BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Betzold Pork, LLC (Property Identification Number 14-05-400-004)

)) PCB 19-) (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

Austin Betzold 18302 White Settlement Trail Nokomis, Illinois 62075

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

Bv:

Jacob H. Smith Assistant Counsel Division of Legal Counsel

DATED: July 17, 2018

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

Betzold Pork, LLC (Property Identification Number 14-05-400-004)

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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

mity By:

Jacob H. Smith Assistant Counsel Division of Legal Counsel

DATED: July 17, 2018

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

Betzold Pork, LLC (Property Identification Number 14-05-400-004)

)) PCB 19-) (Tax Certification))

<u>RECOMMENDATION OF THE ILLINOIS</u> <u>ENVIRONMENTAL PROTECTION AGENCY</u>

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 May 14, 2018, the Illinois EPA received a request from Betzhold Pork, LLC (log number TC-139701, 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:	Betzold Pork, LLC	
		25225 N. 17 th Ave.	
		Nokomis, IL 62075	

The proposed water pollution control facilities in this request are located in the SW ¼ of Section 5, T9N, R1W of the 3rd P.M. in Montgomery County, at the

above street address and consist of the following:

The livestock waste handling facilities consists of one concrete manure pit (approximately 225 ft. x 81 ft. x 8 ft. deep), the concrete slatted portion of the floor over the manure pit that capture and contain waste generated in the barn above, eight pumpout pits (each approximately 6 ft. x 6 ft. x 8 ft.) to allow manure removal from the manure pit, and HDPE perimeter drainage pipes (approximately 712 ft. x 4 in.) located around the footing of the manure pit to prevent flotation of the pit. This livestock waste management facility is used to collect, transport, and/or store

livestock waste prior to cropland application, and are further described in Exhibit

Α.

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).
- 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).
- 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:

Jacob H. Smith Assistant Counsel Division of Legal Counsel

Dated: July 17, 2018

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: Darin E. LeCrone, Manager, Industrial Unit, Permit Section

Date: JUN 2 9 2018

Re: Betzold Pork, LLC – Nokomis Recommendation of Tax Certification Log # TC-139701 Property Index# 14-05-400-004

The Bureau of Water received a request on May 14, 2018 from Austin Betzold 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:

Betzold Pork, LLC 25225 N. 17th Ave. Nokomis, IL 62075

SW ¼ of Section 5, T9N, R1W of the 3rd PM in Montgomery County

The livestock waste handling facilities consisting of one (1) concrete manure pit (approximately 225 ft. x 81 ft. x 8 ft.), the concrete slatted portion of the floor over the manure pit that capture and contain waste generated in the barn above, eight (8) pumpout pits (approximately 6 ft. x 6 ft. x 8 ft. each) to allow manure removal from the manure pit, and HDPE perimeter drainage pipes (approximately 712 ft. x 4 in.) located around the footing of 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.

DEL:WH:Tax Cert Recommendation.docx

cc: Tax Cert File

Watershed Unit Tax Certification Review Sheet

Project Name: Betzold Pork, LLC	Date: June 25, 2018 Type: Agchem
Reviewer: WH Log number: TC-139701	Contact: Same
Applicant: Austin Betzold 18302 White Settlement Trail	Phone: 217-377-1529
Nokomis, IL 62075	Property Index#: 14-05-400-004
Facility: Betzold Pork, LLC	Parcel#:
25225 N. 17 th Ave. Nokomis, IL 62075	County: Montgomery
Legal Description:	Signature: Austin Betzold
SW ¼ of Section: 5 Twp: 9N R: 1W PM: 3rd	Title: Owner/Operator
Date Control Devices installed: May 2018	

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 pit (approximately 225 ft. x 81 ft. x 8 ft.) and the concrete slatted portion of the floor over the manure pit that capture and contain waste generated in the barn above. The concrete manure pit has eight (8) pumpout pits (approximately 6 ft. x 6 ft. x 8 ft. each) to allow manure removal from the manure pit. An HDPE perimeter drainage pipe (approximately 712 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 through Descriptiom of Pollution Control Facilities, Section 2 of the application form: One (1) concrete manure pit (225 ft. x 81 ft. x 8 ft.) Concrete slatted floor; Eight (8) pumpout pits (approximately 6 ft. x 6 ft. x 8 ft. each) HDPE perimeter drainage tile (approximately 712 ft. x 4 in.)

A process flow diagram with narrative is provided by the attachment of the application.

Recommended Action: Issue tax certification.

taxcert review sheet



Frank & West

Environmental Engineers, Inc.

