

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

WSB, LLC)	
(Property Identification Number)	PCB 17-
05-05-36-400-002))	(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

WSB, LLC
2777 125th Ave.
Matherville, IL 61263

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: 
Roberto M. Durango
Assistant Counsel
Division of Legal Counsel

DATED: May 24, 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

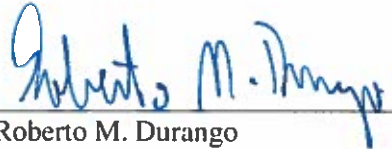
BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

WSB, LLC)	
(Property Identification Number)	PCB 17-
05-05-36-400-002))	(Tax Certification)
)	

APPEARANCE

The undersigned, as one of its attorneys, hereby enters an APPEARANCE on behalf of Respondent, Illinois Environmental Protection Agency.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By:  _____
 Roberto M. Durango
 Assistant Counsel
 Division of Legal Counsel

DATED: May 24, 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

WSB, LLC)	
(Property Identification Number)	PCB 17-
05-05-36-400-002))	(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(a) of the regulations of the Illinois Pollution Control Board (the Board), 35 Ill. Adm. Code 125.204(a).

1. On November 3, 2016, the Illinois EPA received a request from WSB, LLC (log number TC-137055, Exhibit A) for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to Section 125.204(a) of the Board's regulations, 35 Ill. Adm. Code 125.204(a).

2. The facility's address is: **WSB, LLC
2777 125th Ave.
Matherville, IL 61263**

3. The proposed water pollution control facilities in this request are located at SE 1/4 of Section 36, T15N, R2W of the 4th P.M. in Mercer County, at the above street address and consist of the following:

Livestock waste handling facilities consisting of one concrete manure pit (approximately 209 ft. x 71 ft. x 8 ft.), the concrete slotted portion of the floor over the manure pit that capture and contain waste generated in the barn above, two pump-out pits (approximately 6ft. x 6 ft. each) for manure removal from the pit, and a perimeter drainage tile (approximately 2 in. x 6 in.) located around the footing of the manure pit to prevent flotation of the pit.

- 4 These livestock waste management facilities are used to collect, transport and/or store livestock wastes prior to cropland application, and are further described in Exhibit A.
5. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2014), and Section 125.200(a)(1) of the Board's regulations, 35 Ill. Adm. Code 125.200(a)(1), define pollution control facilities as:

[A]ny 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, as the terms "air pollution" and "water pollution" are defined in the Act; 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.
6. If it is found that the claimed facility or relevant portion thereof is a pollution control facility as defined in Section 125.200(a)(1) of the Board's regulations, 35 Ill. Adm. Code 125.200(a)(1), the Board has the authority to enter a finding and issue a certificate to that effect, pursuant to Section 11-20 of the Property Tax Code, 35 ILCS 200/11-20 (2014) and Section 125.216 of the Board's regulations, 35 Ill. Adm. Code 125.216.
7. Pursuant to Section 125.204(a) of the Board's regulations, 35 Ill. Adm. Code 125.204(a), if the Illinois EPA receives a tax certification application it must file a recommendation on the application with the Board.

8. Based on the information in the application and the purpose of the facilities, it is the Illinois EPA's engineering judgment that the facilities described above may be considered pollution control facilities, with the primary purpose of eliminating, preventing, or reducing water pollution, or as otherwise provided in Section 125.200(a)(1) of the Board's regulations, 35 Ill. Adm. Code 125.200(a)(1), and are eligible for tax certification from the Board.

9. Based on the information in the application and the purpose of the facilities, it is the Illinois EPA's engineering judgment that additional facilities in the request may not be considered pollution control facilities, with the primary purpose of eliminating, preventing, or reducing water pollution, or as otherwise provided in Section 125.200(a)(1) of the Board's regulations, 35 Ill. Adm. Code 125.200(a)(1), and are not eligible for tax certification from the Board.

