BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Harry and Dee McCune
(Property Identification Number
08-19-100-004)
) PCB No.
(Tax Certification)

NOTICE

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

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

Harry McCune 7133 2300 N. Avenue Walnut, Illinois 61376

PLEASE TAKE NOTICE that I have today filed with the Office of the Clerk of the Pollution
Control Board an <u>APPEARANCE</u> and the <u>RECOMMENDATION OF THE ILLINOIS</u>

<u>ENVIRONMENTAL PROTECTION AGENCY</u>, a copy of which is herewith served upon you.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

Christine M. Zeivel Assistant Counsel

Division of Legal Counsel

DATED: March 6, 2017

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

Harry and Dee McCune)
(Property Identification Number) PCB No.
08-19-100-004)) (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

Christine M. Zeivel

Assistant Counsel

Division of Legal Counsel

DATED: March 6, 2017

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

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Harry and Dee McCune)
(Property Identification Number) PCB No.
08-19-100-004)) (Tax Certification)
	1

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 October 28, 2016, the Illinois EPA received a request from Harry McCune
 (log number TC-137011, 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:

 Harry and Dee McCune
 6158 2100 N. Avenue
 Sheffield, IL 61361

The proposed water pollution control facilities in this request are located at the NW ¼ of Section 19, T17N, R7E of the 4th P.M. in Bureau County, at the above street address and consist of the following:

Livestock waste management facilities consisting of two concrete manure pits (approximately 71 ft. x 265 ft. x 10 ft. each), concrete slotted portions of the floor over the manure pits that capture and contain livestock waste generated in the barns above, and eight pump out pits for each manure pit to allow for waste removal (approximately 6 ft. x. 6 ft. x. 10 ft. each).

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

 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 III. 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

Christine M. Zeive

Assistant Counsel

Division of Legal Counsel

Dated: March 6, 2017 Illinois Environmental Protection Agency 1021 North Grand Ave. E. P.O. Box 19276 Springfield, Illinois 62794-9276 217/782-5544



ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

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: January 23, 2017

Re: Harry and Dee McCune - Sheffield

Recommendation of Tax Certification

Log # TC-137011

Property Index# 08-19-100-004

The Bureau of Water received a request on October 28, 2016 from Harry McCune 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:

Harry and Dee McCune 6158 2100 N. Avenue Sheffield, IL 61361

NW 1/4 of Section 19, T17N, R7E of the 4th PM in Bureau County

The livestock waste handling facilities consisting of two (2) concrete manure pits (approximately 71 ft. x 265 ft. x 10 ft. each), the concrete slotted portion of the floor over the manure pits that capture and contain waste generated in the barns above, eight (8) pumpouts pits (approximately 6 ft. x 6 ft. x 10 ft. each) for each manure pit for manure removal. The facility collects, transports and stores 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

ce: Tax Cert File

Watershed Unit Tax Certification Review Sheet

	Date: December 29, 2016 Type: Agchem
Reviewer: WH	Livestock
Log number: TC-137011	Contact: Harry McCune
	7133 2300 N. Avenue
Applicant: Harry McCune	Walnut, IL 61376
7133 2300 N. Avenue	Phone: 815-303-3281
Walnut, IL 61376	
	Property Index#: 08-19-100-004
Facility: Harry and Dee McCune	A. T. Land
5158 2100 N. Avenue	Parcel#:
Sheffield, IL 61361	County: Bureau
Legal Description: NW ¼ of Section: 19 Twp: 17N R: 7E PM: 4 th	Signature: Harry and Dee McCune
7.0. 7	Title: Owner
Date Control Devices installed: 11/2016	
Other:	is recycled through the facility and/or land applied.
Other: Physical Description of Pollution Control Devices: The livestock waste handling facilities consist of two (2) con and the concrete slotted portion of the floor over the manu	crete manure pits (approximately 71 ft. x 265 ft. x 10 ft. each) ire pits that capture and contain waste generated in the barns 10 ft. each) for each manure pit for manure removal from the
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Han, Wei

From:

Gayle C. Baker <gcbaker@mstutz.com> Thursday, January 05, 2017 2:43 PM

Sent: To:

Han, Wei

Subject:

[External] RE: Tax Certification for Harry McCune Swine Facility

No where in our application do we request certification for the walls above the deep pit.

I will state again, we are not requesting certification for the walls above the deep pit liquid waste storage facility.

Gayle C Baker, PE

| Agricultural Services Engineer

3116 North Dries Lane, Suite 100 | Peoria, IL 61604

Ph: (309) 693-7615 | Fax: (309) 693-7616 | Cell: (563) 380-8720

Email: gcbaker@mstutz.com | Website: www.mstutz.com

Please consider the environment before printing this email.

From: Han, Wei [Wei.Han@Illinois.gov] Sent: Thursday, January 5, 2017 2:30 PM

To: Gayle C. Baker

Subject: RE: Tax Certification for Harry McCune Swine Facility

Mrs. Baker,

Do the barns have walls around them? If so, please withdraw the wall of the barns from the application as well. As we talked over the phone, the barns above the pits cannot be considered as pollution control facility and need to be withdrawn from the application completely.

Wei Han Facility Evaluation Unit Bureau of Water Illinois Environmental Protection Agency

Phone: 217-524-3034

Email: Wei Hand Illinois.gov

From: Gayle C. Baker [mailto:gcbaker@mstutz.com] Sent: Thursday, December 29, 2016 10:20 AM

To: Han, Wei

Cc: Dee McCune (deekingmccune@gmail.com); Harry McCune (hmccune@yahoo.com); Terry L. Feldmann; Whitney

Warkins (whitney.ls.jewelry@gmail.com)

Subject: [External] Tax Certification for Harry McCune Swine Facility

Mr. Han,

Followup to our phone call, the Harry McCune Facility Pollution Control Application requests certification for the concrete waste storage facility which includes the slats, pump outs and deep pit for both buildings. The application does not request certification for the roof over the deep pit facilities.

The facility consists of two barns: 265'x71'2" swine buildings with each having 10ft deep concrete storage pit. Precast concrete slotted floors enable excreta and wastewater to fall through and accumulate in the below floor pit. The barns have 8 pumpout pits each that collect manure and allow manure transfer through a hose to be pumped for field application.

