ( approximately 18 in x 6 in. x 12 ft.), and the portion of the building over the manure stack area, bedpack areas, and scrape alley.

The facility collects, transports, and stores livestock waste prior to cropland application.

Pollution control facilities requested by the Applicant through Description of Pollution Control Facilities, Section 2 of the application form and the attachments:

One (1) concrete manure storage area,

One (1) concrete scrape alley,

Illinois EPA Log #: TC-148053

Page 2 of 2

Two (2) bedpack areas,  
One (1) Concrete curbing,  
Two (2) roll curbs,  
And portion of the building over the storage area, bedpack areas, and scrape alley.

Recommended Action: Issue tax certification.

**In addition to the above described facilities, the Agency determined that the following facilities ARE NOT pollution control facilities according to § 125.200 having 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 pretreatment, treatment, modification or disposal might be harmful, detrimental or offensive to human, plant or animal life, or to property and therefore ARE NOT recommended.**

The concrete feed bunks; and

the cattle waterers

**Notes:**

See letter exchange between applicant, Mr. Hesse and Darren Gove regarding feed bunks and cattle waterer.

**Nothing follows – SC - (March 14, 2025)**

**Coulton, Sarah N.**

---

**From:** Kari Fraley <kfraley@fwieng.com>  
**Sent:** Friday, March 14, 2025 4:20 PM  
**To:** Coulton, Sarah N.  
**Cc:** cahesse@adams.net  
**Subject:** [External] Curt Hesse Address

Sarah,  
The mailing address for Curt Hesse is:  
730 North 2750 Place  
Ursa, IL 62376

Kari Fraley  
Agricultural Engineer  
Frank & West Environmental Engineers, Inc  
1032 S. 2<sup>nd</sup> Street  
Springfield, IL 62704  
Office Phone: 217-679-7361  
Cell Phone: 618-535-4435  
kfraley@fwieng.com

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 #:** W0018110005

**Project Name:** Gatlynn Farm - Mendon

**Date application received:** 07/27/2023

**Reviewer:** SC

**Log number:** TC-148053

**Legal Description:**

SE ¼ Section 35 Twp: 2N Range: 7W PM: 4

**County:** Adams

**Facility Contact:** Kari Fraley

Frank & West Environmental Engineers, Inc.  
1032 S 2<sup>nd</sup> St, Springfield, IL 62704  
217/679-7361

**Phone:** 217-440-9221

**Email:** chesse@adams.net

**Contents of Application:** Application form, cover letter, map, plan drawings, flow diagram

**Pollution Control Facility Type:**

Cattle/Dairy Livestock Waste Management Facility

**Property ID:** 06-0-0348-000-00

**Applicant:** Curt Hesse

1730 N 2750<sup>th</sup> Pl

Ursa, IL 62376

**Facility:** Gatlynn Farm

1757 N 2400<sup>th</sup> Ave

Mendon, IL 62351

**Date Control Devices installed:** 03/16/2023

**Application Signature by:** Curt J Hesse

**Title:** Owner

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:**

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The facility collects, transports, and stores livestock waste prior to cropland application.

Pollution control facilities requested by the Applicant through Description of Pollution Control Facilities, Section 2 of the application form and the attachments:

One (1) concrete manure storage area,

One (1) concrete scrape alley,

Illinois EPA Log #: TC-148053

Page 2 of 2

Two (2) bedpack areas,  
One (1) Concrete curbing,  
Two (2) roll curbs,  
And portion of the building over the storage area, bedpack areas, and scrape alley.

Recommended Action: Issue tax certification.

**In addition to the above described facilities, the Agency determined that the following facilities ARE NOT pollution control facilities according to § 125.200 having 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 pretreatment, treatment, modification or disposal might be harmful, detrimental or offensive to human , plant or animal life, or to property and therefore ARE NOT recommended.**

The concrete feed bunks; and

the cattle waterers

**Notes:**

See letter exchange between applicant, Mr. Hesse and Darren Gove regarding feed bunks and cattle waterer.

