

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Makin Bacon, LLC)
(Property Identification Number) PCB 18-
04-36-400-007)) (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

Isaac Finley
6608 N. Prairieton Rd.
Claremont, Illinois 62421

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: November 28, 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

Makin Bacon, LLC
(Property Identification Number
04-36-400-007)

)
) **PCB 18-**
) **(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: November 28, 2017

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1021 North Grand Avenue East
Post Office Box 19276
Springfield, Illinois 62794-9276
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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 May 10, 2017, the Illinois EPA received a request from Makin Bacon, LLC (log number TC-138122, 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:

Makin Bacon, LLC
6993 N. Lawrence Rd.
Claremont, IL 62421

The proposed water pollution control facilities in this request are located in the SE ¼ of Section 36, T5N, R14W of the 2nd P.M. in Richland County, at the above street address and consist of the following:

Livestock waste management facilities consisting of two (2) concrete manure pits (each approximately 101 ft. x 341 ft. x 8 ft. deep), and the concrete slatted portion of the floor over each manure pit that captures and contains waste generated in the barn above.

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: November 28, 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 *AK*

Date: October 11, 2017

Re: Makin Bacon, LLC – Claremont
Recommendation of Tax Certification
Log # TC-138122
Property Index# 04-36-400-007

The Bureau of Water received a request on May 10, 2017 from Isaac Finley 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:

Makin Bacon, LLC
6993 N. Lawrence Road
Claremont, IL

SE ¼ of Section 36, T5N, R14W of the 2nd PM in Richland County

The livestock waste handling facilities consisting of two (2) concrete manure pits (approximately 101 ft. x 341 ft. x 8 ft. each) and the concrete slotted portion of the floor over the manure pit that capture and contain waste generated in the barns above. 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: Makin Bacon, LLC

Date: September 15, 2017

Type: Agchem
 Livestock

Reviewer: WH

Contact: Isaac Finley
6608 N. Prairieton Rd.
Claremont, IL 62421

Log number: TC-138122

Phone: 618-928-3463

Applicant: Isaac Finley
6608 N. Prairieton Rd.
Claremont, IL 62421

Property Index#: 04-36-400-007

Facility: Makin Bacon, LLC
6993 N. Lawrence Rd.
Claremont, IL

Parcel#:

County: Richland

Legal Description:
Section: SE ¼ of 36 Twp: 5N R: 14W PM: 2nd

Signature: Isaac Finley

Date Control Devices installed: Dec. 27, 2016

Title: President

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 two (2) concrete manure pits (approximately 101 ft. x 341 ft. x 8 ft. each) and the concrete slotted portion of the floor over the manure pit that capture and contain waste generated in the barns above. The facility collects, transports and stores livestock waste prior to cropland application.

09/14/2017: Received flow chart form the applicant by email.

Pollution control facilities { requested by the applicant to be certified:

Two concrete manure pits (101 ft. x 341 ft. x 8 ft. each)

The above PCFs, are indicated by the "Describe Pollution Abatement Control Facility" on the 1st page of the application form received 05/10/2017.

A process flow diagram from manure generation to land application is provided by email received 09/14/2017.

The legal description of the property is confirmed with tax assessor of Richland county on 09/15/2017.

Recommended Action: Issue tax certification.

TC-138122

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

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

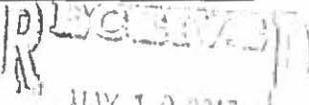
This Agency is authorized to request this information under Illinois Revised Statutes, 1979, Chapter, 120, Section 502a-5. Disclosure of this information is voluntary. However, failure to comply could prevent your application from being processed or could result in denial of your application for certification.

FOR AGENCY USE

File No.	Date Received	Certification No.	Date	
Sec. A APPLICANT	Company Name <i>Makin Bacon, LLC</i>			
	Person Authorized to Receive Certification <i>Isaac Finley</i>		Person to Contact for Additional Details <i>Isaac Finley</i>	
	Street Address <i>6608 N Prairieville RD</i>		Street Address <i>6608 N Prairieville RD</i>	
	Municipality, State & Zip Code <i>Claremont, IL 62421</i>		Municipality, State & Zip Code <i>Claremont, IL 62421</i>	
	Telephone Number <i>618-928-3463</i>		Telephone Number <i>618-928-3463</i>	
	Location of Facility Quarter Section <i>36/5w</i>	Township <i>TSN</i>	Range <i>R14W</i>	Municipality <i>German</i>
	Street Address <i>6993 N Lawrence RD</i>		County <i>Richland</i>	Township <i>TSN, German</i>
	Property Identification Number		Parcel Number <i>04-36-400-007</i>	Book Number
Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location <i>Control and Storage of Swine Manure</i>			
	Water Pollution Control Construction Permit No.		Date Issued	
	NPDES PERMIT No.		Date Issued	Expiration Date
	Air Pollution Control Construction Permit No.		Date Issued	
	Air Pollution Control Operating Permit No.		Date Issued	
Sec. C MANUFACTURING PROCESS	Describe Unit Process			
	Materials Used in Process			
Sec. D POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility <i>2 manure pits receive waste directly via gravity from the owner as it is excreted. The pits are concrete and measure 101ft x 341ft x 8ft deep with concrete slits covering its entire top.</i>			

