

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

KLG, LLC-Carthage)
(Property Identification Number) PCB No. 21-
LF0670650001) (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.


KLG, LLC
Landon Guymon
1830 E. County Rd. 2100
Burnside, Illinois 62330

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: March 26, 2021

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

KLG, LLC-Carthage)
(Property Identification Number) **PCB No. 21-**
LF0670650001) **(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: March 26, 2021

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

KLG, LLC-Carthage)
(Property Identification Number) **PCB No. 21-**
LF0670650001) **(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 August 28, 2020, the Illinois EPA received a request from KLG, LLC (log number TC-143090, 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:

KLG, LLC
2080 N. Co. Rd. 1600
Carthage, IL 62321

The proposed water pollution control facilities in this request are located in the NE ¼ of Section 21, T6N, R7W of the 4th P.M. in Hancock County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (approximately 255 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, eight concrete pump out pits (each approximately 6 ft. x 6 ft. x 8 ft.) to allow manure removal from the manure pit, and a HDPE perimeter drainage tiles (approximately 712 ft. x 4 in.), around the footing of the manure pit to prevent flotation of the pit, which includes one inspection riser port.

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.

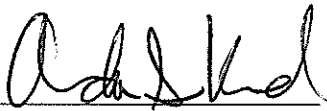
3. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2018), and Section 125.200(a) of the Board's regulations, 35 Ill. Adm. Code 125.200(a), define "pollution control facilities" as:

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: March 26, 2021

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: Mike Roubitchek, Division of Legal Counsel

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

Date: January 22, 2021

Re: KLG, LLC – Carthage
Recommendation of Tax Certification
Log# TC-143090
Property Index# LF0670650001

The Bureau of Water received a request on August 28, 2020 from Landon Guymon 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:

KLG, LLC
2080 N. Co. Rd. 1600
Carthage, IL 62321

NE ¼ of Section 21, T6N, R7W of the 4th PM in Hancock County

The livestock waste handling facilities consisting of one (1) concrete manure pit (approximately 225 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, eight (8) pumpout pits (approximately 6 ft. x 6 ft. x 8 ft. each) to allow manure removal from the manure pit, and HDPE perimeter drainage tiles (approximately 712 ft. x 4 in. total) 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.

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: KLG, LLC

Date: November 19, 2020

Reviewer: WH

Type: Agchem
 Livestock

Log number: TC-143090

Applicant: Landon Guymon
1830 E. County Rd. 2100
Burnside, IL 62330

Contact: same as applicant
Phone: 217-430-2108

Facility: KLG, LLC
2080 N. County Rd. 1600
Carthage, IL 62321

Property Index#: LF0670650001

Parcel#:

County: Hancock

Legal Description:
NE of Section: 21 Twp: 6N R: 7W PM: 4th

Signature: Landon Guymon

Title: President

Date Control Devices installed: August 2020

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 225 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 eight (8) pumpout pits (approximately 6 ft. x 6 ft. x 8 ft. each) to allow manure removal from the manure pit. HDPE perimeter drainage tiles (approximately 712 ft. x 4 in. total) are 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 C of the application form and the attached drawings.

One (2) concrete manure pit (approximately 225 ft. x 81 ft. x 8 ft);
Concrete slatted floor at the pit;
Pumpout pits attached to the manure pit, 8 x 6 ft. x 6 ft. x 8 ft.
Perimeter drainage tiles at the pits: 712 ft. x 4 in. total

A plan view of the pits and a process flow diagram are submitted with the application.

Recommended Action: Issue tax certification.

RECEIVED
AUG 28 2020

IEPA
BOW/WPC/PERMIT SECTION

June 1, 2020

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

RE: KLG, LLC facility

Dear Mr. Keller:

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

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

**FRANK & WEST
ENVIRONMENTAL ENGINEERS, INC.**



Jacob Nims
Agricultural Engineer

Attachment: Application for Certification



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.

