

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

Wild Rose Farm, Inc. )  
(Property Identification Number ) PCB No.  
11-32-100-002) (Tax Certification)  
)

**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

Lance Humphrey  
Wild Rose Farms, Inc.  
1444 Knox Road, 1250N  
Gilson, IL 61436

**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  
Christine M. Zeivel  
Assistant Counsel  
Division of Legal Counsel

DATED: March 20, 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**

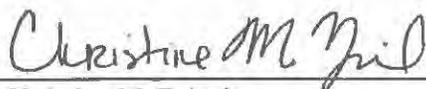
**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

Wild Rose Farm, Inc. )  
(Property Identification Number ) PCB No.  
11-32-100-002) (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: March 20, 2018

Illinois Environmental Protection Agency  
1021 North Grand Avenue East  
Post Office Box 19276  
Springfield, Illinois 62794-9276  
(217)782-5544

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

<b>Wild Rose Farm, Inc.</b>	)
<b>(Property Identification Number</b>	) <b>PCB No.</b>
<b>11-32-100-002)</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 of the regulations of the Illinois Pollution Control Board ("Board"), 35 Ill. Adm. Code 125.204.

1. On September 29, 2017, the Illinois EPA received a request from Lance Humphrey (log number TC-138707, 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: Wild Rose Farms, Inc.  
1444 Knox Road, 1250N  
Gilson, IL 61436

The proposed water pollution control facilities in this request are located at the NW ¼ of Section 32, T11N, R3E of the 4th P.M. in Knox County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (approximately 241 ft. x 81 ft. x 8 ft.), the portion of the concrete floor over the manure pit, ten pump out pits (approximately 6 ft. x 6 ft. each) to allow manure removal from the manure pit, and plastic perimeter foundation drainage tile surrounding the manure pit (approximately 764 ft. x 5 in. x 1.5 in.).

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 (2016), and Section 125.200(a) of the Board's regulations, 35 Ill. Adm. Code 125.200(a), define

"pollution control facilities" as:

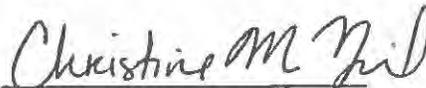
any system, method, construction, device or appliance appurtenant thereto or any portion of any building or equipment, that is designed, constructed, installed or operated for the primary purpose of: eliminating, preventing, or reducing air or water pollution ...or treating, pretreating, modifying or 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: March 20, 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: Darin LeCrone, Manager, Industrial Unit, Permit Section
Date: FEB 06 2018
Re: Wild Rose Farms, Inc. - Gilson
Recommendation of Tax Certification
Log # TC-138707
Property Identification # 11-32-100-002

The Bureau of Water received a request on September 29, 2017 from Lance Humphreys of Wild Rose Farms, Inc. 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:

Lance Humphreys
Wild Rose Farms, Inc.
1444 Knox Road 1250N
Gilson, IL 61436

NE 1/4 Section 32, Township 11N, Range 3E of the 4th PM in Knox County.

Livestock waste management facilities consisting of one concrete manure pit (approximately 241 ft. x 81 ft. x 8 ft. deep) with 10 concrete manure pump out pits (approximately 6 ft. x 6 ft. each) and the portion of concrete slotted flooring over the manure pit. The manure pit is surrounded by approximately 764 linear feet of 5 inch x 1.5 inch plastic perimeter foundation drainage tile.

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.

DEL:TJF:TC-138707.docx

cc: Tax Cert File

Watershed Unit Tax Certification Review Sheet

Project Name: Wild Rose Farms, Inc. Location: Gilson  
 Reviewer: Thaddeus Fought Date: 1/26/19  
 Log No.: TC-139707 Type:  Agchem  
 Livestock

Applicant: Lance Humphreys Contact: Lance Humphreys  
1444 Knox Rd. 1251N Phone: 209 297 0500  
Gilson, IL 61436

Facility: Wild Rose Farm, Inc Property ID: 11-32-100-002  
1444 Knox Rd. 1251N  
Gilson, IL 61436

Legal Description: 1/4<sup>th</sup> Section 32, T11N, R3E of the 4<sup>th</sup> PM County: Knox

Date Control Devices Installed: 9/19/17 Provided Fair Cash Value:  not or now

Signature: Signed by Lance Humphreys Title: Treasurer / asst. Secretary

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 241 ft x 81 ft x 9:1 slope) w/ concrete and 10 concrete outflow pits (6 ft x 6 ft)
- approximately 764 ft of 6 inch x 1.5 inch plastic drain tile around perimeter of the pit

Other: The facility is described in Attachment 2 Pollution Control Facility Information Description of the application case of 9/29/17.