Specifically, the Illinois EPA recommends that the following additional facilities in the request be denied certification from the Board:

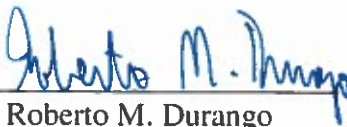
The portions of the buildings above the manure pit

10. The primary purpose of this portion of the facility is to provide an area for feeding animals, keeping animals clean, sheltering animals from outside weather conditions, reduce bedding needs and is not pollution control. *The Beef Housing & Equipment Handbook*, Third Edition by Midwest Plan Service (April 1979) (MWPS-6) states that buildings protect cattle and feeding equipment and allow for better feeding efficiencies. MWPS-6 also states that buildings prevent feed from blowing, protect feed and equipment from rain and snow, and provide cattle shelter during the summer and winter. *Beef Production*, Fourth Edition by

Diggins, Bundy and Christensen (1984) states that research has shown that efficient animal production can be improved through closer control over the production environment, and that confinement systems have been most successful in the area of improved production efficiency allowing for more economical gains with less manual labor. The above information confirms the primary purpose of this portion of the Bed Pack Barn that houses livestock is not pollution control. Accordingly, the Illinois EPA recommends that portions of the buildings above the manure pit be denied tax certification by the Board.

WHEREFORE, the Illinois EPA recommends that the Board issue the requested tax certification.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: 
Roberto M. Durango
Assistant Counsel
Division of Legal Counsel

Dated: May 24, 2017
Illinois Environmental Protection Agency
1021 North Grand Ave. E.
P.O. Box 19276
Springfield, Illinois 62794-9276
(217) 782-5544



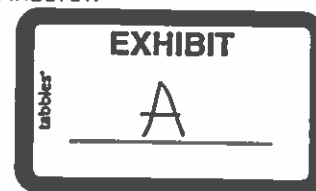
ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

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

BRUCE RAUNER, GOVERNOR

ALEC MESSINA, DIRECTOR

Memorandum



To: Charles Gunnarson, Division of Legal Counsel

From: Al Keller, Manager, Permit Section *AK*

Date: May 15, 2017

Re: WSB LLC – Matherville
Recommendation of Tax Certification
Log # TC-137055
Property Index# 05-05-36-400-002

The Bureau of Water received a request on November 3, 2016 from Nick Biggs 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:

WSB LLC
2777 125th Ave.
Matherville, IL

SE ¼ of Section 36, T15N, R2W of the 4th PM in Mercer County

The livestock waste handling facilities consisting of one (1) concrete manure pit (approximately 209 ft. x 71 ft. x 8 ft.), the concrete slotted portion of the floor over the manure pit that capture and contain waste generated in the barn above, two (2) pumpout pits (approximately 6 ft. x 6 ft. each) for manure removal from the pit, and a perimeter drainage tile (approximately 2 in. x 6 in.) located around the footing of the manure pit to prevent flotation of the pit. 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.

Additional facilities in this request include:

The portions of the buildings above the manure pit

These facilities are further described in the enclosed applications and supporting documents.

Page No. 2
Log No. TC-137055

Based on the information included in this submittal, the Bureau of Water has determined that the facilities are not "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. This determination is based on the following factor(s):

The primary purpose of these facilities is to provide an area for feeding animals, keeping animals clean, sheltering animals from outside weather conditions, reduce bedding needs and is not pollution control. The *Swine Handbook Housing & Equipment*, Third Edition by Midwest Plan Service (January 1979) (MWPS-8) states that producers raising hogs in confinement have better control of feeding and watering and can more easily moderate and stabilize temperatures and control certain infectious diseases and parasites. The above information confirms the primary purpose of the buildings above the manure pits is not pollution control.