RECEIVED
 MAY 10 2017
 IEP4
 BOW/WPC/PERMIT SECTION

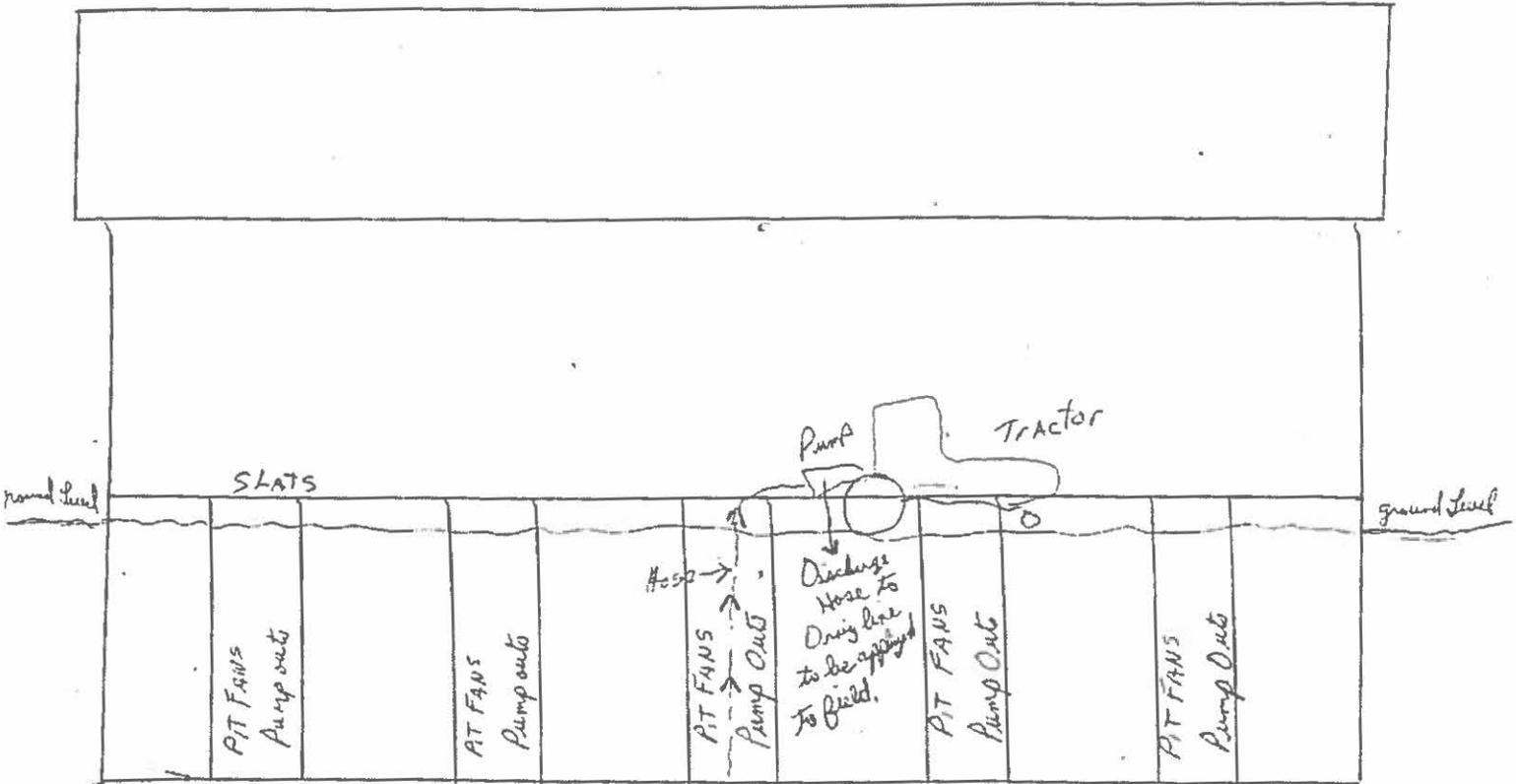
Sec. E	(1) Nature of Contaminants or Pollutants			
	CONTAMINANTS		Material Retained, Captured or Recovered	
		Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
		<i>Swine Manure</i>	<i>Captured</i>	<i>land applied at or below agronomic rates.</i>
		(2) Point(s) of Waste Water Discharge		
		<i>None</i>		
		Plans and Specifications Attached	Yes <input 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 <i>12/27/16</i> status of installation on date of application _____		
ACCOUNTING DATA	(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ <i>1,182,450.30</i>	
		b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$	
		c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$	
		d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$	
		e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% <i>60.33</i>	
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	<i>Isaac Finley</i>	<i>President</i>	
	Signature	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:	Attention:	Attention:
		Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Al Keller Permit Section Division of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution Control


