

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

JMTR-Beswick)
(Property Identification Number) PCB 18-
13-14-200-006) (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

Todd Dail
8571 Albany Rd.
Erie, Illinois 61250

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

By: 
Michael S. Roubitchek
Assistant Counsel
Division of Legal Counsel

DATED: December 11, 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


JMTR Beswick
(Property Identification Number
13-14-200-006)

)
) 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: 

Michael S. Roubitchek
Assistant Counsel
Division of Legal Counsel

DATED: December 11, 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

JMTR-Beswick)
(Property Identification Number) PCB 18-
13-14-200-006)) (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.

1. On November 7, 2016, the Illinois EPA received a request from JMTR-Beswick (log number TC-137101, Exhibit A) for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204. Updates to the initial request, which contained corrected information, were received by the Illinois EPA on June 27, 2017, and October 19, 2017.
2. The facility's address is: JMTR-Beswick
9822 Frog Pond Road
Erie, IL 61250

The proposed water pollution control facilities in this request are located in the NW ¼ of Section 13, T20N, R3E of the 4th P.M. in Whiteside County, at the above street address and consist of the following:

Livestock waste holding facilities consisting of one (1) concrete pit (approximately 321 ft. x 121.83 ft. x 8 ft. deep), approximately 38,400 sq. ft. of concrete slatted floors over the pit to collect swine waste, twelve (12) concrete pump outs (6 ft. x 6 ft. x 8 ft. deep), and a PVC perimeter tile drain (approximately 6 in. diameter and 1,030 ft. in length).


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 (2016), 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.
4. In order to receive preferential tax treatment as pursuant to 35 ILCS 200/11-5 (2016), pollution control facilities must be certified as such by the Board, 35 ILCS 200/11-20 (2016) and 35 Ill. 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 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

By: 
Michael S. Roubitchek
Assistant Counsel
Division of Legal Counsel

Dated: December 11, 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: October 20, 2017
Re: JMTR-Beswick
Attn: Todd Dail
8571 Albany Road
Erie, IL 61250
Recommendation of Tax Certification
Log # TC-137101
Property ID # 13-14-200-006

The Bureau of Water received a request on November 7, 2016 from JMTR-Beswick 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:

JMTR-Beswick
9822 Frog Pond Road
Erie, IL 61250

Section 13, T20N, R3E of the 4th PM in Whiteside County

Livestock waste management facilities consist of a concrete pit (approximately 321 ft. x 121.83 ft. x 8 ft. deep) with twelve (12) concrete pump outs (approximately 6 ft. x 6 ft. x 8 ft. deep), a PVC perimeter tile drain (6 in. diameter and approximately 1030 ft. in length), and approximately 38,400 sq. ft. of 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-137101.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., Arden 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

Larsen, Jenny

From: Todd Dail <todddail@icloud.com>
Sent: Thursday, October 19, 2017 9:57 AM
To: Larsen, Jenny
Subject: [External] JMTR-Beswick Tax Certification from IEPA

Jenny,

I apologize for the late response to your email. Below is my statement for JMTR-Beswick Tax Certification:

I wish to withdraw the swine finishing building portion that is above the slotted floor and concrete manure pit from my application for certification as a pollution control facility.

Thank you,
Todd Dail
815-622-1560

On Sep 08, 2017, at 09:17 AM, "Larsen, Jenny" <Jenny.Larsen@illinois.gov> wrote:

Todd,

The terminology must be something to the effect of, "I wish to withdraw the swine finishing building and animals above the slotted floor and concrete manure pit from my application for certification as a pollution control facility."

Thanks.

Jenny Larsen, P.E.

Illinois Environmental Protection Agency

Bureau of Water

Permit Section

(217)785-3438

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.

Watershed Unit Tax Certification Review Sheet

Project Name: JMTR-BESWICK

Location: Erie, IL

Reviewer: Jenny Larsen

Date: 6/28/2017

Log number: TC-136751

Type: ☐ Agchem
☒ Livestock

Applicant:

Todd Dail
8571 Albany Rd
Erie, IL 61250

Contact: Todd Dail

Phone: (815)622-1560

Facility:

9822 Frog Pond Rd
Erie, IL 61250

Property ID: 13-14-200-006

County: Whiteside

Legal Description:

S: 13 T: 20N R: 3E PM: 4th

Signature: Todd Dail

Title: Owner

Date Control Devices installed:

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 321 ft. x 121.83 ft. x 8 ft. deep), twelve concrete pump out ports (approximately 6 ft. x 6 ft. x 8 ft. deep), a PVC perimeter tile drain (6" diameter and approximately 1030 ft. long) and 38,400 ft² of slotted floors over the pit to collect swine waste (please see attached email from Todd Dail on June 27, 2017 for confirmation of the dimensions above). A process flow diagram was received as an attachment to the June 27, 2017 email from Todd Dail. The manure is pumped out of the pits and applied to the fields as crop fertilizer.

