

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Larson Farms Partnership)	
(Property Identification Number)	PCB 18-
12-01-300-004))	(Tax Certification)
)	
)	

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

Larson Farms Partnership
Attn: Michael Martz
17520 Keslinger Road
Maple Park, Illinois 60151

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: November 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

**Larson Farms Partnership
(Property Identification Number
12-01-300-004)**


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)

**PCB 18-
(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
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BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Larson Farms Partnership)	
(Property Identification Number)	PCB 18-
12-01-300-004))	(Tax Certification)
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**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 August 7, 2017, the Illinois EPA received a request from Larson Farms Partnership (Michael Martz) (log number TC-138361, 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:

Larson Farms Partnership
17520 Keslinger Road
Maple Park, IL 60151
3. The proposed water pollution control facilities in this request are located at SE 1/4 of Section 1, T39N, R5E of the 3rd P.M. in DeKalb County, at the above street address and consist of the following:

Livestock waste management facilities consisting of: one concrete manure pit (approximately 480 ft. x 43 ft. x 9.5 ft.); the concrete slatted portion of the floor over the manure pit that capture and contain waste generated in the barn above; and a perimeter drainage tile (approximately 1,046 ft. x 4 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 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: November 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, DIRECTOR

Memorandum



To: Charles Gunnarson, Division of Legal Counsel

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

Date: November 6, 2017

Re: Larson Farms Partnership – Maple Park
Recommendation of Tax Certification
Log # TC-138361
Property Index# 12-01-300-004

The Bureau of Water received a request on June 13, 2017 from Michael Martz 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:

Larson Farms Partnership
17520 Keslinger Rd.
Maple Park, IL 60151

SE 1/4 of Section 1, T39N, R5E of the 3rd PM in DeKalb County

The livestock waste handling facilities consisting of one (1) concrete manure pit (approximately 480 ft. x 43 ft. x 9.5 ft.), the concrete slatted portion of the floor over the manure pit that capture and contain waste generated in the barn above, and a perimeter drainage tile (approximately 1,046 ft. x 4 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.

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: Larson Farms Partnership

Date: November 1, 2017

Type: ☐ Agchem
☒ Livestock

Reviewer: WH

Log number: TC-138361

Contact: Michael Martz

17520 Keslinger Rd.

Maple Park, IL 60151

Phone: 815-827-3400

Applicant: Michael Martz

17520 Keslinger Rd.

Maple Park, IL 60151

Property Index#: 12-01-300-004

Facility: Larson Farms Partnership

17520 Keslinger Rd.

Maple Park, IL 60151

Parcel#:

County: DeKalb

Legal Description:

SE ¼ of Section: 1 Twp: 39N R: 5E PM: 3rd

Signature: Michael Martz

Title: Manager

Date Control Devices installed: April 2017

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 pits (approximately 480 ft. x 43 ft. x 9.5 ft.) and the concrete slatted portion of the floor over the manure pit that capture and contain waste generated in the barn above. A perimeter drainage tile (approximately 1,046 ft. x 4 in.) 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.

Pollution control facilities requested by the applicant:

One (1) concrete manure pit (480 ft. x 43 ft. x 9.5 ft.) - Section D of the application form.

Concrete slatted floor - Section D of the application form.

Perimeter drainage tile (1,046 ft. x 4 in.) - Section D of the application form.

A process flow diagram was provided in the attachment to the application form.

Recommended Action: Issue tax certification.

Han, Wei

From: Jake Nims <jnims@fwieng.com>
Sent: Wednesday, November 01, 2017 9:58 AM
To: Han, Wei
Subject: [External] RE: Larson Farms Partnership TC-138361

The farm is located in Section 1 of Township 39N, Range 5E in DeKalb County.

From: Han, Wei [mailto:Wei.Han@Illinois.gov]
Sent: Wednesday, November 01, 2017 9:38 AM
To: Jake Nims
Subject: Larson Farms Partnership TC-138361

Jake,

The section# of legal description for the facility is missing from the application. Can you get it from the applicant and send it to me?

Thanks,

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

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

State of Illinois - CONFIDENTIALITY NOTICE: The information contained in this communication is confidential, may be attorney-client privileged or attorney work product, may constitute inside information or internal deliberative staff communication, and is intended only for the use of the addressee. Unauthorized use, disclosure or copying of this communication or any part thereof is strictly prohibited and may be unlawful. If you have received this communication in error, please notify the sender immediately by return e-mail and destroy this communication and all copies thereof, including all attachments. Receipt by an unintended recipient does not waive attorney-client privilege, attorney work product privilege, or any other exemption from disclosure.