Nothing follows – SC - (February 26, 2025)



# 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, 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](http://www2.illinois.gov/epa/topics/forms/water-permits/tax-certification)

#### I. Applicant Information

Company: Gatlynn Farm

##### Person Authorized to Receive Certification

Name: Curt Hesse

Street Addr: 1730 N. 2750th Pl.

City: Ursa State: IL ZIP: 62376

Phone: 217-440-9221 ext: \_\_\_\_\_

Email: chesse@adams.net

##### 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](http://www.isgs.illinois.edu/plss)

Quarter Section: SE Township: 2-North Range: 7W Prime Meridian: 4 County: Adams

Municipality Name: Section 35 Township Name: \_\_\_\_\_

Street Address: 1757 N. 2400th Ave. City: Mendon State: IL ZIP: 62351

Property Index Number(s): \_\_\_\_\_

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](http://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 structure is a beef barn where animals are housed on concrete floors with above ground concrete 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.)

Beef Manure is the potential source of water pollution that is being controlled.  
Approximately 1,848 Ton of manure is produced annually.

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: Gatlynn Farm - Bedpack Cattle Barn

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.)

The proposed bedpack waste storage barn consists of bedpack waste storage and manure stack waste storage all in one building. The overall building dimensions are 245' x 50'-6" with 4' and 6' walls (see attached plan view and cross section for details).

The building is laid out with a 76' x 36' - 8" x 4' concrete bedpack area on each end. These areas serve as bedpack housing for the cattle as well as bedpack manure storage. In the middle of the building is a 90'4" x 36'-8" x 6' manure stack which is used only for manure storage. All storages are open to the front with a 12' wide scrape alley and heavy use area 245' long x 5" thick reinforced concrete. This is used to transfer (scrape) manure from the bedpack to the manure stack area. Walls are all 8" thick reinforced concrete and the floors are 5" thick reinforced concrete. 36" wide x 12" thick reinforced footings are located under each wall. In the front of the building, there are 13 - 11'-5" tall x 14" diameter reinforced concrete pillars with 36" diameter x 12" thick reinforced footings. Along the front of the building is a 245' x 18" x 6" reinforced concrete curb that is used to contain waste and keep stormwater from entering the building. Along the ends of each scrape ally are 18" x 6" x 12' reinforced roll curbs which also help contain waste inside the building and prevent stormwater from entering.

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: \$453,966.00

Date of installation or status of installation: 03/16/2023

Property Index Number (PIN): 06-0-0348-000-00

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.

The facility is located at a high point in the field and all surface waters drain away from the facility.

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.

The closest ditch is straight east of the facility approximately 600'. This drainage eventually enters Bigneck Creek to the north of the facility.

#### 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))

Curt J HESSE

Printed Name

Producer

Title

Curt Hesse

Signature

2/25/2025

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 #16  
Attention: Permit Section  
1021 North Grand Avenue East  
P.O. Box 19276  
Springfield, Illinois 62794-9276

**Coulton, Sarah N.**

---

**From:** Coulton, Sarah N.  
**Sent:** Friday, February 14, 2025 8:22 AM  
**To:** chesse@adams.net  
**Subject:** Tax Certification Log # TC-148053 Response Needed

Good morning, Curt,

I am in the process of reviewing your Tax Certification application for Gatlynn Farm in Mendon, Illinois. Please provide me with the correct dimensions of the barn, bedpack areas, scrape alley, manure stacking area, and any other regions of the barn that are requested. The dimensions provided in the description box do not match Drawing No. 22-12301 – Plan View.

