

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

Clint Kinsey, K-1 - Viola	)	
(Property Identification Number	)	PCB No. 26 -9
11-11-21-300-009)	)	(Tax Certification)
	)	

**NOTICE**

**PLEASE TAKE NOTICE** that I have today filed with the Office of the Clerk of the Pollution Control Board an **AMENDED RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY**, copies of which are herewith served upon you.

Clint Kinsey  
697 250<sup>th</sup> Street  
Viola, Illinois 61486

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: Emma Hudspath  
Emma Hudspath  
Assistant Counsel  
Division of Legal Counsel

DATED: July 29, 2025

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

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

<b>Clint Kinsey, K-1 - Viola</b>	)	
<b>(Property Identification Number</b>	)	<b>PCB No. 26 -9</b>
<b>11-11-21-300-009)</b>	)	<b>(Tax Certification)</b>
	)	

**AMENDED 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 December 2, 2024, the Illinois EPA received a request from Clint Kinsey (Log number TC-151974, Exhibit A) for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204. On July 11, 2025, the Recommendation of the Illinois Environmental Protection Agency was filed with the Illinois Pollution Control Board. On July 23, 2025, the applicant submitted an updated drawing and narrative, correcting the dimensions identified in the December 2, 2024 application.
2. The facility's address is: Clint Kinsey, K-1 Viola  
817 240<sup>th</sup> Street  
Viola, Illinois 61486

The proposed water pollution control facilities in this request are located in the SW  $\frac{1}{4}$  of Section 21, T14N, R2W in Mercer County, at the above street address and consist of the following livestock waste management structures:

One (1) concrete manure pit measuring 252 ft. (length) x 48 ft. (width) x 8 ft. (depth) and concrete slatted flooring over the manure pit. The manure deep pit has ten (10) pumpout pits measuring 5 ft. (length) x 5 ft. (width) x 8 ft. (depth) to allow manure removal from the 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: Emma Hudspath  
Emma Hudspath  
Assistant Counsel  
Division of Legal Counsel

Dated: July 29, 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: JUN 10 2025

Re: Clint Kinsey, K-1 - Viola  
Recommendation of Tax Certification  
Log No.: TC-151974  
BOW ID No.: W1318030007  
Property Index Number: 11-11-21-300-009

The Bureau of Water received a request on 12/02/2024 from Clint Kinsey, having a principal place of business at 697 250<sup>th</sup> St, Viola, IL 61486, 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:

K-1  
817 240th St  
Viola, IL 61486

SW ¼ of Section 21, T14N R2W in Mercer County in Mercer County

Livestock waste handling facilities consist of:

One (1) concrete manure pit measuring 257 ft. (length) x 52 ft. (width) x 8 ft. (depth) and concrete slatted flooring over the manure pit. The manure deep pit has six (6) pumpout pits measuring 3 ft. (length) x 3 ft. (width) x 8 ft. (depth) to allow manure removal from the pit.

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

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Tax Certification Recommendation

Log No. TC-151974

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

SC:TC-151974\_Tax Cert Recommendation\_19Mar25.docx

cc: Tax Cert File  
Todd Bennett



# Illinois Environmental Protection Agency

1021 North Grand Avenue East • P.O. Box 19276 • Springfield • Illinois • 62794-9276 • (217) 782-3362

Division of Water Pollution Control

IEPA  
BOW/WPC/PERMIT SECTION

## 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 APC 151 (Application for Certification (Property Tax Treatment) Pollution Control Facility).

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:

#### Person Authorized to Receive Certification

Name: Clint Kinsey

Street Addr: 697 250th

City: Vidua State: IL ZIP: 61486

Phone: 563-529-1310 ext: \_\_\_\_\_

Email: clintkinsey@gmail.com

#### Person to Contact for Additional Details

Name: \_\_\_\_\_

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

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

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

Email: clintkinsey71@gmail.com

### 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). A plat map location is requested for facilities located outside of municipal boundaries.

Quarter Section: 21 Township: Greene Range: R-24 Prime Meridian: \_\_\_\_\_ County: McClain

Municipality Name: K-1

Township Name: Greene

Street Address: 697 2435 85th Hw.

City: Vidua State: IL ZIP: 61486

Property Index Number(s): 11-11-32-200-005

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.)

