BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Flikkema Farms (Property Identification Number 04-04-22-100-001)

)) PCB 17-) (Tax Certification)

NOTICE

Steve Santarelli Illinois Department of Revenue 101 West Jefferson Post Office Box 19033 Springfield, Illinois 62794

Clerk Illinois Pollution Control Board James R. Thompson Center 100 West Randolph Street, Suite. 11-500 Chicago, Illinois 60601

Chris Flikkema 19949 Townhall Road Lanark, IL 61046

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>

ENVIRONMENTAL PROTECTION AGENCY, a copy of which is herewith served upon you.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

Vera Herst

Assistant Counsel

Division of Legal Counsel

DATED: June 27, 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

Flikkema Farms) PCB 17-(Property Identification Number) PCB 17-04-04-22-100-001) (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

Vera Herst

Assistant Counsel

Division of Legal Counsel

DATED: June 27, 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

Flikkema Farms)
(Property Identification Number 04-04-22-100-001)) PCB 17-
) (Tax Certification)
	1

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.

- On January 12, 2017, the Illinois EPA received a request from Flikkema Farms (log number TC-137383, 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: Flikkema Farms
 19949 Townhall Rd.
 Lanark, Illinois 61046

The proposed water pollution control facilities in this request are located at Section 21,

T25N, R5E of the 4th PM in Carroll County, and consist of the following:

Livestock waste handling facilities consisting of a concrete pit (approximately 48 ft. x 192 ft. x 12 ft. deep), a PVC perimeter tile drain (4 in. diameter and approximately 480 ft. in length), and slotted floors over the 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 (2016), and Section 125.200(a) of the Board's regulations, 35 III. 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 (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).
- 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

Vora Hore

Vera Herst

Assistant Counsel

Division of Legal Counsel

Dated: June 27, 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, ACTING DIRECTOR

Memorandum

To:

Charles Gunnarson, Division of Legal Counsel

From:

Al Keller, Manager, Permit Section

Date:

June 15, 2017

Re:

Flikkema Farms Attn: Chris Flikkema 19949 Townhall Road Lanark, IL 61046

Recommendation of Tax Certification

Log # TC-137383

Property ID # 04-04-22-100-001

The Bureau of Water received a request on January 12, 2017 from Flikkema Farms 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:

Flikkema Farms 19949 Townhall Road Lanark, IL 61046

Section 21, T25N, R5E of the 4th PM in Carroll County

Livestock waste management facilities consist of a concrete pit (approximately 48 ft. x 192 ft. x 12 ft. deep), a PVC perimeter tile drain (4 in. diameter and approximately 480 ft. in length), and 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-137383.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 (8.47)294-4000 5407 N. University St., Arbor 113, Peoria, IL 61614 (309)693-5462 2309 W. Main St., Suite 116, Marion, IL 62959 (618)993-7200 100 W. Randalph, Suite 11-300, Chicago, IL 60601 (312)814-6026

Watershed Unit Tax Certification Review Sheet

Project Name: Flikkema Farms	Location: Lanark, IL			
Reviewer: Jenny Larsen	Date: 02/01/2017			
Log number: TC-137383	Type: Agchem			
Applicant:	X Livestock			
Chris Flikkema	Contact: Chris Flikkema			
19949 Townhall Road	STRUCK CHITSTIRREING			
Lanark, IL 61046	Phone: (815)541-3600			
Facility:	Day 10 10 01 01 01			
19949 Townhall Road	Property ID: 04-04-22-100-001			
Lanark, IL 61046	County: Carroll			
Legal Description:	Signature: Chris Flikkema			
S: 21 T: 25N R: 5E PM: 4 th	Title: Partner			
Date Control Devices installed: 10/31/15	received and the			
Other: Physical Description of Pollution Control Devices:	cled through the facility and/or land applied.			
This facility consists of a concrete manure pit (approximately 48 ft. x 192 ft. x 12 ft. deep described in the application submitted on Jan. 12, 2017 under Sec. D), a PVC perimeter tile drain (4 in. diameter and approximately 480 ft. long described on Sheet No. 2 of the submitted plan sheets that were part of original application submitted on Jan. 12, 2017) and slotted floors over the pit (indicated on application submitted on Jan. 12, 2017) to collect swine waste. The monitoring port indicated on submitted plan sheets was withdrawn by Chris Flikkema on June 4, 2017 per attached email. The building over the pit was withdrawn by Chris Flikkema on June 4, 2017 per attached email. The manure is pumped out of the pits and applied to the fields as crop fertilizer. The manure flow diagram was submitted by Chris Flikkema on June 4, 2017 attached email. 'The primary purpose for these structures is to contain livestock waste thereby preventing				
contaminated water runoff.	×			
Recommended Action: Permit the above mentioned st	ructures.			

