

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

MacDonald Farms, LLC)	
(Property Identification Number)	PCB 18-
04-04-04-400-014))	(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

MacDonald Farms, LLC
Attn: C. Jay MacDonald
1721 Hwy 94
Reynolds, Illinois 61279

PLEASE TAKE NOTICE that I have today filed with the Office of the Clerk of the Pollution Control Board the **APPEARANCE** and **RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY**, a copy of which is herewith served upon you.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: 
Roberto M. Durango
Assistant Counsel
Division of Legal Counsel

DATED: October 19, 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

MacDonald Farms, LLC)	
(Property Identification Number)	PCB 18-
04-04-04-400-014))	(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: 

Roberto M. Durango
Assistant Counsel
Division of Legal Counsel

DATED: October 19, 2017

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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(a) of the regulations of the Illinois Pollution Control Board (the Board), 35 Ill. Adm. Code 125.204(a).

1. On February 6, 2017, the Illinois EPA received a request from MacDonald Farms, LLC (log number TC-137496, Exhibit A) for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to Section 125.204(a) of the Board's regulations, 35 Ill. Adm. Code 125.204(a).
2. The facility's address is:

MacDonald Farms, LLC
1866 170th Avenue
Reynolds, IL 61279
3. The proposed water pollution control facilities in this request are located at Section 4, T15N, R3W of the 4th P.M. in Mercer County, at the above street address and consist of the following:

Livestock waste management facilities consisting of: a slurry storage structure (approximately 42 ft. diameter x 18 ft. tall); a concrete reception pit (approximately 10 ft. x 20 ft. x 8ft. deep); a PVC underground pipe (approximately 8 in. diameter x 225 ft. long); an approximately 10 ft. x 100 ft. x 2 ft. deep concrete waste pit; an approximately 120 ft. x 40 ft. x 8 ft. deep concrete waste pit; an approximately 40 ft. x 20ft. x 4 ft. deep concrete waste pit; an approximately 80 ft. x 20 ft. x 4 ft. deep concrete pit; two approximately 40 ft. x 20 ft. x 7 ft. deep concrete waste pits; two approximately 45 ft. x 20 ft. x 7 ft. deep concrete waste pits; an

approximately 50 ft. x 40 ft. x 8 ft. deep concrete pit; three concrete pump out ports (approximately 4 ft. x. 4 ft. x 4ft. deep); one concrete pump out port (approximately 4 ft. x 4 ft. x 8 ft. deep); the scraper in the middle building; and the slotted floors over the pits in the nursery building, the west building, the east building, and a 10 ft. x 100 ft. area in the center of the middle building.

4. These livestock waste management facilities are used to collect, transport and/or store livestock wastes prior to cropland application, and are further described in Exhibit A.
5. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2014), and Section 125.200(a)(1) of the Board's regulations, 35 Ill. Adm. Code 125.200(a)(1), define pollution control facilities as:

[A]ny 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, as the terms air pollution and water pollution are defined in the Act; 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.

6. If it is found that the claimed facility or relevant portion thereof is a pollution control facility as defined in Section 125.200(a)(1) of the Board's regulations, 35 Ill. Adm. Code 125.200(a)(1), the Board has the authority to enter a finding and issue a certificate to that effect, pursuant to Section 11-20 of the Property Tax Code, 35 ILCS 200/11-20 (2014) and Section 125.216 of the Board's regulations, 35 Ill. Adm. Code 125.216.

7. Pursuant to Section 125.204(a) of the Board's regulations, 35 Ill. Adm. Code 125.204(a), if the Illinois EPA receives a tax certification application it must file a recommendation on the application with the Board.
8. Based on the information in the application and the purpose of the facilities, it is the Illinois EPA's engineering judgment that the described facilities may be considered pollution control facilities, with the primary purpose of eliminating, preventing, or reducing water pollution, or as otherwise provided in Section 125.200(a)(1) of the Board's regulations, 35 Ill. Adm. Code 125.200(a)(1), 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: 
Roberto M. Durango
Assistant Counsel
Division of Legal Counsel

Dated: October 19, 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

EXHIBIT

A

To: Charles Gunnarson, Division of Legal Counsel

From: Al Keller, Manager, Permit Section

Handwritten signature of Al Keller in blue ink.