The Bureau of Water therefore recommends that the Board deny 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: WSB LLC

Date: May 10, 2017

Reviewer: WH

Type: Agchem
 Livestock

Log number: TC-137055

Contact: Nick Biggs
P.O. Box 68
Oakville, IA 52646
Phone: 309-259-0008

Applicant: Darrell Wabe
904 Cottonwood Ct.
Burlington, IA 52601

Property Index#:
Parcel#: 05-05-36-400-002

Facility: WSB LLC
2777 125th Ave.
Matherville, IL

County: Mercer

Legal Description:
SE ¼ of Section:36 Twp: 15N R: 2W PM: 4th

Signature: Nick Biggs

Title: Manager

Date Control Devices installed: 12/2016

- 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 209 ft. x 71 ft. x 8 ft.) and the concrete slotted portion of the floor over the manure pit that capture and contain waste generated in the barn above. Two pumpout pits (approximately 6 ft. x 6 ft.) for manure removal from the pit. A perimeter drainage tile (2" wide x 6" high) is located around the footing of the manure pit to prevent flotation of the pit. The facility collects, transports and stores livestock waste prior to cropland application.

12/16/2016: Called Nick Biggs to correct the description of pollution control facilities.

12/20/2016: Nick sent email about the corrections. Also provided some other information.

01/06/2016: Called Nick for Section#, property ID, time to complete construction, and material of perimeter tile.

02/08/2017: Called Nick again for missing information.

02/10/2017: Received email from Nick. He also clarified that there is an identical barn 80 feet from this facility. (Log# TC-137030)

Pollution control facilities requested by the applicant:

One (1) concrete manure pit (approximately 209 ft. x 71 ft. x 8 ft.): Section D of the application form and 12/20/2016 email from Mr. Nick Biggs.

Concrete slatted floor: Schematic flow diagram, and 12/20/2016 email from Mr. Nick Biggs.

Two pumpout pits (approximately 6 ft. x 6 ft.): 12/20/2016 email from Mr. Nick Biggs.

Plastic perimeter drainage tile (2" x 6"): 12/20/2016 email from Mr. Nick Biggs.

The schematic flow diagram titled "WSB LLC" for Date and "Ty Stead" for Project Name was provided through an email attachment dated 03/31/2017. The narrative for the schematic flow diagram was provided by an email dated 03/29/2017. The applicant stated in a 02/10/2017 email that "the building structure and equipment is not affected by tax abatement".

Recommended Action: Tax certification for the pit. Deny the barn above the pit.

Han, Wei

From: Nick Biggs <nickb@trioak.com>
Sent: Wednesday, March 29, 2017 4:10 PM
To: Han, Wei
Cc: Darrell W (darrellw.integrity@gmail.com)
Subject: [External] RE: TC-137030 - Ty Stead & TC-137055 - WSB LLC

Mr. Han,

A narrative of how the process works is. The pigs dung and urinate on the slatted floor.

The manure falls through the slatted floor.

The manure collects and is contained in the deep pit until the pump out locations are used to pump the manure out of the deep pit.

The manure is then applied to the crop fields for use as natural fertilizer.

If you have any questions please call or email.

Thank You

Nick Biggs

From: Han, Wei [<mailto:Wei.Han@Illinois.gov>]
Sent: Wednesday, March 29, 2017 2:28 PM
To: Nick Biggs
Subject: TC-137030 - Ty Stead & TC-137055 - WSB LLC

Mr. Biggs,

We are still reviewing and processing the tax certification application for the two facilities. Can you provide a **narrative description and a process flow diagram** for the pollution control facilities for each of the applications? This will update the information provided in Section D of the application form. Please be advised that the deep pitted finishing barn as mentioned in Section D is not considered pollution control facilities. The deep pit, the concrete slotted floor and the pumpout pits can be certified for tax purpose.

Please let me know if you have any questions.

Thanks,

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

Phone: 217-524-3034
Email: Wei.Han@Illinois.gov

Han, Wei

From: Nick Biggs <nickb@trioak.com>
Sent: Friday, February 10, 2017 11:50 AM
To: Han, Wei
Cc: darrell wahe (darrellw@integritybuildersandsupplyinc.com); tystead90@gmail.com; Ashlee Cockrell (ashleec.integrity@gmail.com)
Subject: [External] WSB LLC Tax Abatement Information

Wei,

This email is in response to our phone conversation earlier this week.

The livestock barn's legal description is NW ¼, SE ¼, Section #36, T-15-N, R-2-W, Preemption Township, Mercer County, Illinois.
Parcel # is 05-05-36-400-002.