Larsen, Jenny

From:

Chris Flikkema <cflikk@gmail.com>

Sent:

Sunday, June 04, 2017 8:51 PM

To:

Larsen, Jenny

Subject:

[External] Cattle building information

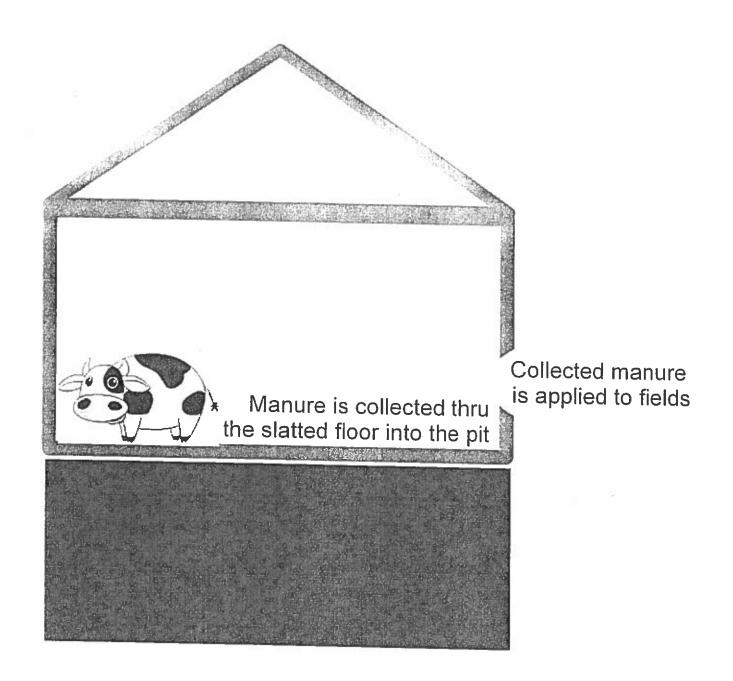
Attachments:

Cattle flow that pdf

Hi Jenny I was just writing to confirm per our conversation that we wish to withdraw the building and drain/inspection tube from any consideration for our application.

Also attached is a flow document showing how the manure waste is collected from the animal thru the slatted floor into the pit until it is applied to our crop ground.

Please let me know if there are any questions Thanks again, Chris Flikkema



Larsen, Jenny

From: Sent: Chris Flikkema <cflikk@gmail.com>

Sent:

Friday, February 03, 2017 11:24 AM

To:

Larsen, Jenny

Subject:

[External] Facility Information

Hi Jenny.

Following our conversation earlier I am writing to confirm that we are seeking the tax waiver on the manure pit structure, the perimeter tile, and the slatted floor. Thank you. If there are any other questions please feel free to call or email.

Thank you.