Sincerely,  
Sarah

**Sarah Coulton**  
Environmental Protection Specialist  
Industrial, 401/Mines Sub-Unit, Permit Section, Division of Water Pollution Control  
Illinois Environmental Protection Agency, Bureau of Water  
2520 West Iles  
Springfield, IL 62794-9276  
[Sarah.Coulton@illinois.gov](mailto:Sarah.Coulton@illinois.gov)  
Telephone: (217) 785-7428

**Coulton, Sarah N.**

---

**From:** Kari Fraley <kfraley@fwieng.com>  
**Sent:** Wednesday, February 26, 2025 11:04 AM  
**To:** Coulton, Sarah N.  
**Cc:** cahesse@adams.net  
**Subject:** [External] RE: Gatlynn Farm Tax Certification TC-151757 Add'l Information Required  
**Attachments:** Revised - Hesse Tax-Certification-Form-for-Livestock-Operations2.22.pdf

Sarah,  
Please let me know if this addresses the concerns with the Tax Certification Form for Gatlynn Farm.

Thank you.

Kari Fraley  
Agricultural Engineer  
Frank & West Environmental Engineers, Inc  
1032 S. 2<sup>nd</sup> Street  
Springfield, IL 62704  
Office Phone: 217-679-7361  
Cell Phone: 618-535-4435  
kfraley@fwieng.com

**From:** Coulton, Sarah N. [mailto:Sarah.Coulton@Illinois.gov]  
**Sent:** Wednesday, February 26, 2025 8:44 AM  
**To:** kfraley@fwieng.com; chesse@adams.net  
**Subject:** Gatlynn Farm Tax Certification TC-151757 Add'l Information Required

Good morning, Kari,

This is a reminder that I need the corrected dimensions of the pollution control devices as was discussed over the phone on 2/13/25 for the tax certification application associated with Gatlynn Farm in Mendon, IL. I cannot submit my final review until I receive this information which can be provided in written format via letter or email.

Sincerely,  
Sarah

**Sarah Coulton**  
Environmental Protection Specialist  
Industrial, 401/Mines Sub-Unit, Permit Section, Division of Water Pollution Control  
Illinois Environmental Protection Agency, Bureau of Water  
2520 West Iles  
Springfield, IL 62794-9276  
Sarah.Coulton@illinois.gov  
Telephone: (217) 785-7428

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**Coulton, Sarah N.**

---

**From:** Coulton, Sarah N.  
**Sent:** Wednesday, January 15, 2025 3:49 PM  
**To:** chesse@adams.net  
**Subject:** Tax Certification Application Review: Gatlynn Farm TC-148053

Good afternoon, Mr. Hesse,

Darren Gove reviewed your letter and provided the following responses.

1. Bedpack area – We will consider this area as a pollution control facility due to it being used as temporary storage for manure and it has been demonstrated that the primary purpose is pollution control. However, for reference, each particular area over which animals are confined and how long manure is stored and managed must be explained in the application.
2. Feed Bunks – We will proceed with a denial recommendation because it has not been demonstrated that the primary purpose for this area is pollution control but rather that there may be an incidental effect of pollution control. The question should be asked “Were the feed bunks installed for the purpose of rainwater collection?” A south blowing rain may be the predominant blowing rain at the area, however, the fact that blowing rain may occur less than one out of ten days indicates that it serves as a feed bunk for cattle nine out of the ten days.
3. Waterer – We will proceed with a denial recommendation because it has not been demonstrated that the primary purpose for this area is pollution control but again, incidental effect. Does it perform more often as a water source or as a waste receptacle? It appears that the arrangement may only be serving to contribute to additional liquid waste needing managed.

We hope these responses prove to be clear indicators for the process of determining what a pollution control facility is and is not.

Feel free to reach out with additional questions.

