#### BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Ponds Edge, LLC Inc.	)
(Property Identification Number	) PCB 17-
10-14-400-006)	) (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

Darrell Wahe 901 Cottonwood Ct Burlington, IA 52601

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

Vera Herst

Assistant Counsel

Division of Legal Counsel

DATED: June 14, 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

Ponds Edge, LLC Inc.	)
(Property Identification Number	) PCB 17-
10-14-400-006)	) (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: June 14, 2017

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

Electronic Filing: Received,	Clerk's Office 6/14/2017	* * * PCB 2017-081 * * *
	0.01100 0, 1 1,2011	. 05 2017 001

### BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Ponds Edge, LLC Inc.	)
(Property Identification Number	) PCB 17-
10-14-400-006)	) (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 14, 2016, the Illinois EPA received a request from Ponds Edge, LLC (log number TC-138025, 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:

Ponds Edge, LLC

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

<sup>&</sup>lt;sup>1</sup> Ponds Edge, LLC and Oak Ridge Farms, Inc. (tax certification for Oak Ridge Farms, Inc. filed with the Board on June 1, 2017) each own identical pollution control facilities on the same property, which facilities are approximately 50 feet apart from each other.

(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 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 III. Adm. Code 125.200(a).
- 5. Upon receipt of a tax certification application, the Illinois EPA must file a recommendation on the application with the Board, 35 Ill Adm. Code 125.204(a).
- 6. Based on the information in the application and the purpose of the facility, it is the Illinois EPA's engineering judgment that the described facilities may be considered "pollution control facilities," pursuant to 35 Ill. Adm. Code 125.200(a), with the primary

purpose of eliminating, preventing, or reducing water pollution, or as otherwise provided in 35 III. 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: Vera Herst

Assistant Counsel

Division of Legal Counsel

Dated: June 14, 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

AUK

Date:

May 22, 2017

Re:

Ponds Edge, LLC Attn: Darrell Wahe 904 Cottonwood Ct. Burlington, IA 52601

Recommendation of Tax Certification

Log # TC-138025

Property ID # 10-14-400-006

The Bureau of Water received a request on December 14, 2016 from Ponds Edge, LLC 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:

Ponds Edge, LLC 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 outs (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-138025.docx

cc: Tax Cert File 4302 N. Main St., Rockford, IL 61103 (815)987-7760 595 S. State, Elgin, IL 60123 (847)608-3131 2125 S. First St., Champaign, IL 61820 (217)278-5800 2009 Mall St., Collinsville, IL 62234 (618)346-5120

9511 Harrison St., Des Plaines, IL 60016 (847)294-4000 5407 N. University St., Arbor 113, Peoria, IL 61614 (309)693-5462 2309 W. Main St., Suite 116, Marion, IL 62959 (618)993-7200 100 W. Randolph, Suite 11-300, Chicago, IL 60601 (312)814-6026

## Watershed Unit Tax Certification Review Sheet

Project Name: Ponds Edge, LLC	Location: Blandinsville, IL		
Reviewer: Jenny Larsen	Date: 05/10/2017		
Log number: TC-138025	Type:Agchem		
Applicant: Darrell Wahe 904 Cottonwood Ct. Burlington, IA 52601	X Livestock  Contact: Darrell Wahe  Phone: (319)752-9001		
Facility:	Property ID: 10-14-400-006		
2935 E County Rd 2150 Blandinsville, IL 61420	County: Hancock		
Legal Description: S: 14 T: 6N R: SW PM: 4 <sup>th</sup>	Signature: Darrell Wahe		
Date Control Devices installed: 2/20/2017	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. 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>

Sent:

Wednesday, January 18, 2017 12:41 PM

To:

Larsen, Jenny

Subject:

