

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Rancho Cantera, LLC)
(Property Identification Number) PCB No.
10-11-15-200-002) (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

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
Christine M. Zeivel
Assistant Counsel
Division of Legal Counsel

DATED: November 15, 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.**
10-11-15-200-002)) **(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
Christine M. Zeivel
Assistant Counsel
Division of Legal Counsel

DATED: November 15, 2018

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

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BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Rancho Cantera, LLC)
(Property Identification Number) PCB No.
10-11-15-200-002) (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 March 12, 2018, the Illinois EPA received a request from Jake Bosma of Rancho Cantera, LLC (log number TC-139361, 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: 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.), 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:

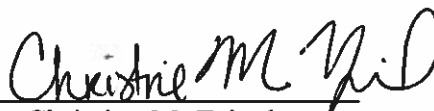
any system, method, construction, device or appliance appurtenant thereto or any portion of any building or equipment, that is designed, constructed, installed or operated for the primary purpose of: eliminating, preventing, or reducing air or water pollution ...or treating, pretreating, modifying or 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: November 15, 2018
Illinois Environmental Protection Agency
1021 North Grand Ave. E.
P.O. Box 19276
Springfield, Illinois 62794-9276
217/782-5544

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 15, 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



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: **JUN 29 2018**

Re: Rancho Cantera, LLC - Kent
Recommendation of Tax Certification
Log # TC-139361
Property Index# 10-11-15-200-002

The Bureau of Water received a request on March 12, 2018 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 4th 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.), 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.

DEL:WH:Tax Cert Recommendation.docx

cc: Tax Cert File

Watershed Unit Tax Certification Review Sheet

Project Name: Rancho Cantera, LLC

Date: May 17, 2018

Type: Agchem
 Livestock

Reviewer: WH

Log number: TC-139361

Contact: Same as Applicant

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

Phone: 559-909-0349

Property Index#: 10-11-15-200-002

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: 4th

Signature: Jake Bosma

Title: Manager

Date Control Devices installed: September 2014

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.). Plastic 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 Pollution Control Facility Information of the application form:

Two (2) earthen manure holding ponds;

One (1) concrete reception pit;

Plastics pipe for manure transferring.

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

Recommended Action: Issue tax certification.



Frank & West
Environmental Engineers, Inc.

February 28, 2018

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

RE: Rancho Cantera facility

Dear Mr. Keller:

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

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

FRANK & WEST
ENVIRONMENTAL ENGINEERS, INC.

Jacob Nims
Agricultural Engineer

Attachment: Application for Certification

RECEIVED
MAR 12 2018
IEPA
BOW/WPC/PERMIT SECTION



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 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>Rancho Cantera, LLC.</u>	Person to Contact: _____
Person Authorized to Receive Certification: <u>Jake Bosma</u>	for Additional Details: <u>Same</u>
Street Address: <u>13805 Tipton Ave.160</u>	Street Address: _____
City: <u>Tipton</u> State: <u>CA</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: _____

Address: 2745 North Sunnyside Rd. City: Kent

State: IL Zip Code: 61044 County: Stephenson Book Number: _____

Property Index Number: 10-11-15-260-062

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

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BOW/WPG/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: _____	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):

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. Manure is pumped into the earthen storages via 615' of 8" 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.



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 point 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: 9-1-14

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

9-1-14

Status of installation on date of application:

In Use.

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
Printed Name:

Manager
Title:

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

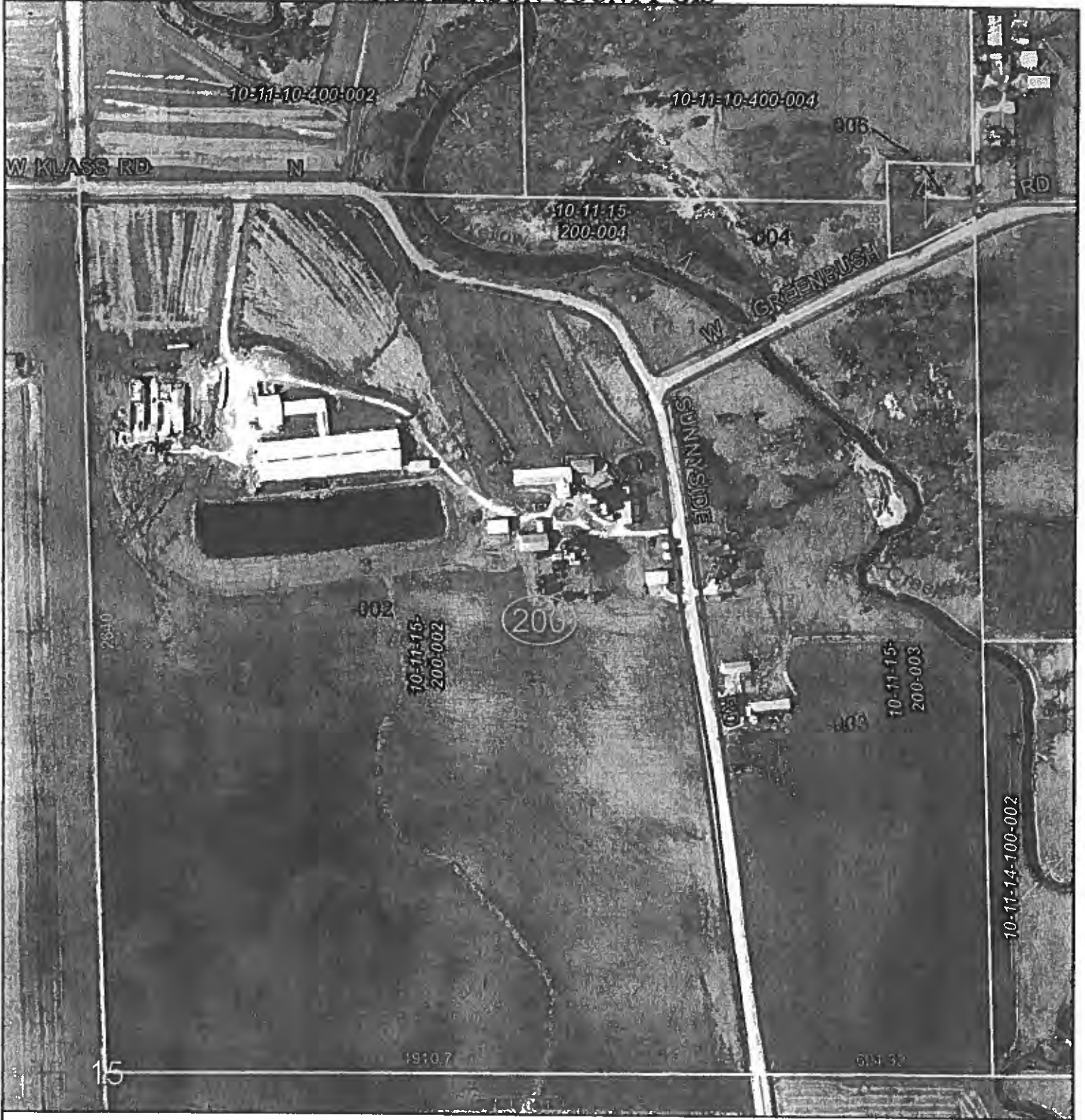
[Signature]
Signature:

3-5-18
Date:

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BOW/WPC/PERMIT SECTION

STEPHENSON COUNTY GIS

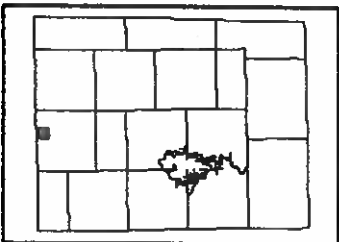


STEPHENSON COUNTY GIS



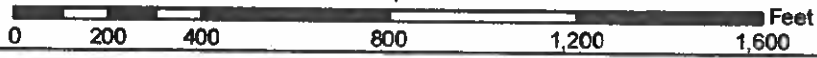
15 N. Galena Ave.
Freeport, IL 61032
(815) 235-8260

PHOTOGRAPHY CURRENT
AS OF 04/11/2003



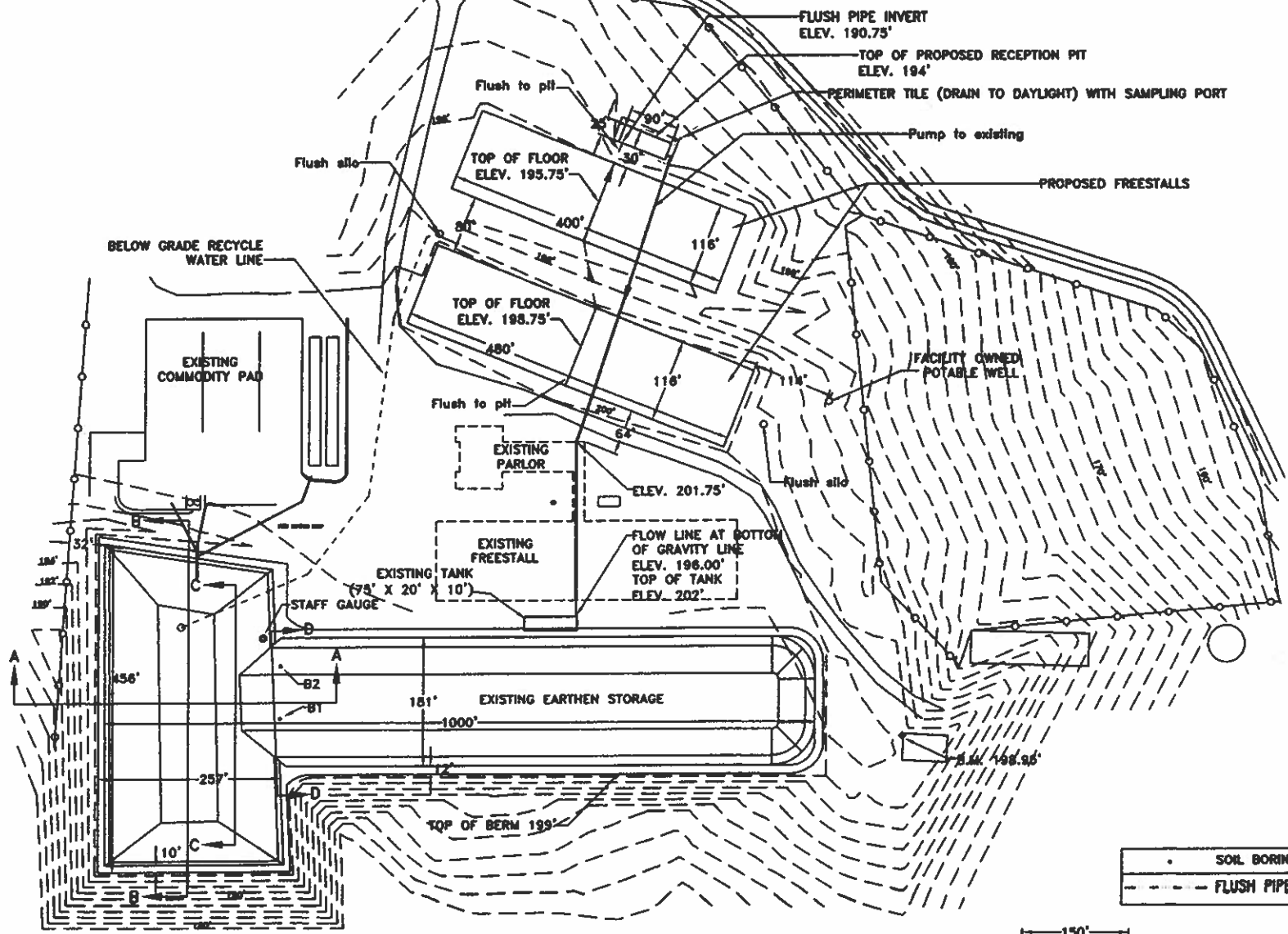
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COUNTY GIS DEPARTMENT.**