Sincerely,  
Sarah

**Sarah Coulton**  
Environmental Protection Specialist  
Industrial, 401/Mines Sub-Unit, Permit Section, Division of Water Pollution Control  
Illinois Environmental Protection Agency, Bureau of Water  
2520 West Iles  
Springfield, IL 62794-9276  
[Sarah.Coulton@illinois.gov](mailto:Sarah.Coulton@illinois.gov)  
Telephone: (217) 785-7428

## Cattle Bunks

The cattle bunks are located on the whole southside of cattle barn under the 2nd hip roof. That is the open side of barn. When you get a south blowing rain the bunks catch the rain water before it gets in alley way. I then have to mix the rain water, left over feed with bedding to make it into solid form before I store it in manure storage area. I definitely feel it is first defense in barn from preventing water pollution.

## Water Drinks

The water drinks in the barn become a form of water pollution control due to cattle excreting manure into the drinker and around it. Every time it happens I have to drain the water from the tank that has manure in it. Mix it with dry bedding and haul it to manure storage. I can't and not allowed to just drain it in bed pack area. It causes wet bedding and take the risk of bacteria growing.

## Bed pack area

With the Bed pack area - once a month I clean the area of manure and take it to storage area. The bed pack area is counted as storage when getting permitting for a bed pack barn from the state. the bed pack area is part of my total storage of the entire barn for my 180 days of <sup>own</sup> storage combined with manure storage area →

the alley way between bunks and bed pack area are also included in my storage containate of the barn. This is heavy use area when bunk feeding and when they move from feeding to bed pack area. I clean this area once a week sometimes more as the manure builds.. Then it is put in manure storage area. The whole entire barn gets scraped to manure storage area. All the bed pack and scrape alley holds manure til its thick enough to be moved. The entire barns gets cleaned out two times a year when Bedpack area is full to gate lower level. Manure area is full and scrape alley is full. To me the entire barn is containing the manure till it can be removed. All manure under roof preventing water pollution the entire time.

Thank You,

Curt Hesse  
Curt Hesse

If anything in this letter is not clear or needs explained please call me at 1-217-440-9221. or I will gladly meet in your office in person.

ATTACHMENT A  
GATLYNN FARM TAX CERTIFICATION FORMS

**RECEIVED**

JUL 27 2023

**IEPA/CAS**

**ATTACHMENT C**  
**IEPA COVER LETTER**



**FRANK & WEST**  
ENVIRONMENTAL ENGINEERS, INC.

July 11, 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: Gatlynn Farm

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 Gatlynn Farm facility.

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

**FRANK & WEST**  
**ENVIRONMENTAL ENGINEERS, INC.**

Kari Fraley, E.I.  
Agricultural Engineer

Attachment: Application for Certification

**RECEIVED**

JUL 27 2023

**IEPA/CAS**

**APPLICATION FOR CERTIFICATION**

BOW ID#: W0018110005

**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, 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](http://www2.illinois.gov/epa/topics/forms/water-permits/tax-certification)

**I. Applicant Information**Company: Gatlynn Farm**Person Authorized to Receive Certification**Name: Curt HesseStreet Addr: 730 N. 2750th Pl.City: Ursa State: IL ZIP: 62376Phone: 217-440-9221 ext: \_\_\_\_\_Email: chesse@adams.net**Person to Contact for Additional Details**Name: same

Street Addr: \_\_\_\_\_

City: \_\_\_\_\_

Phone: \_\_\_\_\_

Email: \_\_\_\_\_

Mr. Hesse gave  
authorization on  
2/20/25 to work  
with Kari Fraley  
with Frank & West-SC

**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](http://www.isgs.illinois.edu/plss)

Quarter Section: SE Township: 2-North Range: 7W Prime Meridian: 4 County: AdamsMunicipality Name: Section 35Township Name: KeeneStreet Address: 1757 N. 2400th Ave.City: Mendon State: IL ZIP: 62351Property Index Number(s): 06-0-0348-000-00
☐ 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](http://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 structure is a beef barn where animals are housed on concrete floors with above ground concrete waste storage.

**RECEIVED**

JUL 27 2023

**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.)

Beef Manure is the potential source of water pollution that is being controlled.  
Approximately 1,848 Ton of manure is produced annually.