August 11, 2017

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

RE: Austin Betzold facility

Dear Mr. Keller:

Frank & West is submitting an application for certification of property tax treatment for pollution control facility on behalf of the Austin Betzold facility. Betzold Porn LLC If you have any further questions or comments regarding the Austin Betzold non-lagoon livestock waste

handling facility, please advise.

FRANK & WEST ENVIRONMENTAL ENGINEERS, INC.

wood M Nho

Jacob Nims **Agricultural Engineer**

Attachment:

Application for Certification

Mar 14 700

Electronic Filing: Received, Clerk's Office 7/17/2018 * * PCB-2019-006 70) 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 AGENCY USE ONLY File Number: Date Rec'd: Certification Number: Facility Type (check one): O Air O Water Date: 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: Bet Zold Parkelle **Company Name:** Person to Contact Person Authorized to for Additional Details Same_____ Receive Certification Austin Betzold Street Address: 18302 White Settlement Trail _ Street Address: _____ Nokomis State: IL City: State: City: 62075 Phone: 217-377-1529 Zip: Zip: _____ Phone:_____ Email Address: Email Address: II. Facility Information: Facility Location: Quarter Section: SW Township: 9-North Range: 1-West _____ Township: Municipality: Section 5

 Address:
 <u>J5225</u>
 <u>N. 17th</u>
 <u>Ave</u>
 City:
 <u>N0homis</u>

 State:
 <u>JL</u>
 Zip Code:
 <u>Le2075</u>
 County:
 <u>Montgomery</u>
 Book Number:

 Property Index Number: 14-05-400.004 Note: The Property Index Number is the numerical reference used to identify a parcel of real property for assessment and taxation purposes. MAY 1 4 2018 **Manufacturing Operations Information:** Nature of Operations Conducted at the Above Location: The structure is a swine finishing building where swine 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: N/A Date Issued: Exp. Date: NPDES Permit Number: APC Construction Permit Number: N/A Date Issued: N/A 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 IL 532-0222 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.

Page

APC 151 4/2016

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 225' x 81' 3" 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 eight (8) 6' x 6' x 8' concrete pumpouts, 712' of 4" HDPE perforated tile around the perimeter of the footings, and 17,920 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 pit 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		
Contaminant or Pollutant	Description	Disposal or Use Field applied at agronomic rates	
Livestock Manure	Stored in below ground concrete pit		

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

Electronic Filing: Received, Clerk's Office 7/17/2018 * * PCB 2019-006 * * Illinois Environmental Protection Agency Point(s) of Water Discharge:			
Identify the logation of the discharge to the peeriging stream. This will be cally refer to sansuce an average pollytion by the peeriging stream.			
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? Ves O 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: 0.5/07/2018 Provide the date the pollution control facility was first placed into service and operated. If not, explain.			
Status of installation on date of application:			
Complete and operational			

III. Verification and Signature:

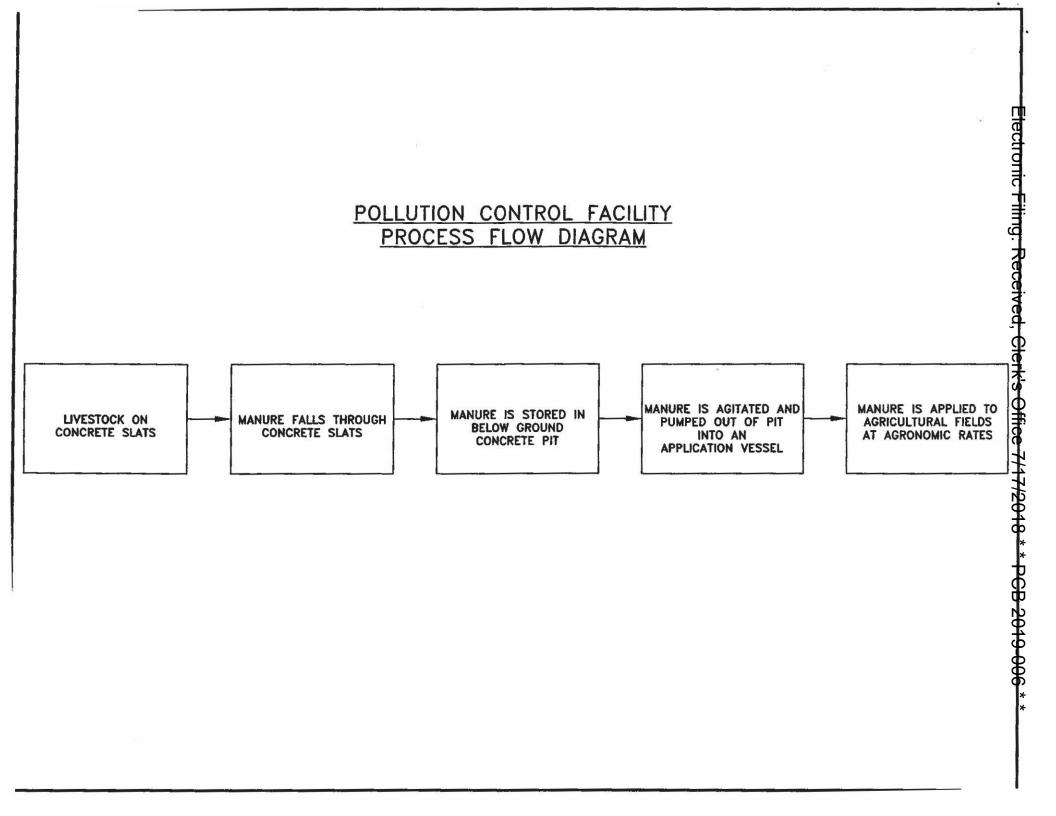
The following information is submitted in accordance with the Illinois Property Tax Code, as amended, and to the best of my knowledge is true and correct.

