

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

<b>Double L Farms Partnership</b>	)	
<b>(Property Identification Number</b>	)	<b>PCB 17-</b>
<b>29-05-100-007)</b>	)	<b>(Tax Certification)</b>
	)	
	)	

**NOTICE**

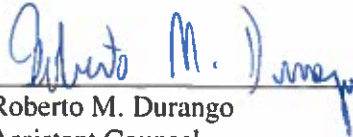
Steve Santarelli  
Illinois Department of Revenue  
101 West Jefferson  
Post Office Box 19033  
Springfield, Illinois 62794

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

Double L Farms Partnership  
Attn: Earl Leman  
3626 N 2600 East Rd  
Forrest, Illinois 61741

**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: June 30, 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**

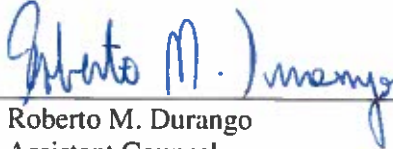
**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

**Double L Farms Partnership** )  
**(Property Identification Number** ) **PCB 17-**  
**29-05-100-007)** ) **(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: June 30, 2017

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**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

<b>Double L Farms Partnership</b>	)	
<b>(Property Identification Number</b>	)	<b>PCB 17-</b>
<b>29-05-100-007)</b>	)	<b>(Tax Certification)</b>
	)	
	)	

**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 January 3, 2017, the Illinois EPA received a request from Double L Farms Partnership (log number TC-137307, 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: Double L Farms Partnership  
1130 N 100 East Rd  
Thawville, IL 60968

3. The proposed water pollution control facilities in this request are located at Section 5, T25N, R10E of the 3rd P.M. in Iroquois County, at the above street address and consist of the following:

Livestock waste management facilities consisting of a concrete pit (approximately 81 ft. x 296 ft. x 8 ft. deep), eight (8) concrete pump-outs (approximately 6 ft. x 6 ft. x 9 ft. deep) a PVC perimeter tile drain (approximately 6 in. wide x 4 in. tall x 754 ft. in length), and slotted floors over the pit.

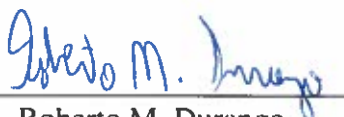
4. These livestock waste management facilities are used to collect, transport and/or store livestock wastes prior to cropland application, and are further described in Exhibit A.
5. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2014), and Section 125.200(a)(1) of the Board's regulations,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

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

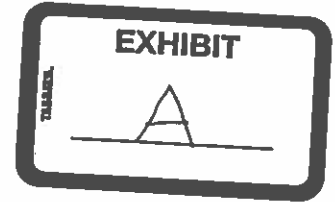
Dated: June 30, 2017  
Illinois Environmental Protection Agency  
1021 North Grand Ave. E.  
P.O. Box 19276  
Springfield, Illinois 62794-9276  
(217) 782-5544



# 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 *AKL*

Date: June 22, 2017

Re: Double L Farms Partnership  
Attn: Earl Leman  
3626 N 2600 East Rd  
Forrest, IL 61741  
Recommendation of Tax Certification  
Log # TC-137307  
Property ID # 29-05-100-007

The Bureau of Water received a request on January 3, 2017 from Double L Farms Partnership 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:

Double L Farms Partnership  
1130 N 100 East Rd  
Thawville, IL 60968

Section 5, T25N, R10E of the 3<sup>rd</sup> PM in Iroquois County

Livestock waste management facilities consist of a concrete pit (approximately 81 ft. x 296 ft. x 8 ft. deep) with eight (8) concrete pump outs (approximately 6 ft. x 6 ft. x 9 ft. deep), a PVC perimeter tile drain (6 in. wide by 2 in. tall and approximately 754 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-137307.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

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Project Name: Double L Farms Partnership

Location: Thawville, IL

Reviewer: Jenny Larsen

Date: 1/19/2017

Log number: TC-137307

Type:  Agchem  
 Livestock

Applicant:

Earl Leman  
3626 N 2600 East Rd.  
Forrest, IL 61741

Contact: Earl Leman

Phone: (815)848-5158

Facility:

1130 N 100 East Rd.  
Thawville, IL 60968

Property ID: 29-05-100-007

County: Iroquois

Legal Description:

S: 5 T: 25N R: 10E PM: 3<sup>rd</sup>

Signature: Earl Leman

Title: Owner

Date Control Devices installed: 07/01/2016

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:

This facility consists of a concrete manure pit (approximately 81 ft. x 296 ft. x 8 ft. deep, see the pollution control facility information statement provided), eight concrete pump out ports (approximately 6 ft. x 6 ft. x 9 ft. deep, see the pollution control facility information statement provided), a PVC perimeter tile drain (6" wide by 2" tall and approximately 754 ft. long, see the pollution control facility information statement provided) and slotted floors over the pit to collect swine waste. The manure is pumped out of the pits and applied to the fields as crop fertilizer. See the attached schematic flow diagram submitted on 6/17/2017 by email.

1/20/2017- Spoke to Earl Leman over the phone. He confirmed dimensions and materials.

1/23/2017 – Received email from Earl Leman. He wishes to have the pit, pump outs, tile drain, and slotted floors certified as pollution controls and not the entire building.

6/17/2017- Received flow diagram from Earl Leman by email.

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**

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**From:** Double L Farms <doublelfarms@cawi.org>  
**Sent:** Saturday, June 17, 2017 8:07 AM  
**To:** Larsen, Jenny  
**Subject:** [External] Emailing: pollution control flow chart.jpg, pollution control sketch.jpg  
**Attachments:** pollution control flow chart.jpg; pollution control sketch.jpg

Dear Jenny,

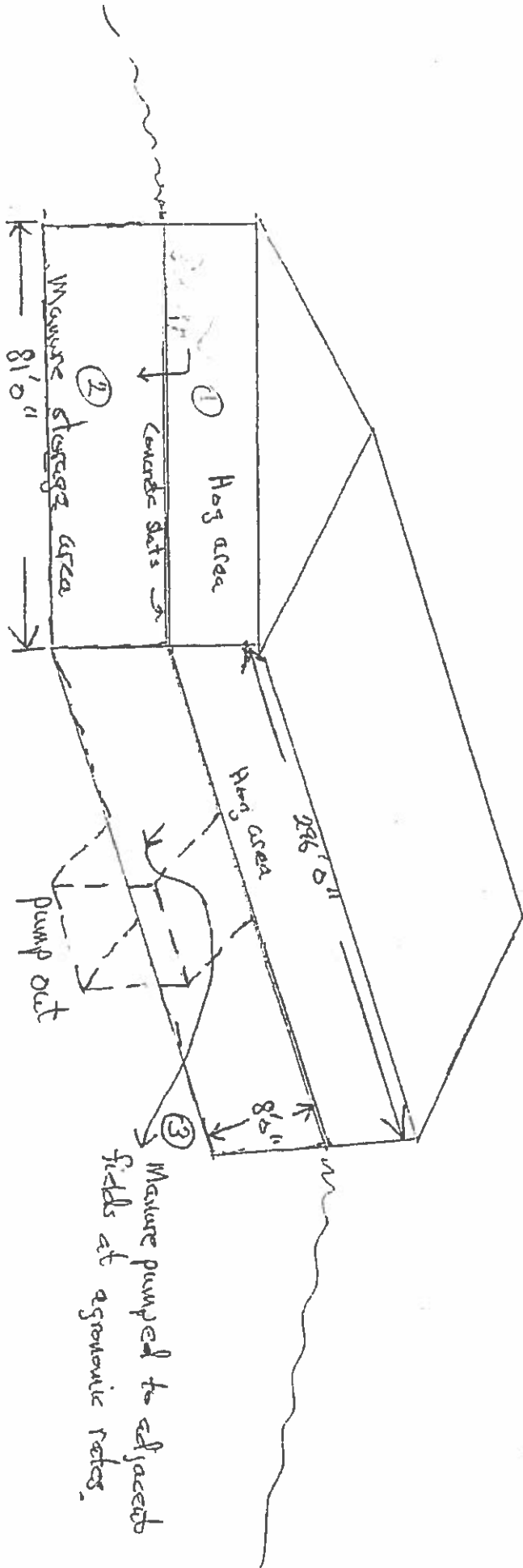
Please find attached sketch and flow chart. Hopefully this will be enough information to keep the application moving along.