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: Gatlynn Farm - Bedpack Cattle Barn

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.)

The proposed bedpack waste storage barn consists of bedpack waste storage and manure stack waste storage all in one building. The overall building dimensions are 245' x 50'-6" with 4' and 6' walls (see attached plan view and cross section for details).

The building is laid out with a 70' x 37' - 10" x 4' concrete bedpack area on each end. These areas serve as bedpack housing for the cattle as well as bedpack manure storage. In the middle of the building is a 91' x 37'-10" x 6' manure stack which is used only for manure storage. All storages are open to the front with a 12' wide scrape alley and heavy use area 245' long x 5" thick reinforced concrete. This is used to transfer (scrape) manure from the bedpack to the manure stack area. Walls are all 8" thick reinforced concrete and the floors are 5" thick reinforced concrete. 36" wide x 12" thick reinforced footings are located under each wall. In the front of the building, there are 13 - 11'-5" tall x 14" diameter reinforced concrete pillars with 36" diameter x 12" thick reinforced footings. Along the front of the building is a 245' x 18" x 6" reinforced concrete curb that is used to contain waste and keep stormwater from entering the building. Along the ends of each scrape ally are 18" x 6" x 12' reinforced roll curbs which also help contain waste inside the building and prevent

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: \$453,966.00

Date of installation or status of installation: 3/16/2023

Property Index Number (PIN): 06-0-0348-000-00

Applicable Illinois EPA permit number(s): N/A

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.

The facility is located at a high point in the field and all surface waters drain away from the facility.

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.

The closest ditch is straight east of the facility approximately 600'. This drainage eventually enters Bigneck Creek to the north of the facility.

#### 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))

CURT J HESSE

Printed Name

Owner

Title



Signature

7/25/23

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.

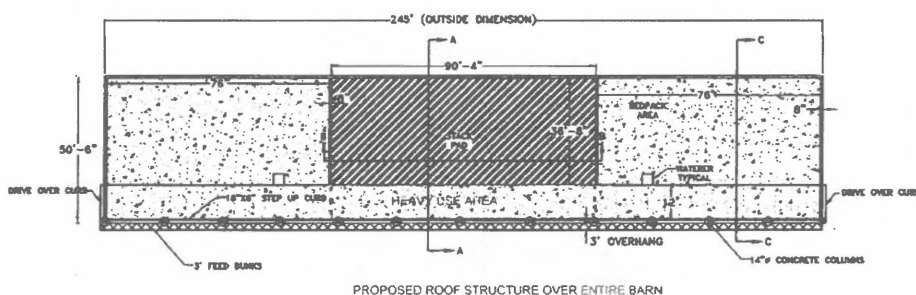
**Attachments:** Please only send attachments on 8.5" x 11" paper, do not send 11" x 17" sheets.