RECEIVED
AUG 28 2020

You may complete this form online, save a copy locally, print, sign and submit it to:

IEPA
BOW/WPC/PERMIT SECTION

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>KLG, LLC</u>	Person to Contact _____
Person Authorized to Receive Certification: <u>Landon Guymon</u>	for Additional Details: <u>Same</u>
Street Address: <u>1830 E. County Rd. 2100</u>	Street Address: _____
City: <u>Burnside</u> State: <u>IL</u>	City: _____ State: _____
Zip: <u>62330</u> Phone: <u>217-430-2108</u>	Zip: _____ Phone: _____
Email Address: _____	Email Address: _____

II. Facility Information:

Facility Location: Quarter Section: NE Township: 6-North Range: 7-West
Municipality: Section 21 Township: ROCK CREEK

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

Address: 2080 NCR 1600 City: CARTHAGE
State: IL Zip Code: 62321 County: Hancock Book Number: _____

Property Index Number: LF0670650001

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 farm consists of a previously approved swine finishing building and now a new proposed swine finishing building. Both barns utilize under ground concrete pits to store manure until the appropriate time when it can be applied to agricultural fields.

Permit Information:

WPC Construction Permit Number: _____	<u>N/A</u>	Date Issued: _____
NPDES Permit Number: _____	<u>N/A</u>	Date Issued: _____ Exp. Date: _____
APC Construction Permit Number: _____	<u>N/A</u>	Date Issued: _____
APC Operating Permit Number: _____	<u>N/A</u>	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.

Illinois Environmental Protection Agency

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 farm consists of a previously approved swine finishing building and now a new proposed swine finishing building. Both barns utilize under ground concrete pits to store manure until the appropriate time when it can be applied to agricultural fields at agronomic rates.
 Please see the attached list for building dimensions, perimeter tile info, etc.

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

The primary purpose of the pits 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).

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 below ground concrete pit	Field applied at agronomic rates

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.

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: 8-14-2020

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

8-20-2020

Status of installation on date of application:

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))

Landon Guymon

Printed Name:

President

Title:

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

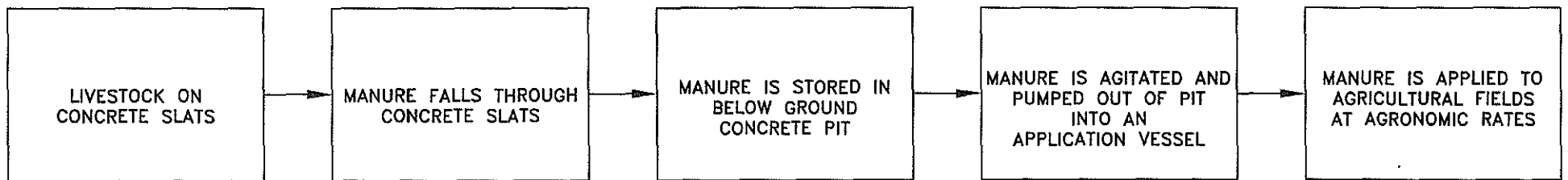
[Signature]

