## **BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

)

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

) 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

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 <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:

Michael S. Roubitchek Assistant Counsel Division of Legal Counsel

DATED: December 28, 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**

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

) ) PCB 19-) (Tax Certification) )

### <u>APPEARANCE</u>

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

Bv:

Michael S. Roubitchek Assistant Counsel Division of Legal Counsel

DATED: December 28, 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**

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

) ) 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 April 25, 2018, the Illinois EPA received a request from JMTR-Beswick (log number TC-139635, Exhibit A)<sup>1</sup> 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:

JMTR-Beswick 9822 Frog Pond Road Erie, IL 61250

The proposed water pollution control facilities in this request are located in the NE ¼ of Section 14, 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 391.3 ft. x 51.2 ft. x 8 ft. deep), approximately 19,500 sq. ft. of concrete slatted floors over the pit to collect swine waste, ten (10) concrete pump out pits (6 ft. x 6 ft. x 8 ft. deep), and a HDPE perimeter tile drain (approximately 4 in. diameter and 1,008 ft. in length).

<sup>&</sup>lt;sup>1</sup> This parcel of land was the subject of a tax certification in PCB Case No. 2018-046; however, this is a new request for a separate structure and is otherwise unrelated to the prior tax certification.

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.

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 Roulit

Michael S. Roubitchek Assistant Counsel Division of Legal Counsel

Dated: December 28, 2018

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





1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 • (217) 782-3397 BRUCE RAUNER, GOVERNOR ALEC MESSINA, DIRECTOR

Nel

#### Memorandum

To: Charles Gunnarson, Division of Legal Counsel

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

Date: December 12, 2018

Re: JMTR-Deswick - Erie Recommendation of Tax Certification Log # TC-139635 BOW ID # W1958150004 Property Identification # 13-14-200-006

The Bureau of Water received a request on April 25, 2018 from JMTR-Beswick for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 II. Adm. Code 125.204. We offer the following recommendation.

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

JMTR-Deswick 9822 Frogpond Road Erie, IL 61250

NE 1/4 of Section 14, Township 20-North, Range 3-East of the East 4th PM in Whiteside County.

Livestock waste management facilities consisting of one concrete swine finishing barn manure pit approximately 391.3 ft. (length) x 51.2 ft. (width) x 8 ft. (depth) with 10 concrete pump out pits approximately (6 ft. x 6 ft. x 8 ft. deep), approximately 1,008 linear feet of 4 inch HDPE perforated perimeter drain tile and approximately 19,500 sq. ft. of concrete slatted flooring over this manure pit.

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 Darren Gove at 217/782-0610.

DRG:TC-139635\_Tax Cert Recommendation\_25Apr18.docx

4302 N. Main St., Rockford, IL 61103 (815) 987-7760 9511 Harrlson St., Des Plaines, IL 60016 (847) 294-4000 595 S. State, Elgin, IL 60123 (847) 608-3131 2125 S. First St., Champaign, IL 61820 (217) 278-5800 2009 Mail St., Collinsville, IL 62234 (618) 346-5120 412 SW Washington St., Suite D, Peoria, IL 61602 (309) 671-3022 2309 W. Main St., Suite 116, Marion, IL 62959 (618) 993-7200 100 W. Randolph, Suite 4-500, Chicago, IL 60601

# Illinois EPA - Bureau of Water - Division of Pollution Control Title 35 Subtitle A Part 125 Tax Certifications Illinois EPA Review Notes for:

Agency Recommendation of Pollution Control Facilities.

### BOW ID #: W1958150004

Project Name: JMTR-Deswick

Date application received: 4/25/2018

**Reviewer**: DRG

Log number: TC-139635

Legal Description: NE 1/4 of Section 14 Twp: 20-North Range: 3-East PM: East 4th Pollution Control Facility Type: Swine Livestock Waste Management Facility

Property ID: 13-14-200-006

Applicant: JMTR-Beswick 8571 Albany Road Erie, IL 61250

Facility: JMTR-Deswick 8571 Albany Road Erie, IL 61250

County: Whiteside

Date Control Devices installed: 3/14/2018

Application Signature by: Todd Dail

Facility Contact:

Phone:

**Title:** Manager

Contents of Application: Std 3-page application, foundation plan, location map, process flow diagram,

Is there a pollutant control flow diagram? Yes

Is there sufficient diagrams showing the pollution control facilities? Yes

This facility generates the following pollutants and prevents their discharge as indicated: Livestock waste is collected and land applied to cropland.

