

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

**Leonard Boelens** )  
**(Property Identification Number** ) **PCB No.**  
**19-05-300-002)** ) **(Tax Certification)**  
 )

**NOTICE**

**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**, copies of which are herewith served upon you.

Leonard Boelens  
8429 E. 1900 St.  
Galva, Illinois 61434

Don Brown, Clerk  
Illinois Pollution Control Board  
James R. Thompson Center  
100 West Randolph Street, Suite 11-500  
Chicago, Illinois 60601

**Copies also provided electronically as follows:**

Illinois Department of Revenue  
via email at REV.PropTaxApp@illinois.gov  
101 West Jefferson  
P.O. Box 19033  
Springfield, Illinois 62794

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By:   
Amanda S. Kimmel  
Assistant Counsel  
Division of Legal Counsel

DATED: May 14, 2019

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**

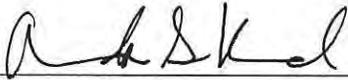
**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

**Leonard Boelens** )  
**(Property Identification Number** ) **PCB No.**  
**19-05-300-002)** ) **(Tax Certification)**  
 )

**A P P E A R A N C E**

The undersigned, as one of its attorneys, hereby enters an APPEARANCE on behalf of Respondent, Illinois Environmental Protection Agency.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By:   
Amanda S. Kimmel  
Assistant Counsel  
Division of Legal Counsel

DATED: May 14, 2019

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**

**Leonard Boelens** )  
**(Property Identification Number** ) **PCB No.**  
**19-05-300-002)** ) **(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 December 17, 2018, the Illinois EPA received a request from Leonard Boelens (log number TC-140712, 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: Leonard Boelens  
11070 E. 1900 St.  
Cambridge, Illinois 61238

The proposed water pollution control facilities in this request are located in the SW ¼ of Section 5, T15N, R4E of the 4th P.M. in Henry County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (approximately 391 ft. x 51 ft. x 8 ft. deep) and the concrete slatted portion of the floor over the 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 (2018), 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 (2018), pollution control facilities must be certified as such by the Board, 35 ILCS 200/11-20 (2018) 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:   
Amanda S. Kimmel  
Assistant Counsel  
Division of Legal Counsel

Dated: May 14, 2019

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

)  
)  
)  
)  
)

**CERTIFICATE OF SERVICE**

I, the undersigned attorney at law, hereby certify that I have served on the date of May 14, 2019, 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:

Leonard Boelens  
8429 E. 1900 St.  
Galva, Illinois 61434

**Copies also provided electronically as follows:**

Illinois Department of Revenue  
via email at REV.PropTaxApp@illinois.gov  
101 West Jefferson  
P.O. Box 19033  
Springfield, Illinois 62794

**[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/ Amanda S. Kimmel  
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

JB PRITZKER, GOVERNOR

JOHN J. KIM, ACTING DIRECTOR

# Memorandum

To: Charles Gunnarson, Division of Legal Counsel

From: Darin E. LeCrone, Manager, Industrial Unit, Permit Section *DEL*

Date: **APR 17 2019**

Re: Leonard Boelens – Cambridge  
Recommendation of Tax Certification  
Log # TC-140712  
Property Index# 19-05-300-002

The Bureau of Water received a request on December 17, 2018 from Leonard Boelens 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:

Leonard Boelens  
11070 E. 1900 St.  
Cambridge, IL 61238

SW ¼ of Section 5, T15N, R4E of the 4<sup>th</sup> PM in Henry County

The livestock waste handling facilities consisting of one (1) concrete manure pit (approximately 391 ft. x 51 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 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: Leonard Boelens

Date: April 4, 2019

Reviewer: WH

Type:  Agchem  
 Livestock

Log number: TC-140712

Applicant: Leonard Boelens  
8429 E. 1900 St.  
Galva, IL 61434

Contact: Same

Phone: 309-945-8835

Facility: Leonard Boelens  
11070 E. 1900 St.  
Cambridge, IL 61238

Property Index#: 19-05-300-002

Parcel#:

Legal Description:  
SW ¼ of Section: 5 Twp: 15N R: 4E PM: 4<sup>th</sup>

County: Henry

Signature: : Leonard Boelens

Date Control Devices installed: September 2006

Title: Owner

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 391 ft. x 51 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 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 and the email attachments received 04/04/2019:

One (1) concrete manure pit,  
Concrete slatted floor.