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: Todd Dail <todddail@icloud.com>
Sent: Tuesday, June 27, 2017 11:11 AM
To: Larsen, Jenny
Subject: [External] Re: JMTR_Beswick Tax Certification from IEPA
Attachments: JMTR-Beswick EPA tax docs.pdf

Follow Up Flag: Follow up
Flag Status: Flagged

Jenny,

Attached is the information you need to complete our certification requirements. Below is the description:

A concrete pit with dimensions of 321' x 121'10" x 8' deep is used to store livestock waste until the appropriate time to apply the manure to agricultural fields at agronomic rates. The building has twelve (12) 6' x 6' x 8' deep concrete pump outs, 1,030' of 6" PVC Form-a-Drain around the perimeter of the footings, and 38,400 ft² of precast concrete slats.

Please let me know if you need anything further.

Todd

815-622-1560

On May 04, 2017, at 11:07 AM, "Larsen, Jenny" <Jenny.Larsen@illinois.gov> wrote:

Todd,

As per our phone conversation on 5/4/2017 you asked me to write you an email summarizing the items that the Agency needs to complete their review of your tax certification request for a pollution control facility. Please submit a process flow diagram describing the pollution control facility (i.e. schematic drawing). Please also send an email that provides a narrative description of all the items and their **dimensions** that you wish to be included in your request for certification for a pollution control facility (i.e. pit, pump out ports, perimeter tile drain, and slotted floors if applicable). The process flow diagram should display all the items included in the narrative description.

Thank you for your time in this matter.

Jenny Larsen, P.E.