Chris Flikkema

JML

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

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

TC-137383

This Agency is authorized to request this information under Illinois Revised Statues, 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		application for certification.	
File No	8			
Sec. A	Date Received Certifica	tion No	Date	
360, A	Company Name Flikkerna Farms			
	Person Authorized to Receive Certification			
			tact for Additional Details	
	Chris Flikkema Street Address	Same		
		Street Addres	Street Address	
	19949 Townhall Rd			
IN.	Municipality, State & Zip Code Lanark, IL 61046	Municipality,	State & Zip Code	
APPLICANT	Telephone Number			
PP	1	Telephone No	Imber	
<	(815) 541-3600			
	Location of Facility Quarter Section Township Range	Municipality	Township	
	Trainge Training		,	
ľ	Street Address 5E	Lanark	25N	
	19949 Townhall RD	County	Book Number	
	Property Identification Number	Carroll		
1	04-04-22-100-001	Parcel Number		
Sec. B		04-000-128-0	00	
066.0	Nature of Operations Conducted at the Above Locatio	n		
	400 head cattle finishing building on concrete slat	tted floors		
ĺ	January Strategy State	ited floors		
ى ق				
N S S				
1 2 2	Water Pollution Control Construction Permit No.	Date Issued		
₹ AC	<u> </u>		•/	
MANUFACTURING	NPDES PERMIT No.	Date Issued	Expiration Date	
MA V				
	Air Pollution Control Construction Permit No.	Date Issued		
	Air Pollution Control Operating Permit No.	Date Issued		
	, , , , , , , , , , , , , , , , , , , ,	-410 135440		
Sec. C	Describe Unit Process			
S S				
ž g				
MANUFACTURING PROCESS	Materials Used in Process			
P.P.A	Materials 6368 III 1 106633			
Šσ	St.			
×				
Sec. D				
Sec. D	Describe Pollution Abatement Control Facility			
48	Manure structure that includes a 12 feet deep con	oroto nit with di	inno of 40 feet 1 age 2 age 2	
7.E	Manure structure that includes a 12 feet deep concrete pit with dimensions of 48 feet by 192 feet with concrete slatted floor.			
38	John Co Siatted 11001.			
N C ESC				
POLLUTION CONTROL FACILITY DESCRIPTION			lar market	
림들	10:		411	
P. P.	€ .		JAN 12 2017	
			1 2 2017	

Sec. E		ature of Contaminants or Poliutants			_		
	Cattle manure Material Retained, Captured or Recovered					red	
NA S	Cont	aminant or Pollutant	DESCRIPTION		DISPOSAL OR		
NIN	Liquid	cattle manure	from finishing cattle		ed to adjacent f		
OHTAMINANTS							
3.9							
CIT							
L FA	(2) P	oint(s) of Waste Water Discharge		<u> </u>			
TRO							
NOS	(3)	Association to (or residue) II	Plans and Specifications	Altached	Yes 🗵	No 🗆	
NO ON	(4)	Are contaminants (or residues) coll Date installation completed 10/31/		a data of a	Yes 🗵	No 🗆	
POLLUTION CONTROL FACILITY ACCOUNTING DATA	(5)	a. FAIR CASH VALUE IF CONSIDER		n date of a			
Pol	(2)				\$ 550,000.00		
NE I		b. NET SALVAGE VALUE IF CONSI			\$ 230,000.00		
N N			INCOME OF CONTROL FACILITY:		\$ Javies		
Ç		d. PRODUCTIVE NET ANNUAL INC			\$ Varies		
			ITY BEARS TO WHOLE FACILITY		[%] 80	100	
Sec. F	The fo	ollowing information is submitted in acco edge, is true and correct. The facilities	rdance with the Illinois Property Tax	Code, as ar	nended, and to the	e best of my	
벁	Illinois	Property Tax Code.	cialined herein are politicon control	tacilities as	delined in Section	on 11-10 or the	
IATU	0	OF DITT					
SIGNATURE	<u>Partner</u>						
	Signature Title						
Sec. G		INSTRUCTION	ONS FOR COMPILING AND FILING AP	PLICATION			
	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.				inspection of slocated		
	Sec.					Permit)	
	Sec. (Refers to manufacturing processes or materials on which pollution control facility is used.					
	Sec. I	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 pollution control facility. Include a listing of each major piece of equipment included in the claimed					
		rair cash value for real property. Include an <u>average</u> analysis of the influent and effluent of the control facility stating the					
(0	Sec.	collection efficiency. E List air contaminants, or water pollution substances released as effluents to the manufacturing processes. List also the final					
INSTRUCTIONS		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.					
LCT		Item (1) – Refers to pollutants and conta Item (2) – Refers to water pollution but t	aminants removed from the process by the can apply to water-carried wastes from a	he pallution co ir pollution co	ontrol facility. ntrol facilities - Subi	mit drawings	
STR		which clearly show (a) Point(s) of discha	arge to receiving stream, and (b) Sewers	and process	piping to and from	the control	
ltem (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.					
	ltem (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.				completed to		
	Sec. I		Self-explanatory. Signature must be a corporate authorized signature.				
		Submit to:	Attention;	Attention:			
		Illinois EPA	Al Keller	Donald E. S	utton		
			Permit Section Division of Water Pollution Control	Permit Secti	on		
		שאוווייים, וב טבו טידיטבו ט	CITACOLO MARCI PUBLICIO CONTROL	DIVISION OF A	sir Pollution Control		