2400 H.O. Swine Natural ventilation confinement, that's enclosed with Roof + Sides, Has six pump out discharge openings which are pumped out by a Hawk 8" pump. Feeding the Orgg line with a 4" Rubber line being injected into the ground

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

Swine, 800,000 gallons of manure

DEC 02 2024

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.

SO2 WPC PERMIT SECTION

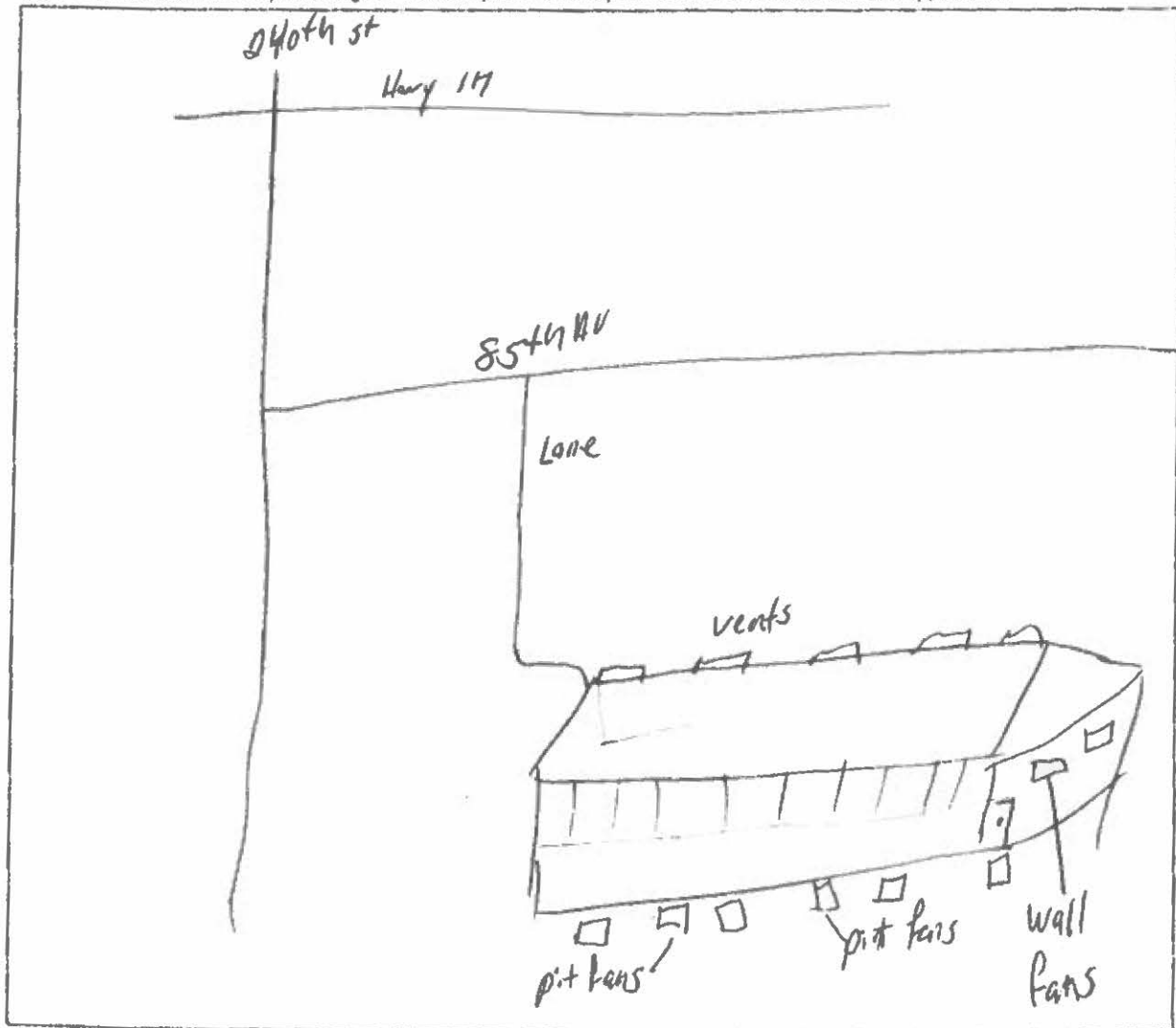
### III. Pollution Control Facility Information

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.



