

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Special K Hog Farm)
(Property Identification Number) PCB 17-
02-27-100-002) (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: October 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

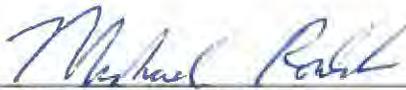
BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Special K Hog Farm)
(Property Identification Number) PCB 17-
02-27-100-002) (Tax Certification)
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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: October 16, 2017

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1021 North Grand Avenue East
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Springfield, Illinois 62794-9276
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BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Special K Hog Farm)
(Property Identification Number) PCB 17-
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**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 August 1, 2017, the Illinois EPA received a request from Special K Hog Farm (log number TC-138464, Exhibit A) for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204.¹
2. The facility's address is: Special K Hog Farm
21100 E. 2775 N. Road
Gridley, IL 61744

The proposed water pollution control facilities in this request are located in the NW ¼ of Section 27, 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 101 ft. x 201 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 four concrete pump out pits (each approximately 5 ft. x 6 ft.).

¹ Note that the Illinois EPA has simultaneously filed a second recommendation for tax certification related to the Special K Hog Farm (log number TC-138463). Although the facilities share an identical PIN number and legal description, they are separate facilities at separate street addresses.

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: October 16, 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, DIRECTOR

Memorandum

To: Charles Gunnarson, Division of Legal Counsel

From: Al Keller, Manager, Permit Section

A handwritten signature in black ink, appearing to read "Al Keller", with a large, stylized initial "AK" to the right.

Date: September 18, 2017

Re: Special K Hog Farm – Gridley
Recommendation of Tax Certification
Log # TC-138464
Property Identification # 02-27-100-002

The Bureau of Water received a request on January 5, 2017 from Special K Hog Farm (Rollyn Kuntz) 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:

Special K Hog Farm
21100 E. 2775 North Road
Gridley, IL 61744

NW ¼ Section 27, Township 29N, Range 3E of the 3rd PM in McLean County.

Livestock waste management facilities consisting of one concrete manure pit (approximately 201 ft. x 101 ft. x 8 ft. deep) with 4 concrete manure pump out pits (approximately 6 ft. x 5 ft. x 8 ft. deep each) and the portion of concrete slotted flooring over the 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 Thaddeus Faught at 217/782-0610.

SAK:TJF:TC-138464.docx

cc: Tax Cert File

Project Name: Special K Hog Farm Location: Gridley
Reviewer: Thaddeus Fright Date: 9/6/17
Log No.: TC-138464 Type: Agchem
 Livestock

Applicant: Rollyn Kuntz Contact: Rollyn Kuntz
9763 N. 1790 E. Rd. Phone: 815-848-7384
Chenoa, IL 61726
815-848-7384

Facility: 21100 E. 2775 N. Rd. Property ID: 02-27-100-002
Gridley, IL 61744

Legal Description: NW section 27, T29N, R3E of 3rd PM County: McLean

Date Control Devices Installed: 10/15/17 "in progress" Provided Fair Cash Value: yes \$280,000

Signature: Rollyn Kuntz 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:

- one concrete manure pit (approximate 101 ft x 201 ft x 8 ft deep) w/
concrete slats and 4 concrete pump-outs (each 5 ft x 6 ft x 8 ft)

Description of facilities from "Sec. D" and "Attachment (A)" (drawing) of
application received 7/31/17

Waste flow diagram shown on "Attachment (A)" of application received 7/31/17.
Waste from Hogs -> pit -> manure is "land applied."

Other: 9/16/17 verified w/ Rollyn Kuntz that applications TC-138463 & TC-138464 are
for 2 identical but separate facilities
These 2 facilities are also separate from the facility certified under TC-09-16.

7C-138464

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

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

This Agency is authorized to request this information under Illinois Revised Statutes, 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

File No.	Date Received	Certification No.	Date	
Sec. A APPLICANT	Company Name Special K Hog Farm (IL. Dept. of ag. # LF1130360000)		7/27/2017	
	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	
	Municipality, State & Zip Code Chenoa, IL 61726		Municipality, State & Zip Code Chenoa, IL 61726	
	Telephone Number (815) 848-7384		Telephone Number (815) 848-7384	
	Location of Facility Quarter Section NW 27	Township 26-N	Range 3-E	Municipality NA
	Street Address 21100 E. 2775 N. Rd Gridley IL. 61744		County McLean	Township 26-N
	Property Identification Number 02-27-100-002		Parcel Number	
	Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location Swine Production Facility		
		Water Pollution Control Construction Permit No. NA	Date Issued	
NPDES PERMIT No. NA		Date Issued	Expiration Date	
Air Pollution Control Construction Permit No. NA		Date Issued		
Air Pollution Control Operating Permit No. NA		Date Issued		
Sec. C MANUFACTURING PROCESS	Describe Unit Process Swine Production			
	Materials Used in Process			
Sec. D POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility			
	Livestock waste management facility consisting of one 101' x 201' x 8' deep concrete manure storage pit with 4 - 5' x 6' manure pumpout stations. Above the storage it is a slotted concrete floor that captures waste generated in the facility. The manure is tested for nutrient content and applied to crop land according to an approved nutrient management plan. See attached drawing.			

