

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

Joshua S. Drake )  
(Property Identification Number ) PCB 20-  
16-31-200-006 ) (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.


Joshua S. Drake  
1446 Knoxville Rd.  
Lynn Center, Illinois 61262

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:   
Michael S. Roubitchek  
Assistant Counsel  
Division of Legal Counsel

DATED: September 6, 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**

**Joshua S. Drake** )  
**(Property Identification Number** ) **PCB 20-**  
**16-31-200-006)** ) **(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:   
\_\_\_\_\_  
Michael S. Roubitchek  
Assistant Counsel  
Division of Legal Counsel

DATED: September 6, 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**

Joshua S. Drake )  
(Property Identification Number ) PCB 20-  
16-31-200-006) (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 February 13, 2018, the Illinois EPA received a request from Joshua S. Drake (log number TC-139197, 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: Joshua S. Drake  
881 N. 700<sup>th</sup> Avenue  
New Windsor, IL 61465

The proposed water pollution control facilities in this request are located in the NE ¼ of Section 31, T15N, R1E of the 4th P.M. in Henry County, at the above street address and consist of the following:

Livestock waste handling facilities consisting of one concrete manure pit (approximately 391 ft. x 51 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, ten concrete pump out pits (each approximately 5 ft. x 6 ft. x 8 ft.) to allow manure removal from the manure pit, and a plastic perimeter drain pipe (approximately 884 ft. x 4 in.), around the footing of the manure pit to prevent flotation of the pit, which includes one inspection port (approximately 8 ft. x 12 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 (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: September 6, 2019

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

JB PRITZKER, GOVERNOR

JOHN J. KIM, DIRECTOR

# Memorandum

To: Charles Gunnarson, Division of Legal Counsel

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

Date: June 6, 2019

Re: Joshua S. Drake – New Windsor  
Recommendation of Tax Certification  
Log # TC-139197  
Property Index# 16-31-200-006

The Bureau of Water received a request on February 13, 2018 from Joshua S. Drake 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:

Josh Drake  
881 N. 700<sup>th</sup> Ave.  
New Windsor, IL 61456

NE ¼ of Section 31 T15N, R1E 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.), the concrete slatted portion of the floor over the manure pit that capture and contain waste generated in the barn above, a total of ten (10) pumpout pits (approximately 5 ft. x 6 ft. x 8 ft. each) to allow manure removal from the manure pit, plastic perimeter drainage pipes (approximately 884 ft. x 4 in.) located around the footing of the manure pit to prevent flotation of the pit, and an inspection port (approximately 8 ft. x 12 in.) on the perimeter drainage pipe. 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: Joshua S. Drake

Date: June 4, 2019

Type:  Agchem  
 Livestock

Reviewer: WH

Contact: Same as the left

Log number: TC-139197

Phone: 309-373-2724

Applicant: Joshua S. Drake  
1446 Knoxville Rd.  
Lynn Center, IL 61262

Property Index#: 16-31-200-006

Parcel#:

Facility: Josh Drake  
881 N. 700<sup>th</sup> Ave  
New Windsor, IL 61465

County: Henry

Legal Description:

NE ¼ of Section: 31 Twp: 15N R: 1E PM: 4<sup>th</sup>

Signature: Joshua S. Drake

Title: Owner

Date Control Devices installed: September 2017

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 concrete manure pit has a total of ten (10) pumpout pits (approximately 5 ft. x 6 ft x 8 ft. each) to allow manure removal from the manure pit. Plastic perimeter drainage pipes (approximately 884 ft. x 4 in.) with an inspection port (approximately 8 ft. x 12 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 D of the application form received 01/10/2018:

one (1) concrete manure pit (approximately 391 ft. x 51 ft. x 8 ft.);

Concrete slatted floor;

Ten (10) pumpout pits (approximately 5 ft. x 6 ft x 8 ft. each)

Plastic perimeter drainage tile around the pit (approximately 884 ft. x 4 in.)

Inspection port (8 ft. x 12 in.)

A process flow diagram is received via email on 05/23/2019.