A process flow diagram is provided by the application received 04/04/2019. Additional information about details of pollution control facilities are provided through the email.

Recommended Action: Issue tax certification.

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.

**RECEIVED**  
 DEC 17 2018

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

**I. Applicant Information:**

Company Name: _____	Person to Contact _____
Person Authorized to Receive Certification: <u>Leonard Boelens</u>	for Additional Details: <u>Leonard Boelens</u>
Street Address: <u>8429 E. 1900 St.</u>	Street Address: <u>8429 E. 1900 St.</u>
City: <u>Galva</u> State: <u>IL</u>	City: <u>Galva</u> State: <u>IL</u>
Zip: <u>61434</u> Phone: <u>309-945-8835</u>	Zip: <u>61434</u> Phone: <u>309-945-8835</u>
Email Address: <u>boelens@live.com</u>	Email Address: <u>boelens@live.com</u>

**II. Facility Information:**

Facility Location: Quarter Section: 5 Township: Burns Range: R4  
 Municipality: \_\_\_\_\_ Township: \_\_\_\_\_

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

Address: 11070 E. 1900 St. City: Cambridge  
 State: IL Zip Code: 61238 County: Henry Book Number: \_\_\_\_\_  
 Property Index Number: 19-05-300-002

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 Production

**Permit Information:**

WPC Construction Permit Number: _____	Date Issued: _____
NPDES Permit Number: _____	Date Issued: _____ Exp. Date: _____
APC Construction Permit Number: _____	Date Issued: _____
APC Operating Permit Number: _____	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:

Materials Used in the Process:

**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):

See enclosed documents.

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

Contains the manure and protects the water supply.

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).

**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 manure	swine manure	fertilizer for crops

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

**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: September 2006

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

The facility was completed and has been in use ever since September 2006, we were just not aware that we were eligible to apply for this property tax certification until now.

Status of installation on date of application:

The facility is still in use and there have been no improvements to the certified portion.

**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))**

Leonard Boelens Printed Name: Owner Title:

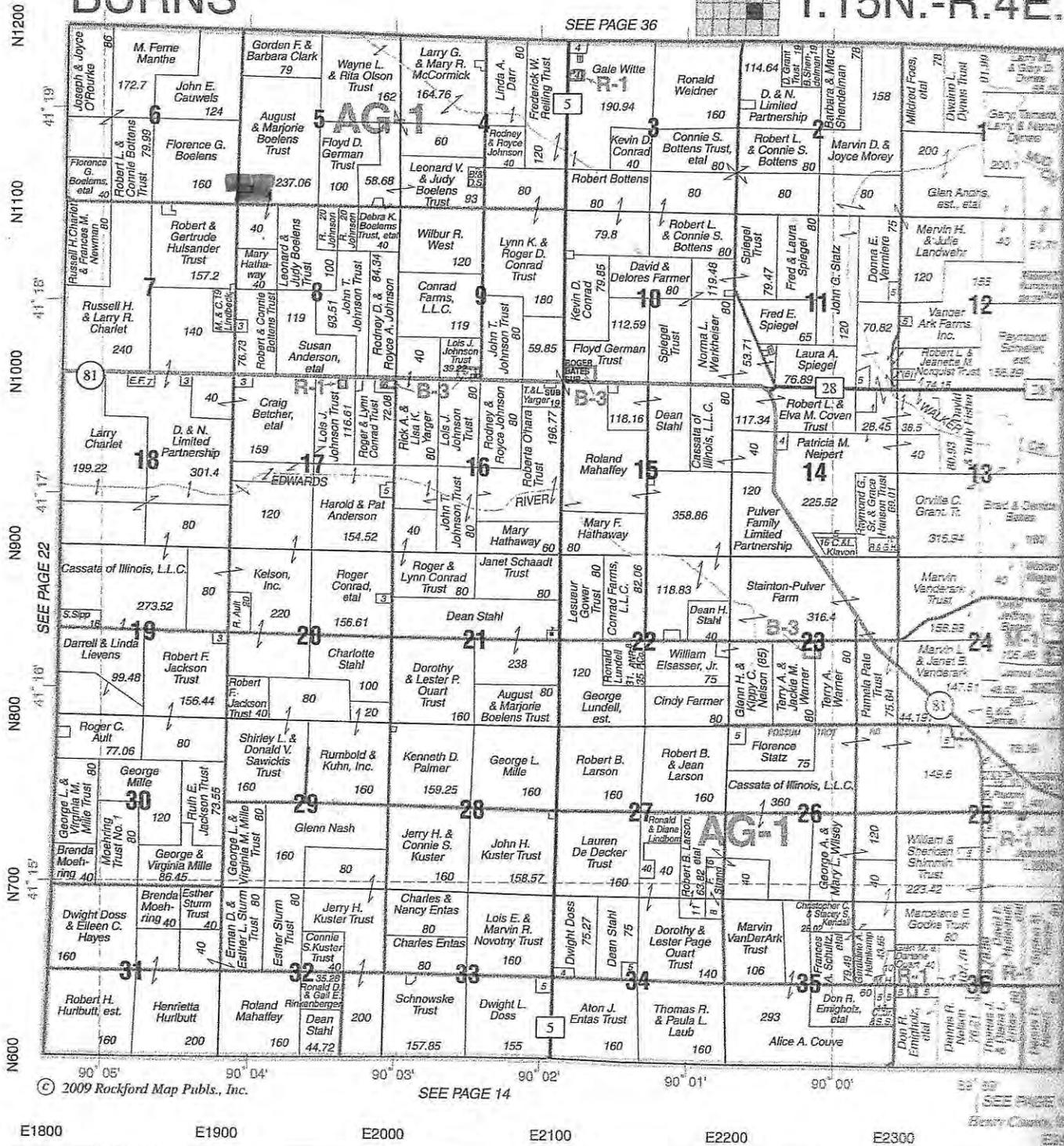
For incorporated entities, signature should be from an authorized corporate representative.

Leonard Boelens Signature: 12-12-2018 Date:

# BURNS

## T.15N.-R.4E.

SEE PAGE 36





## Wallace Engineering & Land Surveying Co.

PROFESSIONAL LAND SURVEYORS & ENGINEERS  
Farm & City Lot Surveys

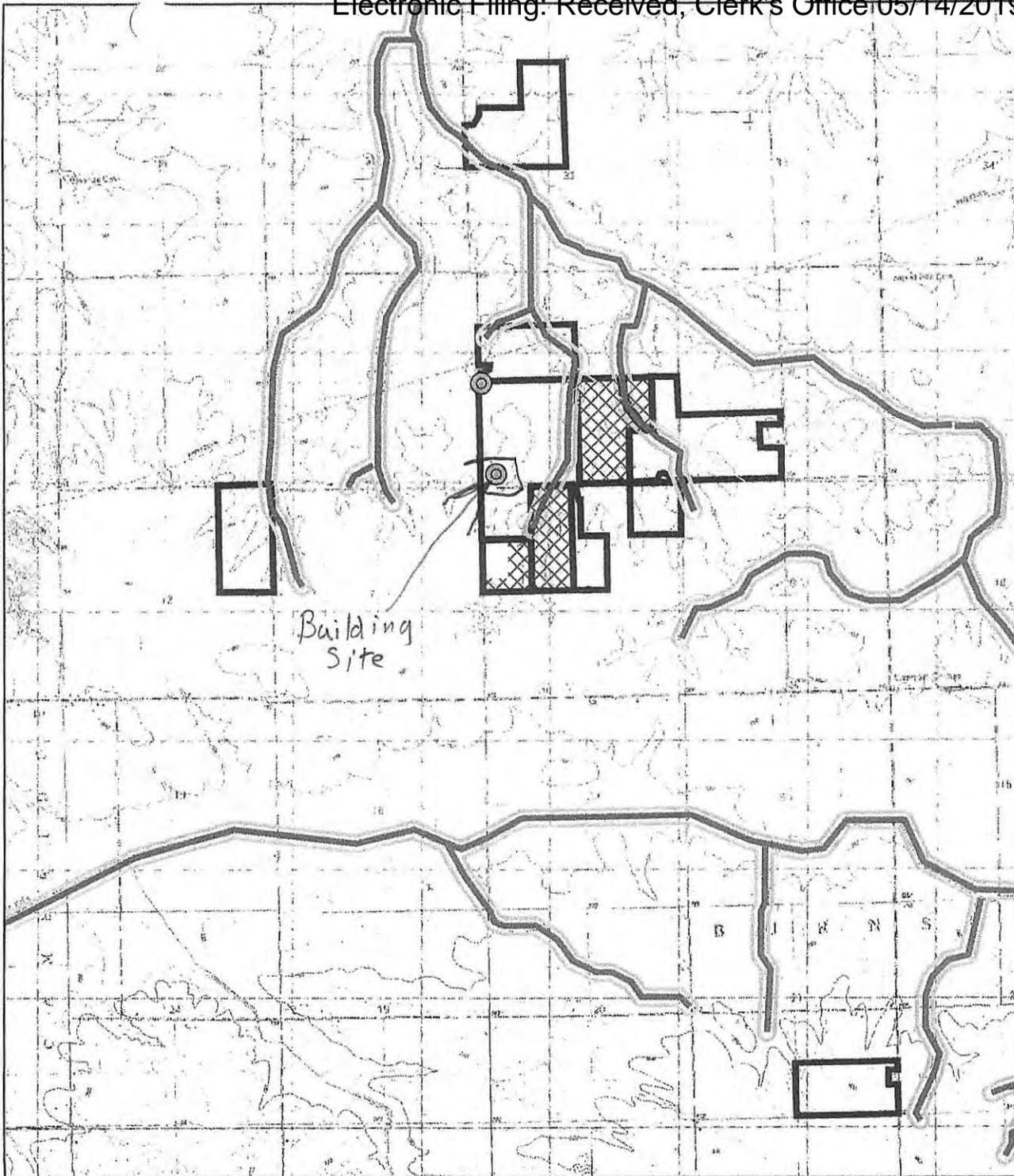
P.O. Box 42  
Toulon, Illinois 61483  
Email: wallaceengr@gmail.com

Phone: (309) 286-7333  
Day or Night  
Fax: (309) 286-5002

# Leonard Boelens

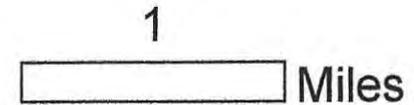
## All Farms

## Topo Map



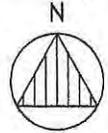
### Legend

-  Water
-  Wells
-  Water\_Buffer
-  Well\_Buffer
-  No Application Based on Land Treatment