[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



# 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** 

	FOR A	GENCY USE ONLY
Foothib: Towns (short a const	File Number:	Date Rec'd:
Facility Type (check one): O Air Water	Certification Number:	Deter
This form is to be used for any application for certification ( lilinois EPA. Separate applications must be completed for water operations are related, file two applications.	of property tax treatment for a po- each control facility claimed. Do	ollution control facility for air or water from the or not mix types (air and water). Where both air and
If attachments are needed, record them consecutively on a	ın index sheet.	
You may complete this form online, save a copy locally	y, print, sign and submit it to:	
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	Illinois EPA Attention: Al Ke Division of Wate	ller, Permit Section r Pollution Control id Avenue East, P.O. Box 19276 2794-9276
(L)Applicant Information:		
Company Name:FONdS E	dge UC	
Person Authorized to Parrell Wake	Person to Con	
Street Address: QOA COFTON WOOD	for Additional Street Address	A THE STATE OF THE
city: BULL haton si	ate: TA City:	1401 al 1104 large
Zip: 62601 Phone: 3	2197529001zin	17,401 Phone 2 VO 7624101
Email Address: darrell w. integri	TUCOCINCU Email Address	darrell w. integritues amus
II English to an	11 (1)	1 J. W.
Facility Location: Quarter Section: 4 58 Towns	ship: 6N Range:	5W
Municipality:	T	5. 6
Note: A plat map location is requested for facilities loc	cated outside of municipal bo	undaries.
Audiess, 2455 & CO Pd 7150	Cliv: T	slandinsville.
State: Zip Code: 61470 County: Hr	CCCC W Book Nu	mber: 35
1. Johan Mildex Milliost: I () - I () = (I ()) - ()		
Note: The Property Index Number is the numerical relatantion purposes.	ference used to Identify a par	cel of real property for assessment and
Manufacturing Operations Information:		
Nature of Operations Conducted at the Above Location		
Hog confinement Build	ing	
Permit Information:		
WPC Construction Permit Number:	Date Issue	d·
NPDES Permit Number:		
APC Construction Permit Number:		d: Exp. Date: d:
APC Operating Permit Number		
Note: Submit copies of all relevant permits issued by I	Ocal pollution control agencie	10 /0 m MCD (011)
IL 532-9222 APC 151 4/2018  This Agency is authorized to request this infom the voluntary and no penalties will result from the information could prevent your application from	fallon under 415 ILCS 5/4(b)(2012).	Disclosure of this information is

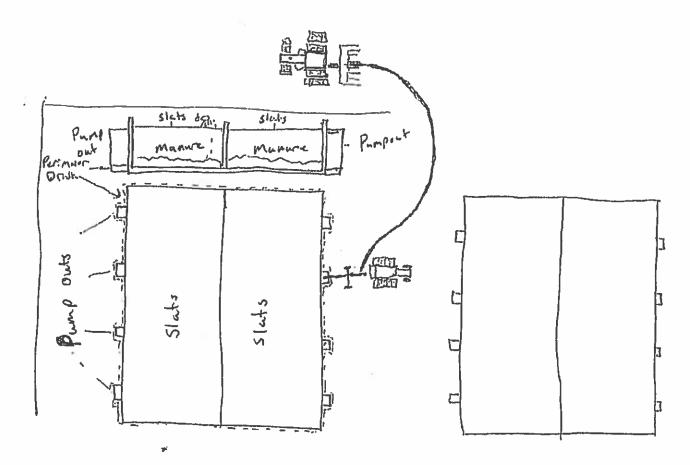
Page 1 of 3

Électronic Filing: Re	ceived, Clerk's C	Office 6/	14/2017 * * * PCB 2017-081 * * *	
Manufacturing Process Inform Please provide information on the each major piece of equipment Description of the Process:	ne manufacturino process	s and materi	als on which pollution control facility is used, including acility (or low sulfur dioxide emission coal fueled device).	
NIA				
Materials Used in the Process:		<del></del>		
NIA		<u> — —                                </u>		
exhigh and on why its hittigth b	ription of the pollution cor urpose is to eliminate, pre ess flow diagram describi ol facility stating the colle	event or redu ing the pollu ction efficier		
Dorit want in	up concrete up concrete note Philadro	etig Nac. P Ness	Donure to fall into Pits. The 101' width, 201' length. A Drease See attached diagram. Fical Only Pits, the culture, etc. I sulfur Dioxide Emission Coal Fueled Device):	
The purpose i				
Identify the statute or regulation control facility (or low sulfur diox	(federal or state), or loca tide emission coal fueled	l ordinance, device).	if any, requiring the installation of the subject pollution	
Nature of Contaminants or Po List air contaminants or water po disposal of any contaminants re	ollution substances releas	sed as efflue turing proce	ents to the manufacturing processes. Also list the final sses.	
			Retained, Captured or Recovered	
Contaminant or Pollutant	Description	1	Disposal or Use	
Hag manue	tog manue Retained in pits pumped and fields for feeting			

