### **BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

NextGen Agriculture, LLP (Property Identification Number 12-12-100-004) ) ) PCB 17-) (Tax Certification) )

### **NOTICE**

Steve Santarelli Illinois Department of Revenue 101 West Jefferson Post Office Box 19033 Springfield, Illinois 62794

John Theirrault, Clerk Illinois Pollution Control Board James R. Thompson Center 100 West Randolph Street, Suite 11-500 Chicago, Illinois 60601

Taylor Wildermuth 13126 US HWY 6 Geneseo, Illinois 61274

PLEASE TAKE NOTICE that I have today filed with the Office of the Clerk of the Pollution Control Board an <u>APPEARANCE</u> and <u>RECOMMENDATION OF THE ILLINOIS</u> <u>ENVIRONMENTAL PROTECTION AGENCY</u>, a copy of which is herewith served upon you.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: Vina Wart

Vera Herst Assistant Counsel Division of Legal Counsel

DATED: September 27, 2016

Illinois Environmental Protection Agency 1021 North Grand Avenue East Post Office Box 19276 Springfield, Illinois 62794-9276 (217) 782-5544

THIS FILING IS SUBMITTED ON RECYCLED PAPER

### **BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

NextGen Agriculture, LLP (Property Identification Number 12-12-100-004) ) ) PCB 17-) (Tax Certification) )

### **APPEARANCE**

The undersigned, as one of its attorneys, hereby enters an <u>APPEARANCE</u> on behalf of Respondent,

Illinois Environmental Protection Agency.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By:

Vera Herst Assistant Counsel Division of Legal Counsel

DATED: September 27, 2016

Illinois Environmental Protection Agency 1021 North Grand Avenue East Post Office Box 19276 Springfield, Illinois 62794-9276 (217)782-5544

THIS FILING IS SUBMITTED ON RECYCLED PAPER

### **BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

NextGen Agriculture, LLP (Property Identification Number 12-12-100-004) ) ) PCB 17-) (Tax Certification)

### RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

The Illinois Environmental Protection Agency ("Illinois EPA") hereby files its Recommendation pursuant to Section 125.204 of the regulations of the Illinois Pollution

Control Board ("Board"), 35 Ill. Adm. Code 125.204.

 On December 10, 2015, the Illinois EPA received a request from NextGen Agriculture, LLP (log number TC-31-15, 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: NextGen Agriculture, LLP 11343 N. 1700 Ave. Osco, IL 61274

The proposed water pollution control facilities in this request are located in the

NW ¼ of Section 12, T16N, R2E of the 4th P.M. in Henry County, at the above

street address and consist of the following:

Livestock waste handling facilities consisting of one (1) concrete manure pit (approximately 265 ft. x 71 ft. x 8 ft.) and the concrete slat portion of the floor over the manure pit that capture and contain waste generated in the barn above. The pit has six (6) (approximately 6 ft. x 6 ft. x 8 ft. each) pump out pits to allow manure removal from the manure pit. A perimeter drainage tile is located around the footing of the pit to prevent floatation of the manure pit.

These livestock waste management facilities are used to collect, transport and/or store livestock waste prior to cropland application, and are further described in Exhibit A.

3. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2014), and Section 125.200(a) of the Board's regulations, 35 Ill. Adm. Code 125.200(a), define "pollution control facilities" as:

any system, method, construction, device or appliance appurtenant thereto or any portion of any building or equipment, that is designed, constructed, installed or operated for the primary purpose of: eliminating, preventing, or reducing air or water pollution ...or treating, pretreating, modifying or disposing of any potential solid, liquid or gaseous pollutant which if released without treatment, pretreatment modification or disposal might be harmful, detrimental or offensive to human, plant or animal life, or to property.

- In order to receive preferential tax treatment as pursuant to 35 ILCS 200/11-5 (2014), pollution control facilities must be certified as such by the Board, 35 ILCS 200/11-20 (2014) and 35 Ill. Adm. Code 125.200(a).
- 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: Vone Hr.