The livestock barn is completed and was put into operation in Dec of 2016.

The Owners do understand that only the concrete holding pit, pump outs and slat flooring parts of the structure are affected by the Tax abatement.
The building structure and equipment is not affected by the tax abatement.

To help clarify applications, there are two livestock buildings on this parcel approximately 85 feet apart. One livestock building (1800head) is owned and operated by WSB LLC and the other livestock building (1800 head) is owned and operated by Ty Stead.

If you have any questions please give me a call.

Thank you,

Nick Biggs

Cell 309-259-0008

Han, Wei

From: Nick Biggs <nickb@trioak.com>
Sent: Tuesday, December 20, 2016 10:57 AM
To: Han, Wei
Cc: Nick Biggs; tystead90@gmail.com; darrell wahe (darrellw@integritybuildersandsupplyinc.com); Ashlee Cockrell (ashleec.integrity@gmail.com)
Subject: [External] WSB Property Tax Treatment

To Whom it may concern,

This e-mail is to follow up an e-mail from Wei Han concerning WSB LLC and the Application for Certification (Property Tax Treatment).

I understand that only the concrete pit, slatted floor, two 6 foot by 6 foot pump-outs and the perimeter tile quality for the property tax treatment.

The dimensions of the concrete pit are 209' length x 71'2" width x 8' depth.

The dimensions of the two pump outs are 6' length x 6' width x 8' depth.

The dimensions of the slatted floor is 208' length x 70' 2" width x 4" thick.

The dimensions of the perimeter tile is 2" wide x 6 " tall rectangle which goes around the pit floor 209' x 71' 2".

If you have any questions give me a call.

Thank You,

Nick Biggs

309-259-0008

Han, Wei

From: Nick Biggs <nickb@trioak.com>
Sent: Friday, March 31, 2017 8:45 AM
To: Han, Wei
Cc: Nick Biggs
Subject: [External] FW: Manure Pit Diagram Swine finishing barns
Attachments: KMBT35020170331074906.pdf

Schematic

Wei,

I hope this help show how the operation works.

If you have any questions please call.

Nick

-----Original Message-----

From: copierscan@trioak.com [mailto:copierscan@trioak.com]
Sent: Friday, March 31, 2017 6:49 AM
To: Nick Biggs
Subject: Manure Pit Diagram

FROM:
Image data has been attached to
the E-Mail.

Nick Biggs

309-259-0008

Date: WSB LLC

Integrity Builders & Supply Inc.