Illinois Environmental Protection Agency

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Application for Certification (Property Tax Treatment) Pollution Control Facility

IFPA
PERMIT SECTION

FOR AGENCY USE ONLY

File Number: _____

Date Rec'd: _____

Certification Number: _____

Date: _____

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.

You must have Adobe Acrobat Reader 10 or above installed to use the features on this form.

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

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: Larson Farms Partnership
Person Authorized to Receive Certification: Michael Martz
Street Address: 17520 Keslinger Rd.
City: Maple Park State: IL
Zip: 60151 Phone: 815-827-3400
Email Address: mhmartz55@gmail.com

Person to Contact for Additional Details: Same
Street Address: _____
City: _____ State: _____
Zip: _____ Phone: _____
Email Address: _____

II. Facility Information:

Facility Location: Quarter Section: SE Township: 39-North Range: 5-East
Municipality: _____ Township: Pierce

Address: 17520 Keslinger Rd City: Maple Park IL
State: IL Zip Code: 60151 County: DeKalb Book Number: _____
Property Index Number: 12-01-300-004

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:

The structure is a cattle finishing building where cattle are housed on concrete slats with a below ground concrete pit used as waste storage.

Permit Information:

WPC Construction Permit Number: N/A Date Issued: _____
NPDES Permit Number: N/A Date Issued: _____ Exp. Date: _____
APC Construction Permit Number: N/A Date Issued: _____
APC Operating Permit Number: N/A 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 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:

Not applicable

Materials Used in the Process:

Not applicable

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.

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

A concrete pit with dimensions of 480' x 43' x 9.5' deep is used to store livestock waste until the appropriate time to apply the manure to agricultural fields at agronomic rates. The building has no pumpouts, 1,046' of 4" perforated tile around the perimeter of the footings, and 20,160 ft² of precast concrete slats.

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

The primary purpose of the pits is to have a years worth of livestock manure storage to allow flexibility for application to agricultural fields when conditions are ideal.

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).

Not applicable

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
Livestock Manure	Stored in below ground concrete pit	Field applied at agronomic rates

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



Illinois Environmental Protection Agency

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: Apr. 11, 2017

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

Status of installation on date of application:

Completed and in use

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))

Michael Mark Managing partner
Printed Name: Title:

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

Michael H. Lutz June 7, 2017
Signature: Date:



Frank & West
Environmental Engineers, Inc.

May 15, 2017

RECEIVED
JUN 13 2017

IEPA
PERMIT SECTION

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

RE: Larson Farms Partnership facility

Dear Mr. Keller:

Frank & West is submitting an application for certification of property tax treatment for pollution control facility on behalf of the Larson Farms Partnership facility.

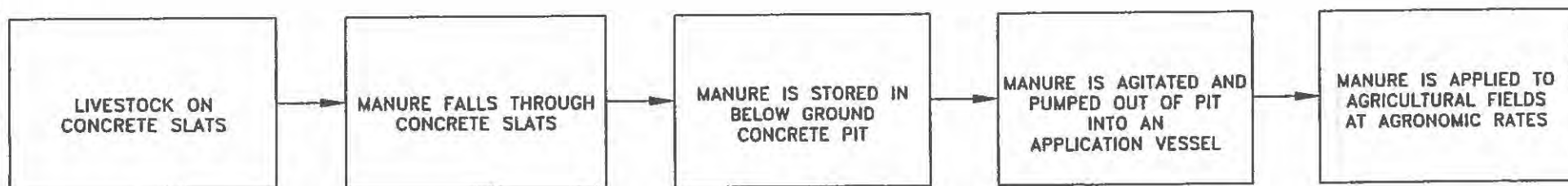
If you have any further questions or comments regarding the Larson Farms Partnership non-lagoon livestock waste handling facility, please advise.

FRANK & WEST
ENVIRONMENTAL ENGINEERS, INC.