The building identified as £1 and P1 on the plans has a 10ft deep pit that consists of a 4" thick slab and 8" thick pit walls. The walls have footings that are 10" thick and 1'-6" wide. Columns within the pit are 12" in diameter, 9'-2" tall and supported by 33"x33" square footings. The columns support 8"x10"x12ft long precast concrete floor beams. The floor beams support a 4" thick precast concrete slotted gang slat floor. Each pumpout pit is 6'0" x 6'-0" with 8" thick walls. Footings around the pumpout pit walls measure 1'-6" by 1'-4" inches thick. The recessed sump area is 3'-10"x 5'-4" x 11" deep.

The facility protects ground and surface water by providing collection and storage of livestock waste for about 365 days. Subsequently, the waste may be applied agronomically to cropland under proper soil and weather conditions for safe use.

Gayle C. Baker, P.E.

| MAURER-STUTZ | Agricultural Services Engineer

3116 N. Dries Lane Suite 100 | Peoria, IL 61604

Ph: (309) 693-7615 | Fax: (309) 693-7616 | Cell: (563) 380-8720

Email: gcbaker@mstutz.com | Website: www.mstutz.com

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Electronic Filing: Received, Clerk's Office 3/6/2017 * * * PCB 2017-053122-13-101 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:
Facility Type (check one):	Air Water	Certification Number:		Date:	
This form is to be used for any a Illinois EPA. Separate applicatio and water operations are related	ns must be completed	for each control facility			
If attachments are needed, recor	rd them consecutively	on an index sheet.			COMPANY OF THE PORT OF THE POR
You may complete this form o	nline, save a copy to	cally, print, sign and s	ubmit it to:		OCT 28 30
		Illinoi: Atten Divisi 1021 Sprin	s EPA tion: Al Keller, Per on of Water Pollution North Grand Aven gfield, IL 62794-92	mit Section SOWWP on Control ue East, P.O. Box 276	CIPERMIT SECTION
I. Applicant Information	on:				
Company Name:	of but inot	emisol a			
Person Authorized to Receive Certification	YEL Meline	4.000	son to Contact Additional Details	Hora M	clure
Street Address: 7133	1 3300 1	JAvestre	et Address: 713	3 2300 01	UAVE
City: Wal		_ State: IL City		tunt	State:
	S7lo Phone	: 812 303 3381 Zip			812 303 378
Email Address: \(\int_{\infty}\mathbb{D}\tag{\text{\$\infty}}\)	do p Ganus	a com Em	ail Address: //www	cenno Giral	iancom
II. Facility Information:	0				4
Facility Location: Quarter Se	ection: NW T	ownship: \7\W	Range: TE		
Municipali	ty:		Township: N	anlius	
Note: A plat map location is r		es located outside of n			
Address: 6158 2100 1	SUA U		city: Shoff	1d JI bler	361
State: Zip Code: 013		-Edgar Pured	Book Number:		
Property Index Number:					_
Note: The Property Index Nu taxation purposes.		cal reference used to id	dentify a parcel of r	eal property for as	sessment and
Manufacturing Operations Nature of Operations Conduc		ocation:			
NA					
Permit Information:					
WPC Construction Permit N	umber:		Date Issued:		
NPDES Permit Number:	ILB 1	01W336	Date Issued: Ma	Exp.	Date: 201
APC Construction Permit Nu	ımber:		Date Issued:		
APC Operating Permit Numl	ber:		Date Issued:	Exp.	Date:
Note: Submit copies of all rel		d by local pollution co	The state of the s		
This Agency is au	thorized to request this in	nformation under 415 ILCS ide the Information. Howev	5/4(b)(2012). Disclosur	e of this information is t	voluntary and no

Description of the Process:		
NA .		
Materials Used in the Process:		
NA		
Pollution Control Facility Informati	on:	
Please provide a narrative description explanation of why its primary purpos	of the pollution control facility (e is to eliminate, prevent or redu ow diagram describing the pollu	or low sulfur dioxide emission coal fueled device), and an uce pollution. State the type of control facility, as well as a tion control facility. Include an average analysis of the ucy, if applicable.
Describe the Pollution Control Facility	(or Low Sulfur Dioxide Emissio	n Coal Fueled Device):
Describe the Primary Purpose of the See Attachment	Pollution Control Facility (or Lov	v Sulfur Dioxide Emission Coal Fueled Device):
	rel es eteto), es lecol erdisence	if any, requiring the installation of the subject pollution
control facility (or low sulfur dioxide e		if any, requiring the installation of the subject politicion
Federal: Title 35, Subtitle E, Chapter	I, Part 502&502; State: Title 8,	Chapter 1, Subchapter t, Part 900
Nature of Contaminants or Polluta List air contaminants or water pollution disposal of any contaminants remove	n substances released as efflue	ents to the manufacturing processes. Also list the final sses.
	Material F	Retained, Captured or Recovered
Contaminant or Pollutant	Description	Disposal or Use
Swine Manure	Manure	Land Application for Crop Nutrients

Note: Contaminant or pollutant means that which is removed from the process by the pollution control facility.

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?
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: 11 101 2011. Provide the date the pollution control facility was first placed into service and operated. If not, explain.
bas millos barg par soll
Status of installation on date of application:
COmploted
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.
16. M/L Solver 10/23/2016
Signature: Pate:
OCT 28 2016
BOWANPC/PERMIT SECTION

Application for Certification (Property Tax Treatment) Pollution Control Facility
Harry and Dee McCune

ATTACHMENT 1: Facility Pollution Control Facility Description

The facility consists of two barns: 265'x71'2" swine buildings with each having 10ft deep concrete storage pit. Precast concrete slotted floors enable excreta and wastewater to fall through and accumulate in the below floor pit. The barns have 8 pumpout pits that collect manure and allow manure transfer through a hose to be pumped for field application.

