BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

James McCune (M4 East Site)
(Property Identification Number
0132400005)
) PCB 21) (Tax Certification)

NOTICE

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

Jim McCabe 4201 N. Columbus St., Ottawa, IL 61350

Copies also provided electronically as follows:

Illinois Department of Revenue Via email at REV.PropTaxApp@illinois.gov 101 West Jefferson Post Office Box 19033 Springfield, Illinois 62794

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:

Joshua Leopold Assistant Counsel

Division of Legal Counsel

DATED: April 9, 2021

Illinois Environmental Protection Agency 1021 North Grand Avenue East Post Office Box 19276 Springfield, Illinois 62794-9276 (217) 558-1333

THIS FILING IS SUBMITTED ON RECYCLED PAPER

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

James McCune (M4 East Site))
(Property Identification Number) PCB 21-
0132400005)) (Tax Certification)
)

APPEARANCE

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

Joshua Leopold
Assistant Counsel

Division of Legal Counsel

DATED: April 9, 2021

Illinois Environmental Protection Agency 1021 North Grand Avenue East Post Office Box 19276 Springfield, Illinois 62794-9276 (217)558-133

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

James McCune (M4 East Site).)
(Property Identification Number) PCB 21-
0132400005)) (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.

- On August 13, 2020, the Illinois EPA received a request from James McCune.
 (log number TC-142992, 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:

 James McCune
 County Rd. 150E
 Sheffield, IL 61361

The proposed water pollution control facilities in this request are located in the SE ¼ of Section 32, T18N, R6E of the 4th PM, in Bureau County the above street address and consist of the following:

Livestock waste management facilities consisting of one (1) concrete manure pit (approximately 71 ft. x 277 ft. x 10 ft.) and the concrete slatted portion of the floor over the manure pits that capture and contain waste generated in the barns above, and eight (8) pumpout pits (approximately 6 ft. x 6 ft. x 10 ft. each) to allow manure removal from the manure pits.

- This livestock waste management facility is 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:

Joshua Leopold
Assistant Counsel

Division of Legal Counsel

Dated: April 9, 2020

Illinois Environmental Protection Agency 1021 North Grand Ave. E. P.O. Box 19276 Springfield, Illinois 62794-9276 217/558-1333



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

<u></u>ΣξL

Date:

OCT 2 1 2020

Re:

James McCune - Sheffield

Recommendation of Tax Certification

Log# TC-142992

Property Index# 0132400005

The Bureau of Water received a request on August 13, 2020 from James McCune 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:

James McCune (M4 East Site) County Rd. 150E. Sheffield, IL 61361

SE ¼ of Section 32, T18N, R6E of the 4th PM in Bureau County

The livestock waste handling facilities consisting of one (1) concrete manure pit (approximately 71 ft. x 277 ft. x 10 ft.), the concrete slatted portion of the floor over the manure pit that capture and contain waste generated in the barn above, and eight (8) pumpout pits (approximately 6 ft. x 6 ft. x 10 ft. each) to allow manure removal from the manure pits. 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

2125 S. First Street, Champaign, IL 61820 (217) 278-5800 2009 Mall Street Collinsville, IL 62234 (618) 346-5120 9511 Harrison Street, Des Plaines, IL 60016 (847) 294-4000 595 S. State Street, Elgin, IL 60123 (847) 608-3131

2309 W. Main Street, Suite 116, Marion, IL 62959 (618) 993-7200 412 SW Washington Street, Suite D, Peoria, IL 61602 (309) 671-3022 4302 N. Main Street, Rockford, IL 61103 (815) 987-7760