## Physical description of pollution control facilities that ARE recommended:

Livestock waste management facilities consisting of one concrete swine finishing barn manure pit approximately 391.3 ft. (length) x 51.2 ft. (width) x 8 ft. (depth) with 10 concrete pump out pits approximately (6 ft. x 6 ft. x 8 ft. deep), approximately 1,008 linear feet of 4 inch HDPE perforated perimeter drain tile and approximately 19,500 sq. ft. of concrete slatted flooring over this manure pit.

These livestock waste management facilities are used to collect, transport and/or store livestock wastes prior to cropland application.

Click or tap here to enter text.

Notes:

Nothing follows – DRG - (November 27, 2018)

# Electronic Filing: Receiver EVEN 12/28/2018 \*\* PCB 2019 081\*\* of

Project Name JMTR-Deswick **Project Location** Erie Cty Whiteside Log No. TC-139635 Descr Date 11/27/2018 Reviewer Request for tax Contification - check Facility location address Forms complete Has from diagram Has appropriate drawings All regrested dems meet, 1.10 com reccommend primary nerne

DRG

y?

# Electronic Filing: Received, Clerk's Office 12/28/2018 \*\*PCB 2049-0839635 Illinois Environmental Protection Agency

				FOR AGE	ENCY USE ONLY
			File Number:		
Facility Type (check o	one): 🔿 Air	Water	Certification Nur		Date Rec'd: Date:
					ntrol facility for air or water from the Illinois E
fou may complete this				You must ha	nave Adobe Acrobat Reader 10 or above insta intures on this form.
				linois EPA	DDG
			4 [ 1	Attention: Al Keller Division of Water Pe	Pollution Control venue East, P.O. Box 192765 2018
. Applicant Info	mation:				BOW/WPC/PERMIT SECTIO
Company Name:	JMTR-Besy	vick			
Person Authorized to			· · · · · · · · · · · · · · · · · · ·	Person to Contac	ct
<b>Receive Certification</b>	Todd Dail			for Additional Del	etails <u>Same</u>
Street Address:	8571 Alban	v Rd.		Street Address:	
City:	Erie		State: IL		State:
Zip:	61250		815-622-1560		Phone:
Email Address:					
	arter Section nicipality: <u>Se</u>		wnship: <u>20-Nort</u> l	Township:_	
Address:		County	Whiteside		bor
		-700-000	willeside		ber:
State: Zip Code	er: 13-14				
State: Zip Code Property Index Numb lote: The Property Inde	er: <u>/3-/4</u> x Number is th <b>ations Inform</b>	ne numerical reference		tify a parcel of real p	property for assessment and taxation pu
State: Zip Code Property Index Numb lote: The Property Inde <b>flanufacturing Opera</b> lature of Operations	er: <u>/3-/4</u> x Number is th ations Inform Conducted at	ne numerical refer nation: the Above Loc	ation:		
State: Zip Code Property Index Numb lote: The Property Inde <b>Tanufacturing Opera</b> lature of Operations of The structure is a swi	er: <u>/3-/4</u> x Number is th ations Inform Conducted at	ne numerical refer nation: the Above Loc	ation:		property for assessment and taxation pur
State: Zip Code Property Index Numb- ote: The Property Inde Ianufacturing Opera ature of Operations of The structure is a swi vaste storage.	er: <u>/3-/4</u> x Number is th ations Inform Conducted at	ne numerical refer nation: the Above Loc	ation:		
State: Zip Code Property Index Numb- lote: The Property Inde <b>lanufacturing Opera</b> lature of Operations The structure is a swi waste storage. ermit Information:	er: <u>/3-/4</u> x Number is th ations Inform Conducted at ine finishing b	ne numerical refer nation: t the Above Loc Duilding where s	ation: wine are housed	I on concrete slats	s with a below ground concrete pit us
State: Zip Code Property Index Numb- lote: The Property Inde <b>lanufacturing Opera</b> lature of Operations of The structure is a swi vaste storage. <b>ermit Information:</b> VPC Construction Pe	er: <u>/3-/4</u> x Number is th ations Inform Conducted at ine finishing to ermit Number	ne numerical refer nation: t the Above Loc puilding where s	ation: wine are housed N/A	I on concrete slats	s with a below ground concrete pit us
State: Zip Code Property Index Numb lote: The Property Inde <b>Ianufacturing Opera</b> lature of Operations lature of Operations lature storage. Permit Information: VPC Construction Per IPDES Permit Numb	er: <u>/3-/4</u> x Number is th ations Inform Conducted at ine finishing t ermit Number er:	ne numerical refer nation: the Above Loc puilding where s	ation: wine are housed N/A N/A	I on concrete slats Date issued: Date issued:	s with a below ground concrete pit us Exp. Date:
flanufacturing Operations	er: <u>/3-/4</u> x Number is th ations Inform Conducted at ine finishing to ermit Number er: rmit Number:	ne numerical refer nation: the Above Loc puilding where s	ation: wine are housed N/A N/A	I on concrete slats Date issued: Date issued: Date issued:	s with a below ground concrete pit us