Waste flow diagram is provided in Attachment 2 Pollution Control Facility Information; Flow chart of the application case of 9/29/17.

Length of the tile (764 ft.) given in 1/27/19 email from Lance Humphreys.

**Faught, Thaddeus**

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**From:** Lance Humphreys <wildrose.farm.inc@gmail.com>  
**Sent:** Saturday, January 27, 2018 7:45 AM  
**To:** Faught, Thaddeus  
**Subject:** [External] Re: Illinois EPA tax certification for livestock facility in Gilson

Thaddeus: The total length of forma drain including going around 10 pump outs is 764 feet.  
I am the ass't secretary-treasure of Wild Rose Farm.

Thanks for reviewing our application, and let us know if you have further questions  
Lance

Sent from my iPad

On Jan 26, 2018, at 1:41 PM, Faught, Thaddeus <[Thaddeus.Faught@Illinois.gov](mailto:Thaddeus.Faught@Illinois.gov)> wrote:

Good Afternoon Lance.

I have reviewed the application you submitted for tax certification for your 241ft x 81ft concrete manure pit for your swine facility in Gilson.

The application has most of the information we will need, but I did have some real quick questions.

- 1) Approximately how many feet of the forma drain tile around the perimeter of the pit do you have? I realize it will be close to twice the length and width of the pit since it goes around the perimeter, but was hoping to get a more accurate estimate from you (going around the pump-outs may add a little length, etc.).
- 2) On the signature block on page 3 of the application, what is your (Lance Humphreys) title listed as? I apologize, but I can't quite make out what it says.

I think that should be it.

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 - CONFIDENTIALITY NOTICE: The information contained in this communication is confidential, may be attorney-client privileged or attorney work product, may constitute inside information or internal deliberative staff communication, and is intended only for the use of the addressee. Unauthorized use, disclosure or copying of this communication or any part thereof is strictly prohibited and may be unlawful. If you have received this communication in error, please notify the sender immediately by return e-mail and destroy this communication and all copies thereof, including all attachments. Receipt by an unintended recipient does not waive attorney-client privilege, attorney work product privilege, or any other exemption from disclosure.

**Faught, Thaddeus**

---

**From:** Faught, Thaddeus  
**Sent:** Friday, January 26, 2018 1:41 PM  
**To:** 'wildrose.farm.inc@gmail.com'  
**Subject:** Illinois EPA tax certification for livestock facility in Gilson

Good Afternoon Lance.

I have reviewed the application you submitted for tax certification for your 241ft x 81ft concrete manure pit for your swine facility in Gilson.

The application has most of the information we will need, but I did have some real quick questions.

- 1) Approximately how many feet of the forma drain tile around the perimeter of the pit do you have? I realize it will be close to twice the length and width of the pit since it goes around the perimeter, but was hoping to get a more accurate estimate from you (going around the pump-outs may add a little length, etc.).
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I think that should be it.

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

Thanks,

Thaddeus Faught, P.E.

Illinois EPA

217-782-3362

TC-138707

TJF



# 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

**RECEIVED**  
 SEP 29 2017  
 IEP4  
 BOW/WPC/PERMIT SECTION

### I. Applicant Information:

Company Name: WILD ROSE FARM, INC

Person Authorized to Receive Certification: R LANCE HUMPHREYS Person to Contact for Additional Details: SAME

Street Address: 1444 KNOX RD 1250N Street Address: \_\_\_\_\_

City: GILSON State: IL City: \_\_\_\_\_ State: \_\_\_\_\_

Zip: 61436 Phone: 309-297-0570 Zip: \_\_\_\_\_ Phone: \_\_\_\_\_

Email Address: WILDROSE.FARM.INC@GMAIL.COM Email Address: \_\_\_\_\_

### II. Facility Information:

Facility Location: Quarter Section: NE 32 Township: 11 N Range: 3E  
 Municipality: GILSON, IL 61436 Township: PERSIFER

