

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

<b>Lucas Campbell</b>	)	
<b>(Property Identification Number</b>	)	<b>PCB 18-</b>
<b>09-0-0625-000-00)</b>	)	<b>(Tax Certification)</b>
	)	
	)	

**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

Lucas Campbell  
1962 E. 603rd Lane  
Quincy, Illinois 623050

**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**

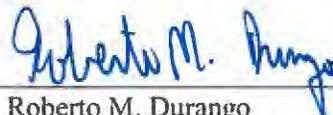
**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

Lucas Campbell )  
(Property Identification Number ) PCB 18-  
09-0-0625-000-00) (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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<b>Lucas Campbell</b>	)	
<b>(Property Identification Number</b>	)	<b>PCB 18-</b>
<b>09-0-0625-000-00)</b>	)	<b>(Tax Certification)</b>
	)	
	)	

**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 July 31, 2017, the Illinois EPA received a request from Lucas Campbell (log number TC-137467, 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:
 

Lucas Campbell
1962 E. 603rd Lane
Quincy, Illinois 62305
3. The proposed water pollution control facilities in this request are located at SW 1/4 of Section 25, T1N, R9W of the 4th P.M. in Adams County, at the above street address and consist of the following:

Livestock waste management facilities consisting of: one concrete manure pit (approximately 276 ft. x 71 ft. x 8 ft.) with 12 concrete manure pump out pits (approximately 6 ft. x 6 ft. each) and the portion of concrete slotted flooring over the manure pit; one concrete manure pit (approximately 285 ft. x 71 ft. x 8 ft.) with 12 concrete manure pump out pits (approximately 6 ft. x 6 ft. each) and the portion of concrete slotted flooring over the manure pit; and plastic perimeter foundation drainage tubing (approximately 1598 linear feet of 4-inch diameter) that surrounds the manure pits.

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

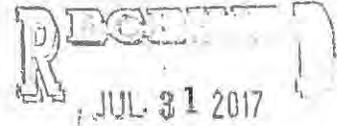
Dated: October 19, 2017  
Illinois Environmental Protection Agency  
1021 North Grand Ave. E.  
P.O. Box 19276  
Springfield, Illinois 62794-9276  
(217) 782-5544





**Frank & West**  
Environmental Engineers, Inc.

June 6, 2017



IEPA  
BOW/WPC/PERMIT SECTION

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

RE: Lucas Campbell facility

Dear Mr. Keller:

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

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

**FRANK & WEST**  
**ENVIRONMENTAL ENGINEERS, INC.**

A handwritten signature in black ink, appearing to read 'Jacob Nims', with a stylized flourish at the end.

Jacob Nims  
Agricultural Engineer

Attachment: Application for Certification

**RECEIVED**  
JUL 31 2017  
IEPA  
BOW/WPC/PERMIT SECTION

**ATTACHMENT A**

**LUCAS CAMPBELL TAX CERTIFICATION FORM**

TJF



# Illinois Environmental Protection Agency

RECEIVED  
OCT 21 2017

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

IEPA

PERMIT SECTION

### 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.

You must have Adobe Acrobat Reader 10 or above installed to use the features on this form.

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: <u>Lucas Cambell</u>	Person to Contact _____
Person Authorized to Receive Certification: <u>Lucas Cambell</u>	for Additional Details <u>Same</u>
Street Address: <u>1902 E. 603rd Lane</u>	Street Address: _____
City: <u>Quincy</u> State: <u>IL</u>	City: _____ State: _____
Zip: <u>62305</u> Phone: <u>217-440-6997</u>	Zip: _____ Phone: _____
Email Address: <u>campbelllucas18@yahoo.com</u>	Email Address: _____

### II. Facility Information:

Facility Location: Quarter Section: SW Township: 1-North Range: 9-West  
Municipality: \_\_\_\_\_ Township: USA

Address: 1996 E 603rd Lane City: Quincy  
State: IL Zip Code: 62305 County: Adams Book Number: \_\_\_\_\_  
Property Index Number: 09-0-0625-000-00

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:

The structures are swine finishing buildings where swine are housed on concrete slats with below ground concrete pits used as waste storage.

### Permit Information:

WPC Construction Permit Number: _____	N/A	Date Issued: _____
NPDES Permit Number: _____	N/A	Date Issued: _____ Exp. Date: _____
APC Construction Permit Number: _____	N/A	Date Issued: _____
APC Operating Permit Number: _____	N/A	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:

Not applicable

**Materials Used in the Process:**

Not applicable

**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):**

Two concrete pits with dimensions of 276' x 71' x 8' deep and 285' x 71' x 8' deep are used to store livestock waste until the appropriate time to apply the manure to agricultural fields at agronomic rates. The existing building has twelve (12) 6' x 6' pumpouts, 808' of 4" diameter perforated tile around the perimeter of the footings, and 19,880 ft<sup>2</sup> of precast concrete slats. The proposed building has twelve (12) 6' x 6' pumpouts, 790 of 4" diameter perforated tile around the perimeter of the footings, and 19,250 ft<sup>2</sup> 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 pits is to have a year's 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.