Vera Herst Assistant Counsel Division of Legal Counsel

Dated: September 27, 2016

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

 1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 • (217) 782-3397

 BRUCE RAUNER, GOVERNOR

 ALEC MESSINA, ACTING DIRECTOR

# Memorandum

To: Charles Gunnarson, Division of Legal Counsel

From: Al Keller, Manager, Permit Section

Date: September 6, 2016

Re: NextGen Agriculture, LLP (Taylor Wildermuth Site) – Osco Recommendation of Tax Certification Log # TC-31-15 Property Identification # 12-12-100-004

The Bureau of Water received a request on December 10, 2015 from Taylor Wildermuth 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:

NextGen Agriculture, LLP (Taylor Wildermuth Site) 11343 N 1700 Ave. Osco, IL 61274

NW ¼ of Section 12, T16N, R2E of the 4th PM in Henry County.

The livestock waste handling facilities consist of one (1) concrete manure pit (approximately 265 ft. x 71 ft. x 8 ft.) and the concrete slat portion of the floor over the manure pit that capture and contain waste generated in the barn above. The pit has six (6) (approximately 6 ft. x 6 ft. x 8 ft. each) pumpout pits to allow manure removal from the manure pit. A perimeter drainage tile is located around the footing of the pit to prevent flotation of the manure pit. These facilities collect, transport and store livestock waste prior to cropland application.

The facility is further described in the enclosed applications and supporting documents.

Based on the information included in this submittal, it is our engineering judgment that the above proposed facilities may be considered "Pollution Control Facilities" under 35 IAC 125.200(a), with the primary purpose of eliminating, preventing, or reducing water pollution, or as otherwise provided in this section, and therefore eligible for tax certification from the Illinois Pollution Control Board. The Bureau of Water therefore recommends that the Board issue the requested tax certification for these facilities.

If you have any questions regarding the above, please contact Wei Han at 217/782-0610.

SAK:WH:Tax Cert Recommendation.docx

cc: Tax Cert File

### Watershed Unit Tax Certification Review Sheet

Project Name: NextGen Agriculture, LLP – Taylor Wildermuth Site

Reviewer: WH

Log number: TC-31-15

Applicant: Taylor Wildermuth 13126 US HWY 6 Geneseo, IL 61254 Phone: 309-714-8977

Facility: Taylor Wildermuth Farm 11343 N 1700 Ave. Osco, IL 61274

Legal Description: NW ¼ of Section:12 Twp: 16N R: 2E PM: 4th Date Control Devices installed: 11/20/2015

Location: Geneseo, IL

Date: August 10, 2016 Type: Agchem

Contact: Mitch Baum 2304 Lakeview Dr. Ames, IA 50010 Phone: 641-373-4242

Parcel ID: 12-12-100-004

**County: Henry** 

Signature: Taylor Wildermuth

Title: Owner

Wastes:

Livestock waste is applied to cropland. Agrichemical rinsate and spillage is recycled through the facility and/or land applied. Other:

### Physical Description of Pollution Control Devices:

The livestock waste handling facilities consist of one (1) concrete manure pit (approximately 265 ft. x 71 ft. x 8 ft.) and the concrete slat portion of the floor over the manure pit that capture and contain waste generated in the barn above. The pit has six (6) (approximately 6 ft. x 6 ft. x 8 ft. each) pumpout pits to allow manure removal from the manure pit. A perimeter drainage tile is located around the footing of the pit to prevent floatation of the manure pit. The facility collects, transports and stores livestock waste prior to cropland application.

08/08/2016: The application indicated that pollution control facility is the entire barn. Called Mitch Baum about the correction of pollution control facility description. Also sent him email for him to provide the corrections by email.

09/09/2016: Mitch Baum emailed revised Attached #1 and #2. The pollution control facility only includes the underfloor storage pit and the concrete floor above it.

Recommended Action: Issue tax certification.