Recommended Action: Issue tax certification.

taxcert review sheet

APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)  
 POLLUTION CONTROL FACILITY  
 AIR  WATER

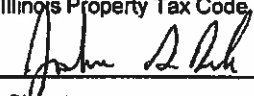
ILLINOIS ENVIRONMENTAL PROTECTION AGENCY  
 P. O. Box 19276, Springfield, IL 62794-9276

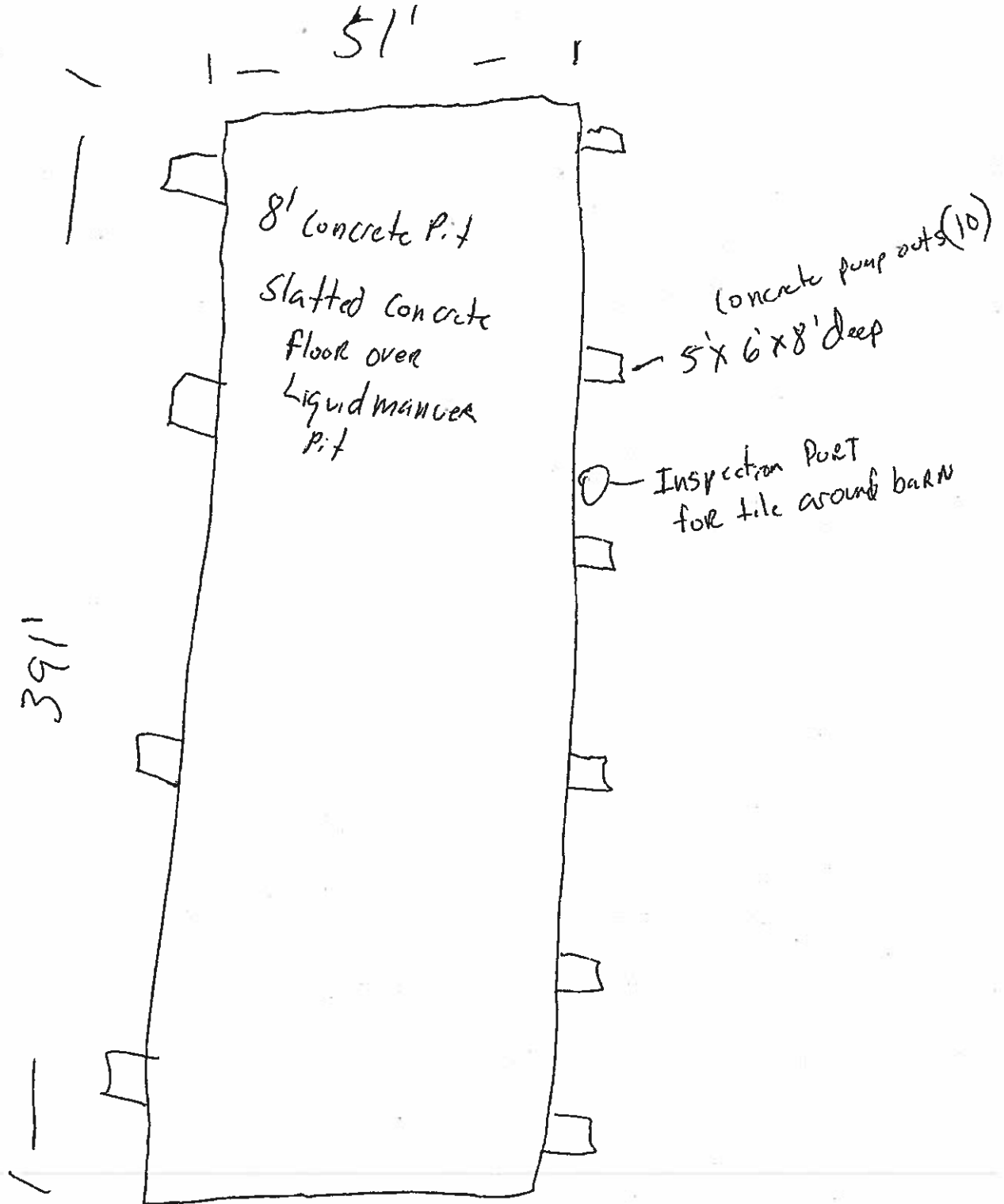
This Agency is authorized to request this information under Illinois Revised Statutes, 1979, Chapter, 120, Section 502a-5. Disclosure of this information is voluntary. However, failure to comply could prevent your application from being processed or could result in denial of your application for certification.