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

Point(s) of Waste Water Discharge: NIA
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:
Provide the date the pollution control facility was first placed into service and operated. If not, explain.
Will be placed into service 2-20-17
2.50-12
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))
Darrell Wahe Owner  Printed Name:
Vide.
TRIE.
For incorporated entitles, signature should be from an authorized corporate representative.
Vide.

field



# 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 Statues, 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			-Philomon 101	COMPANION.
File No.	Date Received	Certification No.		_	lede
Sec. A	Company Name				ate
	Justin & Whitney McKeown				
	Person Authorized to Receive Certification	<del></del>	Person to Cor	tact for Addit	ional Details
	Justin & Whitney McKeown		Justin & Whit		
	Street Address	<del></del>	Street Addres	S MICKEU	1711
	1956 N. Co Rd 2550		1956 N. Co F		
5	Municipality, State & Zip Code		Municipality, S		ode
APPLICANT	Carthage, IL 62321		Carthage, IL	62321	·
PP.	Telephone Number		Telephone Nu	ımber	
₹	(309) 333-6726		(309) 333-67	26	
i	Location of Facility Quarter Section Township F		Municipality		ownship
	SW 14 6N 5W	Range			
	Street Address		County		6N
	2935 E. Co Rd 2150, Blandinsville, IL 6142	20	Hancock	E	look Number
	Property Identification Number		Parcel Number	or .	
	LE 0670 66 000	$\supset$	- Groce Humpe	•1	
Sec. B	Nature of Operations Conducted at the Above L	ocation		<u> </u>	
	I .		b		
	The structures are swine finishing facilities to concrete pits used as waste storage.	wilere swine a	are noused on	concrete s	ats with a below ground
40	in production of the second of				
SI SI					
Į į	Water Pollution Control Construction Permit No		Date Issued		
FAC	N/A				
MANUFACTURING	NPDES PERMIT No.		Date issued		Expiration Date
MA MA	N/A				• • • • • • • •
	Air Pollution Control Construction Permit No.		Date Issued		<u> </u>
	N/A			_	
	Air Pollution Control Operating Permit No.		Date Issued		
Sec. C	Describe Unit Process				
GCU, U					<del></del>
	N/A				
ā					In Incom
E S					PECTIVE
CTL	Materials Used in Process				11
MANUFACTURING PROCESS				-	DEC 1 4 2016
N N	N/A				1 4 2016 G
2					
				В	OW/WPC/PERMIT
					OW/WPC/PERMIT SECTION
Sec. D	Describe Pollution Abatement Control Facility		<del></del>	<del></del>	30
,,,	•				
<u>ặ</u> ğ	Two concrete pits with dimensions of 201'4"	× 101'10" x 8'	' deep each a	re used to s	torage livestock waste
EP.	until the appropriate time to apply the manur	e to agricultur	ral fields at ag	ronomic rate	es.
POLLUTION CONTROL FACILITY DESCRIPTION			•		
ē≻					
37					
FA					