taxcert review sheet

ectronic Filing - Received, Clerk's Office : 09/27/2016 - \* \* \* PCB 2017-010\*\*\* 31~15 Illinois Environmental Protection Agency 1021 North Grand Avenue East • P.O. Box 19276 • Springfield • Illinois • 62794-9276 Application for Certification (Property Tax Treatment) **Pollution Control Facility** FOR AGENCY USE ONLY File Number: Date Rec'd: Certification Number: Facility Type (check one): Air Vater Date: This form is to be used for any application for certification of property tax treatment for a pollution control facility for air or water from the Illinois EPA. Separate applications must be completed for each control facility claimed. Do not mix types (air and water). Where both air and water operations are related, file two applications. DEC I O 2015 If attachments are needed, record them consecutively on an index sheet. You may complete this form online, save a copy locally, print, sign and submit it to: BOWWOCHPERMIT SECTION Illinois EPA Attention: Al Keller, Permit Section **Division of Water Pollution Control** 1021 North Grand Avenue East, P.O. Box 19276 Springfield, IL 62794-9276 I. Applicant Information: NEXTGEN AGRICULTURE LLP (TAYLOR WILDERMUTH SITE) Company Name: Person to Contact Person Authorized to for Additional Details Receive Certification TAYLOR WILDERMUTH MITCH BAUM 13126 US HWY 6 Street Address: 2304 LAKEVIEW DR Street Address: State: IL AMES GENESEO City: State: IA City: Phone: 641-373-4242 Phone: 309-714-8977 Zip: 50010 61254 Zip: TAWILDERMUTH@GMAIL.COM Email Address: MITCH@BAUMFARMS.COM Email Address: **II. Facility Information:** Facility Location: Quarter Section: NW Township: 16N Range: 2E **Municipality: GENESEO** Township: OSCO Note: A plat map location is requested for facilities located outside of municipal boundaries. Address: 11343 N1700 AVE City:OSCO State:IL Zip Code: 61274 County: Henry Book Number: Property Index Number: 12-12-100-002 Note: The Property Index Number is the numerical reference used to identify a parcel of real property for assessment and taxation purposes. Manufacturing Operations Information: Nature of Operations Conducted at the Above Location: SWINE CONFINEMENT FINISHER Permit Information: WPC Construction Permit Number: Date Issued: NPDES Permit Number: ILR10V511 Date Issued: Aug 5, 2015 Exp. Date: APC Construction Permit Number: LF073047 Date Issued: Aug 3, 2015 APC Operating Permit Number: Date Issued: Exp. Date: Note: Submit copies of all relevant permits issued by local pollution control agencies. (e.g. MSD Construction Permit) This Agency is authorized to request this information under 415 ILCS 5/4(b)(2012). Disclosure of this information is voluntary and no penalties will result from the failure to provide the information. However, the absence of the information could prevent your application from IL 532-0222 APC 151 9/2014 being processed or could result in denial of your application.

### Point(s) of Waste Water Discharge:

Identify the location of the discharge to the receiving stream. This will typically refer to a source of water pollution but can include water-carried wastes from air pollution control facilities.

Plans and Specifications Attached 🔽 Yes 🗌 No

Submit Drawings, which clearly show:

(a) Point(s) of discharge to receiving stream; and

(b) Sewers and process piping to and from the control facility.

Are contaminants (or residues) collected by the control facility? Ves No

Note: If the collected contaminants are disposed of other than as wastes, state the disposition of the materials, and the value dollars reclaimed by the sale or reuse of the collected substances. State the cost of reclamation and related expense.

**Project Status:** 

Date Installation Completed: <u>Nov 20, 2015</u> Provide the date the pollution control facility was first placed into service and operated. If not, explain.

SWINE CONFINEMENT FACILITY WAS PLACED IN SERVICE ON 11/30/15.

Status of installation on date of application:

COMPLETE

### III. Verification and Signature:

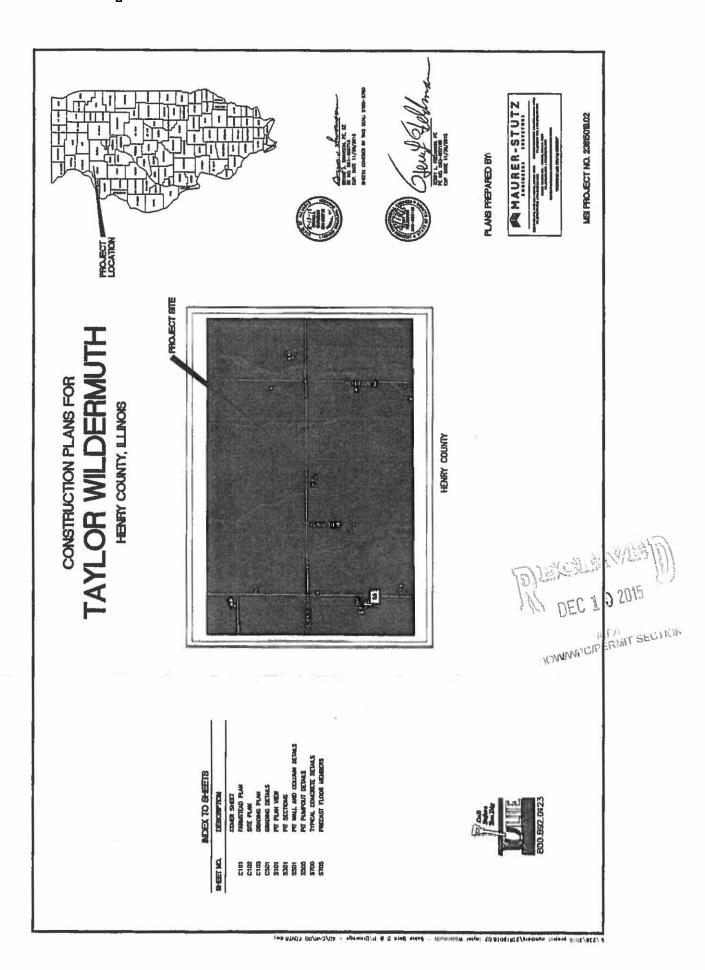
The following information is submitted in accordance with the Illinois Property Tax Code, as amended, and to the best of my knowledge is true and correct.

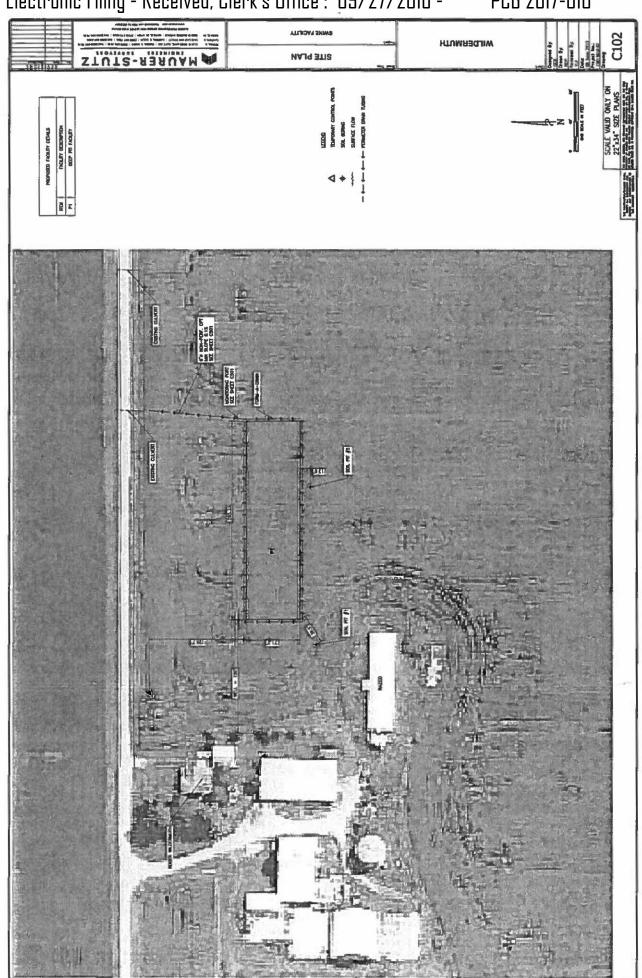
Any person who knowingly makes a false, fictitious, or fraudulent material statement, orally or in writing, to the Illinois EPA commits a Class 4 felony. A second or subsequent offense after conviction is a Class 3 felony. (415 ILCS 5/44(h))