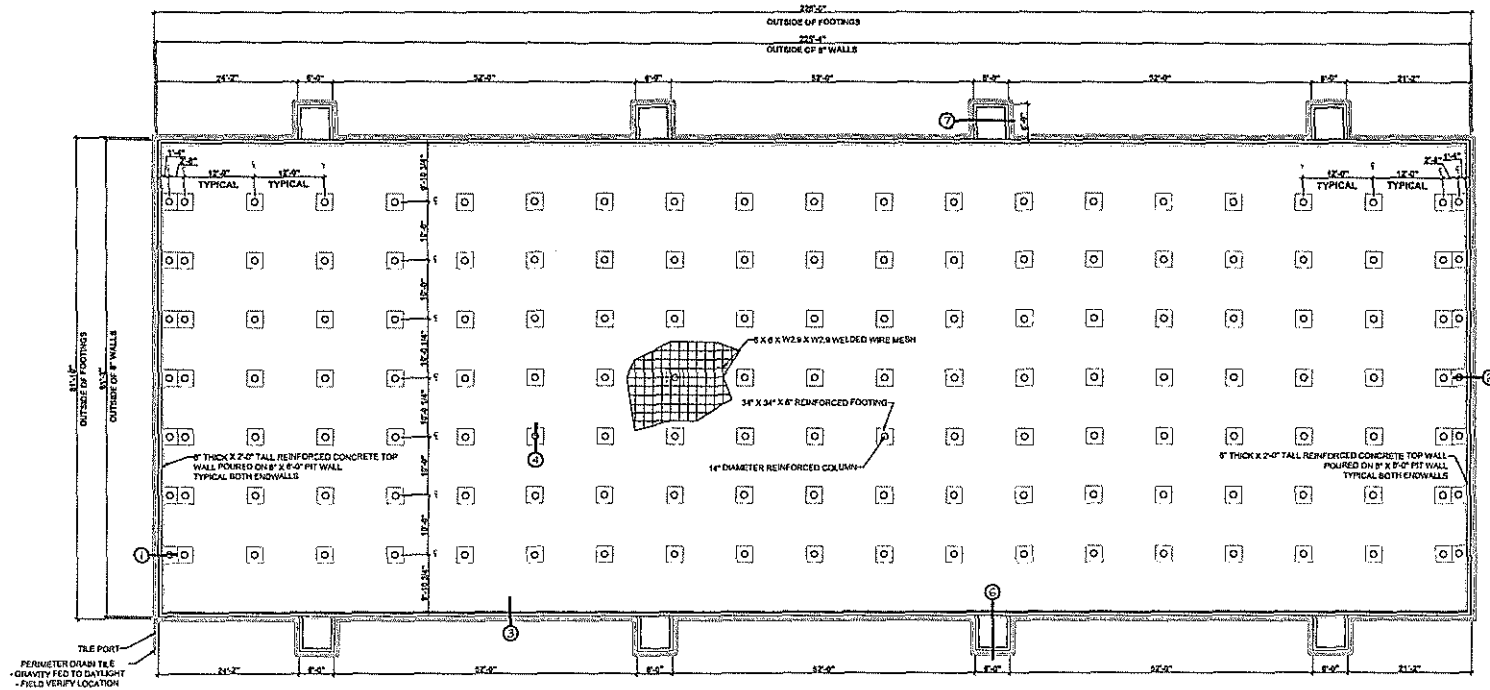
Signature:

8-21-2020

Date:

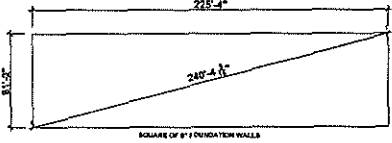
POLLUTION CONTROL FACILITY
PROCESS FLOW DIAGRAM





NOTES:
 RETURN TO HAVE A MINIMUM OF 3" COVER FROM SIDES, TOP, AND BOTTOM OF WALL AND 3" IN FOOTINGS
 BACKFILL TO SLAT LEVEL
 OVERLAP REBAR 1" MINIMUM AND WELDED WIRE 6" MINIMUM
 ALL REBAR IS ASTM A618 GRADE 60 UNLESS NOTED OTHERWISE
 WELDED WIRE IS ASTM A118 GRADE 60
 ALL CONCRETE TO BE 4000 PSI @ 28 DAYS

NOTES:
 MAKE PROVISION FOR WATER AND ELECTRICAL ENTRANCES
 4" THICK PRECAST SLABS
 INSTALL ANCHOR BOLTS AS SHOWN IN DETAIL
 LAYOUT OF REBAR WALL ANCHOR BOLTS MUST BE MEASURED FROM THE BASE END OF THE BUILDING
 USE STAINLESS STEEL ANCHOR BOLTS ON REBAR WALLS ONLY (PROVIDED BY FR). REMAINDER OF ANCHOR BOLTS ARE STANDARD STEEL (PROVIDED BY CONCRETE SUB-CONTRACTOR)



CONSTRUCTION NOTES:
 CHANGE ALL ON THESE FOUNDATION WALLS TO 8' WALLS EXCEPT AS NOTED

DESIGN:
 • STRUCTURAL DESIGN ACCORDING TO BOTH ACS 318-14 & 308-16 BY MOVIESET PLAN SERVICE, IOWA STATE UNIVERSITY

ANCHOR BOLTS:
 • ALL ANCHOR BOLTS SHALL BE PLACED IN FRESH CONCRETE AND POSITIONED AS REQUIRED BY FRAMING CONTRACTOR
 • DRILLS IN OR THROUGH ANCHORS ARE NOT ALLOWED