Watershed Unit Tax Certification Review Sheet

Project Name: James McCune	Date: September 15, 2020	
Reviewer: WH	Type: Agchem	
	Livestock	
Log number: TC-142992		
	Contact: Terry Feldmann	
Applicant: Jim McCabe	3116 N. Dries Lane, Suite 100	
4201 N. Columbus St.	Peoria, IL 61604	
Ottawa, IL 61350	The state of the s	
	Phone: 309-693-7615	
Facility: James McCune – M4 East Site		
County Rd. 150 E.	Property Index#: 0132400005	
Sheffield, IL 61361		
	Parcel#:	
Legal Description:		
SE of Section: 32 Twp: 18N R: 6E PM: 4 th	County: Bureau	
32 01 32 01011. 32 1 Wp. 1514 (t. 52 1 W). 4		
	Signature: James McCune	
Date Control Devices installed: December 2014	1,100	
Date Control Devices installed. December 2014	Title: Owner	
NA		
Wastes: Livestock waste is applied to croplan		
Agrichemical rinsate and spillage is r	ecycled through the facility and/or land app	lied.
Other:		_
Physical Description of Pollution Control Devices:		VI.
The livestock waste handling facilities consist of one (1) concrete	e manure pit (approximately 71 ft. x 277 ft. x 10 ft.) an	nd the
concrete slatted portion of the floor over the manure pit that ca concrete manure pit has eight (8) pumpout pits (approximately	pture and contain waste generated in the barn above	. The
pit. The facility collects, transports and stores livestock waste p		n the
Figure 1 and	nor to cropiana 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 (1) concrete manure pit (approximately 71 ft. x 277 ft. x 10) ft.);	
Concrete slatted floor at the pit;	-0.4%	
Pumpout pits attached to the manure pit, 8 x 6 ft. x 6 ft. x 10 ft	•	
A plan view of the pit and a process flow diagram were sub-	nitted with the application.	
Recommended Action: Issue tax certification.		
Necommended Action. Issue tax certification.		

wtaxcert review sheet

Han, Wei

From: Sent: Daniel N. Feucht <dnfeucht@mstutz.com> Monday, September 14, 2020 10:42 AM

To:

Han, Wei

Cc: Subject: Terry L. Feldmann; James McCabe [External] RE: McCune PCF Applications

Attachments:

Mom's_TC-142989_V2 9-14-20.pdf; M7_TC-142993_V2 9-14-20.pdf; M4_TC-142992_East

Site_V2 9-14-20.pdf; M3_TC-142994_V2 9-14-20.pdf; BoarPower_TC-142990 V2

9-14-20.pdf; A2_TC-142988_V2 9-14-20.pdf

Wei,

Thanks for your timely review. After consulting with James McCune (owner/operator) we are submitting the attached revised facility applications/descriptions.

1: Physical addresses for facilities listed have been added to Page 1 of the applications.

2: Log Number: TC-142988: The manure diagram has been correctly labeled.

3: Log Number: TC-142994: The constructed material of the slurrystore tank is steel with glass lining. The forcemain from the lift station to the slurrystore tank is 6" diameter PVC.

Let me know if this answers your questions or if you have any further. The revised applications will be sent paper mail at your request.

Regards,

Daniel

Daniel Feucht, CCA

MAURER-STUTZ | Agricultural Services Group

3116 N. Dries Lane Suite 100 | Peoria, IL 61604

Ph: (309) 693-7615 | Fax: (309) 693-7616 | Cell: (309) 635-5046

Email: dnfeucht@mstutz.com | Website: www.mstutz.com

Please consider the environment before printing this email.

From: Han, Wei < Wei.Han@Illinois.gov>
Sent: Tuesday, August 25, 2020 4:32 PM

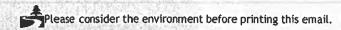
To: Daniel N. Feucht < dnfeucht@mstutz.com

Cc: James McCabe < imccabe@ivfbfm.org >; Terry L. Feldmann < tlfeldmann@mstutz.com >

Subject: RE: McCune PCF Applications

Mr. Feucht,

The Agency has received and reviewed the attached applications. The following information is considered missing and needed for the Agency to complete the review.



State of Illinois - CONFIDENTIALITY NOTICE: The information contained in this communication is confidential, may be attorney-client privileged or attorney work product, may constitute inside information or internal deliberative staff communication, and is intended only for the use of the addressee. Unauthorized use, disclosure or copyling of this communication or any part thereof is strictly prohibited and may be unlawful. If you have received this communication in error, please notify the sender immediately by return e-mail and destroy this communication and all copies thereof, including all attachments. Receipt by an unintended recipient does not waive attorney-client privilege, attorney work product privilege, or any other exemption from disclosure.