PCB 2017-085 Clerk's Office 6/27/2017 sceived.

LEGEND

PROPOSED SLATTED FLOOR CONFINEMENT BUILDING FLIKKEMA FARMS SE 1/4 SECTION 21, T25N' R5E, 4TH P.M.

SHEET INDEX

DESCRIPTION	SHEET NO.
COVER SHEET AND LOCATION MAP	1
SLATTED FLOOR BARN SITE DESIGN	2
PLAN VIEW OF SLATTED FLOOR CONFINEMENT BUILDING	3
CONCRETE DETAILS	4
CONCRETE AND PERMETER DRAM DETAILS	5
BEAM AND SLAT DETAILS	6

EDGE OF BUILDING

PERMETER DRAIN THE

ROADWAY CENTERLINE

PROPOSED GRAVEL ROADWAY



PROJECT LOCATION MAP

GENERAL NOTES

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THIS GUARANTEE

THE CONTRACTOR, BY AGREEING TO PERFORM THE WORK, AGREES TO INDEUNITY AND HOLD "MLC VITIE OWNER, RENGIVER, ALL AGENTS AND ASSENS OF THOSE PARTIES, FROM ALL "CLASS'AND ASSENS OF THOSE PARTIES, ROSA ALL "CLASS'AND ASSENS OF THE PARTIES, ROSA ALL TO LIVE AND FURTHER AGREES TO DITES."

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THE CONTRACTOR IS RESPONSIBLE FOR MAINTAINING POSITIVE DRAINING EAT THE END OF EACH WORKING DAY

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THE CONTRACTOR SHALL VERIFY THE CLEVATIONS OF ALL BUNCHMARKS PRIOR TO CONSTRUCTION AND SHALL SOFTEY THE ENGINEER OF ANY DISCREPANCES.

CLEVATIONS SHOWN ON THE PLANS REFERENCE LOCAL DATUM

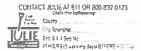
THE CONTRACTOR SHALL VERIFY THE LOCATION OF ANY ENISTING L'DILITIES PRIOR TO EXCAVATION AND SHALL HANDON AS NEEZSARY. CONTRACTOR SHALL BE RESPONSIBLE FOR COORDINATING AND OBTAINING LICETARYS OF EXISTING LITERAL IS.

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	∙NO.	DATE	ВУ	REMARKS	M.L.W.
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					A.A.W
4					APPROVED
đ	•				M.L.W.