Contaminant or Pollutant	Material Retained, Captured or Recovered	
	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

## 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: 7-20-17

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

Concrete pit is finished and framing will start 8-1-17.

### Status of installation on date of application:

Concrete manure pit is finished and tile is in and dirt is backfilled. Framing starts Aug. 1st 2017.

## 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))*

Lucas W Campbell  
Printed Name:

manager  
Title:

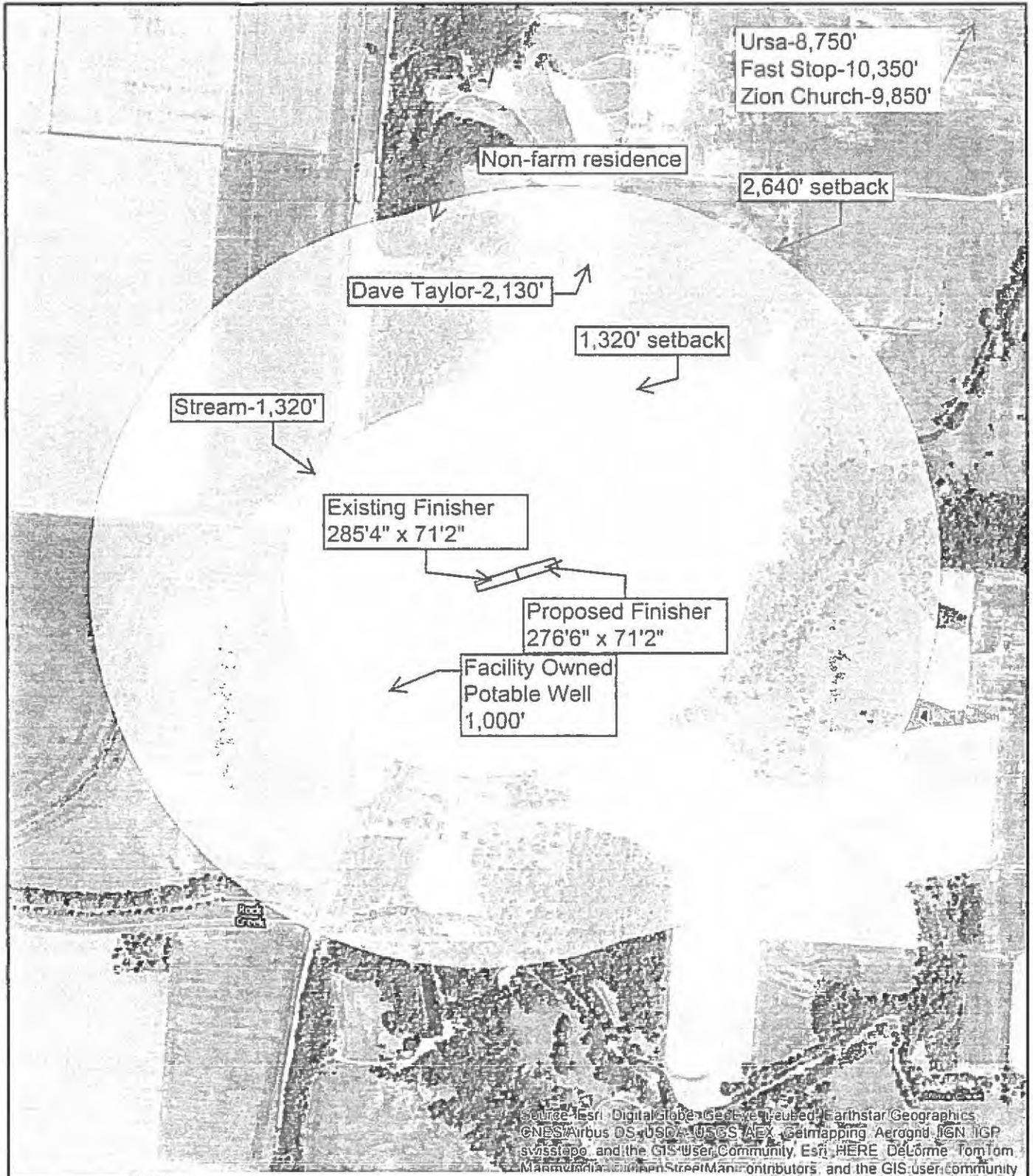
For incorporated entities, signature should be from an authorized corporate representative.