Date: September 18, 2017

Re: MacDonald Farms, LLC
Attn: C. Jay MacDonald
1721 Hwy 94
Reynolds, IL 61279
Recommendation of Tax Certification
Log # TC-137496
Property ID # 04-04-04-400-014

The Bureau of Water received a request on February 6, 2017 from MacDonald Farms, LLC 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:

MacDonald Farms, LLC
1866 170th Avenue
Reynolds, IL 61279

Section 4, T15N, R3W of the 4th PM in Mercer County

Livestock waste management facilities consist of a slurry storage structure (approximately 42 ft. diameter x 18 ft. tall), a concrete reception pit (approximately 10 ft. x 20 ft. x 8 ft. deep), a PVC underground pipe (approximately 8 in. diameter x 225 ft. long), an approximately 10 ft. x 100 ft. x 2 ft. deep concrete waste pit, an approximately 120 ft. x 40 ft. x 8 ft. deep concrete waste pit, an approximately 40 ft. x 20 ft. x 4 ft. deep concrete waste pit, an approximately 80 ft. x 20 ft. x 4 ft. deep concrete waste pit, two (2) approximately 40 ft. x 20 ft. x 7 ft. deep concrete waste pits, two (2) approximately 45 ft. x 20 ft. x 7 ft. deep concrete waste pits, an approximately 50 ft. x 40 ft. x 8 ft. deep concrete pit, three (3) concrete pump out ports (approximately 4 ft. x 4 ft. x 4 ft. deep), one (1) concrete pump out port (approximately 4 ft. x 4 ft. x 8 ft. deep), the scraper in the Middle Building, and concrete slotted floors over the entire pits in the West Building, Nursery, East Building and a 10 ft. x 100 ft. area in the center of the Middle Building. 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.

Page No. 2

Log TC-137496

If you have any questions regarding the above, please contact Jenny Larsen at 217/782-0610.

SAK:JML:Tax Certs\Livestock\TC-137496.docx

cc: Tax Cert File

Watershed Unit Tax Certification Review Sheet

Project Name: MacDonald Farms, LLC

Location: Reynolds, IL

Reviewer: Jenny Larsen

Date: 03/06/2017

Log number: TC-137496

Type: Agchem
 Livestock

Applicant:

Jay & Richard MacDonald
1721 Hwy 94
Reynolds, IL 61279

Contact: Jay MacDonald

Phone: (309)574-0237

Facility:

1866 170th Avenue
Reynolds, IL 61279

Property ID: 04-04-04-400-014

County: Mercer

Legal Description:

S: 4 T: 15N R: 3W PM: 4th

Signature: Jay MacDonald

Title: Partner

Date Control Devices installed: 1995

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:

This facility consists of a slurry storage building (42 ft. in diameter x 18 ft. height described in the facility plot map provided as an attachment to initial application), concrete waste reception pit (10 ft. x 20 ft. x 8ft. deep described in the facility plot map provided as an attachment to initial application), PVC underground pipe (8" diameter x 225 ft. length described in 6/16/17 letter), a 10 ft. x 100 ft. x 2 ft. deep concrete pit (described in 3/10/17 letter), a 120 ft. x 40 ft. x 8 ft. deep concrete pit (described in the facility plot map provided as an attachment to initial application), a 40 ft. x 20 ft. x 4 ft. deep concrete pit (described in the facility plot map provided as an attachment to initial application), 80 ft. x 20 ft. x 4 ft. deep concrete pit (described in the facility plot map provided as an attachment to initial application), two (2) 40 ft. x 20 ft. x 7 ft. deep concrete pits (described in the facility plot map provided as an attachment to initial application), two (2) 45 ft. x 20 ft. x 7 ft. deep concrete pits (described in the facility plot map provided as an attachment to initial application), a 50 ft. x 40 ft. x 8 ft. deep concrete pit (described in the facility plot map provided as an attachment to initial application), three (3) concrete pump out ports (4 ft. x 4 ft. x 4ft. deep (described in 6/16/17 letter)), one concrete pump out port (4 ft. x 4 ft. x 8 ft. deep (described in 6/16/17 letter)) and slotted floors over the pits in the nursery building, the west building, the east building and a 10 ft. x 100 ft. area in the center of middle building (described in 6/16/17 letter). The applicant does not want the pump outs in the west building to be certified per 6/16/17 letter. The applicant requested that the scraper in the middle building be certified per 6/16/17 letter. The applicant submitted a manure flow diagram