R  
DEC 02 2024**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: K-1

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 control facility under entire building. the collection pit is 8' deep 52 x 257 long. the floors + walls are poured cement + Reinforced with Rebar in a series cross pattern. 100% of the waste created in the building falls through the slotted floor into the pit.

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:

407,000

Date of installation or status of installation:

12-2002

Property Index Number (PIN):

11-11-32-200-005

Applicable Illinois EPA permit number(s):

LF 1310130000

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.

**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.

NA.

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.

NA**V. Approvals of Application and Signature**



RECEIVED  
DEC 02 2024

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))

Clint Kinsley  
Printed Name  
[Signature]  
Signature

Owner  
Title  
11-12-24  
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



IL PLSS Search

O

IL PLSS Search

County	Twp.	Rng.	Sec.
Mercer	14N	2W	21
Quadrangle	Viola		

6 240th Viola IL 61486



Parcel Number: 111121300009

[View Parcel Details](#)

**Owner Information**

Owner Name: **KINSEY CLINT**

Owner Address1: 697 250TH ST

Owner Address2: VIOLA IL 614860000

**Parcel Information**

Property Address: **817 240TH ST**

Parcel #: 111121300009

Township: **Greene**

Acres: 15.330000

[Zoom to](#)

Property Information		
<b>Parcel Number</b> 11-11-21-300-009	<b>Site Address</b> 817 240TH ST NEAR THIS SITE ADDRESS VIOLA, IL 61486	<b>Owner Name &amp; Address</b> KINSEY, CLINT 697 250TH ST VIOLA, IL, 61486-0000
<b>Tax Year</b> 2024 (Payable 2025) ▼		
<b>Sale Status</b> None	<b>Neighborhood Code</b>	<b>Land Use</b>
<b>Property Class</b> 0011 - Homesite-Dwelling	<b>Tax Code</b> 11001 -	<b>Tax Status</b> Taxable
<b>Net Taxable Value</b> 0	<b>Tax Rate</b> Unavailable	<b>Total Tax</b> Unavailable
<b>Township</b> Greene	<b>Acres</b> 15.3300	<b>Mailing Address</b>
<b>Tract Number</b>	<b>Lot Size</b>	<b>TIF Base Value</b> 0
<b>Legal Description</b> S21 T14N R2W 15.33 AC IN PT E1/2 SW1/4 AS DESC SURVEY 386955 BAL: 15.33 AC		

No Billing Information
------------------------

No Exemptions
---------------

Farmland			
	Land Type	Acres	EAV
	CROPLAND	7.5400	3,542
	OTHER FARMLAND	7.6900	636
	PUBLIC ROAD	0.1000	0
	<b>Totals</b>	<b>15.3300</b>	<b>4,178</b>
<a href="#">Click to open Farmland Details</a>			

Parcel Genealogy					
Relationship	Parcel Number	Action	Year	Change Effective Year	Completed
Parent Parcel	111121300005	Split	2016	2016	Yes

## Related Names

**Parcel Owner** KINSEY, CLINT  
697 250TH ST  
VIOLA, IL, 61486-0000

**Deed Document #** 2016386958

**Mailing Flags** Tax Bill Change Notice  
Delinquent Notice Exemption Notice

**Comments** 2 PARCEL TRANSACTION bor  
PCB 16-77

## Payment History

Tax Year	Total Billed	Total Paid	Amount Unpaid
2023	\$4,778.64	\$4,778.64	\$0.00
2022	\$4,886.04	\$4,886.04	\$0.00
2021	\$5,184.47	\$5,184.47	\$0.00

Show 5 More

No Zoning Information

No Redemptions

## Assessments

Level	Homesite	Dwelling	Farm Land	Farm Building	Mineral	Total	Partial Building
Board of Review Equalized	0	0	4,180	58,341	0	62,521	No
Board of Review	0	0	4,180	58,341	0	62,521	No
S of A Equalized	0	0	4,180	58,341	0	62,521	No
Supervisor of Assessments	0	0	4,180	58,341	0	62,521	No
Township Assessor	0	0	4,180	58,341	0	62,521	No
Prior Year Equalized	0	0	3,765	58,341	0	62,106	No