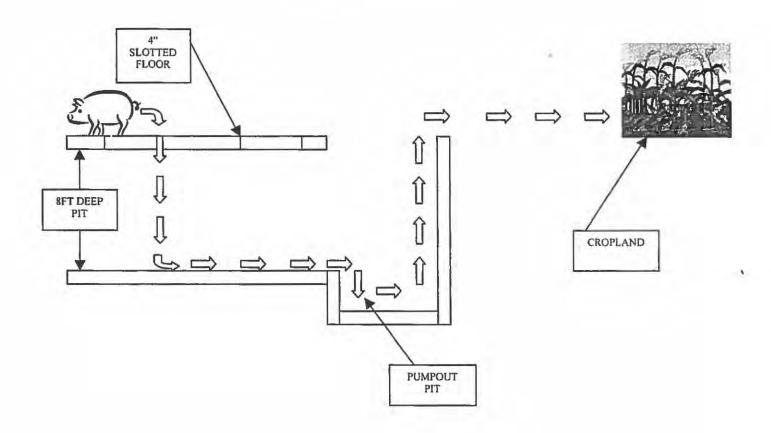
Each building has an animal capacity of 2490 head of wean-finish swine with total site capacity of 4980 head.

The building identified as E1 and P1 on the plans has a 10ft deep pit that consists of a 4" thick slab and 8" thick pit walls. The walls have footings that are 10" thick and 1'-6" wide. Columns within the pit are 12" in diameter, 9'-2" tall and supported by 33"x33" square footings. The columns support 8"x10"x12ft long precast concrete floor beams. The floor beams support a 4" thick precast concrete slotted gang slat floor. Each pumpout pit is 6'0" x 6'-0" with 8" thick walls. Footings around the pumpout pit walls measure 1'-6" by 1'-4" inches thick. The recessed sump area is 3'-10"x 5'-4" x 11" deep.

The facility protects ground and surface water by providing collection and storage of livestock waste for about 365 days. Subsequently, the waste may be applied agronomically to cropland under proper soil and weather conditions for safe use.

Application for Certification (Property Tax Treatment) Pollution Control Facility
Harry and Dee McCune

MANURE DIAGRAM



ATTACHMENT 2: Purpose of Pollution Control Facility

The primary purpose of the facilities is to provide housing for wean to finish swine and storage for the manure until it can be properly land applied to cropland at agronomic rates.



ENGINEERS

SURVEYORS

3116 N. Dries Lane. Suite 100 Peoria, IL 61604

TEL 309-693-7615 FAX 309-693-7616 PROJECT:

Harry McCune

PROJECT NO .:

23815017.02

BY: CSK

DATE: 10/25/2016

THE RESIDENCE AND DESCRIPTION	-	Annual Property			-	
ETTER	OF	TD	VVI	C IVAI		ΛI
			P-1 1 VI v			-

TO:

Illinois EPA

SUBJECT: Application for

Division of Water Pollution Control

Certification (Property

1021 N. Grand Ave. East, P. O. Box 19276

Tax Treatment)

Springfield, IL 62794-9276

ATTENTION:

Al Keller, Permit Section

TRANSMITTING:

X Herewith

BY:

Messenger

Mail UPS

ENCLOSED:

Prints

Specifications

Under Separate Cover

Shop Drawings

Copies Other

FOR:

Approval

Your Files Your Signature

Distribution

Per Your Request

COPIES:	DESCRIPTION:

"Application for Certification (Property Tax Treatment) Pollution Control Facility" for

Harry and Dee McCune

REMARKS: Mr. Keller,

Enclosed find the above referenced Application.

cc: Harry & Dee McCune (Certified Mail # 7007 2560 0002 9703 6129)