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

Address: \_\_\_\_\_ City: \_\_\_\_\_

State: \_\_\_\_\_ Zip Code: \_\_\_\_\_ County: Mad Book Number: \_\_\_\_\_

Property Index Number: 11 32 100 002

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 FINISHING FACILITY

### Permit Information:

WPC Construction Permit Number: NA Date Issued: \_\_\_\_\_

NPDES Permit Number: NA Date Issued: \_\_\_\_\_ Exp. Date: \_\_\_\_\_

APC Construction Permit Number: NA Date Issued: \_\_\_\_\_

APC Operating Permit Number: NA 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:

NA

**Materials Used in the Process:**

NA

**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):

2  
DESCRIPTION  
FLOW CHART  
ANALYSIS

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

STORAGE OF LIQUID SWINE WASTE WHICH IS PUMPED TO ADJACENT CROPLAND AND INJECTED AS CROP FERTILIZER

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).

SWINE WASTE HANDLING FACILITY IN ACCORDANCE WITH LIVESTOCK MANAGEMENT FACILITIES ACT, NRCS STANDARDS, AND MIDWEST PLAN SERVICE SPECIFICATIONS

**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 WASTE	LIQUID MANURE	INJECTED INTO CROPLAND FOR FERTILIZER

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



## INDEX

1  
PLAT MAP

2  
POLLUTION CONTROL FACILITY INFORMATION

DESCRIPTION

FLOW CHART

ANALYSIS

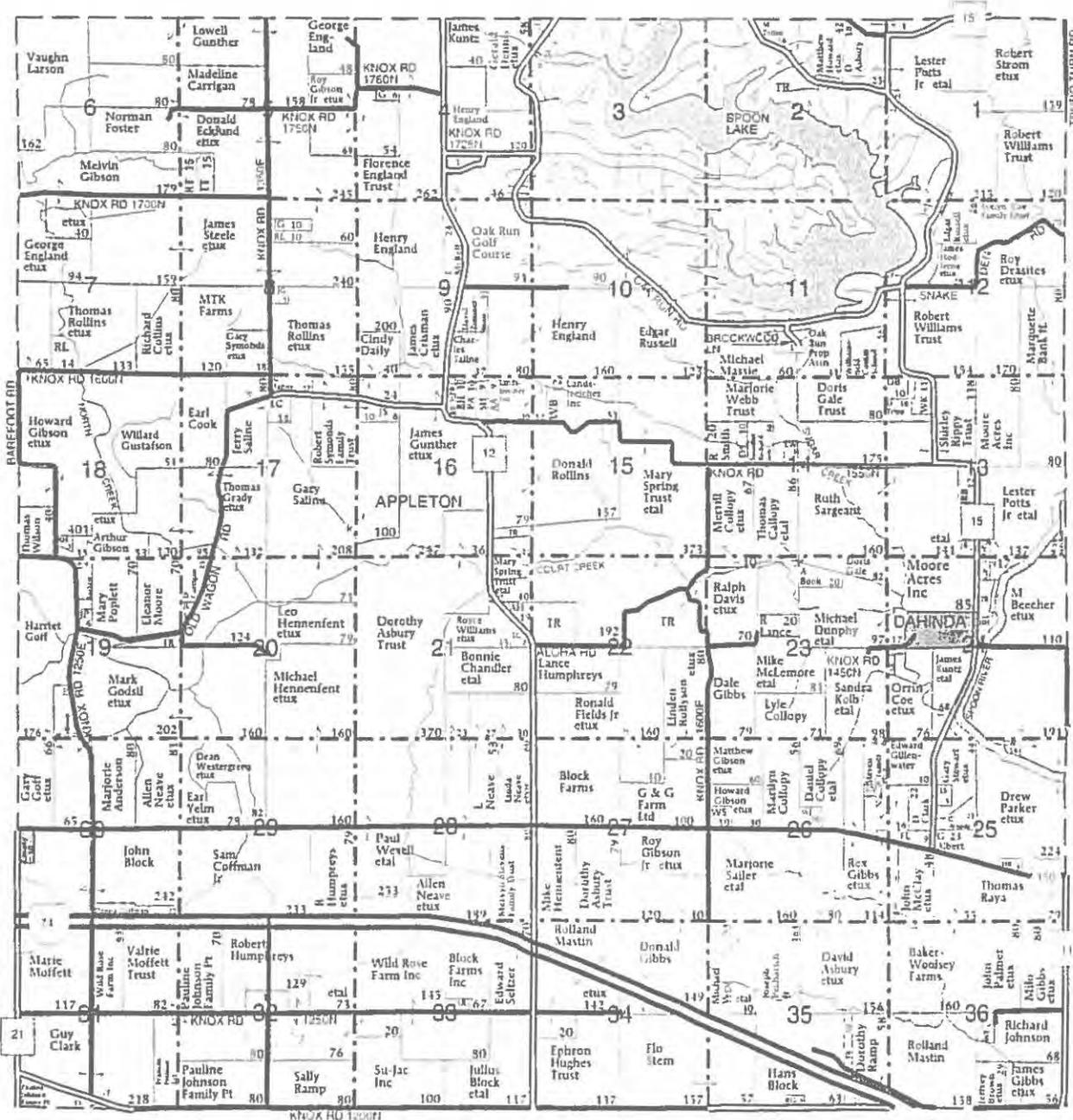
3  
COST OF RECLAMATION & RELATED EXPENSE