Sec. E	(1) Natu	re of Contaminants or Pollutants			· · · · · · · · · · · · · · · · · · ·	
	(1) Tatalia di Containina di Containi					
2	Material Retained, Captured or Reco					
NAN		inant or Poliutant k Manure	DESCRIPTION Stored in below ground		DISPOSAL OR lied at agronomi	
TAM!			concrete pit	r icia appi	ed at agronom	ic rates
100						
Ę						
FACI	(2) Poin	t(s) of Waste Water Discharge				
뒃	None	40) or Proste Trater Discharge				
N.			Plans and Specifications	Attached	Yes 🗆	No 🗵
Š		re contaminants (or residues) col			Yes 🗵	No 🗀
95.	<u> </u>	ate installation completed 06/20/		n date of a	pplication( <u>^</u>	WC10-6
OLLI ATA	(5) a.	FAIR CASH VALUE IF CONSIDE	RED REAL PROPERTY:		\$	
₽ Ğ	b.	NET SALVAGE VALUE IF CONS	IDERED REAL PROPERTY:	•	\$	
E N	C.	PRODUCTIVE GROSS ANNUAL	INCOME OF CONTROL FACILITY:	•	\$	
POLLUTION CONTROL FACILITY — CONTAMINANTS CONTAMINANTS	d.	PRODUCTIVE NET ANNUAL INC	COME OF CONTROL FACILITY:	·	\$	
¥	e.	PERCENTAGE CONTROL FACIL	LITY BEARS TO WHOLE FACILITY	VALUE:	%	
Sec. F	The follo	wing information is submitted in acco	ordance with the Illinois Property Tax	Code, as ar	nended, and to th	ne best of my
ш	knowled	ge, is true and correct. The facilities	claimed herein are "pollution control	facilities" as	defined in Section	on 11-10 of the
TUR	IIIInois P	roperty Tax Code.				
SIGNATURE	16	in Workerto	avres			
Š	Signature Title					
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.	ap location is	required for facilitie	s located
	Sec. B	Self-explanatory. Submit copies of all	permits issued by local pollution control a	gencies. (e.g.	MSD Construction	Permit)
	Sec. C	Refers to manufacturing processes or	materials on which pollution control facility	/ is used.		<del></del>
	Sec. D	Narrative description of the pollution co	ontrol facility, indicating that its primary pu	rpose is to eli	minate, prevent or i	educe pollution.
		State the type of control facility. State flow diagram describing the pollution of	permit number, date, and agency issuing ontrol facility. Include a listing of each ma	permit. A nai	rrative description a	and a process
		fair cash value for real property. Include	le an <u>average</u> analysis of the influent and	effluent of the	control facility sta	ting the
(0	Sec. E	collection efficiency.   List air contaminants, or water pollution	substances released as effluents to the	manufacturing	nrocesses List a	Iso the final
INSTRUCTIONS		disposal of any contaminants removed	from the manufacturing processes.			
UCT		Item (1) – Refers to pollutants and con- Item (2) – Refers to water pollution but	taminants removed from the process by to can apply to water-carried wastes from a	he pollution co ir pollution co	ontrol facility. ntrol facilities. Sub	mit drawings.
STR			narge to receiving stream, and (b) Sewers			
Z		Item (3) - If the collected contaminants	s are disposed of other than as wastes, st	ate the dispos	ition of the materia	ls, and the value
			f the collected substances. State the cost			
	<ul> <li>Item (4) – State the date which the pollution control facility was first placed in service and operated. If not, explain.</li> <li>Item (5) – This information is essential to the certification and assessment actions. This accounting data must be complete</li> </ul>				completed to	
	Sec. F	activate project review prior to certifical Self-explanatory. Signature must be a				
		· · · · · · · · · · · · · · · · · · ·		A44		
		Submit to:	Attention:	Attention:		
		Illinois EPA P.O. Box 19276	Al Keiler Permit Section	Donald E. S Permit Secti		
		Springfield, IL 62794-9276	Division of Water Pollution Control	Division of A	Air Pollution Control	EVEN-

BOWWPC/PERMIT SECTION





BOW/WPC/PERMIT SECTION

April 29, 2016

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

RE:

Justin & Whitney McKeown facility

Dear Mr. Keller:

Frank & West is submitting an application for certification of property tax treatment for pollution control facility on behalf of the Justin & Whitney McKeown facility.

If you have any further questions or comments regarding the Justin & Whitney McKeown non-lagoon livestock waste handling facility, please advise.

**FRANK & WEST** 

**ENVIRONMENTAL ENGINEERS, INC.** 

Jacób Nims

Agricultural Engineer

Attachment:

Application for Certification

Two owners

Under I permit

for dept of Ac

Electronic Filing: Received,	Clerk's Office 6/14/2017 *	* * PCB 2017-081 * * *

	)
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 14, 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 Darrell Wahe 901 Cottonwood Ct Burlington, IA 52601

### [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

Is/ 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)