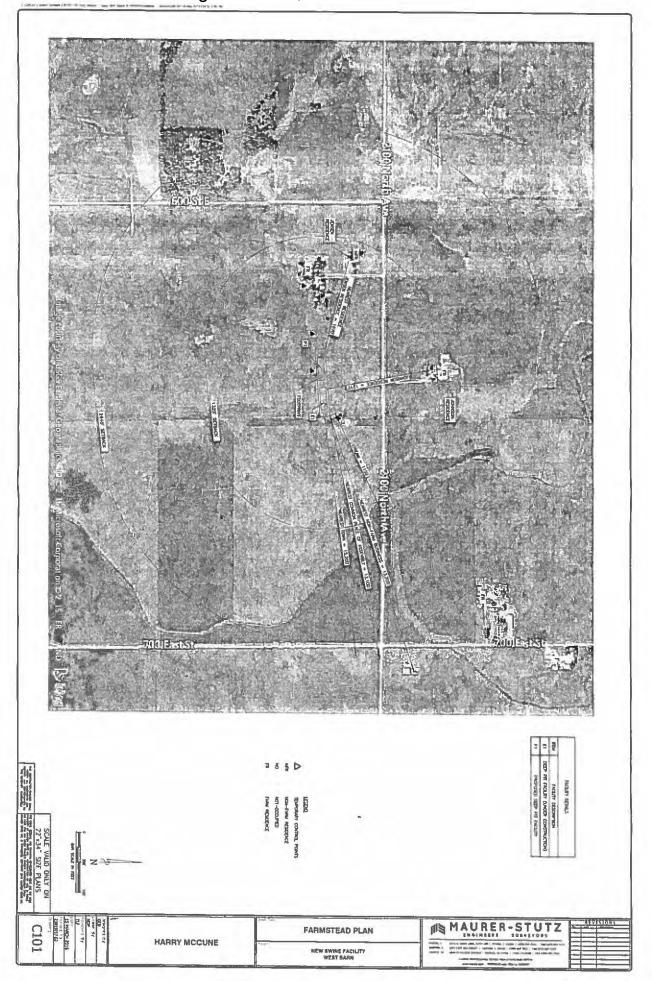
BOWWPC/PERMIT SECTION

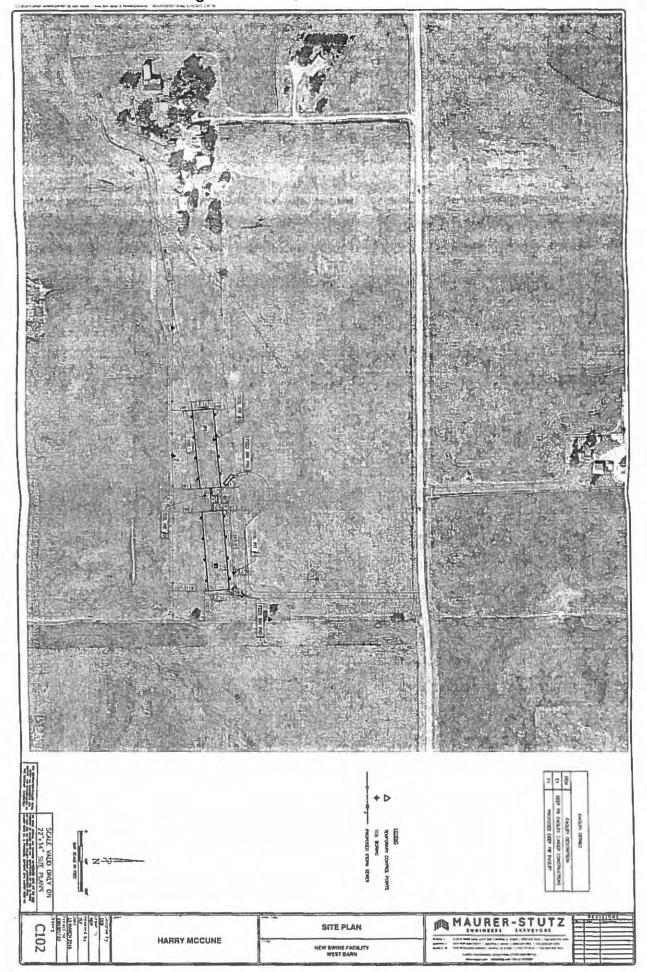
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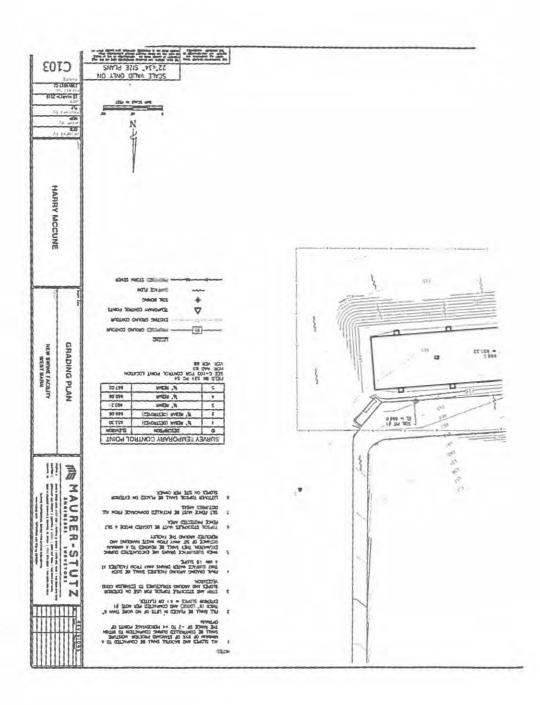
Gayle C. Baker, P.E.

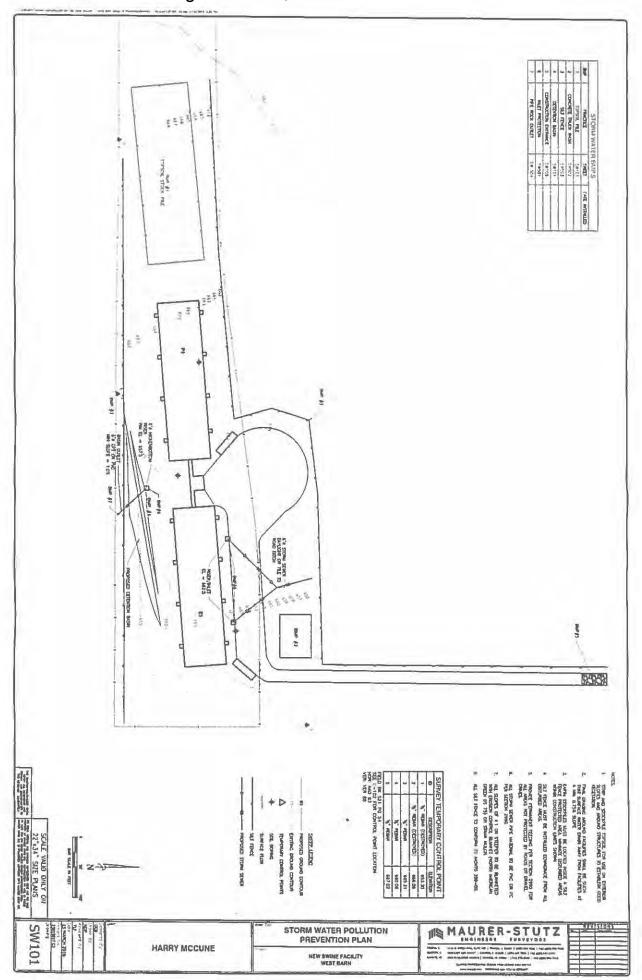
Agricultural Services Engineer

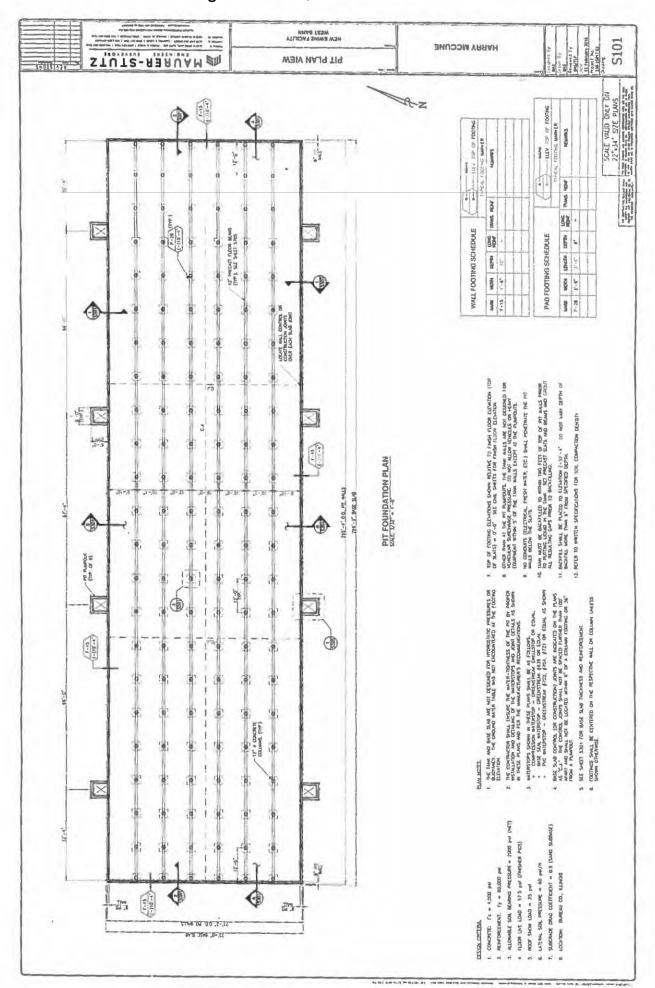
S:\238\2015 project numbers\23815017.02 Harry McCune - Swine Barn Design & Permitting\Correspondence\LOT\IEPA Application for Certification LOT 10-25-16.docx Created on 10/25/2016 12:28:00 PM