Illinois Environmental Protection Agency

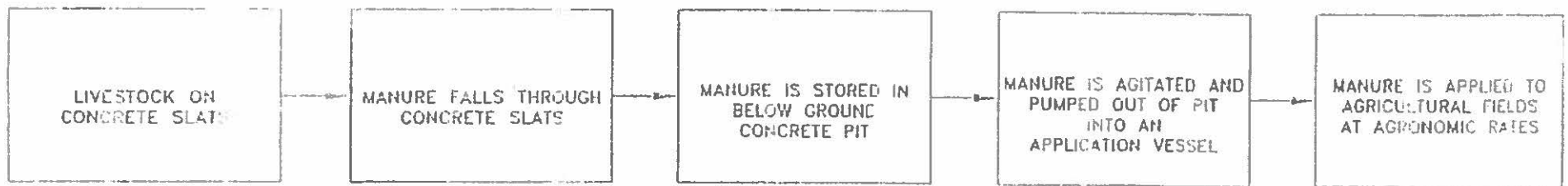
Bureau of Water

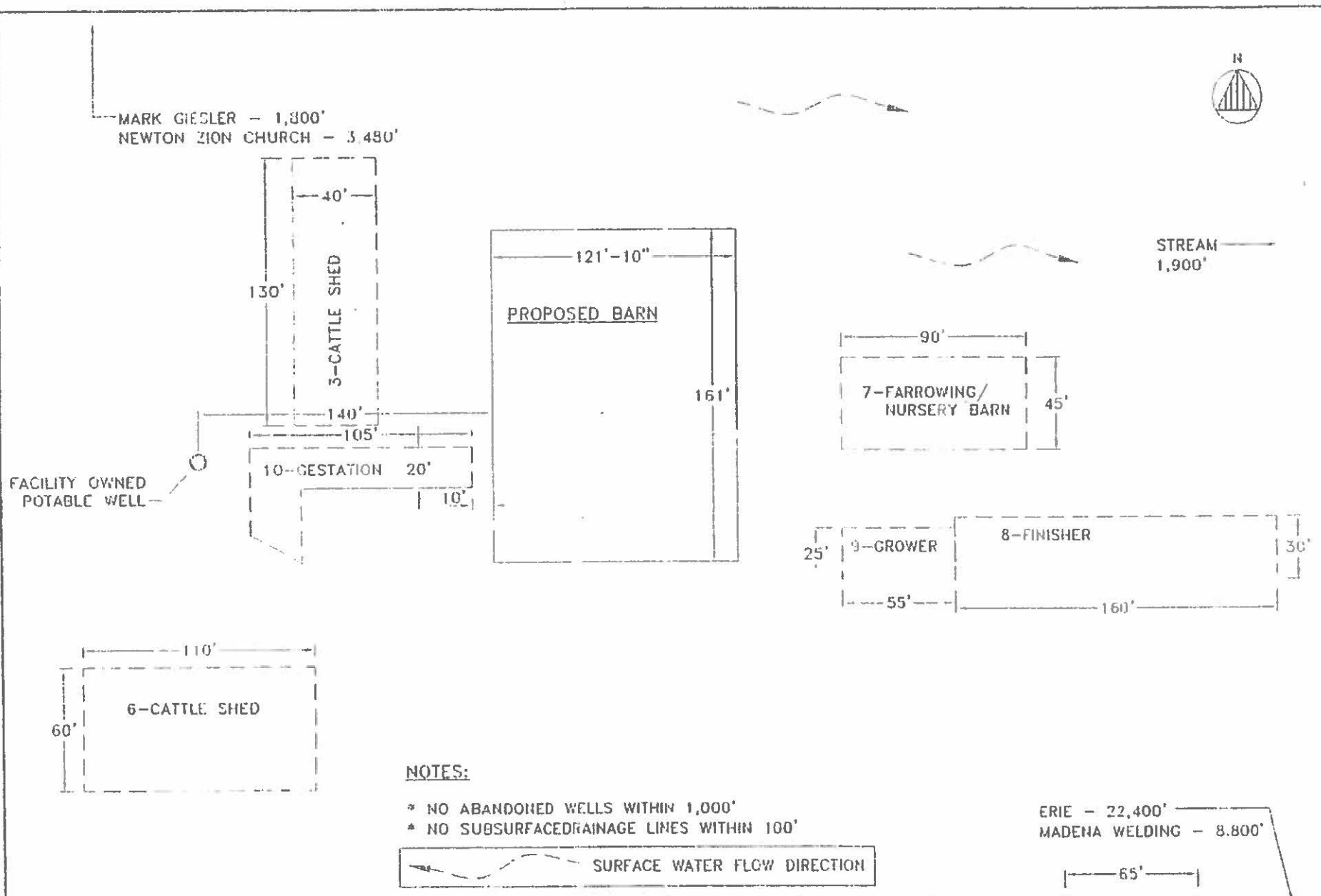
Permit Section

(217)785-3438

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.

POLLUTION CONTROL FACILITY
PROCESS FLOW DIAGRAM





Frank & West
Environmental Engineers, Inc.

7228 N. State Route 20
Springfield, IL 62707

Phone: 217/487-7088
Fax: 217/487-7087

JMTR--BESWICK

PLOT PLAN

DRAWN BY: CEO

SCALE: AS SHOWN

DATE: 11/06/15

DRAWING NO. 15-20510

2015 © FRANK & WEST ENVIRONMENTAL ENGINEERS, INC.
THESE PLANS AND SPECIFICATIONS ARE THE PROPERTY OF
FRANK AND WEST ENVIRONMENTAL ENGINEERS, INC. ARE
ONLY FOR THIS PROJECT AND MAY NOT BE USED, COPIED
OR DUPLICATED WITHOUT PRIOR WRITTEN CONSENT.

Larsen, Jenny

From: Larsen, Jenny
Sent: Thursday, May 04, 2017 11:07 AM
To: todddail@icloud.com
Subject: JMTR_Beswick Tax Certification from IEPA

Todd,

As per our phone conversation on 5/4/2017 you asked me to write you an email summarizing the items that the Agency needs to complete their review of your tax certification request for a pollution control facility. Please submit a process flow diagram describing the pollution control facility (i.e. schematic drawing). Please also send an email that provides a narrative description of all the items and their **dimensions** that you wish to be included in your request for certification for a pollution control facility (i.e. pit, pump out ports, perimeter tile drain, and slotted floors if applicable). The process flow diagram should display all the items included in the narrative description.

Thank you for your time in this matter.

Jenny Larsen, P.E.
Illinois Environmental Protection Agency
Bureau of Water
Permit Section
(217)785-3438

Larsen, Jenny

From: Todd Dail <todddail@icloud.com>
Sent: Thursday, January 05, 2017 12:05 PM
To: Larsen, Jenny
Subject: [External] Re: JMTR-Beswick Tax Certification from IEPA

Jenny,

It is my understanding that only the concrete pit, pump out ports, and perimeter tile drain are eligible for the pollution control facility requirement. If this is the case then yes please include the items listed.

Thank you,
Todd Dail
JMTR LLC
Member/Manager

Sent from my iPhone

On Jan 4, 2017, at 9:12 AM, Larsen, Jenny <Jenny.Larsen@illinois.gov> wrote:

Please state whether or not you wish to have the entire swine building certified as a pollution control facility or just the concrete pit, pump out ports, and perimeter tile drain.