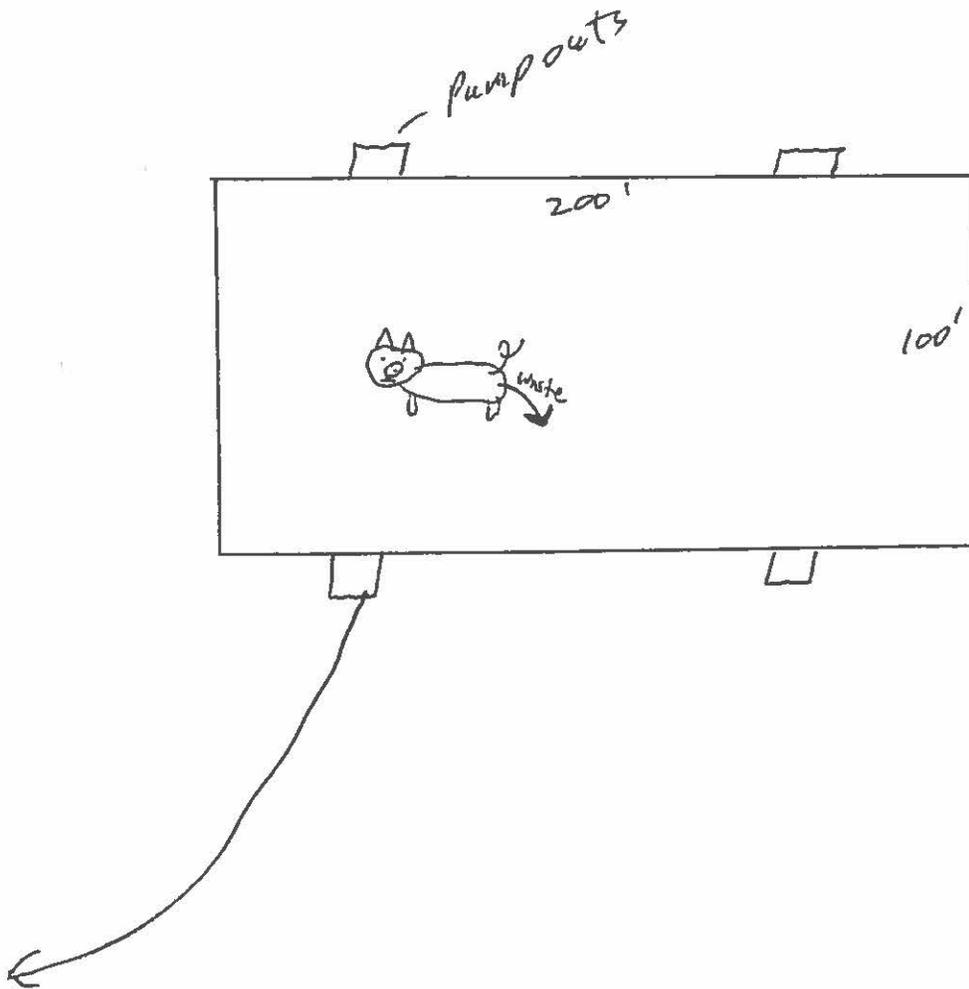
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JUL 31 2017

Sec. E	(1) Nature of Contaminants or Pollutants Swine Manure			
	CONTAMINANTS	Material Retained, Captured or Recovered		
		Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
		Swine manure	Liquid	land applied for fertilizer
		(2) Point(s) of Waste Water Discharge None		
		Plans and Specifications Attached		Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
		(3) Are contaminants (or residues) collected by the control facility?		Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
	(4) Date installation completed <u>10/15/17</u> status of installation on date of application <u>In Progress</u>			
ACCOUNTING DATA	(5) a.	FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ 280,000.00	
	b.	NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ 280,000.00	
	c.	PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ 0.00	
	d.	PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ 0.00	
	e.	PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% 45	
Sec. F	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. The facilities claimed herein are "pollution control facilities" as defined in Section 11-10 of the Illinois Property Tax Code.			
	SIGNATURE		owner Title	
Sec. G	INSTRUCTIONS FOR COMPILING AND FILING APPLICATION			
	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.		
	Sec. B	Self-explanatory. Submit copies of all permits issued by local pollution control agencies. (e.g. MSD Construction Permit)		
	Sec. C	Refers to manufacturing processes or materials on which pollution control facility is used.		
	Sec. D	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 <u>pollution control facility</u> . Include a listing of each major piece of equipment included in the claimed fair cash value for real property. Include an <u>average</u> analysis of the influent and effluent of the control facility stating the collection efficiency.		
	Sec. E	List air contaminants, or water pollution substances released as effluents to the manufacturing processes. List also the final 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. Item (2) - Refers to water pollution but can apply to water-carried wastes from air pollution control facilities. 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. Item (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. Item (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.		
	Sec. F	Self-explanatory. Signature must be a corporate authorized signature.		
		Submit to: Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Attention: Al Keller Permit Section Division of Water Pollution Control	Attention: Donald E. Sutton Permit Section Division of Air Pollution Control

Attachment (A)

Swine finishing facility measuring 101' X 201' with an 8' deep storage pit. The storage pit has 4 - 5' x 6' pumpouts. The entire storage pit is covered with slotted concrete slats. The manure is stored in the pit until it can be tested for nutrient content and then land applied as fertilizer using a drag hose injection system.



Manure
applied to
fields with
Drag Line injector
System.

STATE OF ILLINOIS

COUNTY OF SANGAMON

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CERTIFICATE OF SERVICE

I, the undersigned attorney at law, hereby certify that I have served on the date of October 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. Roubitsek
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)

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