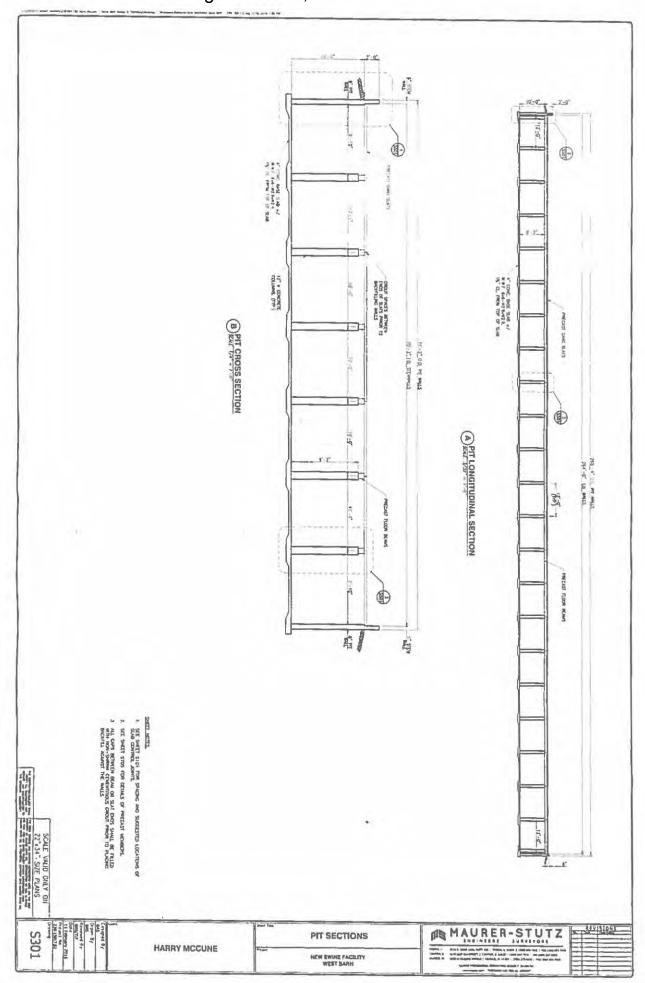


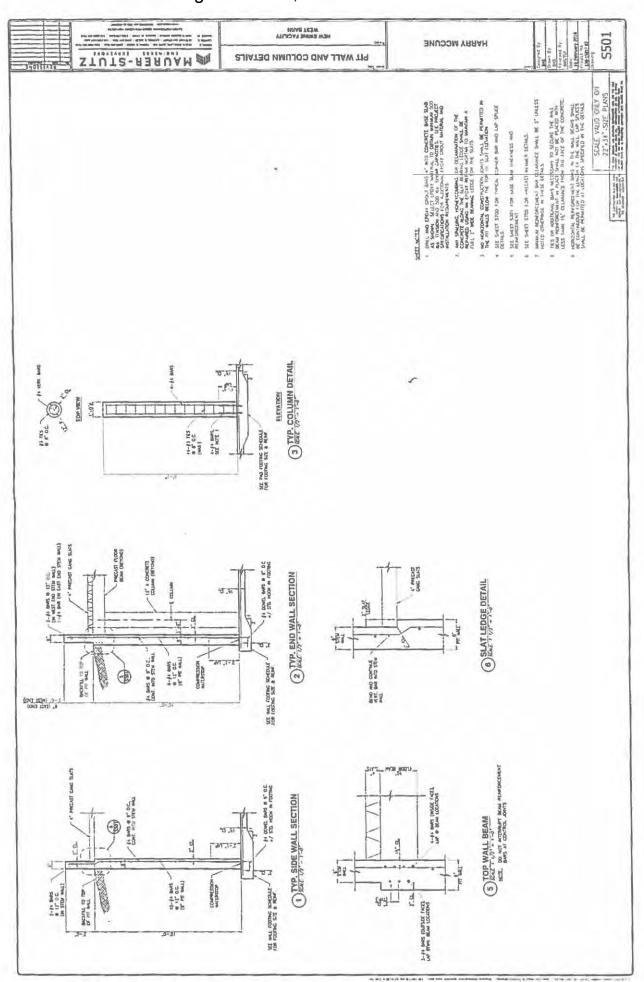


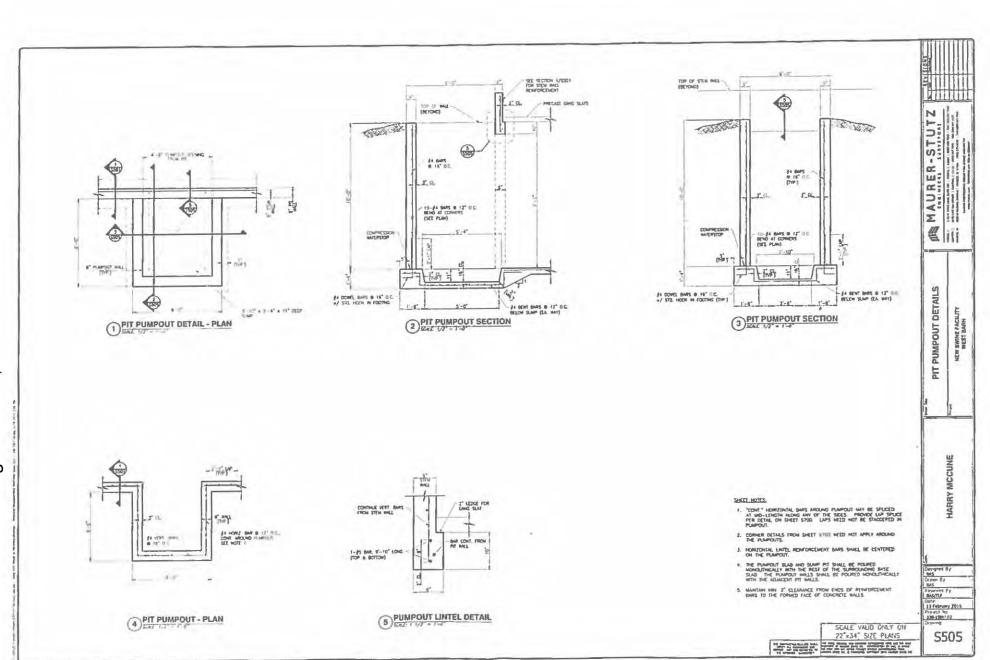


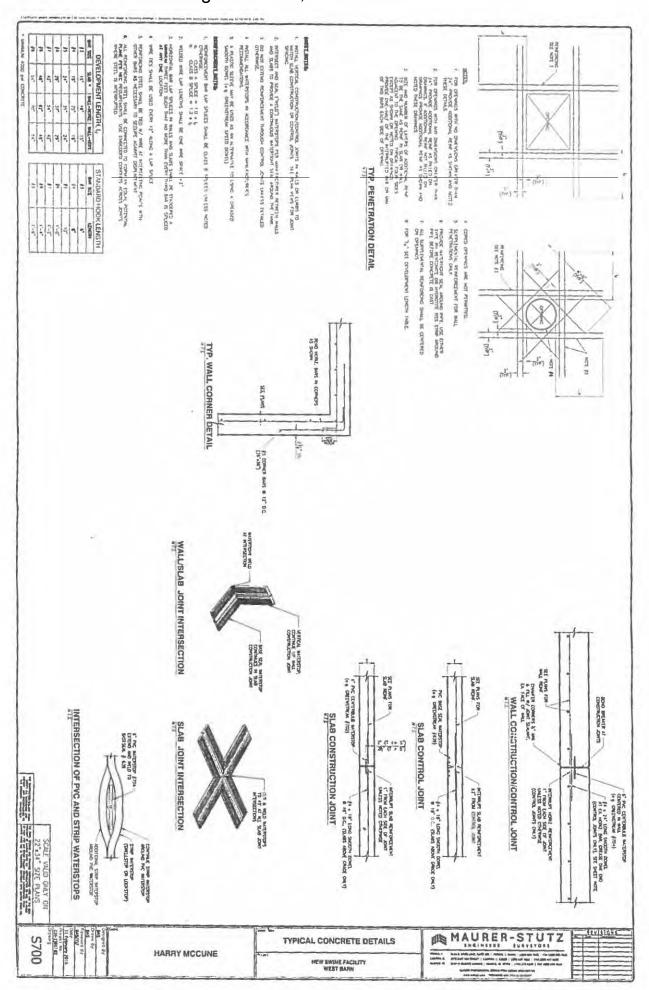


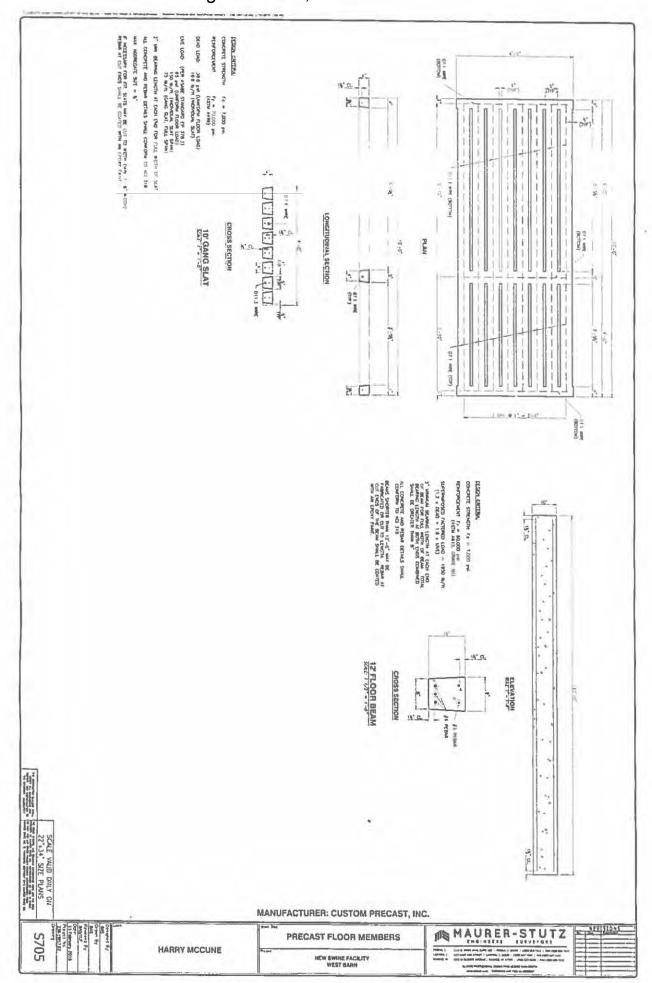


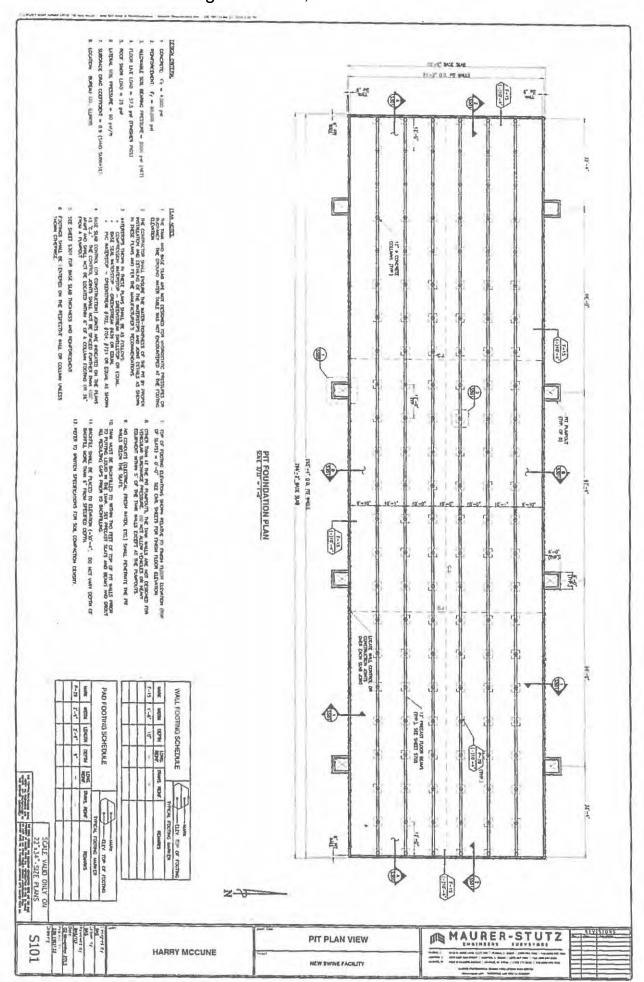


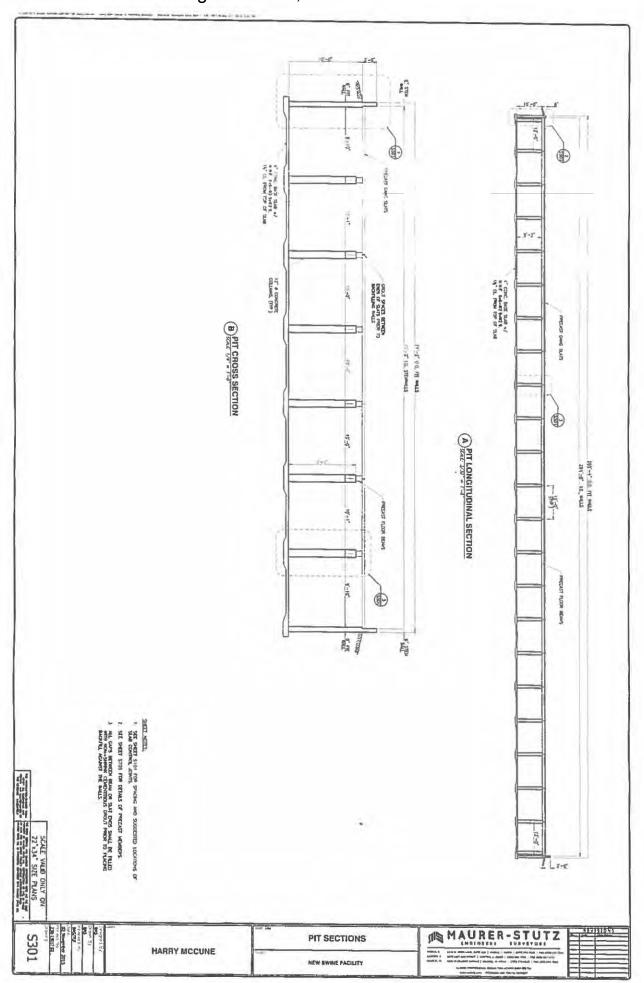


