

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

<b>Rancho Cantera, LLC</b>	)
<b>(Property Identification Number</b>	) <b>PCB No.</b>
<b>10-11-15-200-011)</b>	) <b>(Tax Certification)</b>
	)

**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

Jake Bosma  
13805 Tipton Ave. 160  
Tipton, CA 93272

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By:   
Christine M. Zeivel  
Assistant Counsel  
Division of Legal Counsel

DATED: February 9, 2018

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**

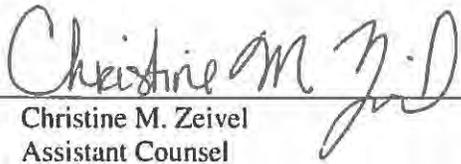
**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

Rancho Cantera, LLC )  
(Property Identification Number ) PCB No.  
10-11-15-200-011 ) (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:   
Christine M. Zeivel  
Assistant Counsel  
Division of Legal Counsel

DATED: February 9, 2018

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**

Rancho Cantera, LLC )  
(Property Identification Number ) PCB No.  
10-11-15-200-011 ) (Tax Certification)  
)

**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 July 21, 2017, the Illinois EPA received a request from Jake Bosma of Rancho Cantera, LLC (log number TC-138462, Exhibit A) for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204. On December 21, 2017, Jake Nims of Frank & West Environmental Engineers, Inc., on behalf of Rancho Cantera, LLC, requested to withdraw and replace Page 2 of its application, which is included in Exhibit A.
2. The facility's address is: 

Rancho Cantera, LLC  
2745 N. Sunnyside Road  
Kent, IL 61044

The proposed water pollution control facilities in this request are located at the NW ¼ of Section 15, T27N, R5E of the 4th P.M. in Stephenson County, at the above street address and consist of the following:

Livestock waste handling facilities consisting of two (2) earthen manure holding ponds (approximately 456 ft. x 257 ft. x 17 ft. and 743 ft. x 317 ft. x 17 ft.), one (1) concrete reception pit (approximately 90 ft. x 25 ft. x 10 ft.), sixteen (16) pump out ports

- (approximately 6 ft. x. 6 ft. x. 10 ft. each) to allow manure removal from the reception pit, and manure collection pipes (approximately 589 ft. X 24 in. ADS N-12 dual-walled polyethylene, and 615 ft. x. 8 in. SDR 21 PVC) that transfer manure from freestall barns and parlor to the holding ponds.

These livestock waste management facilities are used to collect, store, and transport 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 Ill. Adm. Code 125.200(a), define

"pollution control facilities" as:

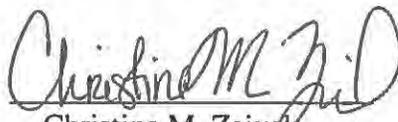
any system, method, construction, device or appliance appurtenant thereto or any portion of any building or equipment, that is designed, constructed, installed or operated for the primary purpose of: eliminating, preventing, or reducing air or water pollution ...or treating, pretreating, modifying or 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 (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).
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:   
Christine M. Zeivel  
Assistant Counsel  
Division of Legal Counsel

Dated: February 9, 2018  
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: January 4, 2018

Re: Rancho Cantera, LLC – Kent  
Recommendation of Tax Certification  
Log # TC-138462  
Property Index# 10-11-15-200-011

The Bureau of Water received a request on July 31, 2017 from Jake Bosma 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:

Rancho Cantera, LLC  
2745 N. Sunnyside Rd.  
Kent, IL 61044

NW ¼ of Section 15, T27N, R5E of the 4<sup>th</sup> PM in Stephenson County

The livestock waste handling facilities consisting of two (2) earthen manure holding ponds (approximately 456 ft. x 257 ft. x 17 ft., and 743 ft. x 317 ft. x 17 ft.), one (1) concrete reception pit (approximately 90 ft. x 25 ft. x 10 ft.), sixteen (16) (approximately 6 ft. x 6 ft. x 10 ft. each) pumpout pits to allow manure removal from the reception pit, and manure collection pipes (approximately 589 ft. x 24 in. ADS N-12 dual-walled polyethylene, and 615 ft. x 8 in. SDR 21 PVC) that transfer manure from freestall barns and parlor to the holding ponds. 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: Rancho Cantera, LLC