[Signature]  
Signature:

7-24-17  
Date:

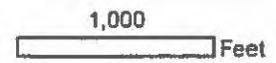
# Lucas Campbell

## Setback Map

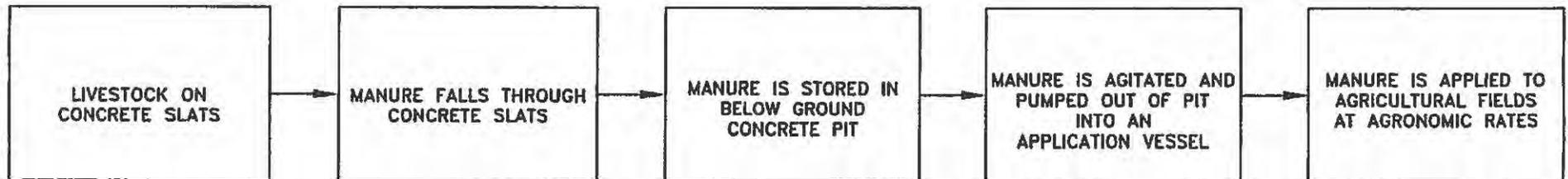


**Notes:**

- \*No abandoned wells within 1,000'
- \*No subsurface drainage lines within 100'
- \*Surface water flow is southwest
- \*Proposed building is located directly adjacent to existing building



POLLUTION CONTROL FACILITY  
PROCESS FLOW DIAGRAM



Project Name: Lucas Campbell Location: Quincy  
 Reviewer: Thaddeus Faust Date: 9/16/17  
 Log No.: TC-139467 Type:  Agchem  
 Livestock

Applicant: Lucas Campbell Contact: Lucas Campbell  
1907 E. 603<sup>rd</sup> Lane Phone: 217-440-6997  
Quincy, IL 62305 campbellucas18@yahoo.com  
217-440-6997

Facility: 1996 E. 603<sup>rd</sup> Lane Property ID: 09-0-0625-000-00  
Quincy, IL 62305

Legal Description: SW 1/4 Section 25 T1N, R9W of the 4<sup>th</sup> PM County: Adams

Date Control Devices Installed: 7/20/17 Provided Fair Cash Value: N/A on new farm

Signature: Lucas Campbell Title: manager

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 (approximately 276 ft x 71 ft x 9 ft deep) w/ concrete slats and 12 pump out pits (each 6 ft x 6 ft)
- ONE concrete manure pit (approximately 285 ft x 71 ft x 9 ft deep) w/ concrete slats and 17 pump out pits (each 6 ft x 6 ft)
- approximately 1599 linear ft. of 4" diameter plastic perimeter pipe around the buildings

Description of facilities from "describe the Pollution Control Facility" box on page 2 of application form received 7/31/17.  
 Section # and material of file (attached) from 9/14/17 email from Lucas Campbell

Waste flow diagram provided as attachment entitled "Pollution Control Facility Process Flow Diagram" w/ 7/31/17 application.  
 Waste from pigs → pit → land application

Other: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**Faught, Thaddeus**

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**From:** Lucas Campbell <campbelllucas18@yahoo.com>  
**Sent:** Sunday, September 24, 2017 7:51 PM  
**To:** Faught, Thaddeus  
**Subject:** [External] RE: IEPA tax certification application (TC-138467) for swine facility @ 1996 E. 603rd Lane in Quincy

Sorry about that it is in section 25. Also the tile is made of plastic from timewell tile.  
Is everything else ok with the application?

Sent from Yahoo Mail on Android

On Thu, Sep 21, 2017 at 7:54 AM, Faught, Thaddeus <Thaddeus.Faught@Illinois.gov> wrote:

Please provide a response to the items below.

We cannot issue a tax certification without the requested information.

Thanks,

Thaddeus Faught, P.E.

Illinois EPA

217-782-3362

**From:** Faught, Thaddeus  
**Sent:** Wednesday, September 6, 2017 4:04 PM  
**To:** 'campbelllucas18@yahoo.com' <campbelllucas18@yahoo.com>  
**Subject:** IEPA tax certification application (TC-138467) for swine facility @ 1996 E. 603rd Lane in Quincy

Hello Lucas.

I just had a couple quick questions for you regarding your Illinois EPA tax certification application for the subject swine facility.

1. What Section number is the facility located in? Our application only list it is the SW ¼ of the Section. We will need the Section number.
2. What material is the 4" diameter perimeter tile around the buildings made of?

**Faught, Thaddeus**

---

**From:** Faught, Thaddeus  
**Sent:** Wednesday, September 6, 2017 4:04 PM  
**To:** 'campbelllucas18@yahoo.com'  
**Subject:** IEPA tax certification application (TC-138467) for swine facility @ 1996 E. 603rd Lane in Quincy

Hello Lucas.

I just had a couple quick questions for you regarding your Illinois EPA tax certification application for the subject swine facility.

- 1) What Section number is the facility located in? Our application only list it is the SW ¼ of the Section. We will need the Section number.
- 2) What material is the 4" diameter perimeter tile around the buildings made of?

I think that should be all we need.

Please let me know if you have any questions on what I need.

Thanks,

Thaddeus Faught, P.E.

Illinois EPA

217-782-3362

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:

**[1<sup>st</sup> Class U.S. Mail]**

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

**[1<sup>st</sup> Class U.S. Mail]**

Lucas Campbell  
1962 E. 603rd Lane  
Quincy, Illinois 623050

**[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)

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