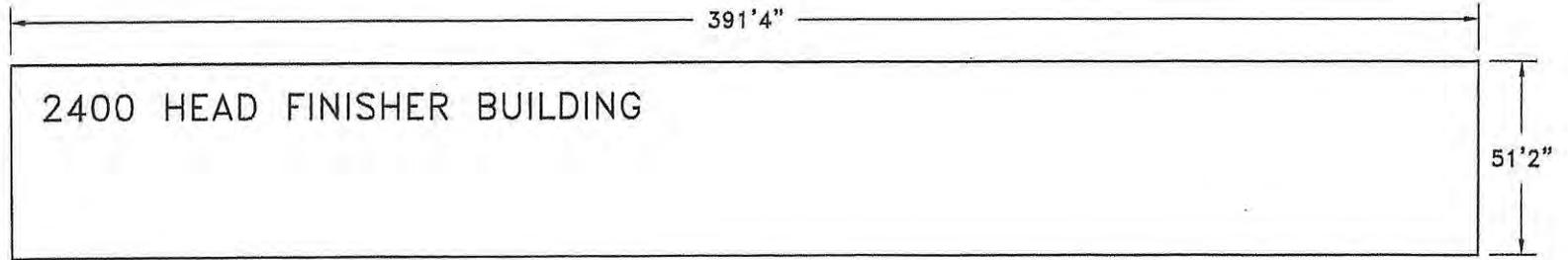
 **Frank & West**  
Environmental Engineers, Inc.  
7226 N. State Route 29 Phone: 217/487-7886  
Springfield, IL 62707 Fax: 217/487-7887

The building has a totally slated floor with an 8' deep pit that has 1,170,471 gallons of storage providing 403 days of storage.

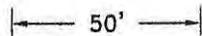


The pit has total concrete walls and floor.

The building has no pumps. We have 712 acres available for application and the manure from the swine finisher will be injected by custom applicator.



NOTES:  
\*CLOSEST TOWN IS CAMBRIDGE



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

LEONARD BOELENS  
CAMBRIDGE, ILLINOIS

PLOT PLAN

7226 N. State Route 29  
Springfield, IL 62707

Phone: 217/487-7686  
Fax: 217/487-7687

DRAWN BY: WEM

SCALE: 1"=50'

DATE: 7/9/07

DRAWING NO.07-17102

**Han, Wei**

---

**From:** Judy Boelens <boelens@live.com>  
**Sent:** Thursday, April 4, 2019 2:25 PM  
**To:** Han, Wei  
**Subject:** [External] RE: Swine Farm Tax Certification TC-140712  
**Attachments:** Scan0018.pdf

Please find attached a diagram showing the flow of livestock waste from the hog barn to the eventual destination, the field.

Also, the quarter ID for my facility is the SW quarter of Section 5.

If you need anything further, please let me know.

Leonard Boelens

Sent from [Mail](#) for Windows 10

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**From:** Han, Wei <Wei.Han@Illinois.gov>  
**Sent:** Wednesday, March 27, 2019 3:01:19 PM  
**To:** Boelens@live.com  
**Subject:** Swine Farm Tax Certification TC-140712

Mr. Boelens,

The Agency has received your application for tax certification for a swine farm located in Cambridge IL. The following information is needed in order to complete our review:

1. The quarter ID (SE, SW, NE, or NW) of Section 5 of the facility's property legal description.
2. A diagram showing the flow of livestock waste from the initial animal waste collection or containment area through all pollution control facilities to final disposal on cropland.

Please let me know if you have any questions.

Thanks,

Wei Han, P.E.  
Illinois Environmental Protection Agency  
BOW/DWPC/Permit Section  
1021 North Grand Avenue E.  
P.O. Box 19276  
Springfield, IL 62794-9276

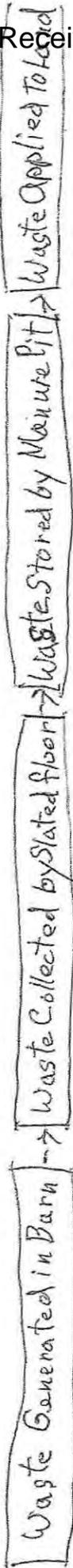
Phone: 217-524-3034  
Email: [Wei.Han@Illinois.gov](mailto:Wei.Han@Illinois.gov)

To: Wei Han P.E.

Subject: Swine Farm Tax Certification for Leonard Boelens

1. The quarter FD is SW of section 5

2. A Diagram showing the flow of livestock waste



Leonard Boelens