FOR AGENCY USE

File No.	Date Received	Certification No.	Date	
Sec. A  APPLICANT	Company Name <i>Joshua S. Drake</i>			
	Person Authorized to Receive Certification <i>Joshua S. Drake</i>		* Person to Contact for Additional Details <i>Joshua S. Drake</i>	
	Street Address <i>1446 Knoxville Rd</i>		Street Address <i>1446 Knoxville Rd</i>	
	Municipality, State & Zip Code <i>Lynn Center IL 61262</i>		Municipality, State & Zip Code <i>Lynn Center IL 61262</i>	
	Telephone Number <i>309-373-2724</i>		Telephone Number <i>309-373-2724</i>	
	Location of Facility Quarter Section <i>31</i>	Township <i>15N</i>	Range <i>1-East</i>	Municipality <i>15N</i>
	Street Address <i>881 N 700th AVE</i>		County <i>Henry</i>	Book Number
	Property Identification Number <i>16-31-200-006</i>		Parcel Number	
	Sec. B  MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location <i>Swine Production</i>		
Water Pollution Control Construction Permit No.		Date Issued		
NPDES PERMIT No.		Date Issued	Expiration Date	
Air Pollution Control Construction Permit No.		Date Issued		
Air Pollution Control Operating Permit No.		Date Issued		
Sec. C  MANUFACTURING PROCESS	Describe Unit Process  <b>RECEIVED</b>  <i>FEB 13 2020</i>  <b>IEPA1013</b>			
	Materials Used in Process			
Sec. D  POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility <i>One concrete manure pit 51'x391'x84" w. 10 concrete pumpout pits each 5'x6'x8" and the stotted concrete portion of the floor over the manure pit. Manure pit is surrounded by 884 feet of 4" plastic perimeter foundation drainage tile with sock. The foundation tile also includes a inspection port 8" x 12" plastic tile. See attached drawing</i>			



Sec. F	(1) Nature of Contaminants or Pollutants			
	CONTAMINANTS	Material Retained, Captured or Recovered		
		Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
		Swine Manure	Swine Manure	Fertilizer For crop.
		Plans and Specifications Attached		Yes <input type="checkbox"/> No <input type="checkbox"/>
		(3) Are contaminants (or residues) collected by the control facility?		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
	(4) Date installation completed <u>9/30/17</u> status of installation on date of application _____			
ACCOUNTING DATA	(5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:		\$ <u>342,000</u>	
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:		\$ _____	
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:		\$ _____	
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:		\$ _____	
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:		% <u>100</u>	
Sec. F	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. The facilities claimed herein are "pollution control facilities" as defined in Section 11-10 of the Illinois Property Tax Code.			
	SIGNATURE	 _____ Signature	<u>ALCORN</u> _____ Title	
Sec. G	INSTRUCTIONS FOR COMPILING AND FILING APPLICATION			
	General: Separate applications must be completed for each control facility claimed. Do not mix types (water and air). Where both air and water operations are related, file two applications. If attachments are needed, record them consecutively on an index sheet.			
	Sec. A	Information refers to applicant as listed in the tax records and the person to be contacted for further details or for inspection of facilities. Define facility location by street address or legal description. A plat map location is required for facilities located outside of municipal boundaries. The property identification number is required.		
	Sec. B	Self-explanatory. Submit copies of all permits issued by local pollution control agencies. (e.g. MSD Construction Permit)		
	Sec. C	Refers to manufacturing processes or materials on which pollution control facility is used.		
	Sec. D	Narrative description of the pollution control facility, indicating that its primary purpose is to eliminate, prevent or reduce pollution. State the type of control facility. State permit number, date, and agency issuing permit. A narrative description and a process flow diagram describing the pollution control facility. Include a listing of each major piece of equipment included in the claimed fair cash value for real property. Include an average analysis of the influent and effluent of the control facility stating the collection efficiency.		
	Sec. E	List air contaminants, or water pollution substances released as effluents to the manufacturing processes. List also the final disposal of any contaminants removed from the manufacturing processes. Item (1) - Refers to pollutants and contaminants removed from the process by the pollution control facility. Item (2) - Refers to water pollution but can apply to water-carried wastes from air pollution control facilities. 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. Item (3) - If the collected contaminants are disposed of other than as wastes, state the disposition of the materials, and the value in dollars reclaimed by sale or reuse of the collected substances. State the cost of reclamation and related expense. Item (4) - State the date which the pollution control facility was first placed in service and operated. If not, explain. Item (5) - This information is essential to the certification and assessment actions. This accounting data must be completed to activate project review prior to certification by this Agency.		
	Sec. F	Self-explanatory. Signature must be a corporate authorized signature.		
	Submit to:	Attention:	Attention:	
	Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Al Keller Permit Section Division of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution Control	





