

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

**John Burkholder** )  
**(Property Identification Number** ) **PCB 19-**  
**02-02-08-000-302)** ) **(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

John Burkholder  
579 County Road 2400 N.  
Lovington, Illinois 61937

**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 14, 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**


**John Burkholder**  
**(Property Identification Number**  
**02-02-08-000-302)**

)  
) PCB 19-  
) (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 14, 2018

Illinois Environmental Protection Agency  
1021 North Grand Avenue East  
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**John Burkholder** )  
**(Property Identification Number** ) **PCB 19-**  
**02-02-08-000-302)** ) **(Tax Certification)**  
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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 September 4, 2018, the Illinois EPA received a request from John Burkholder (log number TC-140289, 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: 

John Burkholder  
2450 County Road 700E  
Lovington, IL 61937

The proposed water pollution control facilities in this request are located in the SE ¼ of Section 8, T15N, R5E of the 3rd P.M. in Moultrie County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (approximately 332 ft. x 81 ft. x 8 ft. deep), the concrete slatted portion of the floor over the manure pit that captures and contains waste generated in the barn above, six pump out pits (each approximately 6 ft. x 6 ft. x 8 ft.) to allow manure removal from the manure pit, and HDPE perimeter drainage pipes (approximately 900 ft. x 4 in.) located around the footing of the manure pit to prevent flotation of the pit.

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 14, 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 E. LeCrone, Manager, Industrial Unit, Permit Section *DEL*

Date: September 20, 2018

Re: John Burkholder – Lovington  
Recommendation of Tax Certification  
Log # TC-140289  
Property Index# 02-02-08-000-302

RECEIVED  
Division of Legal Counsel  
SEP 21 2018  
Environmental Protection  
Agency

The Bureau of Water received a request on September 4, 2018 from John Burkholder 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:

John Burkholder  
2450 County Rd. 700E  
Lovington, IL 61937

SE ¼ of Section 8, T15N, R5E of the 3<sup>rd</sup> PM in Moultrie County

The livestock waste handling facilities consisting of one (1) concrete manure pit (approximately 332 ft. x 81 ft. x 8 ft.), the concrete slatted portion of the floor over the manure pit that capture and contain waste generated in the barn above, six (6) pumpout pits (approximately 6 ft. x 6 ft. x 8 ft. each) to allow manure removal from the manure pit, and HDPE perimeter drainage pipes (approximately 900 ft. x 4 in.) located around the footing of manure pit to prevent flotation of the pit. 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.

DEL:WH:Tax Cert Recommendation.docx

cc: Tax Cert File

## Watershed Unit Tax Certification Review Sheet

Project Name: John Burkholder

Date: September 14, 2018

Type:  Agchem  
 Livestock

Reviewer: WH

Contact: Same

Log number: TC-140289

Applicant: John Burkholder  
579 County Rd. 2400 N.  
Lovington, IL 61937

Phone: 217-259-2841

Property Index#: 02-02-08-000-302

Facility: John Burkholder  
2450 County Rd. 700E  
Lovington, IL 61937

Parcel#:

County: Moultrie

Legal Description:

Signature: John Buckholder

SE ¼ of Section: 8 Twp: 15N R: 5E PM: 3<sup>rd</sup>

Title: Manager

Date Control Devices installed: August 2018

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 one (1) concrete manure pit (approximately 332 ft. x 81 ft. x 8 ft.) and the concrete slatted portion of the floor over the manure pit that capture and contain waste generated in the barn above. The concrete manure pit has six (6) pumpout pits (approximately 6 ft. x 6 ft. x 8 ft. each) to allow manure removal from the manure pit. An HDPE perimeter drainage pipe (approximately 900 ft. x 4 in.) is located around the footing of the manure pit to prevent flotation of the pit. 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:

One (1) concrete manure pit (332 ft. x 81 ft. x 8 ft.)  
Concrete slatted floor;  
Six (6) pumpout pits (approximately 6 ft. x 6 ft. x 8 ft. each)  
HDPE perimeter drainage tile (approximately 900 ft. x 4 in.)