Project Name: Ty Stead

904 Cottonwood Ct.
Burlington, IA 52601

Office: (319) 752-9001
Fax: (319) 752-9002

Project Location: _____

Salesperson: _____

Email: darrellw@integritybuildersandsupplyinc.com

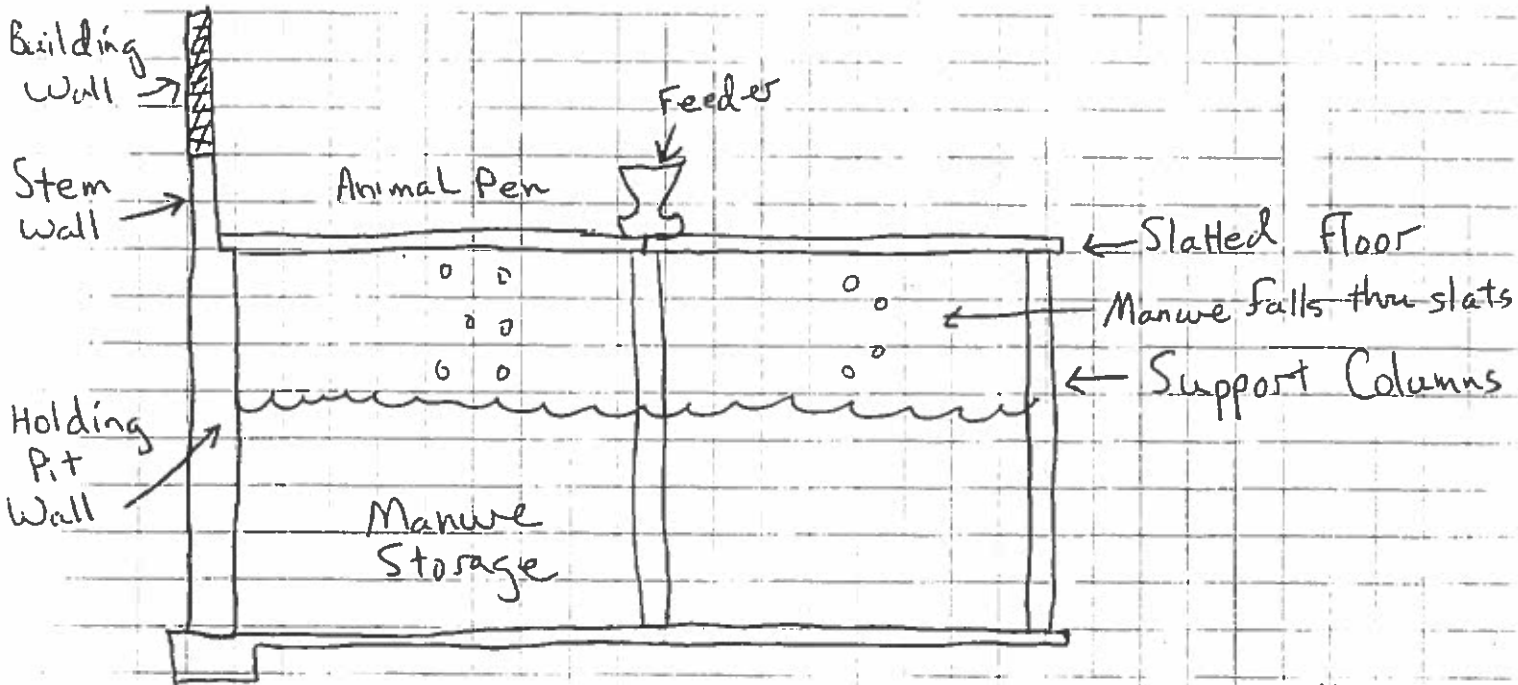
Due Date: _____

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Independent Authorized Dealer

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Pump out Area

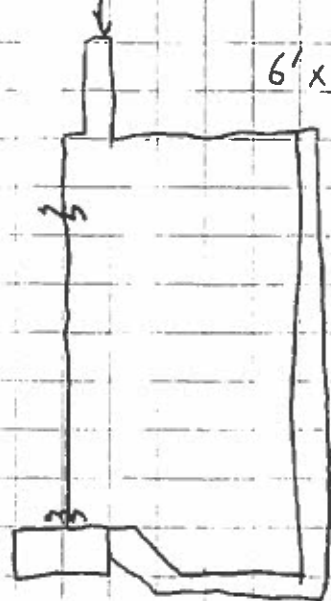
outside wall

6' x 6'

Open Flow Thru

W.S.B. LLC

Ty Stead



TC-137055

W

APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)
 POLLUTION CONTROL FACILITY
 AIR WATER

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
 P. O. Box 19276, Springfield, IL 62794-9276

This Agency is authorized to request this information under Illinois Revised Statutes, 1979, Chapter, 120, Section 502a-5. Disclosure of this information is voluntary. However, failure to comply could prevent your application from being processed or could result in denial of your application for certification.

FOR AGENCY USE

File No. _____ Date Received _____ Certification No. _____ Date _____

Sec. A
 APPLICANT

Company Name	WSB LLC		
Person Authorized to Receive Certification	Darrell Wake		
Person to Contact for Additional Details	Nick Riggs 309-259-0008		
Street Address	904 Cottonwood Ct		
Street Address	P.O. Box 68		
Municipality, State & Zip Code	Burlington, Iowa 52601		
Municipality, State & Zip Code	Oakville, Iowa 52646		
Telephone Number	319-752-9002		
Telephone Number	309-259-0008		
Location of Facility	Quarter Section	Township	Range
	SE	T-15-N	R-2-W
Street Address	2777 125th Ave Matherville, IA Mercer		
Street Address	Matherville, Preemption		
Property Identification Number	Parcel Number		