Date: December 21, 2017

Type:  Agchem  
 Livestock

Reviewer: WH

Log number: TC-138462

Contact: Same as Applicant

Applicant: Jake Bosma  
13805 Tipton Ave. 160  
Tipton, IL 93272

Phone: 559-909-0349

Property Index#: 10-11-15-200-011

Facility: Rancho Cantera, LLC  
2745 N. Sunnyside Rd.  
Kent, IL 61044

Parcel#:

County: Stephenson

Legal Description:

NW ¼ of Section: 15 Twp: 27N R: 5E PM: 4<sup>th</sup>

Signature: Jake Bosma

Title: Manager

Date Control Devices installed: September 2015

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) earthen manure holding ponds (approximately 456 ft. x 257 ft. x 17 ft. and 743 ft. x 317 ft. x 17 ft.), one (1) concrete reception pit (approximately 90 ft. x 25 ft. x 10 ft.) with sixteen (16) pumpout pits (approximately 6 ft. x 6 ft. x 10 ft. each) to allow manure removal from the reception pit. Plastics pipes (approximately 589 ft. x 24 in. ADS N-12 dual-walled polyethylene and 615 ft. x 8 in. SDR 21 PVC) are used to transfer manure from freestall barns and parlor to the manure holding ponds. The facility collects, transports and stores livestock waste prior to cropland application.

Pollution control facilities requested by the applicant through Description of Pollution Control Facilities, Section 2 of the application form:

Two (2) earthen manure holding ponds;  
One (1) concrete reception pit;  
Sixteen (16) pumpout pits (6 ft. x 6 ft. x 10 ft. each)  
Plastics pipe for manure transferring.

A process flow diagram with narrative is provided by the attachment of the application. An email received 12/21/2017 deom Jake Nims withdrew items requested to be certified by originally submitted form and replaced the Page 2 of the form with a revised one. The email also provided the dimensions of the pumpout pits and confirmed the reception pit and pumpout are concrete.

Recommended Action: Issue tax certification.



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

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

July 18, 2017

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

RE: Jake Bosma facility

Dear Mr. Keller:

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

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

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

A handwritten signature in black ink, appearing to read 'Jacob Nims', is written over the printed name.

Jacob Nims  
Agricultural Engineer

Attachment: Application for Certification

W 17

10-138462



# 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.

You may complete this form online, save a copy locally, print, sign and submit. You must have Adobe Acrobat Reader 10 or above installed to use the features on this form.

Illinois EPA  
Attention: Al Keller, Permit Section  
Division of Water Pollution Control  
1021 North Grand Avenue East, P.O. Box 19276

### I. Applicant Information:

Company Name: <u>Rancho Cantera, LLC.</u>	Person to Contact for Additional Details: <u>Same</u>
Person Authorized to Receive Certification: <u>Jake Bosma</u>	Street Address: _____
Street Address: <u>13805 Tipton Ave. 160</u>	City: _____ State: <u>CA</u>
City: <u>Tipton</u>	City: _____ State: _____
Zip: <u>93272</u> Phone: <u>559-909-0349</u>	Zip: _____ Phone: _____
Email Address: _____	Email Address: _____

### II. Facility Information:

Facility Location: Quarter Section: NW Township: 27-North Range: 5-East  
Municipality: Section 15 Township: \_\_\_\_\_

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

Address: <u>2745 North Sunnyside Rd.</u>	City: <u>Kent</u>	<b>RECEIVED</b> JUL 31 2017
State: <u>IL</u> Zip Code: <u>61044</u> County: <u>Stephenson</u>	Book Number: _____	
Property Index Number: <u>10-11-15-200-011</u>		

Note: The Property Index Number is the numerical reference used to identify a parcel of real property for assessment and taxation purposes. BOW/WPC/PERMIT SECTION

### Manufacturing Operations Information:

Nature of Operations Conducted at the Above Location:

The structure is a dairy cow facility where cattle are housed on concrete that is scraped, and then flushed to the holding pond which is used as waste storage.