Earl Leman  
Double L Farms Partnership  
815.848.5158



Double L Farms Partnership

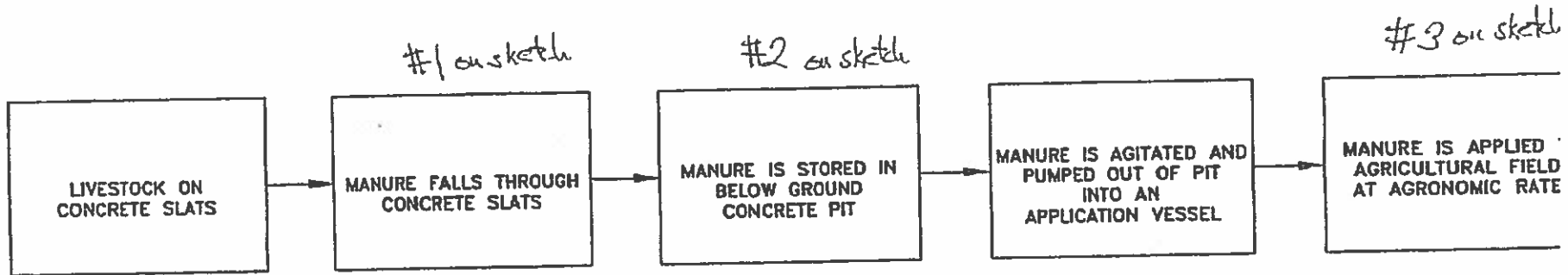
Gestation Building



Double L Farms Partnership

Gestation Building

POLLUTION CONTROL FACILITY  
PROCESS FLOW DIAGRAM



## POLLUTION CONTROL FACILITY INFORMATION

Double L Farms Partnership

Location 1130 N 100 East Rd, Thawville IL 61768

Gestation hog barn, 81' X 296' with a 8' concrete pit to hold manure, 8-- 6' X 6' X 9' deep pumpouts and a 6"X 2" perimeter tile. Manure will be held in facility until after crops are harvested in the fall, then applied at agronomic rates to the area fields. Manure is removed using a drag-line system, which is a big pump by the facility with a long hose (up to 2 miles) which is pulled by a tractor with an applicator which injects the manure into the ground. In 2016 the analysis of the manure was 3.9 lb. of nitrogen/1000 gal., 3.08 lb. phosphorus / 1000 gal., and 9.4 lb. of potassium / 1000 gal. Value of manure was \$2.50 / 1000 gal. The application cost was \$8.00/ 1000 gal.

I am only looking for a property tax exemption on the 8' concrete pit, the pumpouts, the perimeter tile and the slotted floors. I am not asking for an exemption on the building structure or the equipment used in the building.

Thanks

Earl Leman

Double L Farms Partnership

See attached maps which show location of facility at the farm site(map A) and location of nearby fields which manure will be applied (map B).

TC-137307



# Illinois Environmental Protection Agency

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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 AGENCY USE ONLY	
File Number: _____	Date Rec'd _____
Certification Number: _____	Date: _____

ICPA  
BOW/WPC/PERMIT SECTION

Facility Type (check one):  Air  Water

This form is to be used for any application for certification of property tax treatment for a pollution control facility for air or water from the Illinois EPA. Separate applications must be completed for each control facility claimed. Do not mix types (air and water). Where both air and water operations are related, file two applications.