### 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		
	<i>2</i> 0	<i>B</i>
Materials Used in the Process:		
Not applicable		APR 25 2018
N 3 8	<u>e</u>	IEPA POMINIPOLICEDANT OF OTHER

### **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 391'4" x 51'2" 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 ten (10) 6' x 6' x 8' concrete pumpouts, 1,008' of 4" HDPE perforated tile around the perimeter of the footings, and 19,500 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		
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

Identify the location of the discharge to the receiving stream. This will the receiving stream of the receiving stream. This will the receiving stream of the receiving stream Plans and Specifications Attached () Yes No 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 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: 3/14, Provide the date the pollution confro ity was first placed into service and operated. If not, explain. Facility first placed into service on 3/14/18. Status of installation on date of application: Facility is 100% operational.

## III. Verification and Signature:

Point(s) of W

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 Illinols EPA commits a Class 4 felony. A second or subsequent offense after conviction is a Class 3 felony. (415 ILCS 5/44(h))

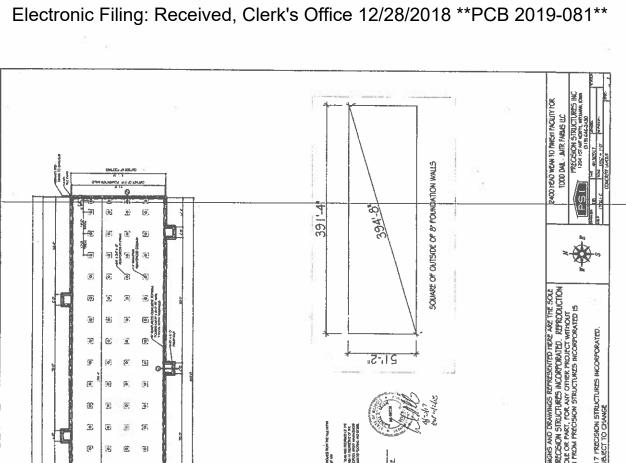
ODN DAIL

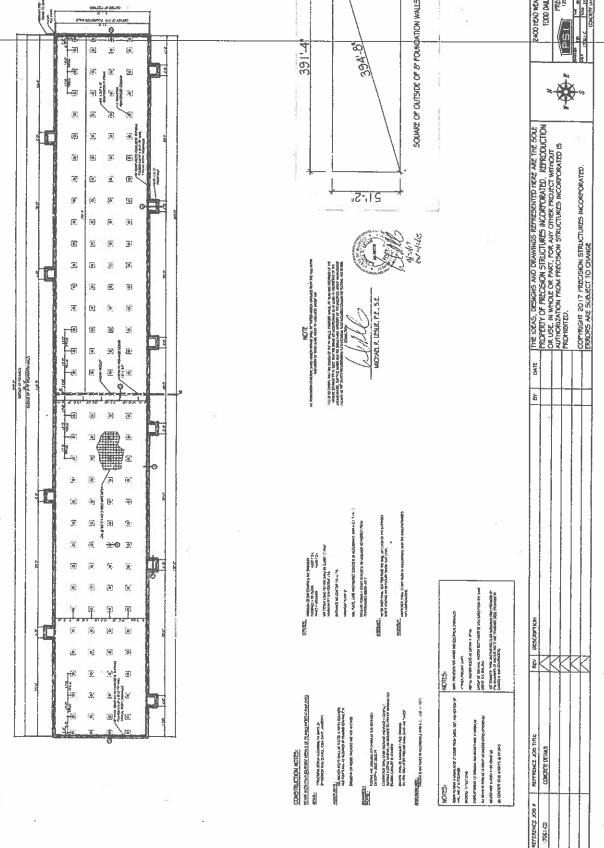
Printed Name:

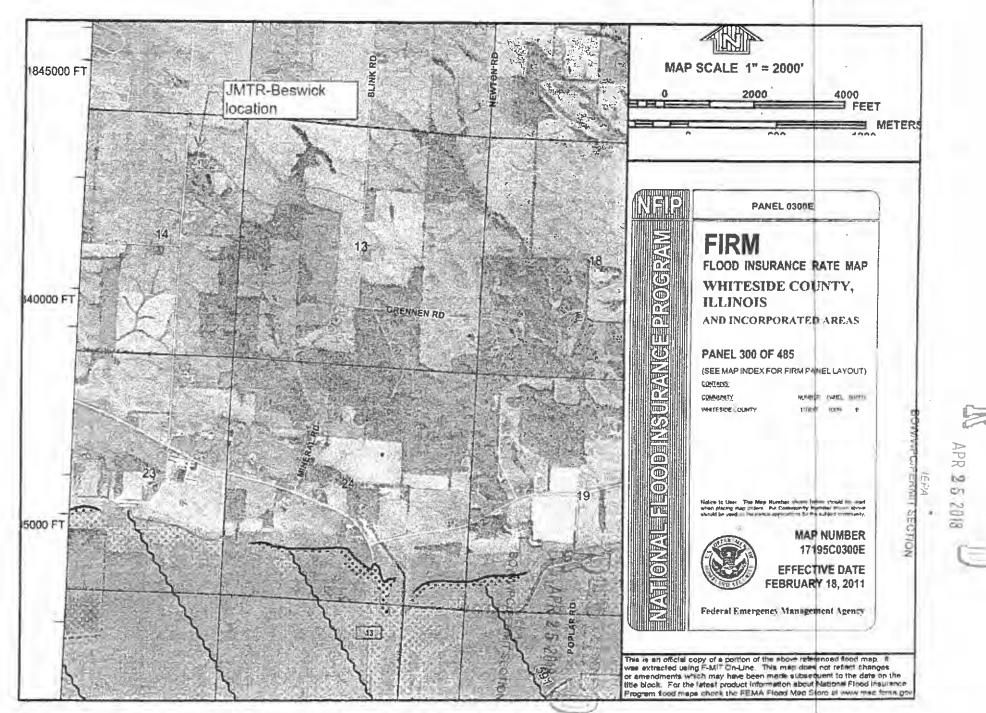
MEMBER/MANAGER

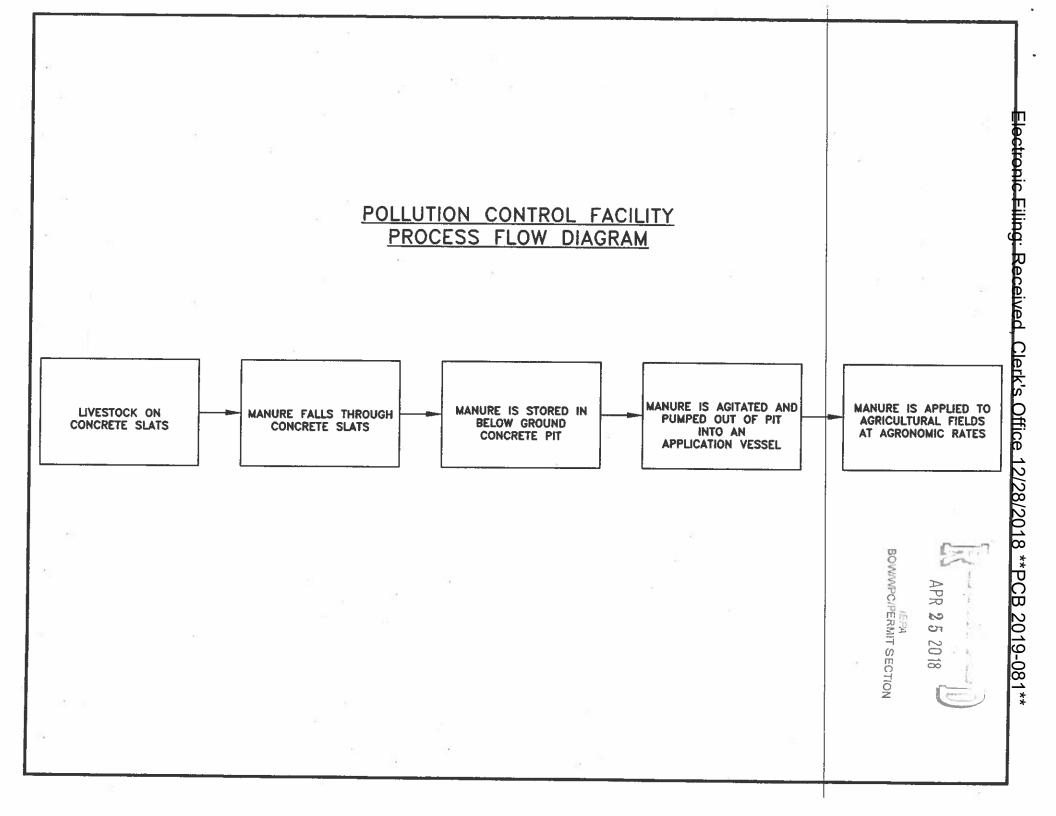
For incorporated entities, signature should be from an authorized corporate representative.

Signature











# Frank & West

Environmental Engineers, Inc.

25 2018

IEPA BOW/WPC/PERMIT-SECTION

September 22, 2017

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

RE: JMTR-Beswick facility

Dear Mr. Keller:

Frank & West is submitting an application for certification of property tax treatment for pollution control facility on behalf of the JMTR-Beswick facility.

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

### FRANK & WEST ENVIRONMENTAL ENGINEERS, INC.

OMNI

Jacob Nims Agricultural Engineer

Attachment:

Application for Certification

			Tax Certifica	tion			
						<u> </u>	se
Name	JMTR-Beswick-Erie			Status A Fee Exer	npt 🔲	1.5	
Туре	e Tax Certification		-	Billing Status Do Not Bill			
Tax Cert ID	TC-137101			IPCE	Docket Number		
Type Bureau of Water			DLC Number		PCB 18-46		
Status	A			Certi	ification Number		
Comments (S	Shift+F2 to enlarge}			Process Flow D	iagram Attached	No	
	13-14-200-006			Plans & Specifi	cations Attached	No	
			-	Diagram of Discharge	Points Attached	No	-
				Contam	inants Collected	No	
				La	st Changed User	Belinda.Haflige	r
		-1		La	st Changed Date	1/2/2018	
nt Log (Logbool	k) Agent(s) Assigned I	Facility Linked A	ctivity(s) Former Name(s	Engineer Decision Support	t Location Detail		
Ev	entType 👻	EventDate	4 EventStatus -	Notes	- Status -	LastUser	
Order Date		12/21/2017	Completed		Α	Belinda.Hafliger	
1		10/20/2017	Completed		А	Belinda.Hafliger	
Routed to D		1/23/2017	Completed		Α	Belinda.Hafliger	
Routed to D		11/7/2016	Completed		A	Belinda.Hafliger	-
Routed to D Application	Received Date	A PROPERTY AND A PROPERTY AND					
Routed to D	Received Date						

;

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 28, 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 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