

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Clint Kinsey K-3	)	
(Property Identification Number	)	PCB No. 26 -
11-11-32-200-007)	)	(Tax Certification)
	)	

NOTICE

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

Clint Kinsey K-3
697 250th 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: _____

Joshua Leopold
Assistant Counsel
Division of Legal Counsel

DATED: August 29, 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

Clint Kinsey K-3
(Property Identification Number
11-11-32-200-007)

)
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)
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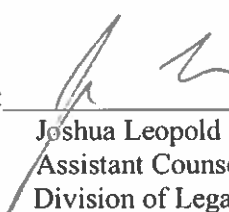
PCB No. 26-
(Tax Certification)

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: _____


Joshua Leopold
Assistant Counsel
Division of Legal Counsel

DATED: August 29, 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

Clint Kinsey K-3	)	
(Property Identification Number	)	PCB No. 26-
11-11-32-200-007)	)	(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.

1. On December 2, 2024, the Illinois EPA received a request from Clint Kinsey K-3 (Log number TC-152297, 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: Clint Kinsey K-3
666 240th Street
Viola, Illinois 61486

The proposed water pollution control facilities in this request are located in the NE ¼ of Section 32, T14N, R2W of the 4th P.M. 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 six (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:

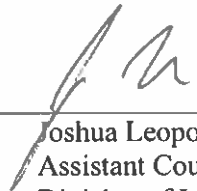
any system, method, construction, device or appliance appurtenant thereto or any portion of any building or equipment, that is designed, constructed, installed or operated for the primary purpose of: eliminating, preventing, or reducing air or water pollution ...or treating, pretreating, modifying or 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: _____


Joshua Leopold
Assistant Counsel
Division of Legal Counsel

Dated: August 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

Date: AUG 13 2025

Re: Clint Kinsey, K-3 - Viola
Recommendation of Tax Certification
Log No.: TC-152297
BOW ID No.: W1318030010
Property Index Number: 11-11-32-200-007

The Bureau of Water received a request on 12/02/2024 from Clint Kinsey, having a principal place of business at 697 250th 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-3
666 240th St
Viola, IL 61486

NE ¼ of Section 32, T14N, R2W 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

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Tax Certification Recommendation

Log No. TC-152297

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

SC:TC-152297_Tax Cert Recommendation_6Aug25.docx

cc: Tax Cert File
Todd Bennett

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 #: W1318030010

Project Name: Clint Kinsey K-3

Pollution Control Facility Type:

Swine Livestock Waste Management Facility

Date application received: 12/02/2024

Property ID: 11-11-32-200-007

Reviewer: SC

Applicant: Clint Kinsey

Log number: TC-152297

697 250th St

Viola, IL 61486

Legal Description:

NE 32 ¼ Section Twp: 14N Range 2W

Facility: K-3

666 240th St, Viola, IL 61486

County: Mercer

Date Control Devices installed: 12/2002

Facility Contact: Clint Kinsey

697 250th St, Viola, IL 61486

Application Signature by: Clint Kinsey

Phone: 563-529-1310

Title: Owner

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 252 ft. x 48 ft. x 8 ft.) and concrete slatted flooring over the manure pits. The manure deep pit has ten (10) pumpout pits (approximately 5 ft. x 5 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 pits,

concrete slatted floor, and

Ten (10) pumpout pits

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

Illinois EPA Log #: TC-152297

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:

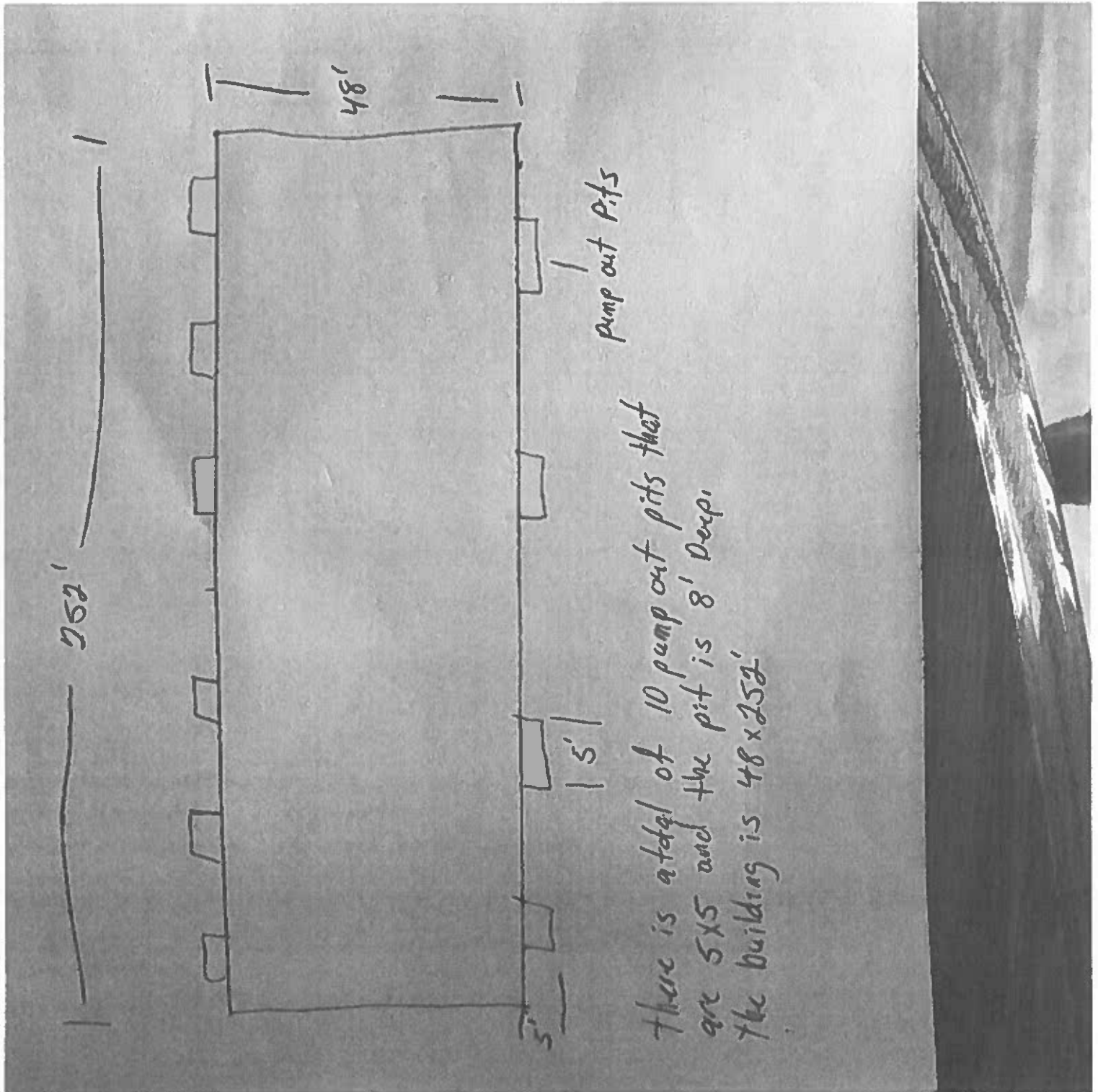
Amendments to pit dimensions and pumpout pit dimensions were provided via email on 8/5/25. The accurate county address was confirmed via email on 3/6/25.

Nothing follows – SC - (August 6, 2025)

Coulton, Sarah N.

From: Clint Kinsey <clintkinsey71@gmail.com>
Sent: Tuesday, August 5, 2025 6:08 PM
To: Coulton, Sarah N.
Subject: [External]
Attachments: 20250805_180541.jpg; 20250805_180532.jpg; 2260.jpg; 2261.jpg

Is this good enough



questions. Use the button below the questions to add blank questions for each question required.

Pollution Control Facility Number 1

Name of pollution control facility: 1K-3

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 is under the entire building, the collection pit is 8' deep ^{48" x 252"} ~~52' x 57'~~ long, the floors + walkways are poured cement + Reinforced with Rebar in a cross 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): 11-1121-320-500

Applicable Illinois EPA permit number(s): LF 13014000

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

Coulton, Sarah N.

From: Coulton, Sarah N.
Sent: Tuesday, August 5, 2025 12:13 PM
To: Clint Kinsey
Subject: RE: [External]

Hi Clint,

I received your voicemail. I haven't yet received your revisions to the K-3 application. Please see my previous email.

Sincerely,
Sarah

From: Clint Kinsey <clintkinsey71@gmail.com>
Sent: Tuesday, July 29, 2025 12:15 PM
To: Coulton, Sarah N. <Sarah.Coulton@Illinois.gov>
Subject: Re: [External]

I'll get that done tonight

On Tue, Jul 29, 2025, 9:40 AM Coulton, Sarah N. <Sarah.Coulton@illinois.gov> wrote:

Good morning, Clint,

Thank you for clarifying the dimensions with a drawing. I will need you to revise your application for K-3 similarly to how you revised the K-1 application. This is because the narrative dimensions do not match the drawing dimensions. I have attached it in this email. Please cross out the incorrect dimensions, write in the correct info, and initial and date your corrections.

Also, I noticed you included a drawing for a "K-2" facility. I do not have an application on file for K-2. If you want to pursue certification for this, please complete the application form from our website.