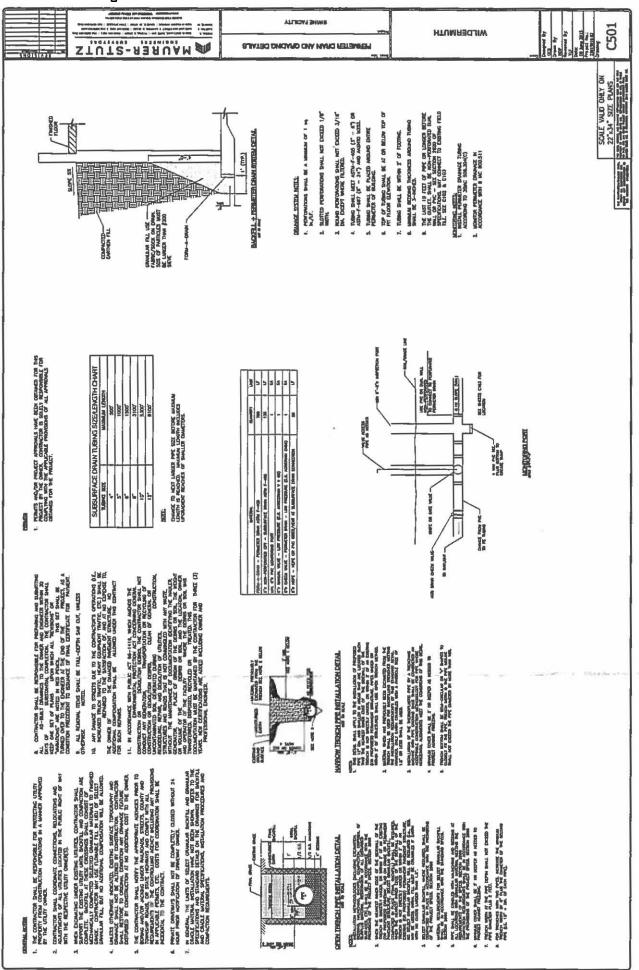
Title:

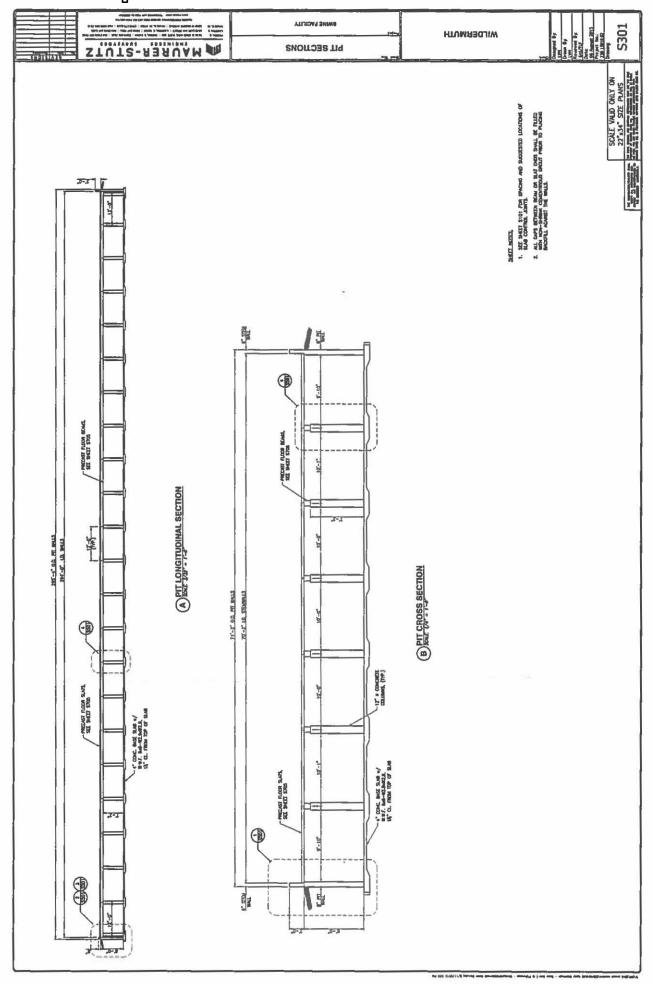
For incorporated entities, signature should be from an authorized corporate representative.