1 inch equals 400 feet





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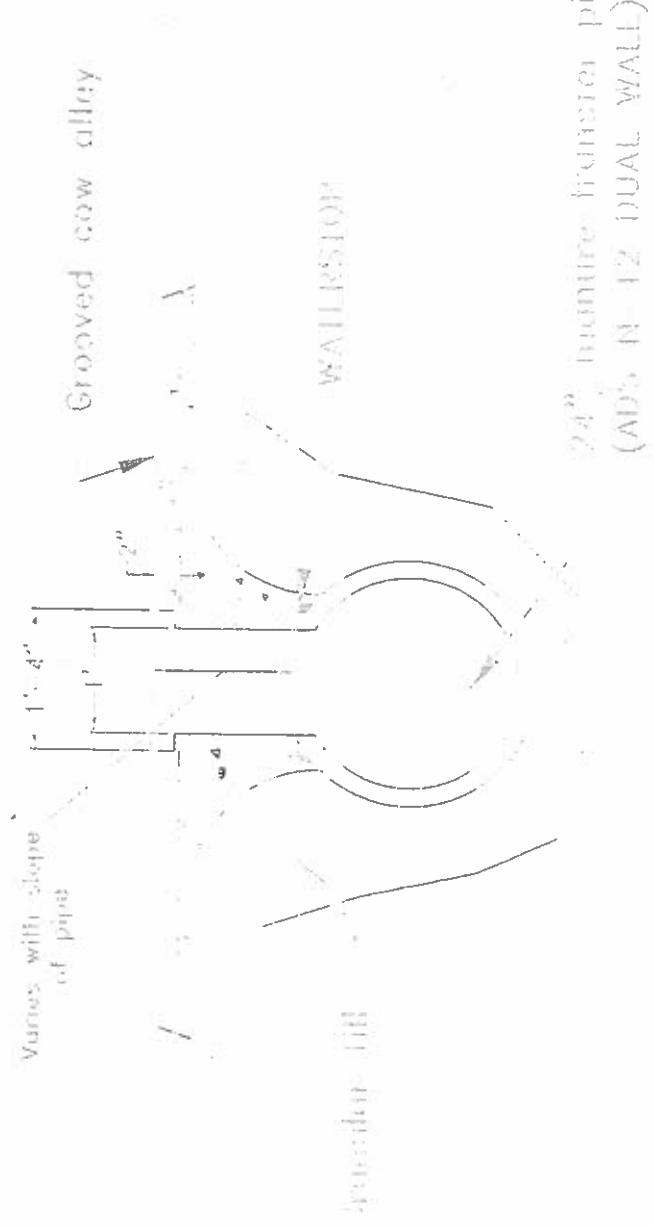
Frank & West
 Environmental Engineers, Inc.
 7226 N. State Route 29
 Springfield, IL 62707
 Phone: 217/487-7686
 Fax: 217/487-7687

RANCHO CANTERA, LLC.
PLOT PLAN
 DRAWN BY: CEO

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SCALE: AS SHOWN | DATE: 09/13/10 | REVISED ON: 12/03/10 | DRAWING NO. 07-15327

DETAIL #3



POLLUTION CONTROL FACILITY
PROCESS FLOW DIAGRAM

