BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

4 AM Farms (Property Identification Number 03-27-026-030)

)) PCB 18-) (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

Andrew Zumbahlen 16748 E. 1900th Ave. Effingham, Illinois 62401

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By:

Michael S. Roubitchek Assistant Counsel Division of Legal Counsel

DATED: December 27, 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

4 AM Farms (Property Identification Number 03-27-026-030)

)) PCB 18-) (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: Michael Routh

Michael S. Roubitchek Assistant Counsel Division of Legal Counsel

DATED: December 27, 2017

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

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BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

4 AM Farms (Property Identification Number 03-27-026-030)

)) PCB 18-) (Tax Certification))

<u>RECOMMENDATION OF THE ILLINOIS</u> 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 8, 2017, the Illinois EPA received a request from 4 AM Farms (log number TC-138995, Exhibit A) for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204.
- The facility's address is:
 4 AM Farms 16748 E. 1900th Ave. Effingham, IL 62401

The proposed water pollution control facilities in this request are located in the SE

¼ of Section 26, T9N, R6E of the 3rd P.M. in Effingham County, at the above

street address and consist of the following:

Livestock waste management facilities consisting of one (1) concrete manure pit (approximately 193 ft. x 51 ft. x 8 ft. deep), the concrete slatted portion of the floor over the manure pit that captures and contains waste generated in the barn above, three (3) concrete manure pump out pits (each approximately 6 ft. x 6 ft. x 8 ft. deep), and approximately 524 linear feet of 4-inch diameter plastic perimeter foundation drainage tubing surrounding the manure pit.

These livestock waste management facilities are used to collect, transport, and/or store livestock waste prior to cropland application, and are further described in Exhibit A.

3. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2014), and Section
125.200(a) of the Board's regulations, 35 Ill. Adm. Code 125.200(a), define
"pollution control facilities" as:

any system, method, construction, device or appliance appurtenant thereto or any portion of any building or equipment, that is designed, constructed, installed or operated for the primary purpose of: eliminating, preventing, or reducing air or water pollution ...or treating, pretreating, modifying or disposing of any potential solid, liquid or gaseous pollutant which if released without treatment, pretreatment modification or disposal might be harmful, detrimental or offensive to human, plant or animal life, or to property.

- In order to receive preferential tax treatment as pursuant to 35 ILCS 200/11-5 (2014), pollution control facilities must be certified as such by the Board, 35 ILCS 200/11-20 (2014) and 35 Ill. Adm. Code 125.200(a).
- Upon receipt of a tax certification application, the Illinois EPA must file a recommendation on the application with the Board, 35 Ill Adm. Code 125.204(a).
- 6. Based on the information in the application and the purpose of the facility, it is the Illinois EPA's engineering judgment that the described facilities may be considered "pollution control facilities," pursuant to 35 Ill. Adm. Code 125.200(a), with the primary purpose of eliminating, preventing, or reducing water pollution, or as otherwise provided in 35 Ill. Adm. Code 125.200, and are eligible for tax certification from the Board.

WHEREFORE, the Illinois EPA recommends that the Board issue the

requested tax certification.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: Michael Rolette

Michael S. Roubitchek Assistant Counsel Division of Legal Counsel

Dated: December 27, 2017

Illinois Environmental Protection Agency 1021 North Grand Ave. E. P.O. Box 19276 Springfield, Illinois 62794-9276 217/782-5544

THIS FILING SUBMITTED ON RECYCLED PAPER

Electronic Filing: Received, Clerk's Office 12/27/2017 * * PCB 2018-052 * * 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

Date: December 20, 2017

Re: 4 AM Farms – Effingham Recommendation of Tax Certification Log # TC-138995 Property Identification # 03-27-026-030

The Bureau of Water received a request on December 8, 2017 from Andrew Zumbahlen of 4 AM Farms for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Il. Adm. Code 125.204. We offer the following recommendation.

The water pollution control facilities in this request include the following:

Andrew Zumbahlen 4 AM Farms 16748 E. 1900th Ave. Effingham, IL 62401

SE ¼ Section 26, Township 9N, Range 6E of the 3rd PM in Effingham County.

