

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

Special K Hog Farm )  
(Property Identification Number ) PCB 17-  
02-10-400-008) (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

Rollyn Kuntz  
9263 N. 1290 E Road  
Chenoa, Illinois 61726

**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: May 16, 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**

<b>Special K Hog Farm</b>	)
<b>(Property Identification Number</b>	) PCB 17-
<b>02-10-400-008)</b>	) (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: May 16, 2017

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

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

Special K Hog Farm )  
(Property Identification Number ) PCB 17-  
02-10-400-008 ) (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 February 26, 2016, the Illinois EPA received a request from Special K Hog Farm (log number TC-09-16, 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: Special K Hog Farm  
30236 N. 2180 E. Road  
Gridley, IL 61726

The proposed water pollution control facilities in this request are located in the SE ¼ of Section 10, T26N, R3E of the 3rd P.M. in McLean County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (approximately 100 ft. x 200 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, and eight concrete pump out pits (each approximately 6 ft. x 6 ft).

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.
4. 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).
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: May 16, 2017

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

BOW ID: W1138160006

Special K Hog Farm – Gridley

Tax Certification



## 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, ACTING DIRECTOR

# Memorandum

To: Charles Gunnarson, Division of Legal Counsel

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

Date: December 1, 2016

Re: Special K Hog Farm – Gridley  
Recommendation of Tax Certification  
Log # TC-09-16  
Parcel # 02-10-400-008

The Bureau of Water received a request on February 26, 2016 from Rollyn Kuntz 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:

Special K Hog Farm  
30236 N. 2180 E. Road  
Gridley, IL 61726

SE ¼ of Section 10, T26N, R3E of the 3<sup>rd</sup> PM

The livestock waste handling facilities consist of one (1) concrete manure pit (approximately 100 ft. x 200 ft. x 8 ft.) and the concrete slat 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) (approximately 6 ft. x 6 ft.) pumpout pits to allow manure removal from the manure 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: Special K Hog Farm

Date: November 22, 2016

Reviewer: WH

Type:  Agchem  
 Livestock

Log number: TC-09-16

Contact: Rollyn Kuntz  
9263 N. 1290 E. Rd  
Chenoa, IL 61726  
Phone: 815-848-7384

Applicant: Rollyn Kuntz  
9263 N. 1290 E. Rd  
Chenoa, IL 61726

Property ID: None

Facility: Special K Hog Farm  
30236 N. 2180 E. Road  
Gridley, IL 61726

Property ID#: 02-10-400-008

County: McLean

Legal Description:  
SE ¼ of Section 10, T26N, R3E of the 3<sup>rd</sup> PM

Signature: Rollyn Kuntz

Date Control Devices installed: 07/2016

Title: Owner

- 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 100 ft. x 200 ft. x 8 ft.) and the concrete slat 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) (approximately 6 ft. x 6 ft.) pumpout pits to allow manure removal from the manure pit. The facility collects, transports and stores livestock waste prior to cropland application.

Recommended Action: Issue tax certification.

1021 North Grand Avenue East • P.O. Box 19276 • Springfield • Illinois • 62794-9276

**Application for Certification (Property Tax Treatment)  
Pollution Control Facility**

**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. Separate applications must be completed for each control facility claimed. Do not mix types (air and water). Where both air and water operations are related, file two applications.

If attachments are needed, record them consecutively on an index sheet.

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: Special K Hog Farm  
Person Authorized to Receive Certification: Rollyn Kuntz Person to Contact for Additional Details: Rollyn Kuntz  
Street Address: 9263 N 1290 E Rd Street Address: 9263 N 1290 E Rd  
City: Chenoa State: IL City: Chenoa State: IL  
Zip: 61726 Phone: 815-848-7384 Zip: 61726 Phone: 815-848-7384  
Email Address: kuntzrb@gmail.com Email Address: kuntzrb@gmail.com

**II. Facility Information:**

Facility Location: Quarter Section: SE Township: 26-N Range: 3E  
Municipality: NA Township: Gridley  
Note: A plat map location is requested for facilities located outside of municipal boundaries.  
Address: 30236 N 2180 E Rd City: Gridley  
State: IL Zip Code: 61726 County: McLean Book Number: \_\_\_\_\_  
Property Index Number: 02-10-400-008

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:

Swine finishing facility

**Permit Information:**

WPC Construction Permit Number: \_\_\_\_\_ Date Issued: \_\_\_\_\_  
NPDES Permit Number: \_\_\_\_\_ Date Issued: \_\_\_\_\_ Exp. Date: \_\_\_\_\_  
APC Construction Permit Number: \_\_\_\_\_ Date Issued: \_\_\_\_\_  
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 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:

NA

**Materials Used in the Process:**

NA

**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. State the type of control facility, as well as a narrative description and a process flow diagram describing the pollution control facility. Include an average analysis of the influent and effluent of the control facility stating the collection efficiency, if applicable.