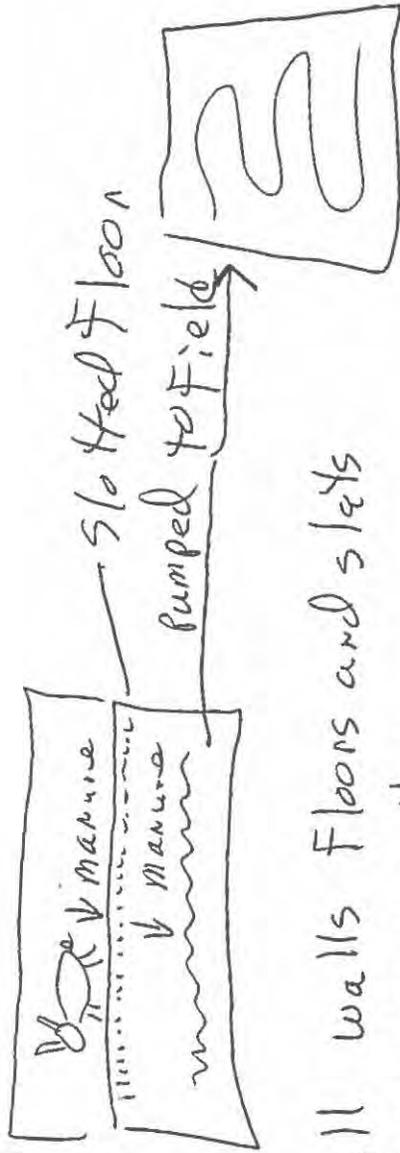
I am asking to certify

6/16/2017

1. PVC Pipe from middle building to pit by Slurrystone
8 inch diameter 225 Feet long.
2. Scraper in middle building 10 Feet wide travels full length
of building 100 Feet
3. Slotted floor in middle building 10 Feet wide
and 100 Feet long
4. 1 pumpout in East building 4 Feet by 4 Feet
by 8 Feet deep walls are 8 inch concrete
5. 3 pumpouts in Nursey building 4 Feet by 4 Feet
by 4 Feet deep walls are 8 inch concrete
6. Nursey building 120 Feet long by 20 Feet wide All
concrete slotted floors
7. West building 135 Feet long by 40 Feet wide All
concrete slotted floors
8. East building 120 Feet long by 40 Feet wide All
concrete slotted floors
9. middle building 10 Feet by 100 Feet of concrete
slotted floors in center of buildings length
10. I am not asking for pumpouts in west building
to be certified.