Livestock waste management facilities consisting of one concrete manure pit (approximately 193 ft. x 51 ft. x 8 ft. deep) with 3 concrete manure pump out pits (approximately 6 ft. x 6 ft. x 8 ft. deep each) and the portion of concrete slotted flooring over the manure pit. The manure pit is surrounded by approximately 524 linear feet of 4-inch diameter plastic perimeter foundation drainage tubing.

These livestock waste management facilities are used to collect, transport and/or store livestock wastes 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 Thaddeus Faught at 217/782-0610.

SAK:TJF:TC-138995.docx

cc: Tax Cert File

4202 N. Main St., Rockford, IL 61103 (815)997-7760 595 S. Stare, Eigin, IL 60123 (847)608-3131 2125 S. First St., Grampaign, IL 6120 (217)275-5800 2009 Mall St., Cellinzvilla, IL 62234 (618)346-5120

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Project Name: Reviewer: Log No.:	Hom Farms -Fhuddens (min) TC-138175	Location: Date: Type:	Zffrshim 12/11/15 OAgchem XLivestock			
Applicant:	Andrew Zumbahlon 16748 E. 1111- A.M. Effinition, JL 62401 217-665-2037	Contact: Phone:	<u>EATRO AS ADDIESSY</u> Z17-6103-201-7			
Facility:	4 am Farns 16748 E. 1900th Arr. 5 fflight TL 62401	Property (D:	03-27-026-030			
Legal Description:	SEV4 Section 26, TAN, RGF of 3rd PM	County:	Effingham			
Date Control Devices Installed:	4/13/17	Provided Fair Cash Value:	not needed with			
Signature:	signed by Andrew ZumLahlen	Title:	fur 1			
Wastes:	Livestock waste is applied to cropland. Agrichemical rinsate and spillage is recycled through the Other:	facility and/or	and applied.			
Physical Description	on of Pollution Control Devices:					
<u>Cra</u> concrete	- MANUN Dit (193 ft × 51 ft × 9 == 13.0) COD Spute Que out 1 (bft + 61t × 9= 2 ach)	1 w/ concre	ite slats and			
• 524 Pt of Winch dismater HORE pipes for perimeter foundation dramatic.						
Facility is doccrited in "Describe the Pollation Control Facility and box on the application forceived 12/8/17. Dro plan short also attached to populishing.						
Waste Flow department shown in "Pollution Control Fielding Process Flow Diagram attacked to application received 12/8/17.						
Other:						

				0070
1021 North Gr	and Avenue East • P.O. E			
		ollution Control I	perty Tax Treatme	ent)
			FOR AGENCY US	SE ONLY
		File Number:	FOR AGENCI DO	Dale Rec'd:
Facility Type (check o	ne): O Air O Water	Certification Number:		Dale:
		of property tax treatment i	for a pollution control facility	for air or water from the Illinois EPA.
				
			use the features on thi	Acrobat Reader 10 or above installed to s form.
You may complete this	form online, save a copy lo	cally, print, sign and s	ubmit it to:	
10				
			is EPA	
			tion: Al Keller, Permit ion of Water Pollution (
			North Grand Avenue East	
		Sprin	ngfield, IL 62794-9276	
I. Applicant Infor	mation:			
Company Name:	4 AM Farms			
Person Authorized to			rson to Contact	
Receive Certification	Andrew Zumbahlen			Same
Street Address:	16748 E. 1900th Ave.		reet Address:	
City:	Effingham 62401 Phone	_ State: IL Cit		State:
Zip: Email Address:	02401 Phone,	: <u>217-663-2037</u> Zip En	nail Address:	Phone:
	ation	= II		
II. Facility Inform		aurahim O Marth	Dennes C Feet	
	arter Section: SE To	and the second sec	Range: 6-East	LE DECENT
. , Mu	nicipality: Section 26		Township:	las a charter
Address:			City:	DECAR
State: Zin Code	Couptr	Effinaham	Book Number:	
Broporty Index Numb	000mg.	620		BOW/WPC/PERMIT SECTOR
Note: The Property Inde	x Number is the numerical ref	erence used to identify	a parcel of real property f	or assessment and taxation n/Phos
rider mer toporty mae			a baraar ar raar brahard i	
Manufacturing Oper	ations Information:			
Nature of Operations	Conducted at the Above Lo	cation:		
The structure is a second	ine finishing building where	swine are housed or	concrete slats with a t	pelow ground concrete pit used a
I ne structure is a sw				
waste storage.				
waste storage. Permit Information:	ermit Number:	N/A	Date Issued:	
waste storage. Permit Information:	ermit Number:			Exp. Date:
waste storage. Permit Information: WPC Construction Pe NPDES Permit Numb		N/A		Exp. Date:

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APC	151	4/2016

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 193' x 51' 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 three (3) 6' x 6' x 8' concrete pumpouts, 524 of 4" HDPE perforated tile around the perimeter of the footings, and 9,600 ft^2 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.

Material Retained, Captured or Recovered		
Description	Disposal or Use	
Stored in below ground concrete pit	Field applied at agronomic rates	
	Description	

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

Point(s) of Waste Water Discharge: Environmental Protection Agency

Identify the logation of the discharge to the receiving stream. This will the call with the sare safe at the receiving stream. This will the call with the sare safe at the receiving stream.

Plans and Specifications Attached O 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? Ø 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: $A_{P} = 18 = 2017$ Provide the date the pollution control facility was first placed into service and operated. If not, explain.

Status of installation on date of application:

III. Verification and Signature:

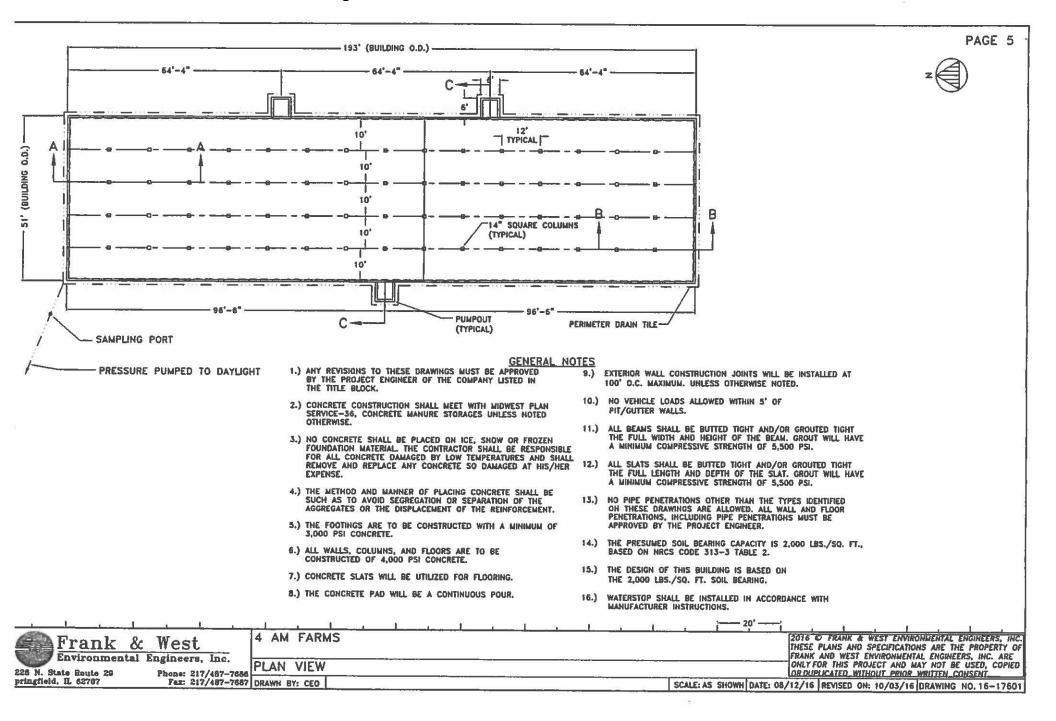
The following information is submitted in accordance with the Illinois Property Tax Code, as amended, and to the best of my knowledge is true and correct.