WAGNER CONSULTING & AGRICULTURE 209 WEST OAK STREET LENA, ILLINOIS, 61013 \$15,775,7617 WAGNERCONSULTAG/a MEDIACOMBILNET



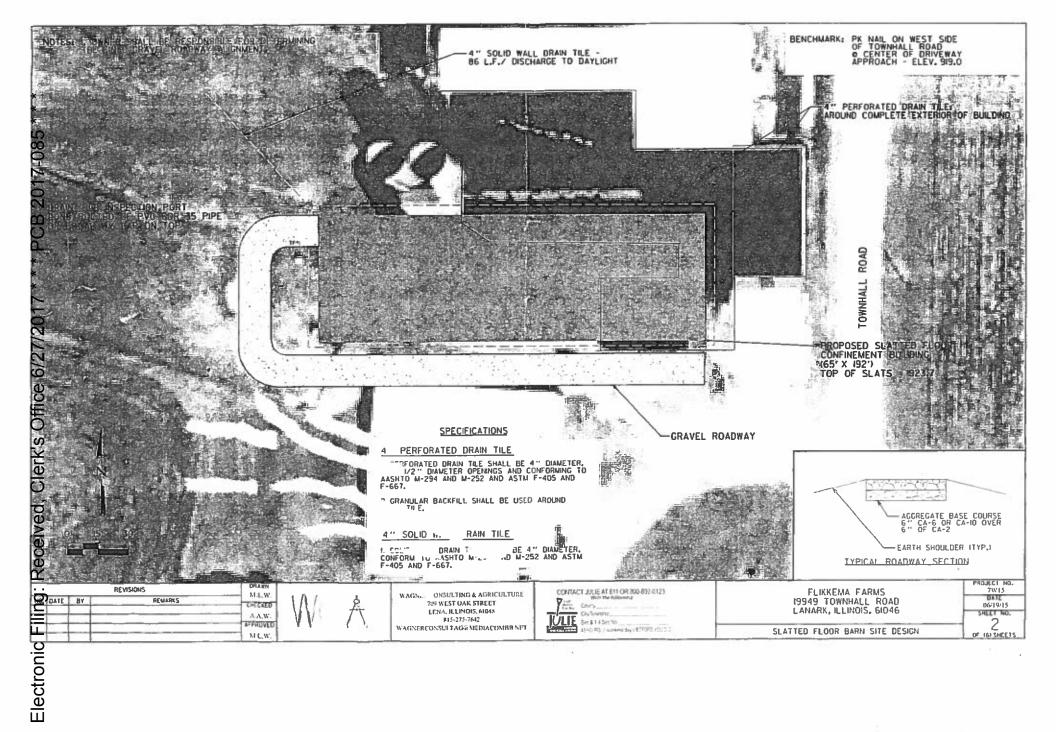