 MAY 10 2017

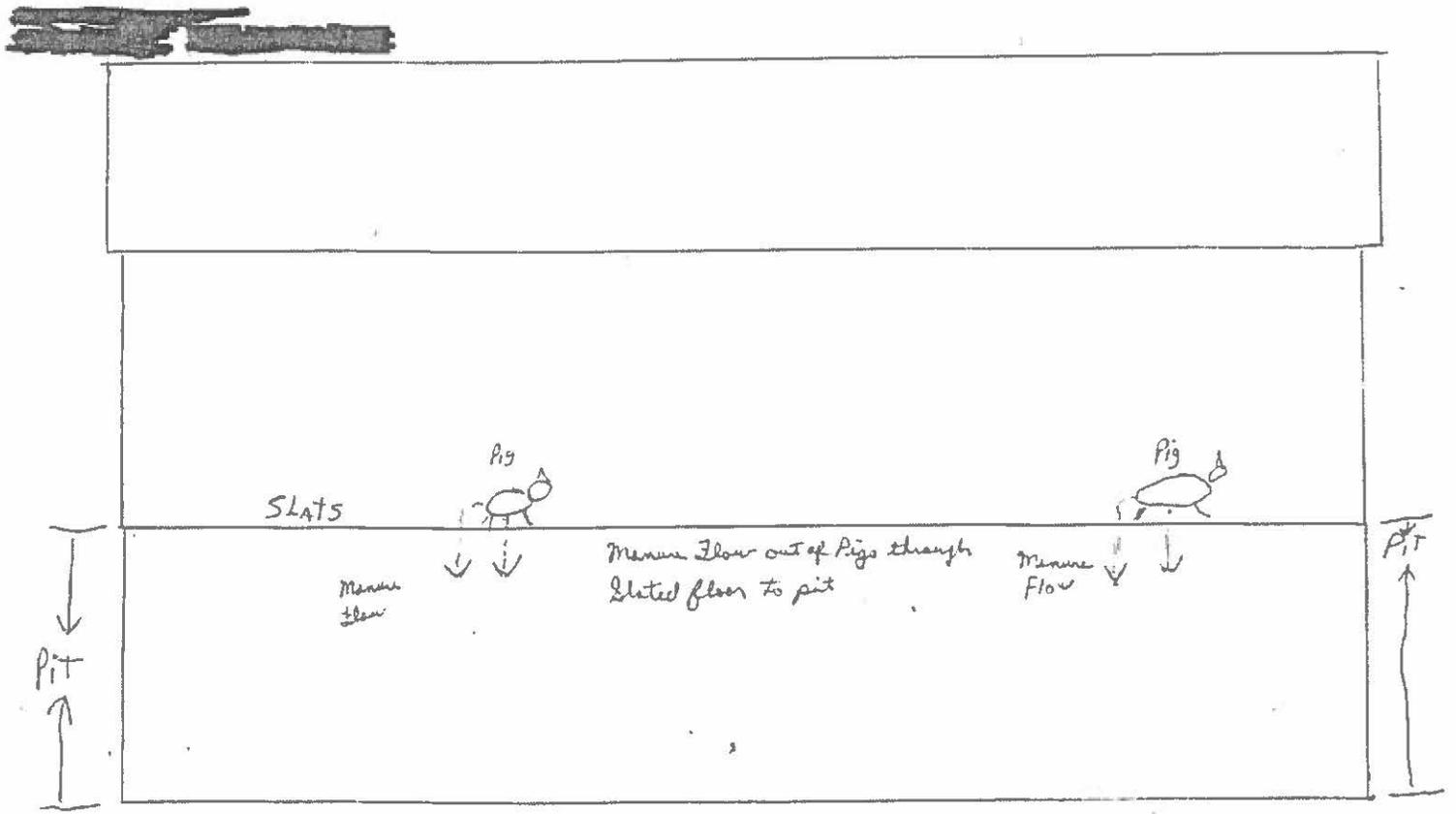
RECEIVED
SEP 14 2017

EPA
BOWLING GREEN PERMIT SECTION

[REDACTED] [REDACTED]
Martin Bacon, LLC
Lance Finkley
616-438-3463



You back a tractor up to pump out + put a pipe or hose to bottom of pit and pump manure out. this is the only way to get manure out of pit.
Pits 1+2 have same dimensions + are the same.



Pits 1+2 are the same. Manure flow from pigs are the same flow.

Madison Bacon, LLC
Leone Falls
615-425-3465

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 November 28, 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

Isaac Finley
6608 N. Prairieton Rd.
Claremont, Illinois 62421

[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. Roubitchek
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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