Many Businesses and Professional Firms who through their advertising  
have made the Plat & Directory possible for you.  
WHEN BUYING MENTION YOUR "FARM & HOME PLAT & DIRECTORY" TO THEM.  
A good word and a Thank You go a long way!

T-11-N

**PERSIFER PLAT**  
(Landowners)

R-3-E



2

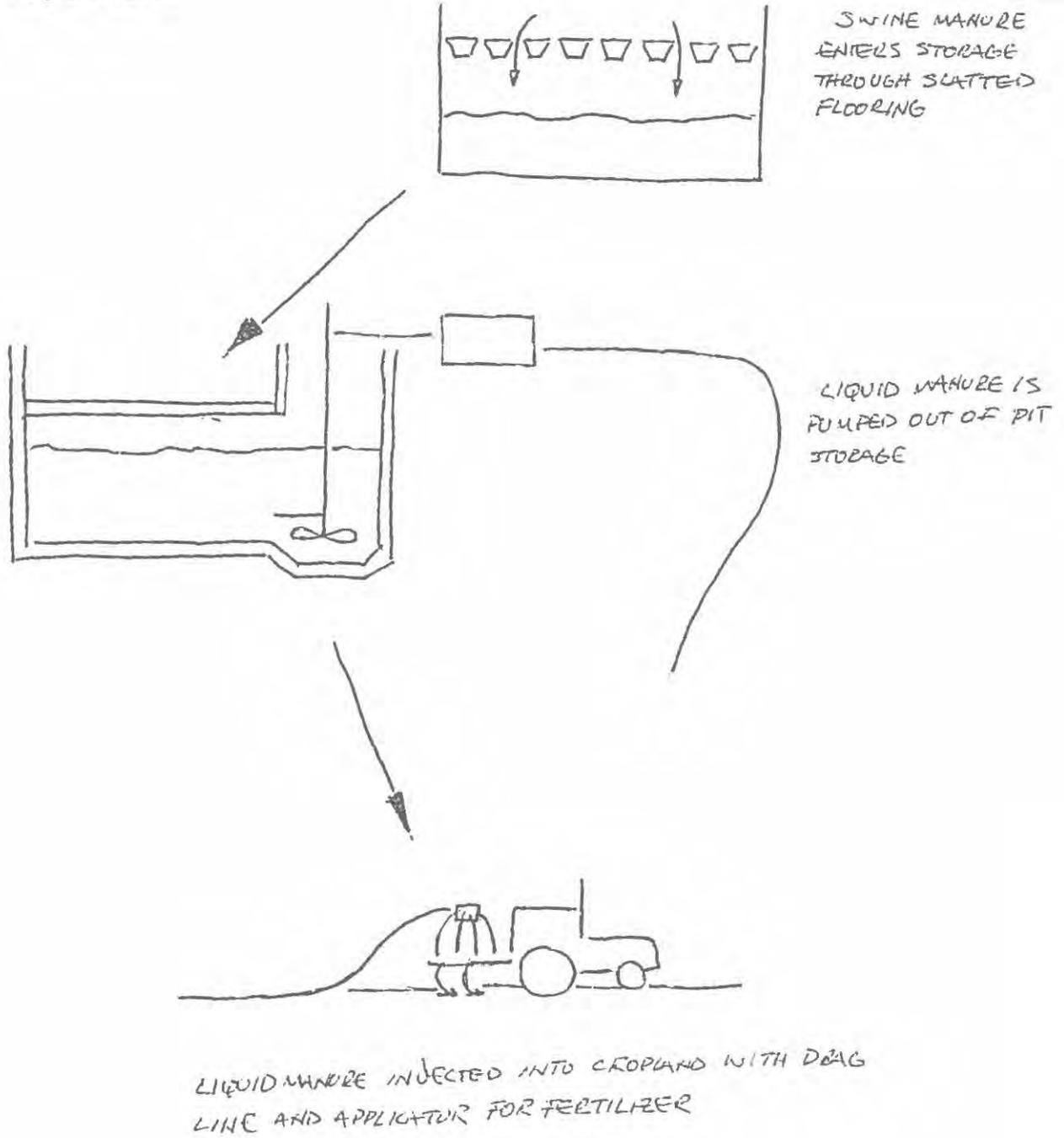
## POLLUTION CONTROL FACILITY INFORMATION

### DESCRIPTION

THE SWINE WASTE MANAGEMENT FACILITY IS A 241' LONG X 81' WIDE X 8' DEEP PIT DESIGNED BY FRANK & WEST ENVIRONMENTAL ENGINEERS, INC. IN ACCORDANCE TO THE NRCS STANDARDS, AND APPROVED BY THE ILLINOIS DEPARTMENT OF AGRICULTURE. THE FLOOR AND PUMPOUTS OF THE MANURE PIT IS MADE OF A 5" THICK 4000PSI CONTINUOUS POUR CONCRETE REINFORCED WITH WIRE AND FLOOR CONTROL JOINTS EVERY 40' USING GREENSTREAK-BASE SEAL #639 (WATER STOP). FORM DRAIN PLASTIC TILE 5" HIGH (FLOOR THICKNESS) X 1 1/2" WIDE SURROUNDS THE PERIMETER OF THE MANURE PIT AND PUMPOUTS WHICH LEADS TO AN OBSERVATION PORT TO SAMPLE AND MONITOR THE WASTE HANDLING FACILITY FOR LEAKS AND DISCHARGES. THE WALLS OF THE MANURE PIT ARE 4000PSI POURED CONCRETE 9" THICK REINFORCED WITH REBAR ACCORDING TO SPECIFICATIONS. WATER STOP MATERIALS WERE PLACED BETWEEN THE FLOOR AND WALLS AND ALSO AT ANY WALL JOINTS TO PREVENT LEAKAGE. SWINE WASTE WILL