TC-137101

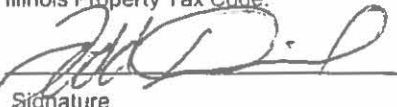
APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)
POLLUTION CONTROL FACILITY
 AIR ☐ WATER ☒

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

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

FOR AGENCY USE					
File No.	Date Received	Certification No.	Date		
Sec. A APPLICANT	Company Name JMTR-BESWICK				
	Person Authorized to Receive Certification TODD DAIL		Person to Contact for Additional Details		
	Street Address 8571 ALBANY RD		Street Address		
	Municipality, State & Zip Code ERIE, IL 61250		Municipality, State & Zip Code		
	Telephone Number (815) 622-1560		Telephone Number		
	Location of Facility Quarter Section 13NW	Township 20N	Range 3E	Municipality ERIE	Township 20N
	Street Address 9822 FROG POND RD		County WHITESIDE	Book Number	
	Property Identification Number 13-14-200-006		Parcel Number		
	Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location RAISE SWINE AND CONTROL SWINE MANURE			
		Water Pollution Control Construction Permit No.		Date Issued	
NPDES PERMIT No.		Date Issued	Expiration Date		
Air Pollution Control Construction Permit No.		Date Issued			
Air Pollution Control Operating Permit No.		Date Issued			
Sec. C MANUFACTURING PROCESS	Describe Unit Process				
	Materials Used in Process				
Sec. D POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility FACILITY STORES SWINE MANURE IN SLATTED COVERED CONCRETE PITS UNDER BUILDINGS FOR THE APPLICATION TO CROP LAND IN THE SPRING AND FALL AS PER CERTIFIED NUTRIENT MANAGEMENT PLAN. THE FINISHING FACILITY WILL HAVE DIMENSIONS OF 161' X 121'10" WITH A 10' DEEP CONCRETE PIT.				

RECEIVED
 NOV 07 2016
 IEPA
 BOW/WPC/PERMIT SECTION

Sec. E	(1) Nature of Contaminants or Pollutants			
	CONTAMINANTS	Material Retained, Captured or Recovered		
		DESCRIPTION	DISPOSAL OR USE	
	Contaminant or Pollutant	RETAINED	APPLICATION TO CROP LAND	
	SWINE MANURE			
		(2) Point(s) of Waste Water Discharge		
NONE				
ACCOUNTING DATA	Plans and Specifications Attached		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
	(3)	Are contaminants (or residues) collected by the control facility?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
	(4)	Date installation completed _____ status of installation on date of application _____		
	(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ 500,000.00	
		b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ 2,000.00	
		c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ 91,200.00	
		d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ 22,800.00	
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% 90		
Sec. F	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. The facilities claimed herein are "pollution control facilities" as defined in Section 11-10 of the Illinois Property Tax Code.		
		 Signature _____ Title _____ OWNER		
Sec. G	INSTRUCTIONS FOR COMPILING AND FILING APPLICATION			
	General: Separate applications must be completed for each control facility claimed. Do not mix types (water and air). Where both air and water operations are related, file two applications. If attachments are needed, record them consecutively on an index sheet.			
	Sec. A	Information refers to applicant as listed in the tax records and the person to be contacted for further details or for inspection of facilities. Define facility location by street address or legal description. A plat map location is required for facilities located outside of municipal boundaries. The property identification number is required.		
	Sec. B	Self-explanatory. Submit copies of all permits issued by local pollution control agencies. (e.g. MSD Construction Permit)		
	Sec. C	Refers to manufacturing processes or materials on which pollution control facility is used.		
	Sec. D	Narrative description of the pollution control facility, indicating that its primary purpose is to eliminate, prevent or reduce pollution. State the type of control facility. State permit number, date, and agency issuing permit. A narrative description and a process flow diagram describing the <u>pollution control facility</u> . Include a listing of each major piece of equipment included in the claimed fair cash value for real property. Include an <u>average</u> analysis of the influent and effluent of the control facility stating the collection efficiency.		
	Sec. E	List air contaminants, or water pollution substances released as effluents to the manufacturing processes. List also the final disposal of any contaminants removed from the manufacturing processes. Item (1) – Refers to pollutants and contaminants removed from the process by the pollution control facility. Item (2) – Refers to water pollution but can apply to water-carried wastes from air pollution control facilities. Submit drawings, which clearly show (a) Point(s) of discharge to receiving stream, and (b) Sewers and process piping to and from the control facility. Item (3) – If the collected contaminants are disposed of other than as wastes, state the disposition of the materials, and the value in dollars reclaimed by sale or reuse of the collected substances. State the cost of reclamation and related expense. Item (4) – State the date which the pollution control facility was first placed in service and operated. If not, explain. Item (5) – This information is essential to the certification and assessment actions. This accounting data must be completed to activate project review prior to certification by this Agency.		
	Sec. F	Self-explanatory. Signature must be a corporate authorized signature		
		Submit to:	Attention:	Attention:
		Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Al Keller Permit Section Division of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution Control

BOW ID: W1858150004

JMTR-Beswick

Tax Certification

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 December 11, 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:

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

Todd Fail
8571 Albany Rd.
Erie, Illinois 61250

[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/ Michael S. Roubitchek
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