BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Oak Ridge Farms, Inc. (Property Identification Number 10-14-400-006))) PCB 17-) (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

Whitney McKeown 1956 N. County Rd. 2250 Carthage, Illinois 62321

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:

Vera Herst Assistant Counsel Division of Legal Counsel

DATED: June 1, 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

Oak Ridge Farms, Inc. (Property Identification Number 10-14-400-006))) PCB 17-) (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

Wrant By: Vera Herst

Assistant Counsel Division of Legal Counsel

DATED: June 1, 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

Oak Ridge Farms, Inc. (Property Identification Number 10-14-400-006)

)) PCB 17-) (Tax Certification)

<u>RECOMMENDATION OF THE ILLINOIS</u> <u>ENVIRONMENTAL PROTECTION AGENCY</u>

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 14, 2016, the Illinois EPA received a request from Oak Ridge Farms, Inc. (log number TC-137244, Exhibit A) for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204.
- The facility's address is:
 Oak Ridge Farms
 2935 E. County Rd. 2150
 Blandinsville, Illinois 61420

The proposed water pollution control facilities in this request are located at Section 14,

T6N, R5W of the 4th PM in Hancock County, and consist of the following:

Livestock waste handling facilities consisting of a concrete pit (approximately 101 ft. x 201 ft. x 8 ft. deep) with eight (8) concrete pump out ports (approximately 6 ft. x 6 ft. x 8 ft. deep), a PVC perimeter tile drain (8 in. wide by 2 in. tall and approximately 604 ft. in length), and slotted floors over the 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 III. 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

Herat By: _ Vera Herst

Assistant Counsel Division of Legal Counsel

Dated: DATED: June 1, 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

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Date: May 22, 2017

Re: Oak Ridge Farms, Inc. Attn: Whitney McKeown 1956 N County Rd 2250 Carthage, IL 62321 Recommendation of Tax Certification Log # TC-137244 Property ID # 10-14-400-006

The Bureau of Water received a request on December 14, 2016 from Oak Ridge Farms, Inc. 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:

Oak Ridge Farms, Inc. 2935 E County Rd 2150 Blandinsville, IL 61420

Section 14, T6N, R5W of the 4th PM in Hancock County

Livestock waste management facilities consist of a concrete pit (approximately 101 ft. x 201 ft. x 8 ft. deep) with eight (8) concrete pump out ports (approximately 6 ft. x 6 ft. x 8 ft. deep), a PVC perimeter tile drain (8 in. wide by 2 in. tall and approximately 604 ft. in length), and slotted floors over the pit. These livestock waste management facilities are used to collect, transport, and/or store livestock waste prior to cropland application.

These 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 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 Jenny Larsen at 217/782-0610.

SAK:JML:Tax Certs\Livestock\TC-137244.docx

Watershed Unit Tax Certification Review Sheet

PROJECT NAME: Oak Ridge Farms, Inc.	LOCATION: Blandinsville
REVIEWER: Jenny Larsen	DATE: 1/24/2017
LOG NUMBER: TC-137244	TYPE: Agchem X Livestock
APPLICANT:	A LIVESTOCK
Whitney McKeown 1956 N County Rd 2250	CONTACT: Whitney McKeown
Carthage, IL 62321	PHONE: (309)224-5001
FACILITY: 2935 E County Rd 2150	PROPERTY ID: 10-14-400-006
Blandinsville, IL 61420	COUNTY: Hancock
LEGAL DESCRIPTION:	SIGNATURE: White out Marker
S: 14 T: 6N R: 3 W PM: 4th	SIGNATURE: Whitney McKeown
DATE CONTROL DEVICES INSTALLED: 1/2/2017	TITLE: Owner

WASTES:

X 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:

This facility includes one hog confinement building wishing to be certified as a pollution control. The applicant made it clear (See pollution control facility information in the revised application attached to email sent to Jenny Larsen on 01/18/2017. This email also contained the schematic flow diagram, which indicated pump out ports.) that they only wish the concrete manure pit (approximately 101 ft. x 201 ft. x 8 ft. deep), eight concrete pump out ports (described in email from Whitney to Jenny Larsen on 01/18/2017, approximately 6 ft. x 6 ft. x 8 ft.), a PVC perimeter tile drain (2 in. tall by 8 in. bigb and 604 ft. in length, dimensions given in 01/18/2017 email from Whitney), and slotted floors to be certified as pollution controls.