FLIKKEMA FARMS 19949 TOWNHALL ROAD LANARK, ILLINOIS 61046

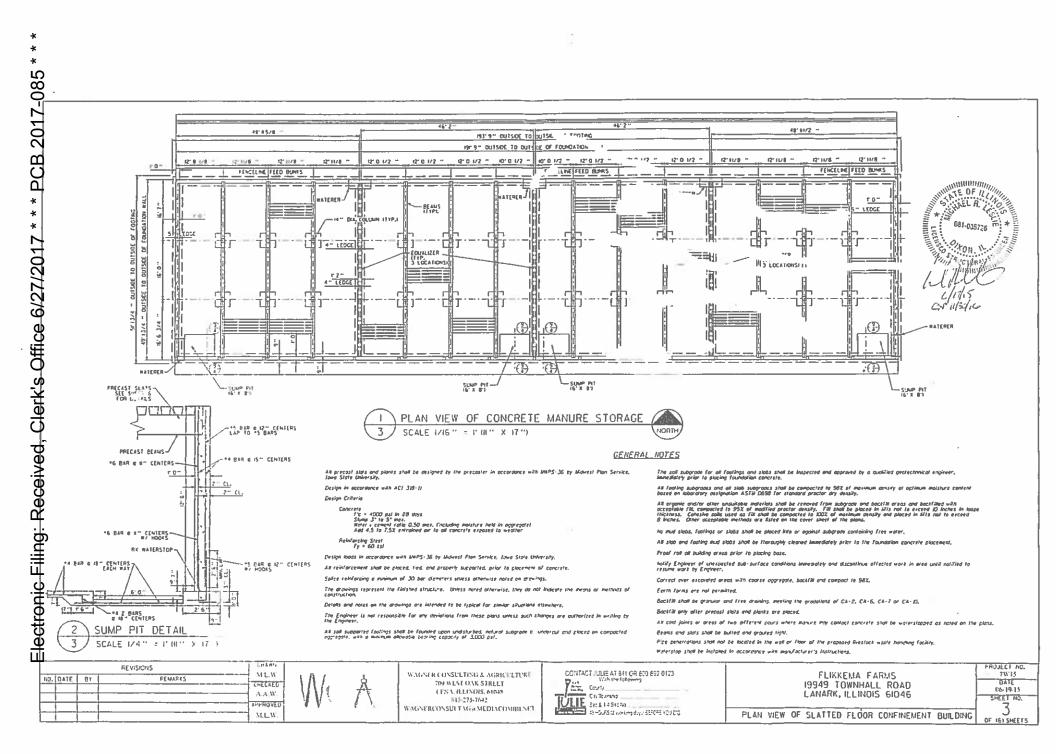
COVER SHEET AND LOCATION MAP

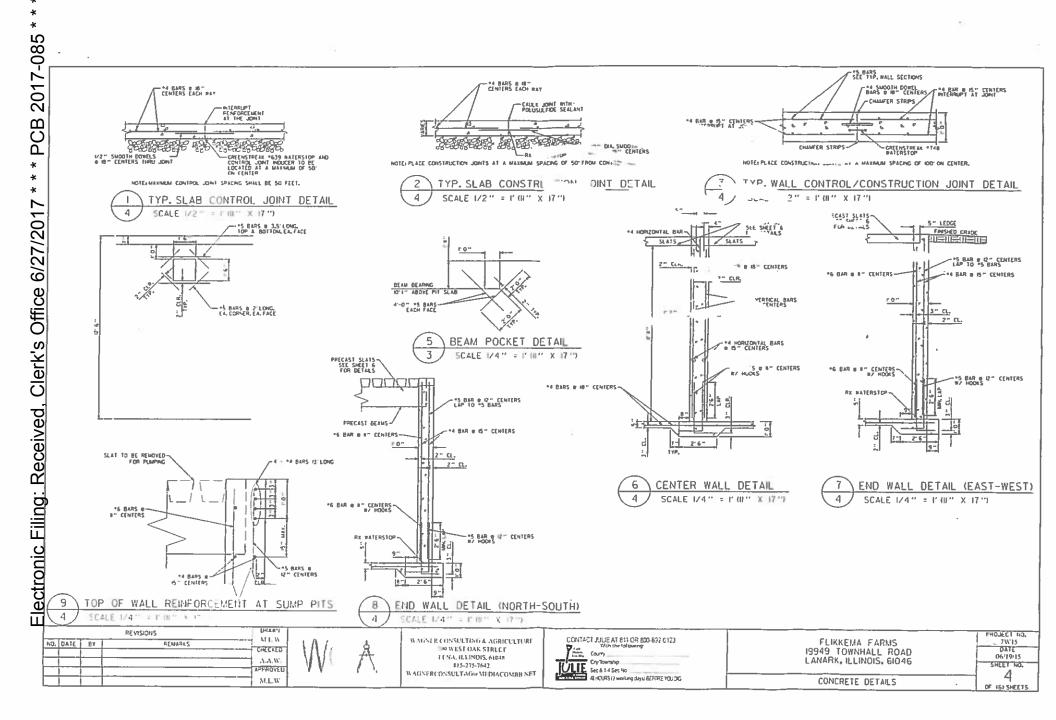
PROJECT NO. 7W15 DATE 06/17/15 SHEET NO.