EXCAVATION & BACKFILL:
 • FOOTINGS ARE DESIGNED FOR MINIMUM SOIL BEARING CAPACITY: 3000 LB/SQ FT
 • CONTRACTOR SHALL OVER EXCAVATE AND PLACE & COMPACT SUITABLE FILLING MATERIAL AS REQUIRED TO ACHIEVE MINIMUM SOIL BEARING CAPACITY AS ATTAINED.
 • BACKFILL SHALL BE GRADES AS A FREE DRAINAGE
 • BACKFILL ONLY AFTER PRECAST FOUNDATION SLABS ARE PLACED.

REINFORCING STEEL:
 • FABRICATE AND PLACE IN ACCORDANCE WITH A.C.I. 318-14 STEEL

CONCRETE:
 • MINIMUM 90 DAY COMPRESSIVE STRENGTH
 • FOOTINGS & FILL FLOOR 4000 P.S.I.
 • WALLS & COLUMNS 4000 P.S.I.
 • MIN. SLAB (FORM) FLY ASH SHALL BE CLASS "C" ONLY
 • MAXIMUM FLY ASH CONTENT 15%
 • EXTENDED AIR CONTENT 6% TO 8%
 • MAXIMUM SLAB 12"
 • MIX, PLACE, CURE AND PROTECT CONCRETE IN ACCORDANCE WITH A.C.I. 318-14
 • INSULATE FORMS & COVER CONCRETE AS REQUIRED TO PROTECT FROM TEMPERATURES BELOW 40°F

WATERLINE:
 • WATER LINES SHALL NOT PENETRATE THE WALL OR FLOOR OF THE LIVESTOCK WASTE HOLDING BARN FACILITY BELOW SLAT LEVEL.

WATERSTOP:
 • WATERSTOP SHALL BE INSTALLED IN ACCORDANCE WITH THE MANUFACTURER'S INSTRUCTIONS

NOTE:
 ALL REINFORCED CONCRETE SLABS AND/OR BEAMS SHALL BE BUTTED AND/OR GROUDED TO THE FULL DEPTH AND WIDTH OF THEM USING 4000 PSI CONCRETE (CRK 102)

THIS IS TO CERTIFY THAT THE DESIGN OF THE FITTINGS, PUMP-OUT WALLS, PIT FLAR AND FOOTINGS OF THE MANURE STORAGE PIT'S SUCH THAT THE GRANT OF WORKER'S SAFETY IS AT LEAST AS PROTECTIVE OF THE GROUNDWATER, SURFACE WATER AND THE STRUCTURAL INTEGRITY OF THE PESTOCOCK PASTURE MANAGEMENT FACILITY AS THE STATED REQUIREMENTS. VERIFICATION ALSO PROVIDES COLUMN TO FOOTING AND DOWEL CONNECTION.

MICHAEL R. LESLIE, P.E., S.E.

REFERENCE JOB #	REFERENCE JOB TITLE	REV	DESCRIPTION	BY	DATE
20218-CD	CONCRETE DETAILS				

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 ERRORS ARE SUBJECT TO CHANGE



2400 HEAD WEAN TO FINISH FACILITY FOR LANDON GUYMAN

PRECISION STRUCTURES INC
 1291 1ST AVE NORTH, WELLSMAN, IOWA
 (319) 646-2349

DATE: 03/20/21
 SCALE: 3/4" = 1'-0"
 DRAWN BY: TJS
 CHECKED BY: [blank]
 PROJECT NO: 202118-CD
 SHEET NO: 1 OF 1

Pollution Control Facility	Dimensions	Number of Pumpouts	Pumpout Size	Length of Perimeter Tile	Type of Tile	Area of Precast Concrete Slats
Finishing barn	225'4" x 81'2" x 8' deep	8	6' x 6' x 8' deep	712'	4" HDPE tile	17,920 ft ²

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 26, 2021, 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:

KLG, LLC
Landon Guymon
1830 E. County Rd. 2100
Burnside, Illinois 62330

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
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217.782.5544
217.782.9143 (TDD)