### Permit Information:

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

Description of the Process:

Not applicable

Materials Used in the Process:

Not applicable

**Pollution Control Facility Information:**

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

The northern, & southernmost freestall manure storage areas each measure 21,806.7 ft<sup>2</sup>. The middle freestall has a storage area of 23,088.3 ft<sup>2</sup>. Alleys are washed out daily by a flush system taking the waste water, & pumps it into the holding pond. The reception pit holds 22,500 ft<sup>3</sup> of water with 16 pumpouts. The cross alley from the southernmost barn has a holding area of 2,040 ft<sup>2</sup>, & the cross alleys from the northern barns have an area each of 2,250 ft<sup>2</sup>. The parlors holding area has an area of 4,824 ft<sup>2</sup>. Holding pond 1 has dimensions of 456' x 257' x 17', & holding pond 2 with dimensions of 743' x 317' x 17'.

Describe the Primary Purpose of the Pollution

The primary purpose of the holding pond 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:**

Contaminant or Pollutant	Material Retained, Captured or Recovered	
	Description	Disposal or Use
Livestock Manure	Stored in a holding pond	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: Sept 1, 2015

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

Sept 1, 2015

Status of installation on date of application:

In service

### 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))**

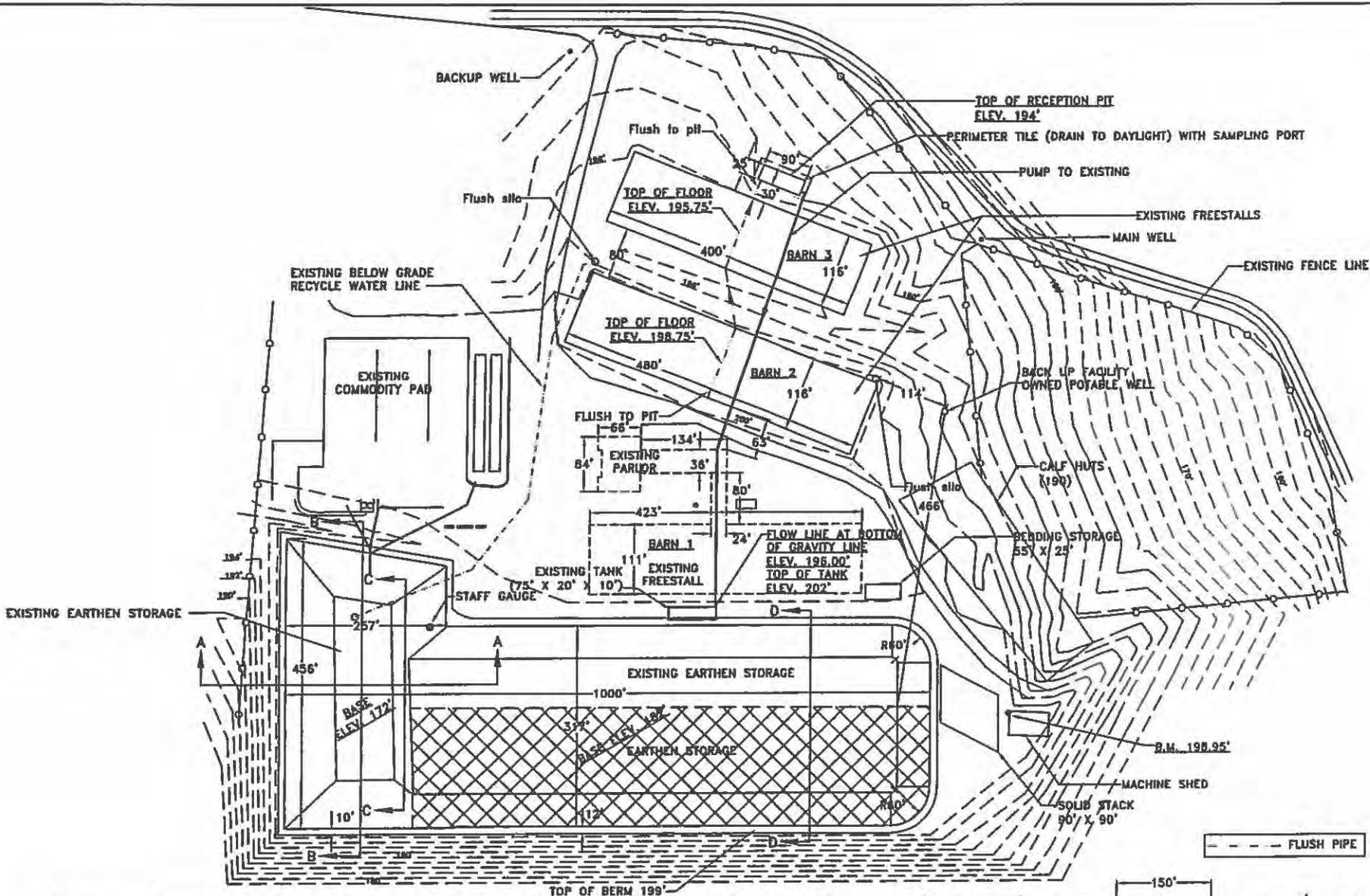
Jake Bosma Manager  
 Printed Name: Title:

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

[Signature] 7-24-17  
 Signature: Date:



Electronic Filing: Received, Clerk's Office 2/9/2018 \* \* PCB 2018-062 \* \*



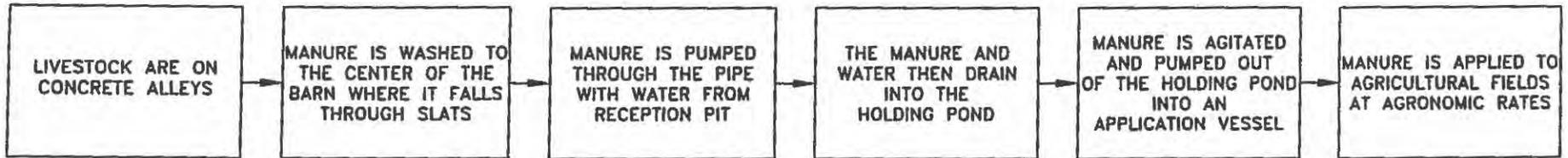
**Frank & West**  
 Environmental Engineers, Inc.  
 26 N. State Route 29  
 Ringfield, IL 62707  
 Phone: 217/487-7886  
 Fax: 217/487-7887

**RANCHO CANTERA, LLC.**  
**PLOT PLAN**  
 DRAWN BY: CEO

2014 © FRANK & WEST ENVIRONMENTAL ENGINEERS, INC.  
 THESE PLANS AND SPECIFICATIONS ARE THE PROPERTY OF  
 FRANK AND WEST ENVIRONMENTAL ENGINEERS, INC. ARE  
 ONLY FOR THIS PROJECT AND MAY NOT BE USED, COPIED  
 OR DUPLICATED WITHOUT PRIOR WRITTEN CONSENT.

SCALE: AS SHOWN | DATE: 09/10/14 | REVISED ON: XX/XX/XX | DRAWING NO. 14-19701

POLLUTION CONTROL FACILITY  
PROCESS FLOW DIAGRAM



**Han, Wei**

---

**From:** Jake Nims <jnims@fwieng.com>  
**Sent:** Thursday, December 21, 2017 10:11 AM  
**To:** Han, Wei  
**Subject:** RE: [External] Rancho Cantera LLC

Mr. Han,

On behalf of the Rancho Cantera LLC project, please withdraw Page 2 of the application that was previously signed on 7/24/17 and replace it with the revised Page 2 emailed to the Agency on 12/18/17.

The construction material of the pumpouts is concrete and each pumpout measures 6' x 6' x 10' deep.

Please let me know if you have any other questions.