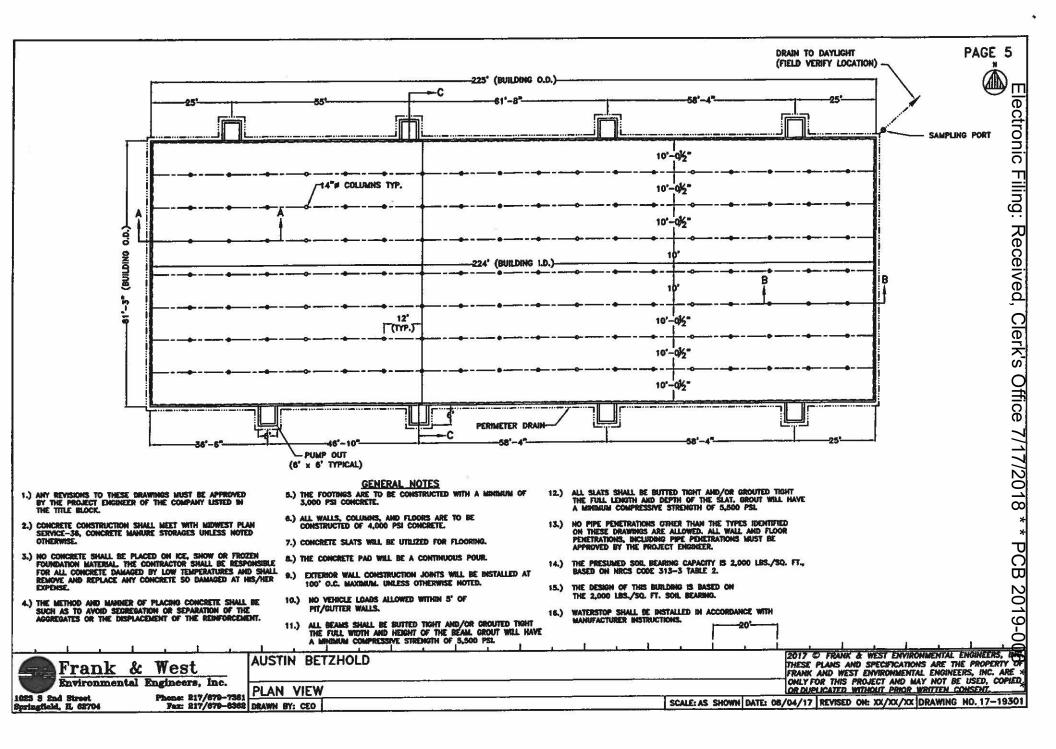
Any person who knowingly makes a false, fictitious, or fraudulent material statement, orally or in writing, to the Illinois EPA commits a Class 4 felony. A second or subsequent offense after conviction is a Class 3 felony. (415 ILCS 5/44(h))

Printed Name: / Dwner / operator

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

Utter 7 ____<u>05/09/2018</u>____ Date:





)
STATE OF ILLINOIS	ý
COUNTY OF SANGAMON)
)

CERTIFICATE OF SERVICE

I, the undersigned attorney at law, hereby certify that I have served on the date of July 17, 2018, 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 Austin Betzold 18302 White Settlement Trail Nokomis, Illinois 62075

[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/ Jacob H. Smith 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