If attachments are needed, record them consecutively on an index sheet.

You may complete this form online, save a copy locally, print, sign and submit it to:

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 Keller, Permit Section  
 Division of Water Pollution Control  
 1021 North Grand Avenue East, P.O. Box 19276  
 Springfield, IL 62794-9276

### I. Applicant Information:

Company Name: Double L Farms Partnership  
 Person Authorized to Receive Certification: Earl Lemca Person to Contact for Additional Details: Same  
 Street Address: 3626 N. 2600 East Rd. Street Address: \_\_\_\_\_  
 City: Forest State: IL City: \_\_\_\_\_ State: \_\_\_\_\_  
 Zip: 61741 Phone: 815 848-5158 Zip: \_\_\_\_\_ Phone: \_\_\_\_\_  
 Email Address: Lemca98@LFWI.org Email Address: \_\_\_\_\_

### II. Facility Information:

Facility Location: Quarter Section: NW 5 Township: 25 North Ridgeland Range: 10 East  
 Municipality: \_\_\_\_\_ Township: Ridgeland

Note: A plat map location is requested for facilities located outside of municipal boundaries.

Address: 1130 N. 100 East Road City: Thawville  
 State: IL Zip Code: 60968 County: Iroquois Book Number: \_\_\_\_\_  
 Property Index Number: 29-05-100-007

Note: The Property Index Number is the numerical reference used to identify a parcel of real property for assessment and taxation purposes.

### Manufacturing Operations Information:

Nature of Operations Conducted at the Above Location:

### 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 Issued: \_\_\_\_\_ Exp. Date: \_\_\_\_\_

Note: Submit copies of all relevant permits issued by local pollution control agencies. (e.g. MSD Construction Permit)

This Agency is authorized to request this information under 415 ILCS 5/4(b)(2012). Disclosure of this information is voluntary and no penalties will result from the failure to provide the information. However, the absence of the

**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:

**Materials Used in the Process:**

**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 influent 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):

~~See~~ See attachments (3) Pollution Control Facility Information

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

Contain hog manure

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JAN 03 2017  
EPA  
BOW/WPC/PERM

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.

Contaminant or Pollutant	Material Retained, Captured or Recovered	
	Description	Disposal or Use
Some manure		<del>Fertilizer</del> for nearby crops Fertilizer

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?  Yes  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: 7/1/2016

Provide the date the pollution control facility was first placed into service and operated. If not, explain.

7/1/2016
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Status of installation on date of application:

Completed
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**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))*

<u>Earl Leman</u>	<u>OLMOS</u>
Printed Name:	Title:

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

<u>Earl Leman</u>	<u>12/30/2016</u>
Signature:	Date:

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JAN 03 2017

IEPA  
BOW/WPC/PERMIT SECTION

## **POLLUTION CONTROL FACILITY INFORMATION**

Double L Farms Partnership

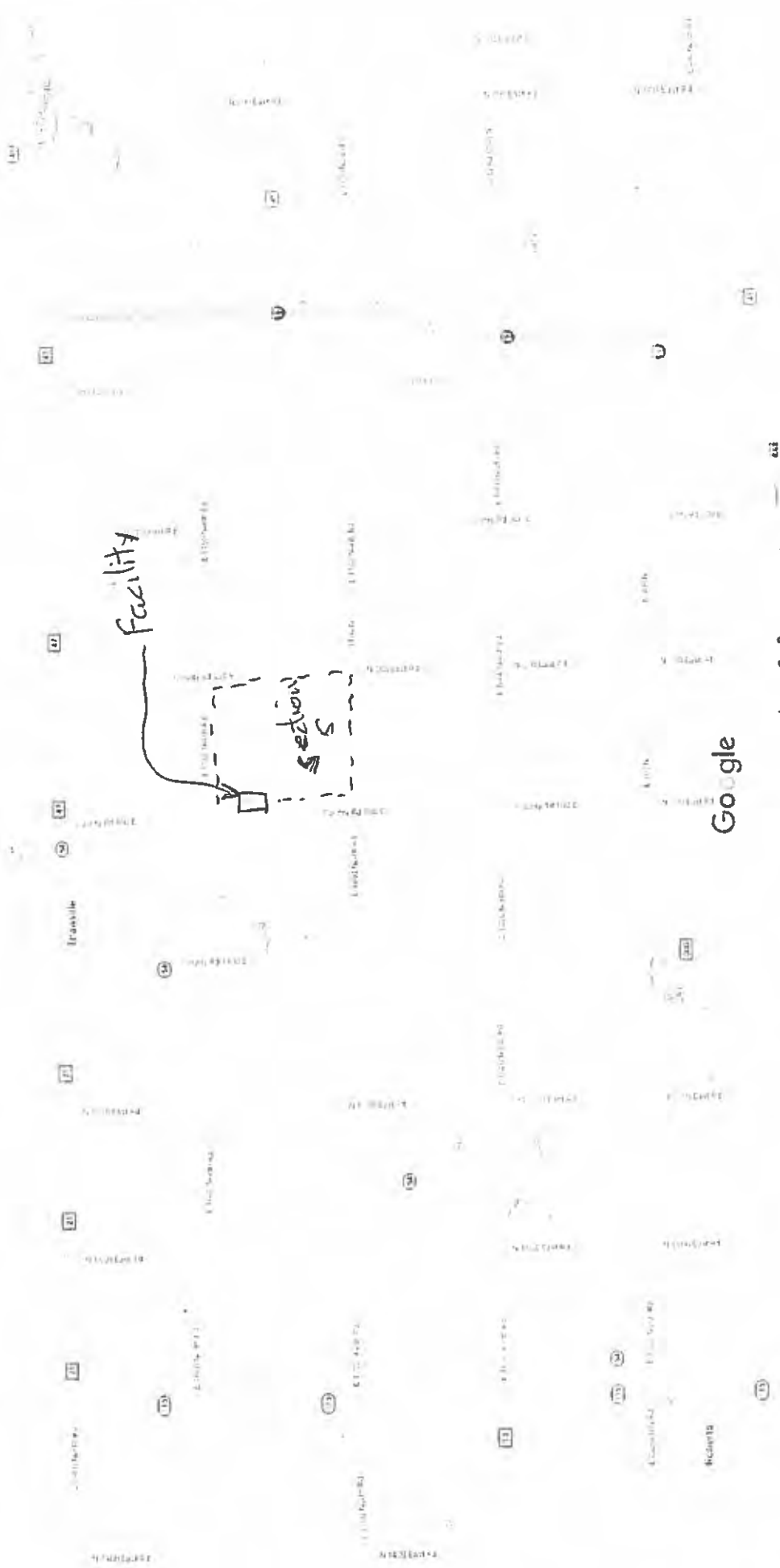
Location 1130 N 100 East Rd, Thawville IL 61768

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See attached maps which show location of facility at the farm site(map A) and location of nearby fields which manure will be applied (map B).