<https://epa.illinois.gov/topics/forms/water-permits/tax-certification.html>

I am working from home today, so I am not at the office to answer phone calls. However, let me know if you have any issues.

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

From: Clint Kinsey <clintkinsey71@gmail.com>

Sent: Sunday, July 27, 2025 8:26 AM

To: Coulton, Sarah N. <Sarah.Coulton@Illinois.gov>

Subject: Re: [External]

On Fri, Jul 25, 2025, 11:07 AM Coulton, Sarah N. <Sarah.Coulton@illinois.gov> wrote:

Clint,

Management specifically needs clarification regarding the following:

Are the **K-3** manure pit dimensions 257' x 52' as shown in the drawing and application or are the dimensions for the manure pit under the building 252' x 48'.

Are the **K-3** pumpout pits (10) in total, measuring 5' x 5' x 8'?

Your response as "they're all the same dimensions" has created confusion as to whether you are referring to the two properties having the same **building** dimensions or the two properties having the same **pumpout pit** quantity and dimensions.

I've attached your drawing for K-3 as a guide for reference.

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

From: Clint Kinsey <clintkinsey71@gmail.com>

Sent: Friday, July 25, 2025 10:18 AM

To: Coulton, Sarah N. <Sarah.Coulton@Illinois.gov>

Subject: Re: [External]

Yes , they have all the same amount of pits and they're all the same dimension

On Fri, Jul 25, 2025, 8:09 AM Coulton, Sarah N. <Sarah.Coulton@illinois.gov> wrote:

Good morning, Clint,

Please clarify your highlighted statement below. There is confusion whether the pit has the same dimensions for K-1 and K-3 or if the pits have different dimensions but the pumpout pits match in number and dimensions between the two properties. Please let me know what you meant in that email.

Thanks,

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

From: Clint Kinsey <clintkinsey71@gmail.com>

Sent: Thursday, July 24, 2025 6:36 PM

To: Coulton, Sarah N. <Sarah.Coulton@Illinois.gov>

Subject: Re: [External]

They all have the same amount of pump outs and they're the same dimensions

On Thu, Jul 24, 2025, 6:34 PM Clint Kinsey <clintkinsey71@gmail.com> wrote:

The same

On Thu, Jul 24, 2025, 9:32 AM Coulton, Sarah N. <Sarah.Coulton@illinois.gov> wrote:

Clint,

Regarding your second attachment labeled "K-2", is this drawing for the "K-3" facility or is this a drawing for a difference facility? If this is the correct drawing with dimensions for K-3, please verify that and tell me how many pumpout pits there are at this facility and their dimensions. I cannot tell from the drawing what they are. Over the phone in March, it was stated that there were 6 pumpout pits that were 3 ft x 3 ft x 8 ft. Let me know if this is not correct.

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

From: Clint Kinsey <clintkinsey71@gmail.com>

Sent: Wednesday, July 23, 2025 8:03 PM

To: Coulton, Sarah N. <Sarah.Coulton@illinois.gov>

Subject: Re: [External]

On Wed, Jul 23, 2025, 9:10 AM Coulton, Sarah N. <Sarah.Coulton@illinois.gov> wrote:

Clint,

I am attaching a scan of your application. The Board will need you to revise your application to show the correct dimensions are matching in both the narrative and drawing. This can be as simple as printing out the attached PDF, writing in the correct dimensions and pumpout pits in the narrative with your initials and date, then scanning your revisions back to me (you could also just send me a photo with your phone like you did on Monday). Let me know if any of this is unclear. Feel free to call me with questions.

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

From: Clint Kinsey <clintkinsey71@gmail.com>

Sent: Tuesday, July 22, 2025 12:11 PM

To: Coulton, Sarah N. <Sarah.Coulton@Illinois.gov>

Subject: Re: [External]

The new one is correct

On Tue, Jul 22, 2025, 8:21 AM Coulton, Sarah N. <Sarah.Coulton@illinois.gov> wrote:

Good morning, Clint,

This does not match the dimensions that you put in the narrative on the forms or gave over the phone. In the application form narrative, you wrote that the pit dimensions were 257' long by 52' wide by 8' deep. Over the phone, you said there were 6 pumpout pits and they measure 3' long by 3' wide by 8' deep.

Is this new drawing correct or is the information provided on the form and given over the phone correct?

From: Clint Kinsey <clintkinsey71@gmail.com>

Sent: Monday, July 21, 2025 3:38 PM

To: Coulton, Sarah N. <Sarah.Coulton@Illinois.gov>

Subject: [External]

Is this good enough drawing? Let me know

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 August 29, 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:

Clint Kinsey K-3
697 250th 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/ Joshua Leopold
Assistant Counsel
Division of Legal Counsel
2520 W Iles Ave.
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Springfield, Illinois 62794-9276
217.782.5544
217.782.9143 (TDD)