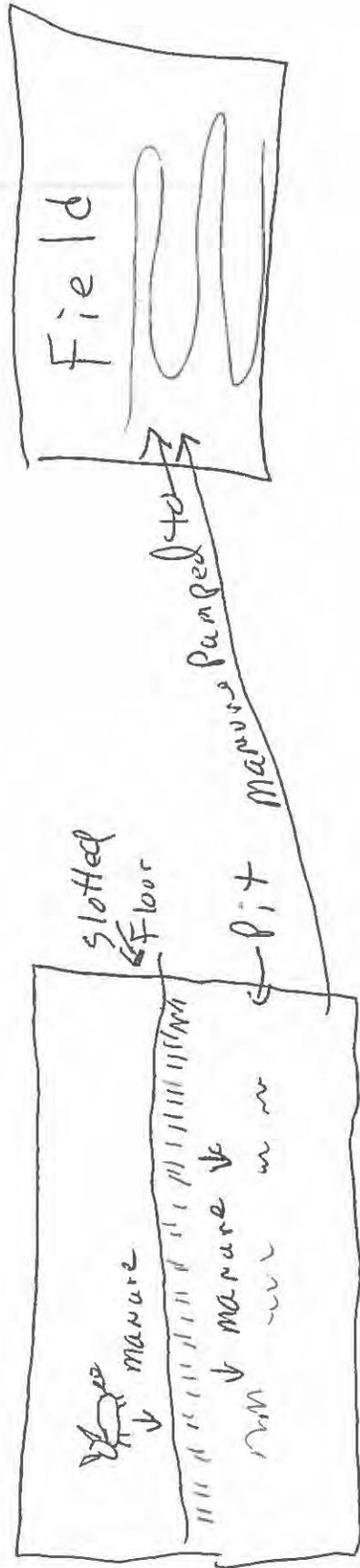
C. Jay Westlund

pursey



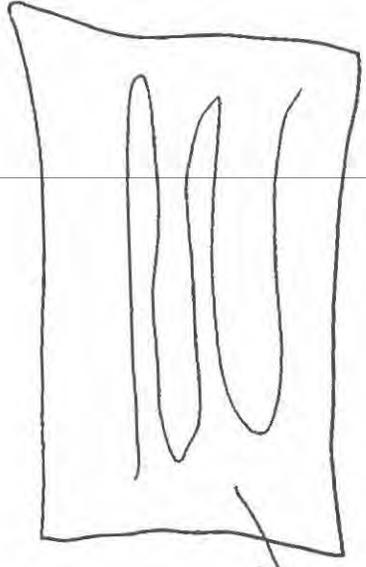
All walls Floors and slats
are concrete

West bui ldiva

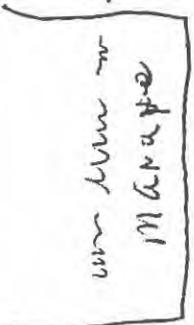


All walls floors and slats
are concrete

Middle building



Pumped to Field

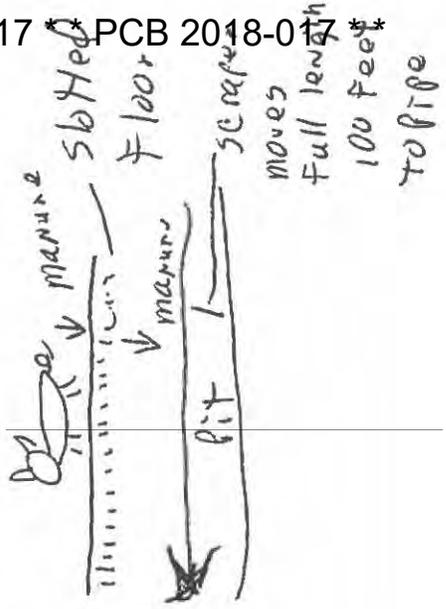
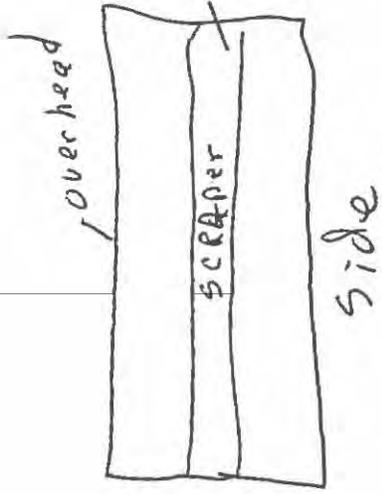