No Sales History Information

No Taxing Bodies Information

No Photos or Sketches

⊕ Aerials and PRCs

Disclaimer

All payments must have a payment stub with them, unless you are paying with credit or debit through GTS. Duplicate bills will cost \$5.00.  
You can mail in your request with payment to:

Mercer County Treasurer 100 SE 3rd St, IL 61231

Taxes can be paid with credit or debit card at [mercercountyil.org](http://mercercountyil.org) (Department) Treasurer

**Coulton, Sarah N.**

---

**From:** Clint Kinsey <clintkinsey71@gmail.com>  
**Sent:** Thursday, March 6, 2025 8:57 AM  
**To:** Coulton, Sarah N.  
**Subject:** [External] Re: Tax Certification Log No. TC-151974 Add'l Information Required

**Follow Up Flag:** Follow up  
**Flag Status:** Flagged

Use the county address for the hog confinements and pen for the locations

On Wed, Mar 5, 2025, 5:13 PM Clint Kinsey <clintkinsey71@gmail.com> wrote:

The first picture is k 1 The second picture is K 3

On Tue, Mar 4, 2025, 11:39 AM Coulton, Sarah N. <Sarah.Coulton@illinois.gov> wrote:

Good morning, Clint,

I am reviewing your tax certification under Log No. TC-151974 resubmitted and received on 12/2/2024. The information in the application conflicts with the county tax map. Please clarify which of the following are the correct addresses and PINs for the two facilities in the application.

Application: K-1 address 2435 85<sup>th</sup>, Viola, IL 61486      PIN 11-11-32-200-005

County Tax Map :      817 240<sup>th</sup> Street, Viola      PIN 11-11-21-300-009

Application: K-3 address 686 240<sup>th</sup>, Viola, IL 61486      PIN 11-11-21-300-500

County Tax Map:      666 240<sup>th</sup> St, Viola      PIN 11-11-32-200-007

Once I receive this information, I will continue my review.

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

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.



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 #:** W1318030007

**Project Name:** Clint Kinsey K-1

**Pollution Control Facility Type:**

Swine Livestock Waste Management Facility

**Date application received:** 12/02/2024

**Property ID:** 11-11-21-300-009

**Reviewer:** SC

**Applicant:** Clint Kinsey

**Log number:** TC-151974

697 250<sup>th</sup> St

Viola, IL 61486

**Legal Description:**

SW 21 ¼ Section Twp: 14N Range 2W

**Facility:** K-1

817 240th St, Viola, IL 61486

**County:** Mercer

**Date Control Devices installed:** 12/2002

**Facility Contact:** Clint Kinsey

697 250<sup>th</sup> St, Viola, IL 61486

**Application Signature by:** Clint Kinsey

**Phone:** 563-529-1310

**Title:** Owner

[Clintkinsey71@gmail.com](mailto:Clintkinsey71@gmail.com)

Contents of Application: Application forms, drawings

Is there a pollutant control flow diagram? **No**

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 deep pit (approximately 257 ft. x 52 ft. x 8 ft.) and concrete slatted flooring over the manure pit. The manure deep pit has six (6) pumpout pits (approximately 3 ft. x 3 ft. x 8 ft.) to allow manure removal from the pit.

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 pit,

concrete slatted floor, and

Six (6) pumpout pits

— Dimensions were verified on 3/6/25 via phone call S.C.

SC: ~~A process flow diagram with narrative is provided by the attachment of the application.~~

Illinois EPA Log #: TC-151974

Page 2 of 2

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.**

Not applicable.

**Notes:**

Pumpout pit dimensions were provided via phone call on 3/6/2025.

**Nothing follows – SC - (March 27, 2025)**



# 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: JUL 24 2025

Re: Clint Kinsey, K-1 - Viola  
Recommendation of Tax Certification  
Log No.: TC-151974  
BOW ID No.: W1318030007  
Property Index Number: 11-11-21-300-009

The Bureau of Water received a request on 12/02/2024 from Clint Kinsey, having a principal place of business at 697 250<sup>th</sup> St, Viola, IL 61486, 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:

K-1  
817 240th St  
Viola, IL 61486

SW ¼ of Section 21, T14N R2W in Mercer County in Mercer County

Livestock waste handling facilities consist of:

One (1) concrete manure pit measuring 252 ft. (length) x 48 ft. (width) x 8 ft. (depth) and concrete slatted flooring over the manure pit. The manure deep pit has ten (10) pumpout pits measuring 5 ft. (length) x 5 ft. (width) x 8 ft. (depth) to allow manure removal from the pit.