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



PAGE 5



PROPOSED ROOF STRUCTURE OVER ENTIRE BARN

## GENERAL NOTES

- 1.) ANY REVISIONS TO THESE DRAWINGS MUST BE APPROVED BY THE PROJECT ENGINEER OF THE COMPANY LISTED IN THE TITLE BLOCK.
- 2.) CONCRETE CONSTRUCTION SHALL MEET WITH MIDWEST PLAN SERVICE-36, CONCRETE MANURE STORAGES UNLESS NOTED OTHERWISE.
- 3.) NO CONCRETE SHALL BE PLACED ON ICE, SNOW OR FROZEN FOUNDATION MATERIAL. THE CONTRACTOR SHALL BE RESPONSIBLE FOR ALL CONCRETE DAMAGED BY LOW TEMPERATURES AND SHALL REMOVE AND REPLACE ANY CONCRETE SO DAMAGED AT HIS/HER EXPENSE.
- 4.) THE METHOD AND MANNER OF PLACING CONCRETE SHALL BE SUCH AS TO AVOID SEGREGATION OR SEPARATION OF THE AGGREGATES OR THE DISPLACEMENT OF THE REINFORCEMENT.
- 5.) THE FOOTINGS ARE TO BE CONSTRUCTED WITH A MINIMUM OF 3,000 PSI CONCRETE.
- 6.) ALL WALLS, COLUMNS, AND FLOORS ARE TO BE CONSTRUCTED OF 4,000 PSI CONCRETE.
- 7.) THE CONCRETE PAD WILL BE A CONTINUOUS POUR.
- 8.) EXTERIOR WALL CONSTRUCTION JOINTS WILL BE INSTALLED AT 100' O.C. MAXIMUM, UNLESS OTHERWISE NOTED.
- 9.) NO VEHICLE LOADS ALLOWED WITHIN 5' OF PIT/OUTLET WALLS.
- 10.) NO PIPE PENETRATIONS OTHER THAN THE TYPES IDENTIFIED ON THESE DRAWINGS ARE ALLOWED. ALL WALL AND FLOOR PENETRATIONS, INCLUDING PIPE PENETRATIONS MUST BE APPROVED BY THE PROJECT ENGINEER.
- 11.) THE PRESUMED SOIL BEARING CAPACITY IS 2,000 LBS./SQ. FT., BASED ON NRCS CODE 313-S TABLE 2.
- 12.) THE DESIGN OF THIS BUILDING IS BASED ON THE 2,000 LBS./SQ. FT. SOIL BEARING.
- 13.) WATERSTOP SHALL BE INSTALLED IN ACCORDANCE WITH MANUFACTURER INSTRUCTIONS.