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

See attachment (A) 100' x 200' x 8'deep concrete storage pit covered with 4'x10' concrete slats with 6'x6' pump outs

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

See attachment (B) To contain swine manure until it can be applied as fertilizer according to our nutrient management plan.

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).

**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
Swine Manure	Swine Manure	Land applied for fertilizer

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

**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: Jul 1, 2016

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

**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))*

Rollyn Kuntz

Printed Name:

Owner

Title:

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



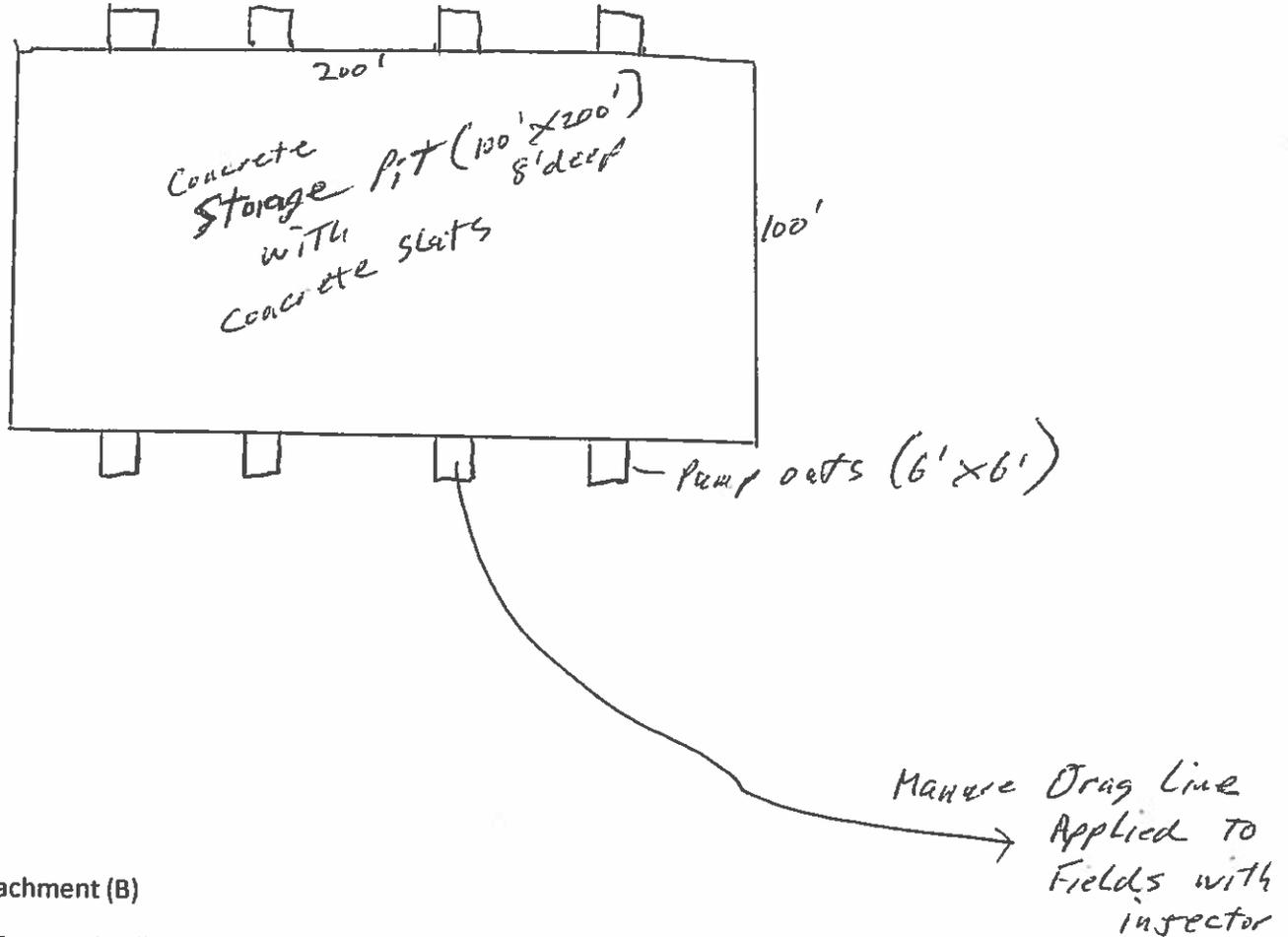
Signature:

2/20/16

Date:

Attachment (A)

Swine finishing facility measuring 102' x 200' with a 8' deep storage pit. The storage pit has 8 - 6' x 6' pumpouts. The entire storage facility is covered with concrete slats.