Sec. B
 MANUFACTURING OPERATIONS

Nature of Operations Conducted at the Above Location
 Livestock Barn (Swine Finishing)

Water Pollution Control Construction Permit No.	NA	Date Issued	
NPDES PERMIT No.	NA	Date Issued	Expiration Date
Air Pollution Control Construction Permit No.	NA	Date Issued	
Air Pollution Control Operating Permit No.	NA	Date Issued	

Sec. C
 MANUFACTURING PROCESS

Describe Unit Process
 Finish Swine

Materials Used in Process
 Pig Feed and Water

Sec. D
 POLLUTION CONTROL FACILITY DESCRIPTION

Describe Pollution Abatement Control Facility
 Deep pitted Finishing barn Length 210 Feet, Width 71 Feet, Depth 8 Ft. Design capacity 119,200 ft³

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 NOV 03 2016

POLLUTION CONTROL FACILITY - CONTAMINANTS ACCOUNTING DATA	Sec. E	(1) Nature of Contaminants or Pollutants	Livestock Waste	
			Material Retained, Captured or Recovered	
		Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
		(2) Point(s) of Waste Water Discharge	No Discharges	
			Plans and Specifications Attached	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
		(3) Are contaminants (or residues) collected by the control facility?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
		(4) Date installation completed	Under Construction status of installation on date of application Under Construction	

SIGNATURE	Sec. F	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. The facilities claimed herein are "pollution control facilities" as defined in Section 11-10 of the Illinois Property Tax Code.		
		Signature	<u>Ad Bzjn</u>	Title

INSTRUCTIONS	Sec. G	INSTRUCTIONS FOR COMPILING AND FILING APPLICATION			
		General: Separate applications must be completed for each control facility claimed. Do not mix types (water and air). Where both air and water operations are related, file two applications. If attachments are needed, record them consecutively on an index sheet.			
		Sec. A	Information refers to applicant as listed in the tax records and the person to be contacted for further details or for inspection of facilities. Define facility location by street address or legal description. A plat map location is required for facilities located outside of municipal boundaries. The property identification number is required.		
		Sec. B	Self-explanatory. Submit copies of all permits issued by local pollution control agencies. (e.g. MSD Construction Permit)		
		Sec. C	Refers to manufacturing processes or materials on which pollution control facility is used.		
		Sec. D	Narrative description of the pollution control facility, indicating that its primary purpose is to eliminate, prevent or reduce pollution. State the type of control facility. State permit number, date, and agency issuing permit. A narrative description and a process flow diagram describing the pollution control facility. Include a listing of each major piece of equipment included in the claimed fair cash value for real property. Include an average analysis of the influent and effluent of the control facility stating the collection efficiency.		
		Sec. E	List air contaminants, or water pollution substances released as effluents to the manufacturing processes. List also the final disposal of any contaminants removed from the manufacturing processes. Item (1) - Refers to pollutants and contaminants removed from the process by the pollution control facility. Item (2) - Refers to water pollution but can apply to water-carried wastes from air pollution control facilities. 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. Item (3) - If the collected contaminants are disposed of other than as wastes, state the disposition of the materials, and the value in dollars reclaimed by sale or reuse of the collected substances. State the cost of reclamation and related expense. Item (4) - State the date which the pollution control facility was first placed in service and operated. If not, explain. Item (5) - This information is essential to the certification and assessment actions. This accounting data must be completed to activate project review prior to certification by this Agency.		
		Sec. F	Self-explanatory. Signature must be a corporate authorized signature.		
			Submit to:	Attention:	Attention:

Illinois EPA P O. Box 19276 Springfield, IL 62794-9276	Al Keller Permit Section Division of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution Control
--	--	---

RECEIVED

NOV 03 2016

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 May 24, 2017, the attached **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:

[1st Class U.S. Mail]

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

[1st Class U.S. Mail]

WSB, LLC
2777 125th Ave.
Matherville, IL 61263

[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/ Roberto M. Durango
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