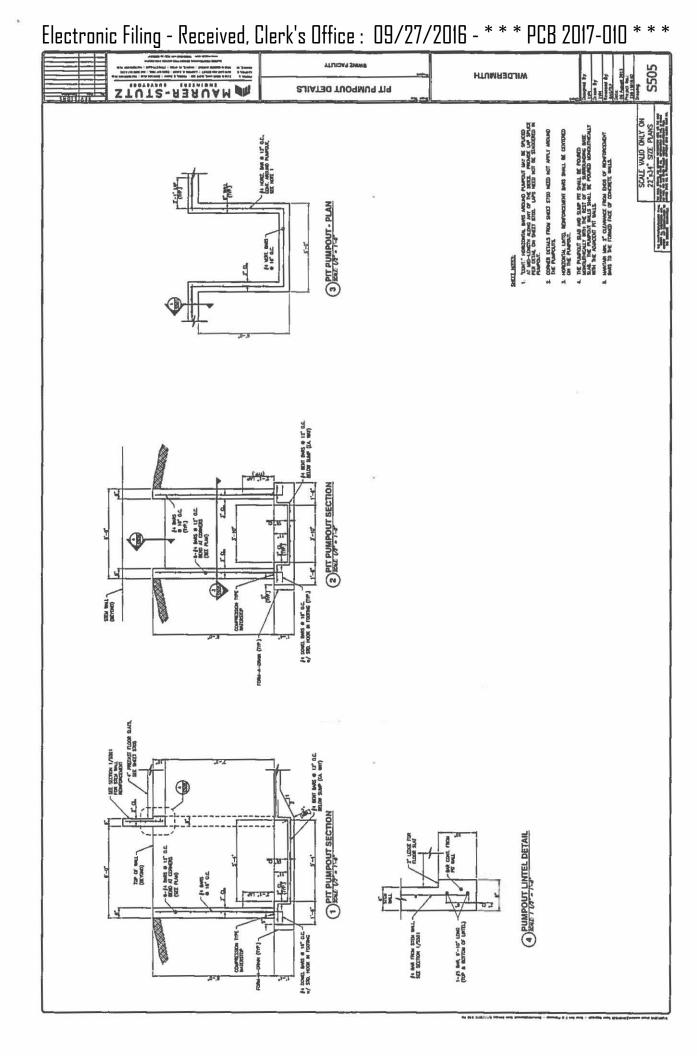
Signature:

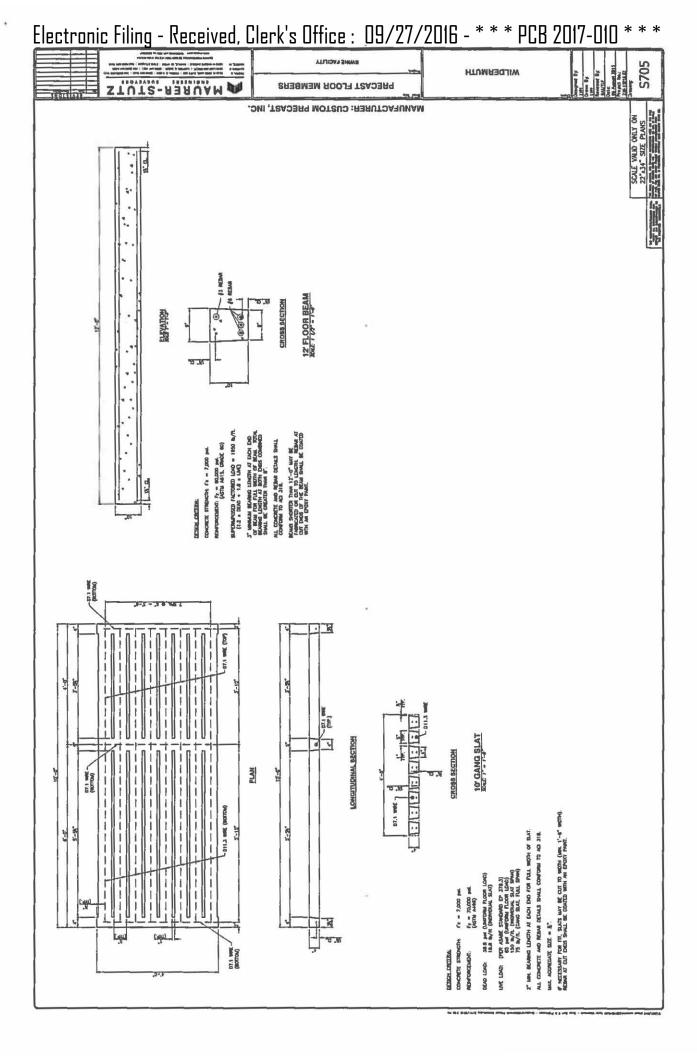












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Point(s)	of Waste	Water	Discharge:
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Identify the location of the discharge to the receiving stream. This will typically refer to a source of water pollution but can include water-carried wastes from air pollution control facilities.