The primary purpose for these structures is to contain livestock waste thereby preventing contaminated water runoff. Recommended Action: Permit the above mentioned structures.

Larsen, Jenny

From:	McKeown, Whitney <wnh100@illinois.edu></wnh100@illinois.edu>
Sent: To:	Wednesday, January 18, 2017 12:41 PM
Subject:	Larsen, Jenny [External] RE: Application for certification

The pump outs are 6'x6' with 8' height, and there are 8 on each building. They are concrete. The perimeter drain is plastic and 2"x6".

Thank you!

Whitney

From: Larsen, Jenny [mailto:Jenny.Larsen@illinois.gov] Sent: Wednesday, January 18, 2017 9:05 AM To: McKeown, Whitney <<u>wnh100@illinois.edu</u>> Subject: RE: Application for certification

Whitney,

I received your previous email. Thank you for filling out the forms again. I still need the dimensions of the pump out ports (length, width, height and how many), the construction material of the pump out ports (are they concrete?), the length and diameter of the perimeter tile drain, and the material of the tile drain (is it plastic?). You do not need to refill out the forms. Just reply to this email.

Thank you,

Jenny Larsen Environmental Protection Engineer Illinois Environmental Protection Agency Bureau of Water Permit Section (217)785-3438

From: McKeown, Whitney [mailto:wnh100@illinois.edu] Sent: Wednesday, January 18, 2017 8:34 AM To: Larsen, Jenny Subject: [External] Application for certification

Good morning,

We spoke last week and you walked me through how to fill these out. We had originally turned one copy in but needed a copy from both owners. I have attached scanned copy of the form for both owners as well as the diagram. I hope we filled this out correctly. If something needs added/changed please let me know. Also, could you please reply to let me know you received this? I just want to make sure I am doing everything correctly. Thanks again for all of your help!

Thank you,

Whitney McKeown

2

Illinois Environmental Protection Agency
1021 North Grand Avenue East • P.O. Box 19276 • Springfield • Illinois • 62794-9276 • (217) 782-3397 Application for Certification (Property Tax Treatment) Pollution Control Facility
Facility Type (check one): Air Water File Number: Date Rec'd: 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 water operations are related, file two applications. Date Rec'd: Date: If attachments are needed, record them consecutively on an index sheet. Do not mix types (air and water). Where both air and water.
You may complete this form online, save a copy locally, print, sign and submit it to: Illinois EPA Attention: Ray E. Pilapil, Permit Section Division of Air Pollution Control Company Name: OX Pickop Founds Company Name: OX Pickop Founds Company Name: OX Pickop Founds City: Databage Street Address: Dislo N CO Red 22250 Municipality: Manufacturing Operations is requested for facilities located outside of municipal boundaries.
Permit Information: WPC Construction Permit Number: Date Issued: NPDES Permit Number: Date Issued: APC Construction Permit Number: Date Issued: APC Operating Permit Number: Date Issued: APC Operating Permit Number: Date Issued: Note: Submit copies of all relevant permits issued by local pollution control agencies. (e.g. MSD Construction Permit)
IL 532-0222 APC 151 4/2016 This Agency is authorized to request this information under 415 ILCS 5/4(b)/2012). Disclosure of this information is information could prevent your application from the failure to provide the information. However, the ebsence of the information could prevent your application from being processed or could result in denial of your application.