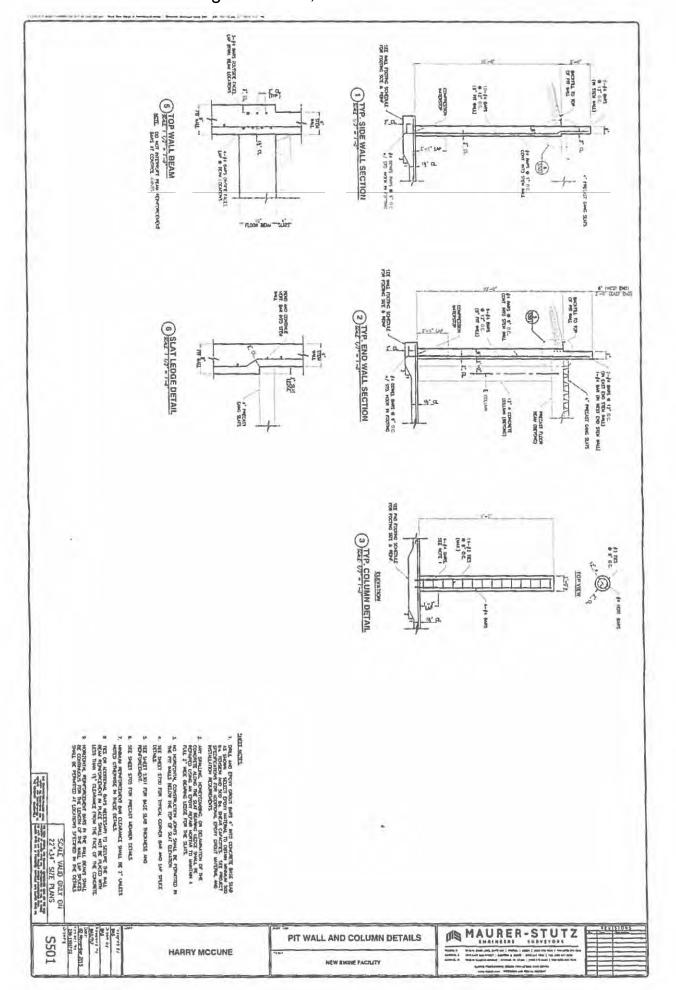


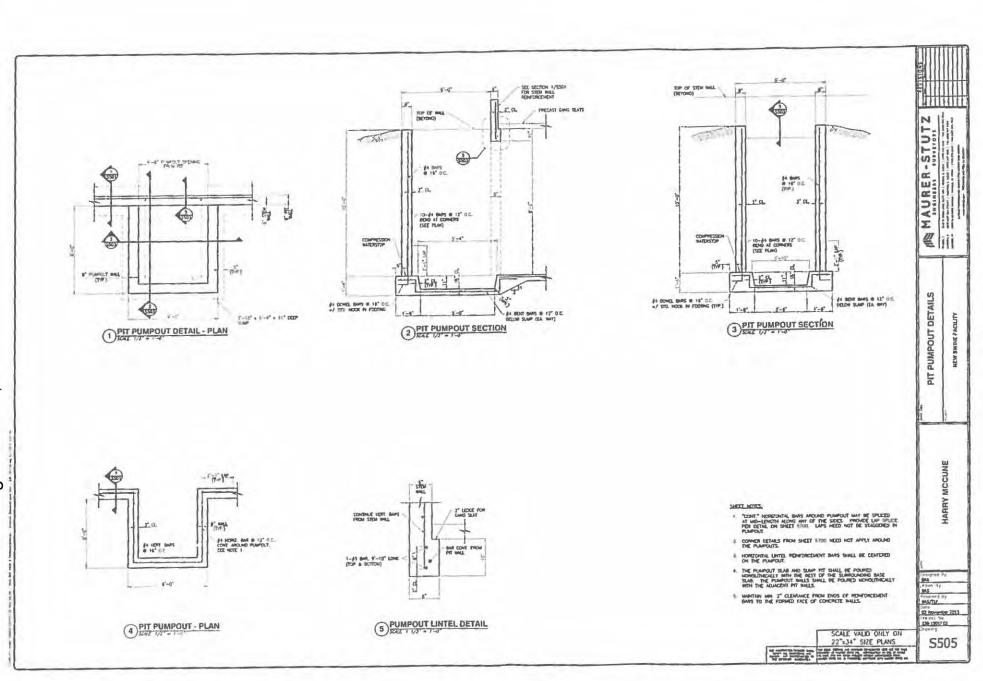


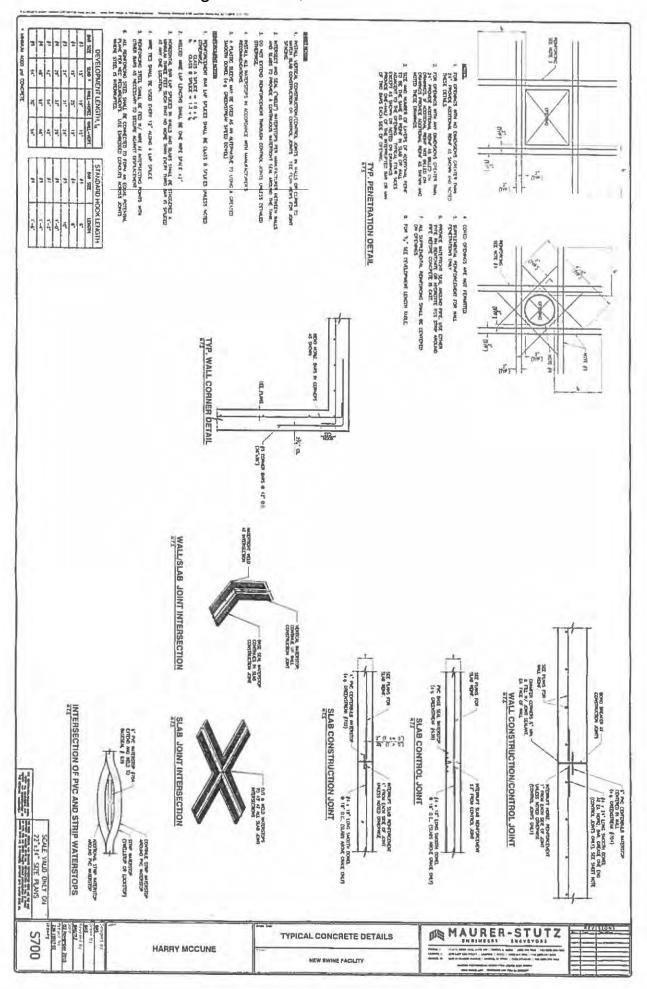


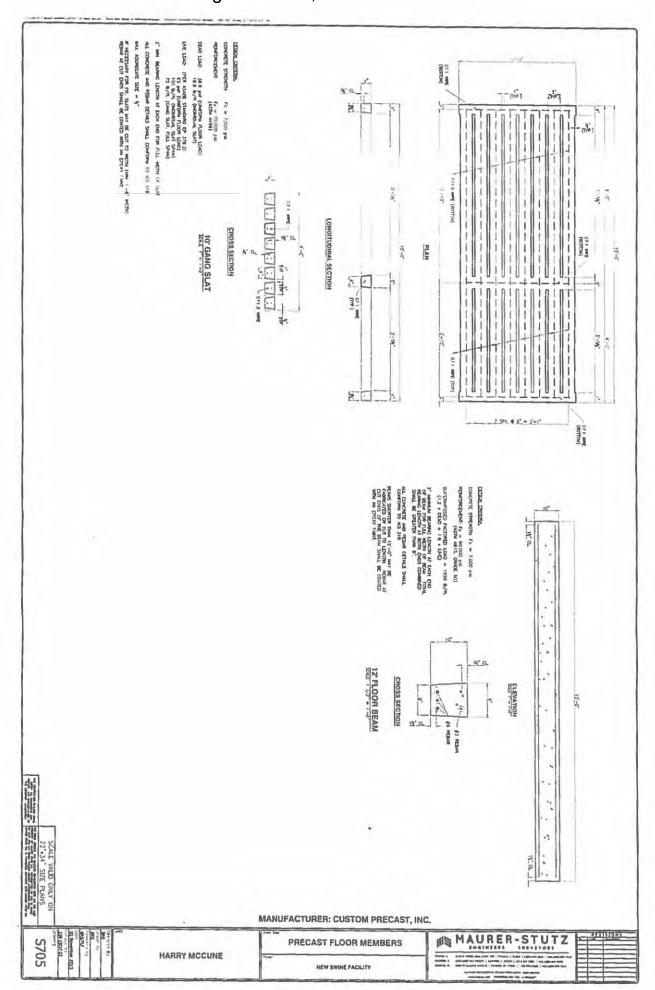












Electronic Filing: Receiv	red, Clerk's Office 3/6/2017	* * * PCB 2017-053 * * *
STATE OF ILLINOIS	í	
)	
COUNTY OF SANGAMON)	
)	
	CERTIFICATE OF SERVICE	

I, the undersigned attorney at law, hereby certify that I have served on the date of March 6, 2017, the attached <u>NOTICE</u>, <u>APPEARANCE</u> and <u>RECOMMENDATION OF THE ILLINOIS</u>

<u>ENVIRONMENTAL PROTECTION AGENCY</u>, 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:

Steve Santarelli Illinois Department of Revenue 101 West Jefferson P.O. Box 19033 Springfield, Illinois 62794

Harry McCune 7133 2300 N. Avenue Walnut, Illinois 61376

[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/ Christine M. Zeivel 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