Jake Nims  
Frank & West Environmental Engineers, Inc.  
1032 S. 2nd St.  
Springfield, IL 62704  
(217) 679-7361 office  
(217) 679-8362 fax  
(309) 530-2894 cell

**From:** Han, Wei [mailto:Wei.Han@Illinois.gov]  
**Sent:** Thursday, December 21, 2017 10:04 AM  
**To:** Jake Nims  
**Subject:** RE: [External] Rancho Cantera LLC

Jake,

I got the revised Page 2. Thank you. Please provide a statement that the applicant withdraws all the items requested by Page 2 of the application form signed on July 24, 2017, and replace the old Page 2 with the revised page. Also please confirm that the reception pit (90 x 25 x10) and pumpouts are concrete. What are the dimensions of each pumpout?

Wei Han  
Facility Evaluation Unit  
Bureau of Water  
Illinois Environmental Protection Agency

Phone: 217-524-3034  
Email: [Wei.Han@Illinois.gov](mailto:Wei.Han@Illinois.gov)

**From:** Jake Nims [mailto:jnims@fwieng.com]  
**Sent:** Monday, December 18, 2017 11:00 AM  
**To:** Han, Wei <[Wei.Han@Illinois.gov](mailto:Wei.Han@Illinois.gov)>  
**Subject:** [External] Rancho Cantera LLC

Mr. Han,

**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):**

The two northernmost freestall barns utilize 342' of 24" diameter ADS N-12 polyethylene dual walled pipe to drain into a reception pit measuring 90' x 25' x 10' deep with 16 pumpouts. Manure is pumped into the earthen storages via 815' of 3" diameter SDR 21 pipe. The parlor and southern freestall barn utilize 247' of 24" diameter ADS N-12 polyethylene dual walled pipe to drain into the earthen storages. Holding pond 1 has dimensions of 456' x 257' x 17' and holding pond 2 has dimensions of 743' x 317' x 17'.

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

The primary purpose of the holding pond 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.

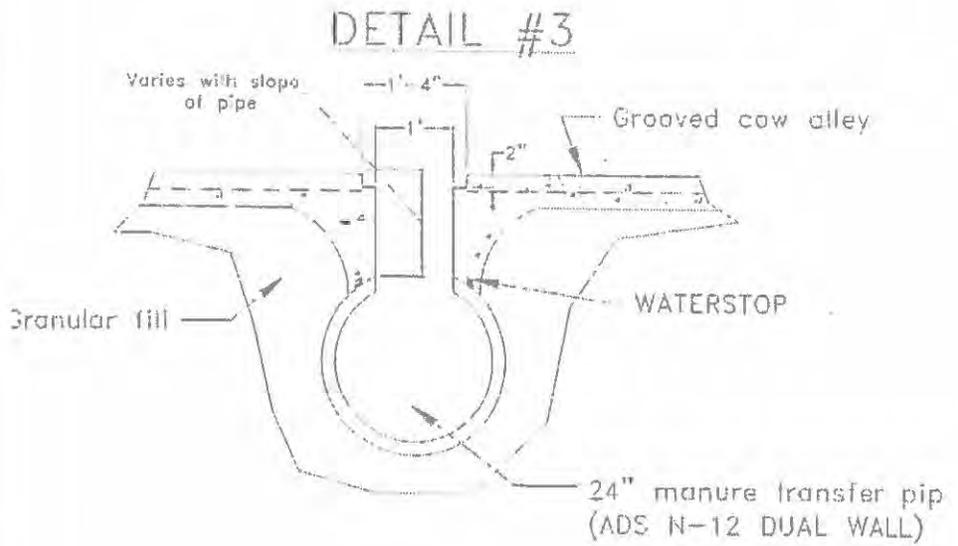
Contaminant or Pollutant	Material Retained, Captured or Recovered	
	Description	Disposal or Use
Livestock Manure	Stored in a holding pond	Field applied at agronomic rates

Note: Contaminant or pollutant means that which is removed from the process by the pollution control facility.

Page

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DEC 19 2017

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BOW/WPC/PERMIT SECTION



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DEC 19 2017

IEPA  
BOW/WPC/PERMIT SECTION

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 February 9, 2018, the attached **NOTICE**, **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

Jake Bosma  
13805 Tipton Ave. 160  
Tipton, CA 93272

**[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/ Christine M. Zeivel  
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**