ENTER THE PIT THROUGH 7000 PSI CONCRETE SLATS PLACED ON 8" X 10" REINFORCED CONCRETE BEAMS WHICH ARE SUPPORTED BY 14" REINFORCED CONCRETE COLUMNS. THERE ARE 10 - 6' X 6' PUMP OUTS, 5 DOWN EACH LENGTH OF THE MANURE PIT. THESE SERVE A DUAL PURPOSE, PIT VENTILATION UTILIZING 24" VARIABLE SPEED FANS, AND FOR AGGITATING AND PUMPING MANURE FROM THE FACILITY.

2  
POLLUTION CONTROL FACILITY INFORMATION

FLOW CHART



2

POLLUTION CONTROL FACILITY INFORMATION

ANALYSIS

2016 WEARN/FINISH MANURE VALVE	LBS/1000 GALLON
TOTAL NITROGEN	43.60
AMMONIA	32.70
ORGANIC N	10.90
PHOSPHORUS	16.70
POTASSIUM	34.90

3

COST OF RECLAMATION & RELATED EXPENSE

2016 WEAN/FINISH MANURE VALUES BASED ON 2015  
COMMERCIAL FERTILIZER PRICES AND 180 BU/AC YIELD GOAL.

~ 1,182,600 GALLONS MANURE PRODUCED (2400 HD BARN) ANNUALLY  
\$41.56 / 1000 GAL MANURE = \$49,149 / YR

NET VALUE ~ \$49,144 PRODUCED - ~ \$11,826 APPLICATION COSTS =

~ \$37,323 NET MANURE VALUE

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 March 20, 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 in Springfield, Illinois:

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

Lance Humphrey  
Wild Rose Farms, Inc.  
1444 Knox Road, 1250N  
Gilson, IL 61436

**[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**