Facility Information

Google Maps



Map data ©2016 Google

Location 1130 N. 100 East Rd, Thosville, IL 60968

2000 ft

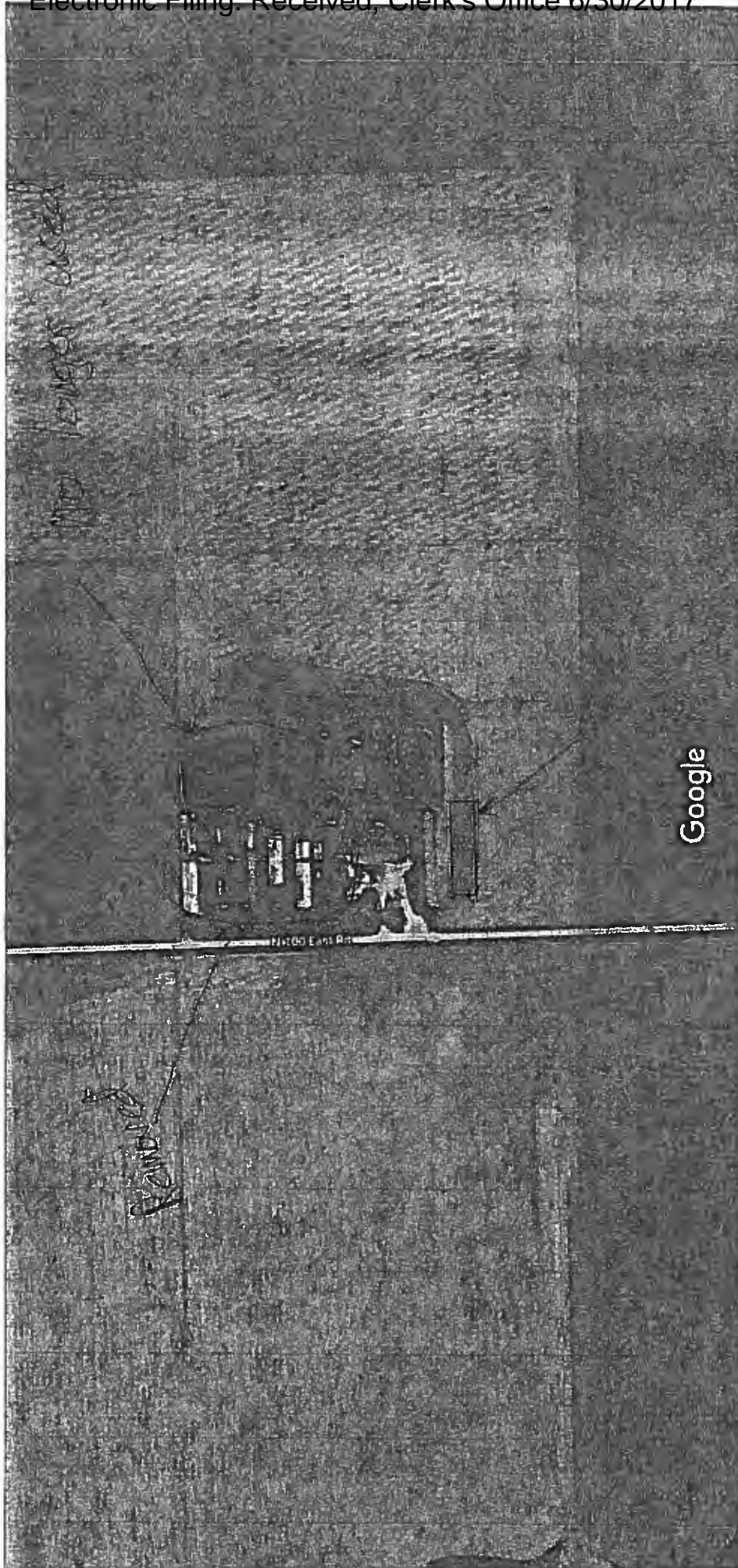
Quarters Section = NW of section #5  
 Township = 25 North (Ridgeland)  
 Range = 10 East



(A)