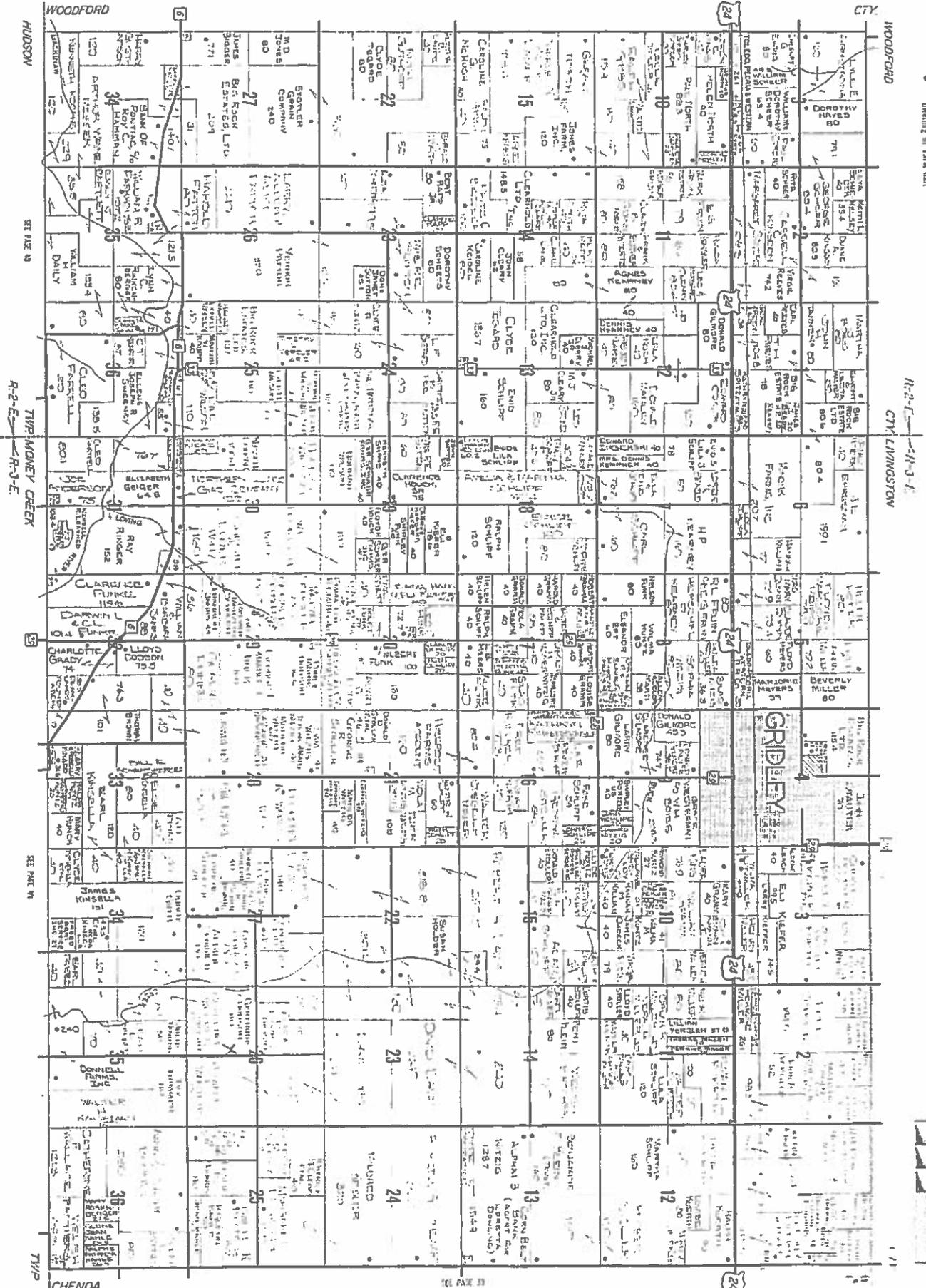
Attachment (B)

To contain all swine manure waste until it can be land applied as fertilizer in accordance with our nutrient management plan.

TOWNSHIP 20-11 RANGE 2-11  
County of Lincoln  
Created in June 1911

GRIDLEY

CT 1



WOODFORD  
HUDSON  
WOODFORD CITY  
CHENOA  
TWP MONEY CREEK  
R-2-E  
R-3-E  
SEE PAGE 18  
SEE PAGE 19  
TWP

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 May 16, 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

Rollyn Kuntz  
9263 N. 1290 E. Road  
Chenoa, Illinois 61726

**[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. Roubitckek  
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**