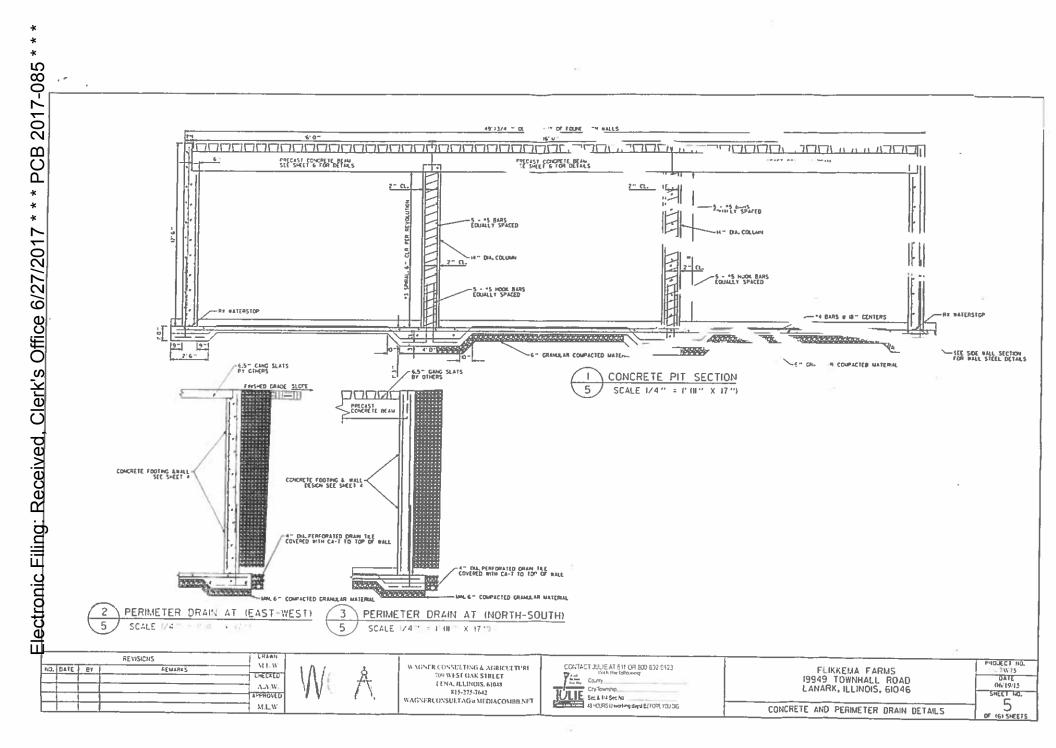
OF 161 SHEETS

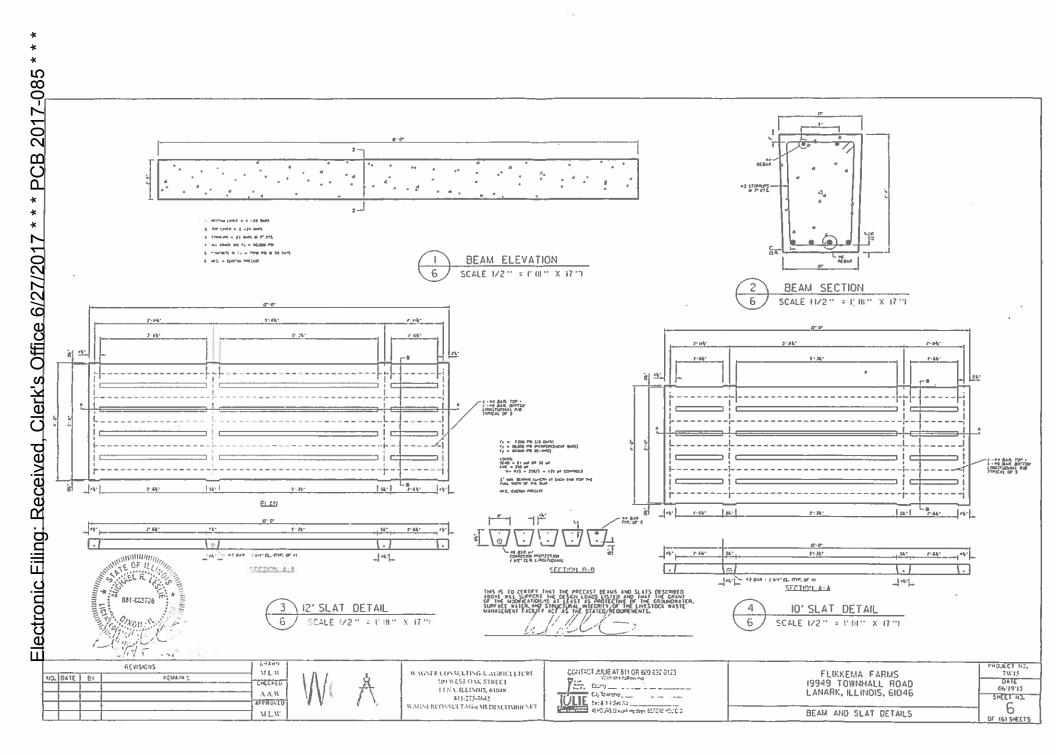
Electronic











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 June 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 Chris Flikkema 19949 Townhall Road Lanark, IL 61046

[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/ Vera Herst 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)