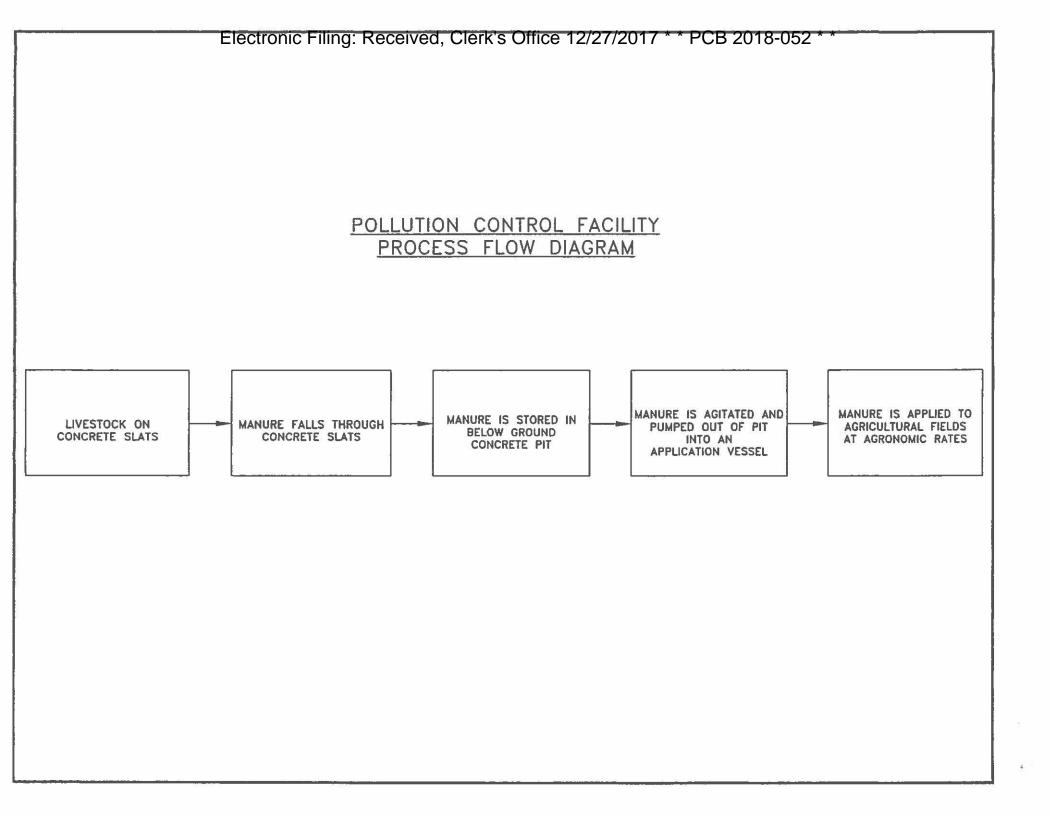
Any person who knowingly makes a false, fictitious, or fraudulent material statement, orally or in writing, to the Illinois EPA commits a Class 4 felony. A second or subsequent offense after conviction is a Class 3 felony. (415 ILCS 5/44(h))

Andrew Zumbahlen 12-3-17 Printed Name: Title

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

Anglines Justice 12-3-17 Date Date:







Frank & West

Environmental Engineers. Inc.

BOWINPCIPERMIT SECTION

August 16, 2017

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

RE: 4 AM Farms facility

Dear Mr. Keller:

Frank & West is submitting an application for certification of property tax treatment for pollution control facility on behalf of the 4 AM Farms facility.

If you have any further questions or comments regarding the 4 AM Farms non-lagoon livestock waste handling facility, please advise.

FRANK & WEST ENVIRONMENTAL ENGINEERS, INC.

10MNia

Jacob Nims Agricultural Engineer

Attachment:

Application for 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 27, 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 Andrew Zumbahlen 16748 E. 1900th Ave. Effingham, Illinois 62401

[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