Slurry Storage

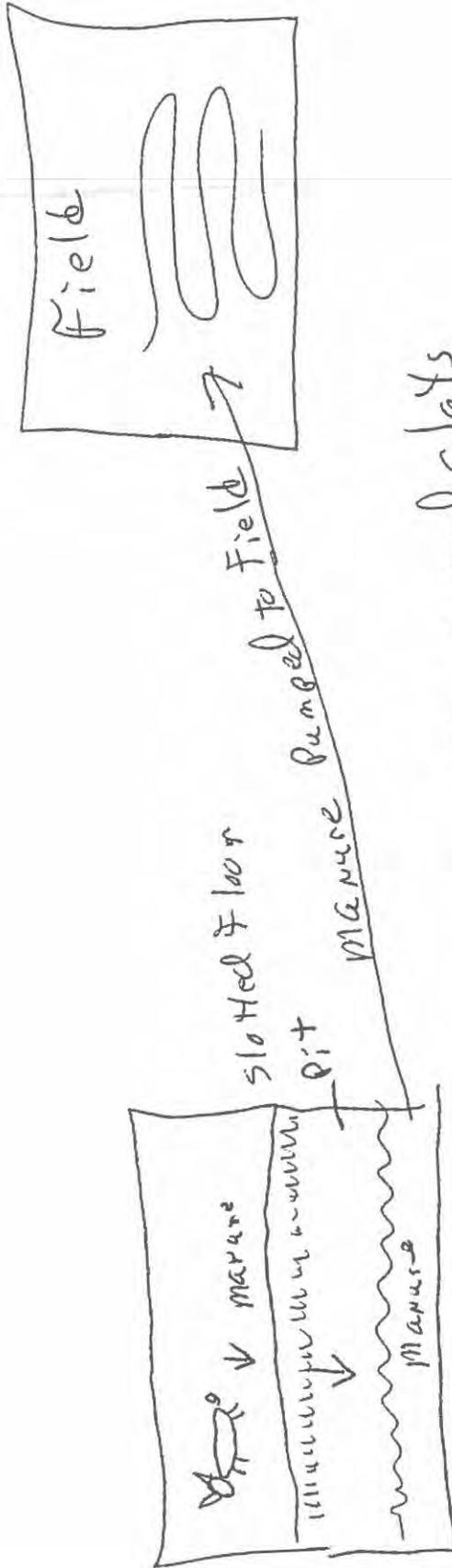


All walls, Floors and slets are concrete Pipe is PVC Plastic

Pumped up and over top of slurry stor



East building



All walls Floors and slets
are concrete

3/10/2017

I am asking for certification of the part of the middle building covered with concrete slabs 10ft wide by 100ft long to be certified.

I am asking for certification of the slurrystone
The reception pit PVC pipe and the pits under
The East building, the west building and the
Nursary to be certified Pollution Controlled
Facility.

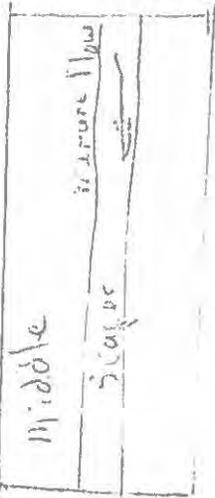
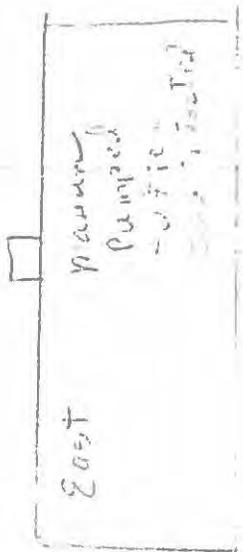
C. Jay McCreel

RECEIVED
MAR 13 2017
SW/WS/IFAS

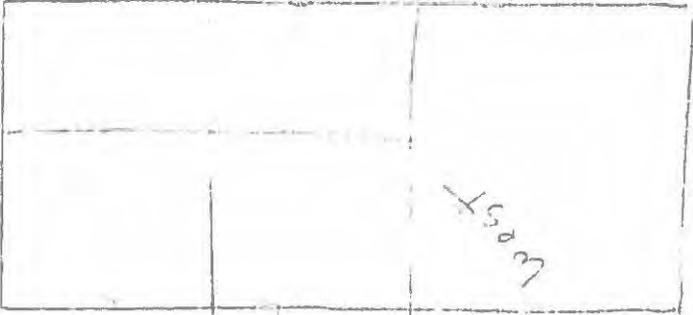
I hope this is
alright and Thank
you very much for
The help

Jay

RECEIVED
MAR 08 2017
EPA
BOWW/PC/PERMIT SECTION



Handwritten notes: 'Water Pump' and other illegible scribbles.



3/6/2017

I am asking for certification of on the part of the middle building cover with concrete slat 10ft wide by 100ft long to be certified.

I am asking for certification of the Slurrystone the reception pit, PVC pipe, East building West building and Nursey to be certified Pollution Control Facility

C. Jay McLeod

Cell 309 574 0237

Office 309 372 4282

RECEIVED
MAR 08 2017

IEPA
BOW/WPC/PERMIT SECTION

Subject MacDonald Farms LLC

Data _____

Reviewed by Jenny Larsen

Date 3/6/17, conversation with Jay

~~_____~~

Township? see public land survey printout

- what structures are they asking for to be certified as pollution control structures?