Jacob Nims
Agricultural Engineer

Attachment: Application for Certification

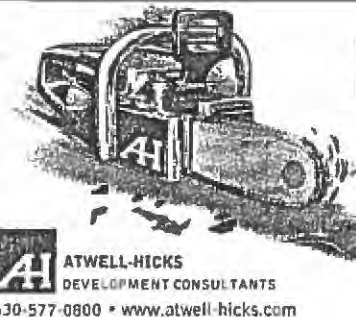
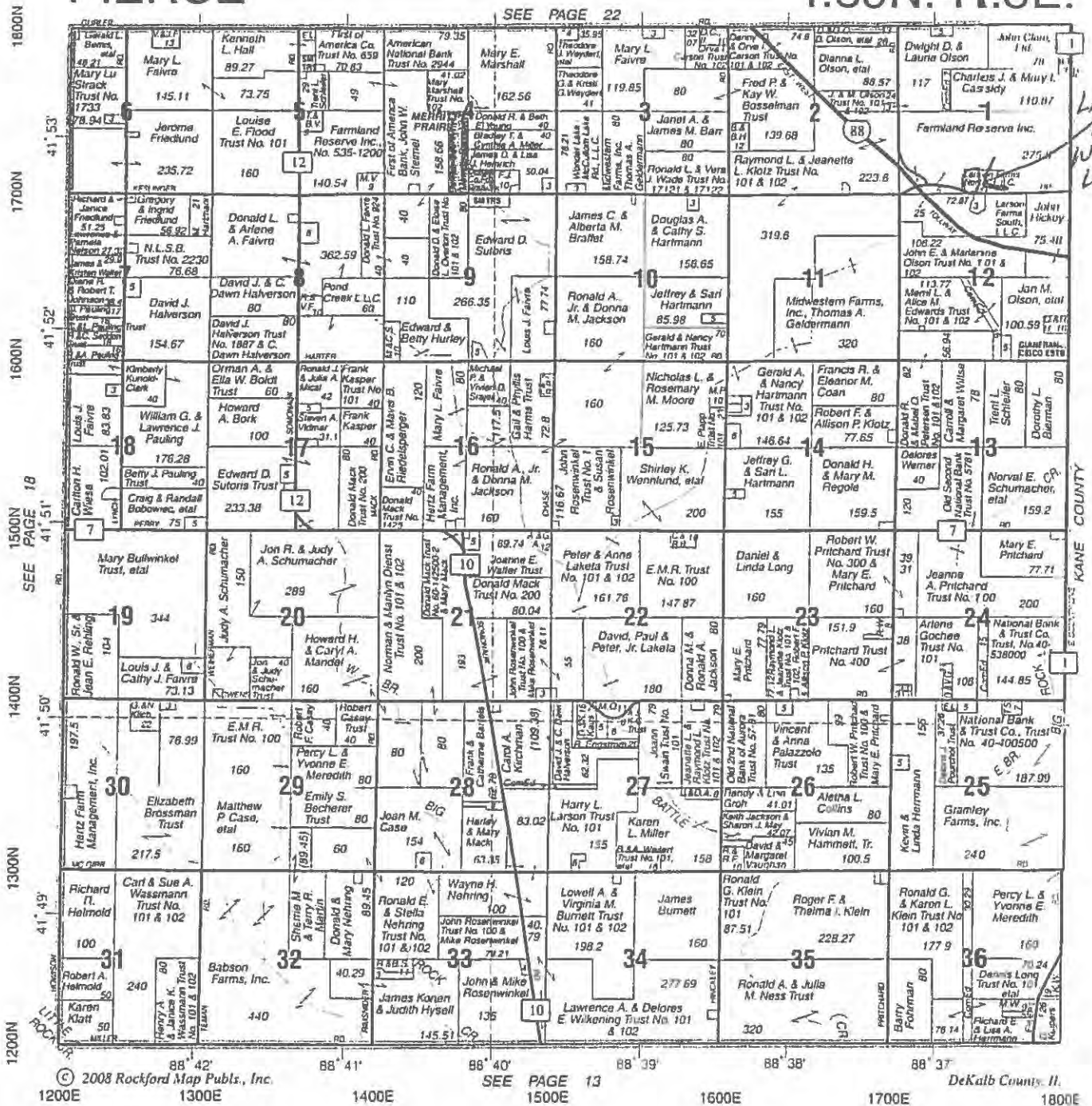
POLLUTION CONTROL FACILITY
PROCESS FLOW DIAGRAM



PIERCE

T.39N.-R.5E.

SEE PAGE 22



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STATE OF ILLINOIS

COUNTY OF SANGAMON

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CERTIFICATE OF SERVICE

I, the undersigned attorney at law, hereby certify that I have served on the date of November 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 in 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]

Larson Farms Partnership
Attn: Michael Martz
17520 Keslinger Rd.
Maple Park, Illinois 60151

[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)

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