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-151974

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

SC:TC-151974\_Tax Cert Recommendation\_24Jul25.docx

cc: Tax Cert File  
Todd Bennett

The control facility under entire building. the collection pit is 8' deep <sup>48" x 48"</sup> ~~52~~ <sup>36"</sup> x ~~25~~ <sup>36"</sup> long. the floors + walks are poured cement + Reinforced with Rebar in a series cross pattern. 100% of the waste created in the building falls through the slotted floor into the pit.

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:

407,000

Date of installation or status of installation:

12-2002

Property Index Number (PIN):

11-11-32-200-005

Applicable Illinois EPA permit number(s):

LF 1310130000

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.

#### 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.

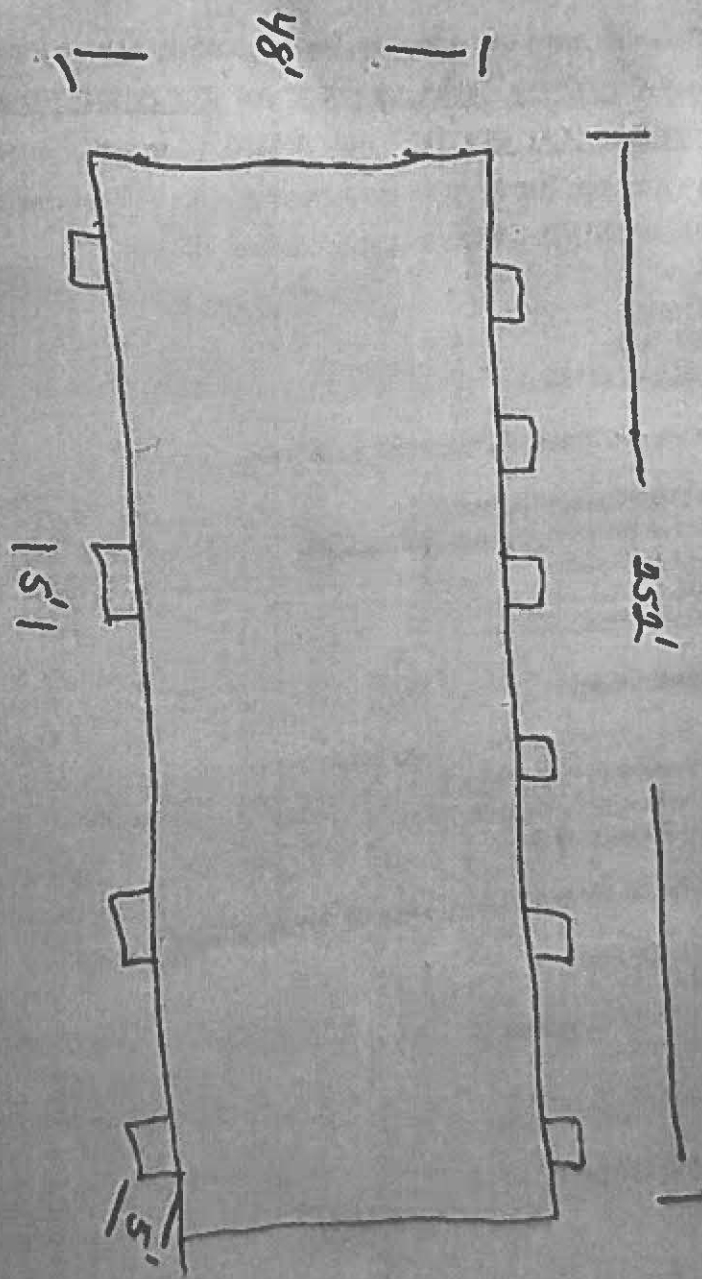
NA.

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.

NA

#### V. Approvals of Application and Signature

K-1 7-23-25



there is a total of 10 pump out pit that are 5x5,  
the building is 48x252'

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 July 29, 2025, the attached **NOTICE**, and **AMENDED 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:

Clint Kinsey  
697 250<sup>th</sup> Street  
Viola, Illinois 61486

**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/ Emma Hudspath  
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)