Manufacturing Process Information:

Please provide information on the manufacturing process and materials on which pollution control facility is used, including each major piece of equipment associated with the pollution control facility (or low sulfur dioxide emission coal fueled device). Description of the Process:

NA

Materials Used in the Process

NA

Pollution Control Facility Information:

Please provide a narrative description of the pollution control facility (or low sulfur dioxide emission coal fueled device), and an narrative description and a process flow diagram describing the pollution control facility. Include an average analysis of the Describe the Delution of the Control facility stating the collection efficiency, if applicable.

Describe the Pollution Control Facility (or Low Sulfur Dioxide Emission Coal Fueled Device):

Hogs will be an Sladed Floors for manure to fall into pits. PHS are Bft deep concrete pits 101' width, 201' length. A perimeter tile drawn is in place. please see attached diagram Soit want where Building Cartifica. Only pits, tile dra Describe the Primary Purpose of the Pollution Control Facility (or Low Sulfur Dioxide Emission Coal Fueled Device):

The purpose is to have hogs

Identify the statute or regulation (federal or state), or local ordinance, if any, requiring the installation of the subject pollution control facility (or low sulfur dioxide emission coal fueled device).

Nature of Contaminants or Pollutants:

List air contaminants or water pollution substances released as effluents to the manufacturing processes. Also list the final disposal of any contaminants removed from the manufacturing processes.

	Material Retained, Captured or Recovered	
Contaminant or Pollutant	Description	Disposal or Use
Hog manure	Retained in pits	pumped anto fields for femilijer
· · · · · · · · · · · · · · · · · · ·		

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

Point(s) of Waste Water Discharge: NA Identify the location of the discharge to the receiving stream. This will typically refer to a source of water pollution but can Plans and Specifications Attached O Yes O 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? O Yes Note: If the collected contaminants are disposed of other than as wastes, state the disposition of the materials, and the value O No dollars reclaimed by the sale or reuse of the collected substances. State the cost of reclamation and related expense. Date Installation Completed: 1-2-17 Provide the date the pollution control facility was first placed into service and operated. If not, explain. \mathbf{n} fen. 200, 2017 Clace Status of installation on date of application: DUtt 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

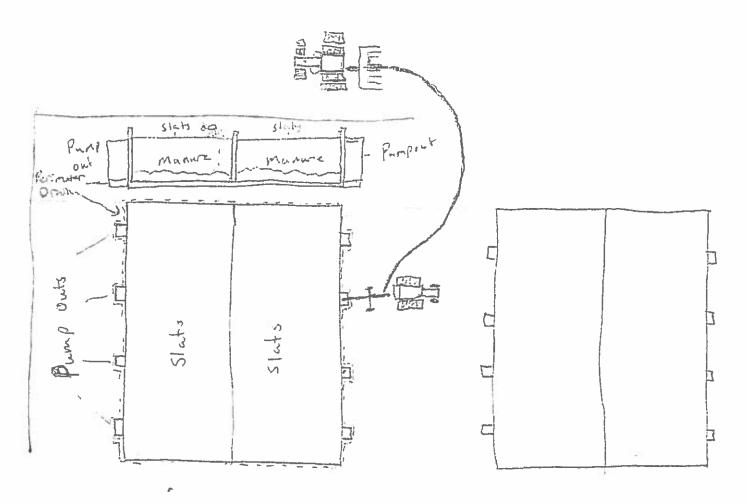
Any person who knowingly makes a false, fictitious, or fraudulent material statement, orally or in writing, to the Illinois EPA commits a Class 4 felony. A second or subsequent offense after conviction is a Class 3 felony. (415