## LEGEND

	MANURE STORAGE
	CONCRETE SURFACE
	FEED BUNKS



**Frank & West**  
Environmental Engineers, Inc.

1032 S. 2nd Street  
Springfield, IL 62704

Phone: 217/679-7861  
Fax: 217/679-8983

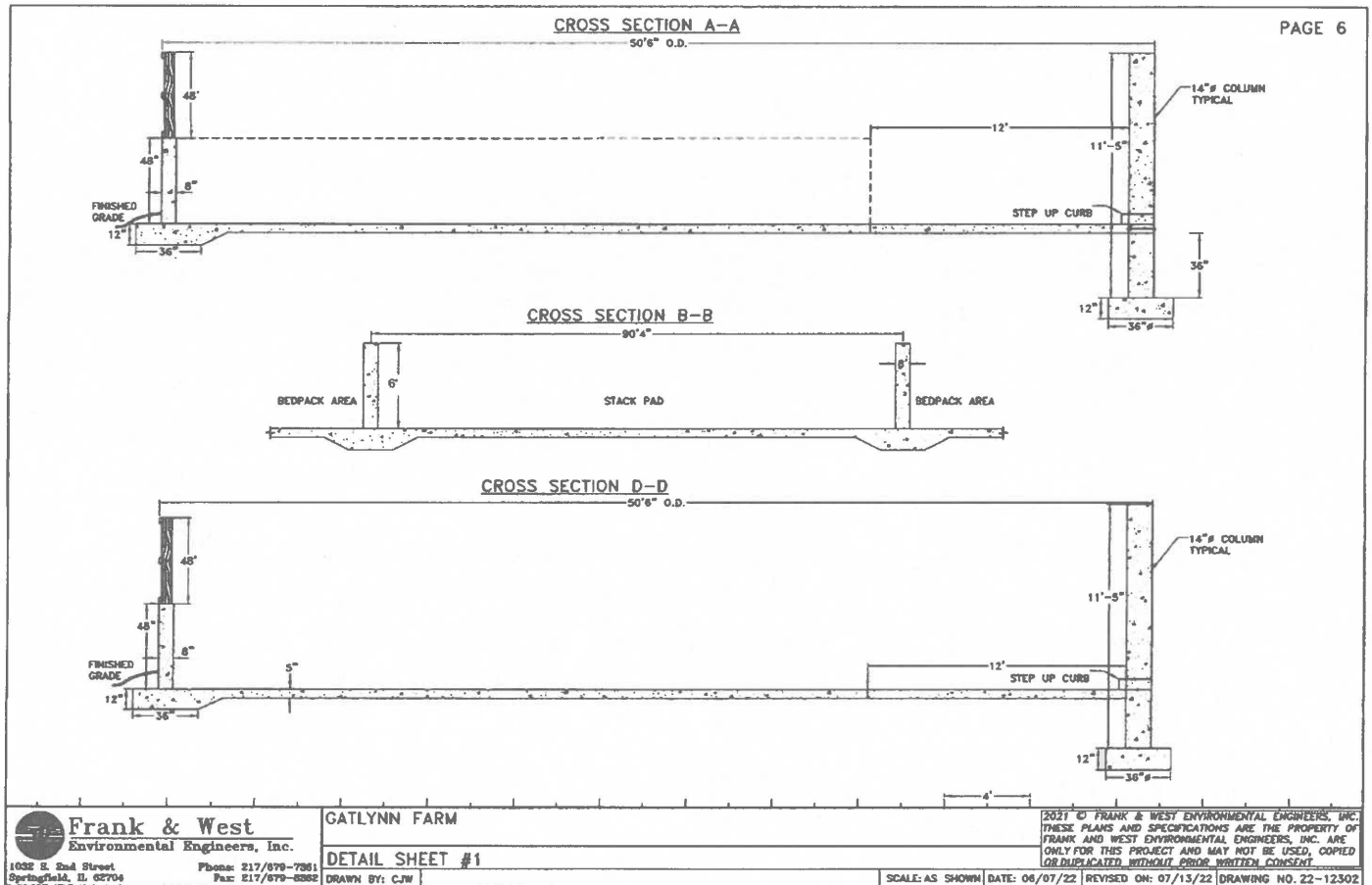
GATLYNN FARM

PLAN VIEW BEDPACK BARN

DRAWN BY: CFW

SCALE: AS SHOWN DATE: 06/07/22 REVISED ON: 07/13/22 DRAWING NO. 22-12301

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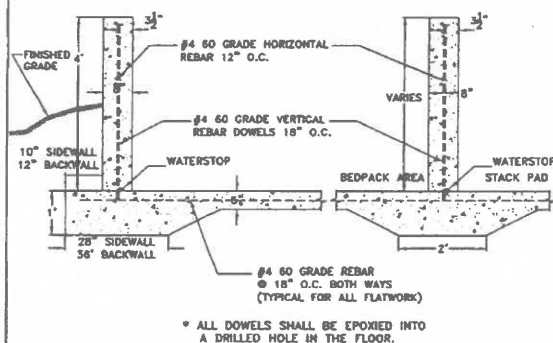


## COLUMNS WITH 36" FOOTING DETAIL

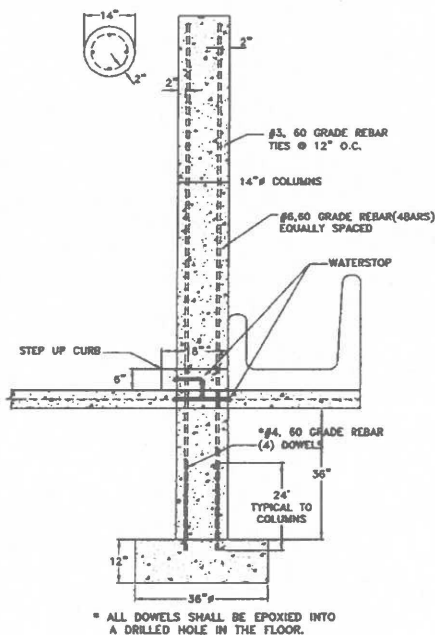
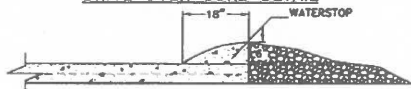
PAGE 7