Sullery storage, Reception Pit, underground pipe, 10'x100'x2' pit, 120'x40'x8' pit, 40'x20'x4' pit, 80'x20'x4' pit,

(2) 40'x20'x7' pits, (2) 45'x20'x7' pits, 50'x40'x8' pit, 4 pump outs
14'x4'x pit depth & slotted floors over the pits

- If you wish to include pump out, what are the dimensions, materials?

(4) 4'x4'x depth of pit

- What is 40'x20'x4' & 80'x20'x4' structure?

4' deep pit with slotted floors

Do you wish to have PVC, underground pipe certified as pollution control, if so what is length diameter?

Yes, 200' length, 3" PVC

- What operations go on in a sullery store?

store manure, 42' diameter, 10ft' height

- What is 42'x100' & 20'x40'x8' structure? Pit

↑ Pit 10'w x 100'L x 2' deep slotted floors (Need statement asking for just the pit)

Need a manure storage flow diagram? Where is manure coming from, what is storage process, where does manure end up?

Jay will provide per conversation with Jay over the phone (3/6/17)

@Wheeler



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: _____	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: Ray E. Pilapil, Permit Section
 Division of Air Pollution Control
 1021 North Grand Avenue East, P.O. Box 19276
 Springfield, IL 62794-9276

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

FEB 06 2017
 BOWMAN

I. Applicant Information:

Company Name: Jay + Richard MacDona 0 MacDona Farms LLC

Person Authorized to Receive Certification: C. Jay MacDona 0 Person to Contact for Additional Details: _____

Street Address: 1721 Hwy 94 Street Address: _____

City: Reynolds State: IL City: _____ State: _____

Zip: 61279 Phone: 309-574-0337 Zip: _____ Phone: _____

Email Address: MacDonaFarms1@gmail.com Email Address: _____

II. Facility Information:

Facility Location: Quarter Section: SE 4 Township: Perryton Range: 310

Municipality: _____ Township: _____

Note: A plat map location is requested for facilities located outside of municipal boundaries.

Address: 1866-170th Ave City: Reynolds

State: IL Zip Code: 61279 County: Mercer Book Number: _____

Property Index Number: 04-04-04--00-014

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 Production

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)

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:

Swine Production

Materials Used in the Process:

water + Swine Feed

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):

collect and control swine manure

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

collect & control swine manure

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		

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: operating

Date Installation Completed: 1995

Provide the date the pollution control facility was first placed into service and operated. If not, explain.

1995

Status of installation on date of application:

operating

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))

C Jay Mac Donald
Printed Name:

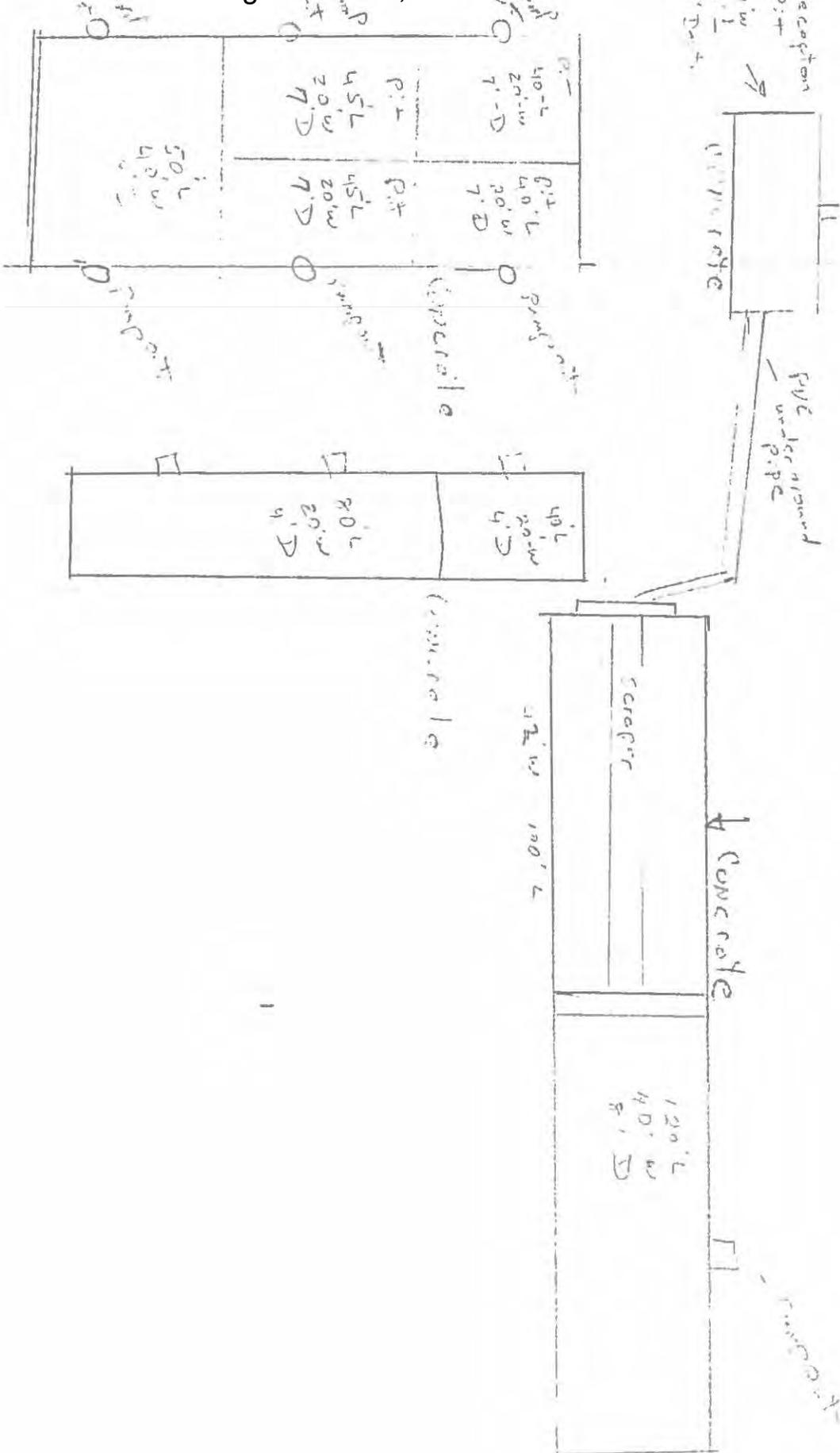
Owner
Title:

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

C Jay Mac Donald
Signature:

2.3.2017
Date:

FEB 03 2017



Sully store
12' x 18'

Steel sides
concrete floor

11600 W 100' W

Measure in feet
info 2011

Public Land Survey System (PLSS)

Instructions: This web page will allow you to enter an Illinois address and determine its legal description to the section level of detail. The Public Land Survey System (PLSS) is used in legal descriptions and employs a grid system described in terms of numbered townships, ranges, and sections. Please follow the instructions below. **Note:** If the Google Maps application below is not displayed, make sure to enable Javascript on your Internet browser.

1. Enter your address in the box below and click "Search Address." Address location is provided by Google geolocation service.
2. Please check that location is accurate. If not, see step 4.
3. An information window will appear listing the County, Township, Range, and Section for the marker location. Also listed is the Principal Meridian from which that area was surveyed, USGS 7.5-minute Quadrangle name, Civil Township or Precinct name, and Latitude/Longitude coordinates.
4. If you would like to move the marker due to an incorrect geolocation, first close the information window by clicking on the "X" in the top right corner, then drag the marker to a new location. A new information window will appear with the new location information.

1866 170th avenue reynolds il

Search Address

Refresh Page

County	Range	Section	Section	Section	Section
Mercer	15N	3W	4	4	Reynolds

Civil Township	Perryton Township
----------------	-------------------

Latitude	41.3161577	Longitude	-90.7348128
----------	------------	-----------	-------------

World Geodetic System of 1984 (WGS84)

Go gle

Illinois State Geological Survey | ISGS data ©2013, ISGS

Map | Report a map error

ISGS PLSS Data Explanation

The data set within the Google Maps viewer contains Illinois Public Land Survey System (PLSS) boundaries.

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 October 19, 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 in Springfield, Illinois:

[1st Class U.S. Mail]

Steve Santarelli
Illinois Department of Revenue
101 West Jefferson
P.O. Box 19033
Springfield, Illinois 62794

[1st Class U.S. Mail]

MacDonald Farms, LLC
Attn: C. Jay MacDonald
1721 Hwy 94
Reynolds, Illinois 61279

[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/ Roberto M. Durango
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