A process flow diagram with narrative is provided by the attachment of the application.

Recommended Action: Issue tax certification.



# Illinois Environmental Protection Agency

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## Application for Certification (Property Tax Treatment) Pollution Control Facility

### FOR AGENCY USE ONLY

ROWING PERMIT SECTION

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: John Burkholder  
Person Authorized to Receive Certification: John Burkholder Person to Contact for Additional Details: Same  
Street Address: 579 County Rd 2400 N. Street Address: \_\_\_\_\_  
City: Lovington State: IL City: \_\_\_\_\_ State: \_\_\_\_\_  
Zip: 61937 Phone: 217-259-2841 Zip: \_\_\_\_\_ Phone: \_\_\_\_\_  
Email Address: \_\_\_\_\_ Email Address: \_\_\_\_\_

### II. Facility Information:

Facility Location: Quarter Section: SE Township: 15-North Range: 5-East  
Municipality: Section 8 Township: \_\_\_\_\_  
Note: A plat map location is requested for facilities located outside of municipal boundaries.  
Address: 2450 CR 700E City: Lovington  
State: IL Zip Code: 61937 County: Moultrie Book Number: \_\_\_\_\_  
Property Index Number: 02-02-08-000-302

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 structure is a swine finishing building where swine are housed on concrete slats with a below ground concrete pit 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:**

**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):**

A concrete pit with dimensions of 331' 6" x 81' x 8' deep is used to store livestock waste until the appropriate time to apply the manure to agricultural fields at agronomic rates. The building has six (6) 6' x 6' x 8' concrete pumpouts, 900' of 4" HDPE perforated tile around the perimeter of the footings, and 26,400 ft<sup>2</sup> of precast concrete slats.

**Describe the Primary Purpose of the Pollution**

The primary purpose of the pits is to have a years 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 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.  
1021 North Grand Avenue East, P.O. Box 19276, Springfield, Illinois 62794-9276 (217) 782-3397

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: 8/1/18

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

8/9/18

Status of installation on date of application:

Completed

### 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))**

John C. Burkholder  
Printed Name:

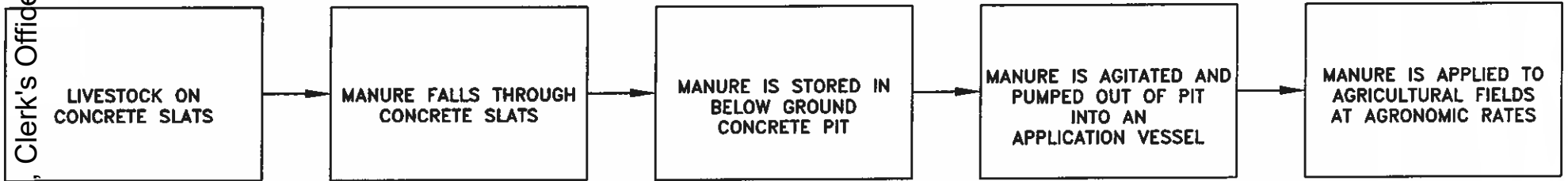
Managing Partner  
Title:

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

[Signature]  
Signature:

8/29/18  
Date:

POLLUTION CONTROL FACILITY  
PROCESS FLOW DIAGRAM







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



July 24, 2017

BOWWWPC/PERMIT SECTION

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

RE: John Burkholder facility

Dear Mr. Keller:

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

If you have any further questions or comments regarding the John Burkholder 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 company name.

Jacob Nims  
Agricultural Engineer

Attachment: Application for Certification

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 November 14, 2018, 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

John Burkholder  
579 County Road 2400 N.  
Lovington Illinois 61937

**[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. Roubitsek  
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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