## EXTERIOR WALL DETAIL

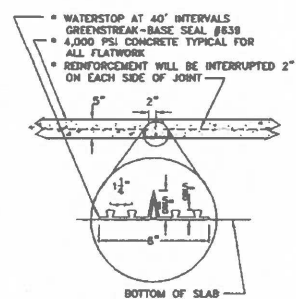
## INTERIOR WALL DETAIL



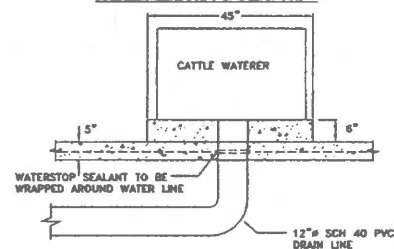
## DRIVE OVER CURB DETAIL



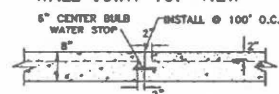
## FLOOR CONTROL JOINT



## CATTLE WATERER DETAIL



## WALL JOINT TOP VIEW



**Frank & West**  
Environmental Engineers, Inc.

1032 S. 2nd Street  
Springfield, IL 62704

Phone: 217/679-7881  
Fax: 217/679-8888

GATLYNN FARM

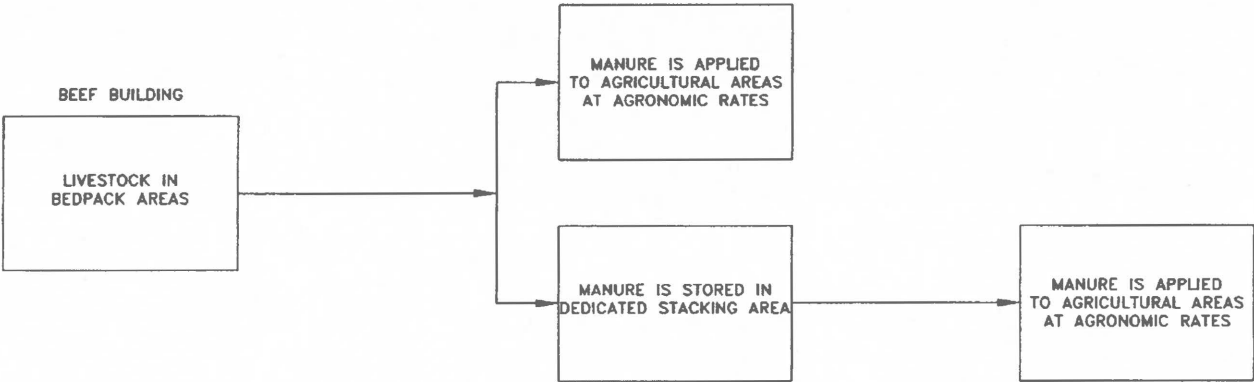
DETAIL SHEET

DRAWN BY: C/JW

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SCALE: AS SHOWN DATE: 06/07/22 REVISED ON: 01/10/22 DRAWING NO. 22-12303

POLLUTION CONTROL FACILITY  
PROCESS FLOW DIAGRAM



STATE OF ILLINOIS

COUNTY OF SANGAMON

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)  
)  
)  
)

**CERTIFICATE OF SERVICE**

I, the undersigned attorney at law, hereby certify that I have served on the date of May 15, 2025, 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:

Gatlynn Farm  
Curt Hesse  
730 North 2750<sup>th</sup> Avenue  
Ursa, Illinois 62376

**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  
60 E. Van Buren St., Ste. 630  
Chicago, Illinois 60605

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

/s/ Grace McCarten  
Assistant Counsel  
Division of Legal Counsel  
2520 W Iles Ave.  
P.O. Box 19276  
Springfield, Illinois 62794-9276  
(217) 782-5544  
(217) 782-9143 (TDD)