Plans and Specifications Attached 🖌 Yes 📋 No

Submit Drawings, which clearly show:

(a) Point(s) of discharge to receiving stream; and

(b) Sewers and process piping to and from the control facility.

Are contaminants (or residues) collected by the control facility? Ves No

Note: If the collected contaminants are disposed of other than as wastes, state the disposition of the materials, and the value dollars reclaimed by the sale or reuse of the collected substances. State the cost of reclamation and related expense.

**Project Status:** 

Date Installation Completed: Nov 20, 2015 Provide the date the pollution control facility was first placed into service and operated. If not, explain.

SWINE CONFINEMENT FACILITY WAS PLACED IN SERVICE ON 11/30/15.

Status of installation on date of application:

COMPLETE

### III. Verification and Signature:

The following information 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))

Printed Name:

Title:

For incorporated entities, signature should be from an authorized corporate representative.

Signature:

Date:



### Faught, Thaddeus

From:	Keller, Al
Sent:	Friday, December 11, 2015 10:10 AM
То:	Faught, Thaddeus
Subject:	FW: Application for Certification (Property Tax Treatment) Pollution Control Facility

Thad, can you find this tax cert and include this email with that file. We can use this email for correction of the PIN number. thanks

From: Emily Baum [mailto:embaum10@gmail.com]
Sent: Friday, December 11, 2015 9:23 AM
To: Keller, Al
Cc: mitch@baumfarms.com; tawildermuth@gmail.com
Subject: RE: Application for Certification (Property Tax Treatment) Pollution Control Facility

Hi,

I wanted to follow up with you again, as from the certified mail tracking information, it shows the application was received on Wed. morning, Dec. 9<sup>th</sup>, in your office. Do you need more information, or can you correct this Property Index Number on the application with the information and attachments sent in the message below?

Thank you again, for your time in reviewing the application.

Sincerely, Emily Baum

From: Emily Baum [mailto:embaum10@gmail.com] Sent: Tuesday, December 08, 2015 10:43 AM To: <u>al.keller@illinois.gov</u> Cc: <u>mitch@baumfarms.com</u>; <u>tawildermuth@gmail.com</u> Subject: Application for Certification (Property Tax Treatment) Pollution Control Facility

Good morning!

I am writing today on behalf of NextGen Agriculture LLP. An Application for Certification (Property Tax Treatment) Pollution Control Facility was sent via U.S. mail to your attention yesterday from NextGen Agriculture LLP for a new hog confinement in Henry County, IL. The same documents were forwarded to our county assessor via email yesterday. Our assessor brought to our attention that the Property Index Number (PIN) that is stated on the application you will be receiving had been changed, which we were unaware of until today. On the form that was sent, it says the PIN is 12-12-100-002, but the correct PIN is 12-12-100-004.

You will be receiving the signed copy in the mail with the incorrect Property Index Number tomorrow. I have included a corrected copy with the correct PIN in this message.

Please advise if this is sufficient information to correct the application or if you need more information from us.

Thank you for your time.

Sincerely,

Emily Baum NextGen Agriculture LLP

STATE OF ILLINOIS	
COUNTY OF SANGAMON	

### CERTIFICATE OF SERVICE

I, the undersigned attorney at law, hereby certify that I have served on the date of September 27, 2016, the attached <u>APPEARANCE</u> and <u>RECOMMENDATION OF THE ILLINOIS</u> <u>ENVIRONMENTAL PROTECTION AGENCY</u>, upon the following persons by First Class U.S. Mail, with proper postage or delivery charges prepaid:

Steve Santarelli Illinois Department of Revenue 101 West Jefferson P.O. Box 19033 Springfield, Illinois 62794 Taylor Wildermuth 13126 US HWY 6 Geneseo, Illinois 61274

[Electronic Filing]

Clerk Illinois Pollution Control Board James R. Thompson Center 100 West Randolph Street, Suite. 11-500 Chicago, Illinois 60601

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

/s/ Vera Herst Assistant Counsel Division of Legal Counsel 1021 North Grand Avenue East P.O. Box 19276 Springfield, Illinois 62794-9276 217.782.5544 217.782.9143 (TDD)

THIS FILING IS SUBMITTED ON RECYCLED PAPER