Date

00 Title:

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

Field



2.5

ATTACHMENT A

JUSTIN & WHITNEY MCKEOWN TAX CERTIFICATION FORM

Electronic Filing: Received, Cle	rk's Office 6/1/2017 * * * PCB 20	51217
1021 North Grand Avenue East • P.O. Box Application for Ce	x 19276 • Springfield • Illinois • 62794-9276 ertification (Property Tax Treatment) ution Control Facility	
Facility Type (check one): 〇 Air SWater	FOR AGENCY USE ON	LY Date Rec'd:
This form is to be used for any application for certification e Illinois EPA. Separate applications must be completed for water operations are related, file two applications.	Certification Number: of property tax treatment for a pollution control facility r each control facility claimed. Do not mix types (air a	Date: / for air or water from the ind water, Where both air and
If attachments are needed, record them consecutively on a	an index sheet.	APRIC MA
You may complete this form online, save a copy locally		DED
Illinois EPA Attention: Ray E. Pilapil, Permit Section Division of Air Pollution Control 1021 North Grand Avenue East, P.O. Box 19276 Springfield, IL 62794-9276		CRMIT
I. Applicant Information:		
Company Name: Oux Ridge Fe	ims LLC.	
City: Zip: Email Address: H. Facility Information: Facility Location: Municipality: Note: A plat map location is requested for facilities loc	Street Address: 956 N tate: T_{L} City: 02321 9224500 Zip: $023211.$ Com Email Address: 000000 City: Township: Foundation Cated outside of municipal boundaries. 2150 City: $Bandins ull Book Number: 35 ference used to identify a parcel of real property$	Green
Permit Information:		
WPC Construction Permit Number:	Date issued:	
NPDES Permit Number:	Date issued:	Exp. Date:
APC Construction Permit Number:	Date Issued:	
APC Operating Permit Number:	Date leaved:	Exp. Date:
	Decal pollution control agencies. (e.g. MSD Const ation under 415 ILCS 5/4(b)(2012). Disclosure of this inform ailure to provide the information. However, the absence of t being processed or could result in denial of your application	truction Permit)

Manufacturing Process Information:

Please provide information on the manufacturing process and materials on which pollution control facility is used, including each major piece of equipment associated with the pollution control facility (or low sulfur dioxide emission coal fueled device). Description of the Process:

Alu	
	DEC 1 4 2016
	BOWAVPCIPERAUT
Materials Used in the Process:	CTION
NIA	

Pollution Control Facility Information:

Please provide a narrative description of the pollution control facility (or low sulfur dioxide emission coal fueled device), and an explanation of why its primary purpose is to eliminate, prevent or reduce pollution. State the type of control facility, as well as a narrative description and a process flow diagram describing the pollution control facility. Include an average analysis of the Description and effluent of the control facility stating the collection efficiency, if applicable.

Describe the Pollution Control Facility (or Low Sulfur Dioxide Emission Coal Fueled Device):

The Dito Will JH	underreater building. Hog manure will drop
through Slats into	pits and we contained there. It will
then be pumped	onto farm gound as fersi liter.

Describe the Primary Purpose of the Pollution Control Facility (or Low Sulfur Dioxide Emission Coal Fueled Device):

to collect manure

Identify the statute or regulation (federal or state), or local ordinance, if any, requiring the installation of the subject pollution control facility (or low sulfur dioxide emission coal fueled device).

Nature of Contaminants or Pollutants:

List air contaminants or water pollution substances released as effluents to the manufacturing processes. Also list the final disposal of any contaminants removed from the manufacturing processes.

	Material Retained, Captured or Recovered	
Contaminant or Pollutant	Description	Disposal or Use
manure	Juire manure Reterined	
	Leteuria	

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.

NIA

Plans and Specifications Attached O Yes O 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? O Yes O 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: 12-1-16 Provide the date the pollution control facility was first placed into service and operated. If not, explain.

estimated to be used 1-9-10

Status of installation on date of application:

Installed but not in use yet.

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))

Nitney MCkecus

<u>ure</u>

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

2-12-16 Signature: Date:

BOWMPC - dr TOPTON

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 June 1, 2017, the attached <u>APPEARANCE</u> and <u>RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL</u> <u>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 Whitney McKeown 1956 N. County Rd. 2250 Carthage, Illinois 62321

[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)