## 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

217/782-0610

June 11, 2018

Mr. Joshua S. Drake  
1446 Knoxville Rd.  
Lynn Center, IL 61262

Re: Illinois Property Tax: Joshua S. Drake – Lynn Center  
Livestock Waste Pollution Control Facilities  
Log No. TC-139197

Dear Mr. Drake:

The application for Illinois Property Tax Certification received February 13, 2018 for the above listed facilities has been reviewed and the following information is missing from the application:

1. Name of municipality for the street address of the facility;
2. Quarter section index (NE, NW, SE, or SW) of the legal section description where the facility is located; and
3. 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 provide the information listed above so the Agency can complete the review of the subject application. Please include the above log number on all correspondence.

If you have any questions or comments concerning the above items, please contact me at 217-782-0610.

Very truly yours,

A handwritten signature in black ink, appearing to read "Wei Han".

Wei Han  
Illinois Environmental Protection Agency  
BOW/DWPC/Permit Section

WH:TC-139197.doc

cc: WH File

**Han, Wei**

---

**From:** Joshua Drake <joshdrake82@gmail.com>  
**Sent:** Thursday, May 23, 2019 3:10 PM  
**To:** Han, Wei  
**Subject:** [External] Re: josh drake hog barn info  
**Attachments:** address.jpeg; Manure Generation Flow Diagram.pdf

JOSH DRAKE  
THANKS

On Thu, May 23, 2019 at 1:41 PM Joshua Drake <joshdrake82@gmail.com> wrote:

----- Forwarded message -----

**From:** Joshua Drake <joshdrake82@gmail.com>  
**Date:** Thu, May 23, 2019 at 1:37 PM  
**Subject:** Re: josh drake hog barn info  
**To:** <wei.han@illinois.gov>

wei , This is Josh Drake Im sending this again. Thanks  
TAX CERTIFICATION PROGRAM FOR LIVESTOCK WASTE MANAGEMENT FACILITIES

On Wed, Jun 20, 2018 at 10:13 AM Joshua Drake <joshdrake82@gmail.com> wrote:  
I hope this is what you need, thanks Josh Drake 309-373-2724

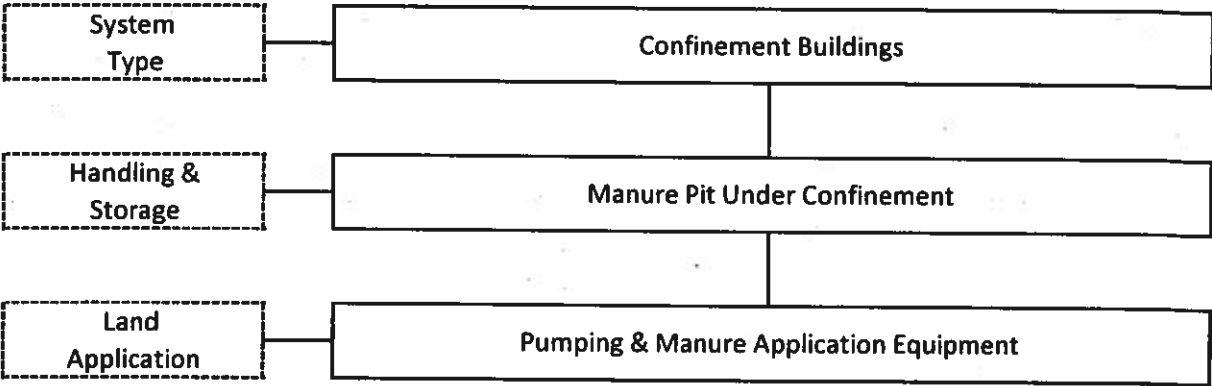
**1. General Location Information:**

County Name: 31 Section #: NE 1/4 Section  
Township #: 15-North Range #: 1-East 1/4 Section  
Prin. Meridian: 4th

**3. Facility Information:**

Facility Name: Joan Drake  
Facility Mailing Address: 891 North 790th Avenue  
New Rochelle, Illinois 61465  
*(Specify the actual facility address, if one exists.)*

Manure Generation Flow Diagram



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 September 6, 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:

Joshua S. Drake  
1446 Knoxville Rd.  
Lynn Center, Illinois 61262

**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/ Michael S. Roubitchek  
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**