Pollution Control Facility Information

Google Maps



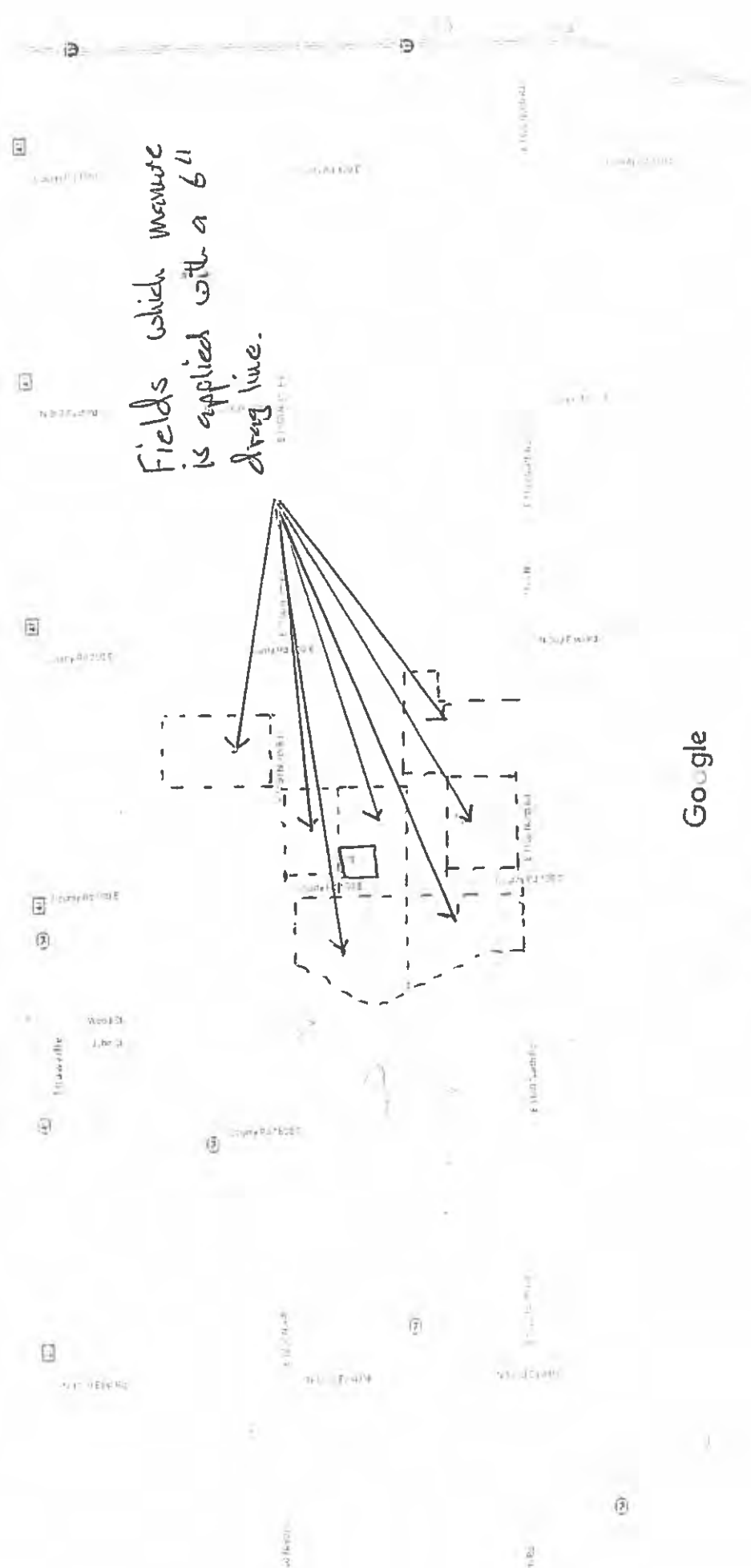
Imagery ©2016 Google, Map data ©2016 Google 200 ft

new facility 81' x 276'

(B)

# Pollution Control Facility Information

Google Maps



Fields which manure is applied with a 6" drag line.

Google

Map data ©2016 Google

2000 ft

Waste is collected through slotted floors into a concrete manure pit.

Manure is then pumped from the pit after harvest using a drag-line system.

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 30, 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:

**[1<sup>st</sup> Class U.S. Mail]**

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

**[1<sup>st</sup> Class U.S. Mail]**

Double L Farms Partnership  
Attn: Earl Leman  
3626 N 2600 East Rd  
Forrest, Illinois 61741

**[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**