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1021 North Grand Avenue East • P.O. Box 19276 • Springfield • Illinois • 62794-9276

Application for Certification (Property Tax Treatment) Pollution Control Facility

			FOR AC	- 10	
		File Number:	100		Date Rec'd:
	one): Air 🗹 Water	Certification Num			Date:
Illinois EPA. Separate a	for any application for certification applications must be completed re related, file two applications.	on of property tax to for each control far	reatment for a poll cility claimed. Do	ution cont not mix ty	trol facility for air or water from the pes (air and water). Where both air
If attachments are need	ed, record them consecutively o	on an index sheet.			N. S.
You may complete this	s form online, save a copy loc	ally, print, sign ar	nd submit it to:		AUG 1 4 202
		A D 10	linois EPA attention: Al Kelle Division of Water 021 North Grand pringfield, IL 62	Pollution Avenue	n Control e East, P.O. Box 19276
. Applicant Info	rmation:	140			
Company Name:	James McCune	- N	in 3		
Person Authorized to Receive Certification	Jim McCabe		Person to Conta for Additional D		Terry L. Feldmann, PE
Street Address:	4201 N. Columbus St.	445	Street Address:	3116 N.	Dries Lane, Suite 100
City:	Ottawa		City:	Peoria	State: IL
ip:	A STATE OF THE PARTY OF THE PAR	<u>815-433-1635</u>		61604	Phone: 309-693-7615
mail Address:	imccabe@ivfbfm.org	111-4	Email Address:	tlfeldma	ann@mstutz.com
	arter Section: SE-32 Townicipality: tion is requested for facilities	wnship: 18N	Range: 6 Township of municipal bou	:Fairfield	
	-89.829698		City:		
Address: 41.500491,		Rureau	Book Nur	nber:	***************************************
Address: 41.500491, State: Zip Code	County:	<u> </u>		_	
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State: Zip Code Property Index Number Note: The Property Index Exaction purposes. Ilanufacturing Opera	er: 0132400005 dex Number is the numerical	reference used t		el of rea	I property for assessment and
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Property Index Number N	er: 013240005 dex Number is the numerical ations Information: Conducted at the Above Local ermit Number: er:	reference used t	Date Issued Date Issued Date Issued Date Issued		Exp. Date:

Manufacturing Process Info	rmation:
----------------------------	----------

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:

NA				- T# ×
Materials Used in	n the Process:			
NA				1 W 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
				s s:
Please provide a explanation of wharrative descript influent and effluent	ol Facility Information: Inarrative description of the pollution con the pollution con the primary purpose is to eliminate, pre tion and a process flow diagram describin the control facility stating the collect	event or reduce pollution. In the pollution control fac- Cition efficiency, if applicab	State the type of control facil sility. Include an average and le.	lity, as well as a
Describe the Poll	lution Control Facility (or Low Sulfur Diox	ide Emission Coal Fueled	Device):	
See Attachment	1: Facility Pollution Control Facility Desc	ription	ale i a la l	
				All 7 8965
				8-0- NO 8-04
Describe the Prin	nary Purpose of the Pollution Control Fac	cility (or Low Sulfur Dioxid	e Emission Coal Fueled Dev	ice):
Can Attaches == t	2: Dumage of the Bellistian Control Facility			No. world accept

See Attachment 2: Purpose of the Pollution Control Facility

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).

Federal: Title 35, Subtitle E, Chapter I, Part 502&502; State: Title 8, Chapter 1, Subchapter t, Part 900

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.

	Material Retained, Captured or Recovered			
Contaminant or Pollutant	Description	Disposal or Use		
Swine Manure	Manure	Land Application for Crop Nutrients		
	V-2007			
	DI 22			
		a "V 200 "		
1.4	# A	AT 2 M		

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 include water-carried wastes from air pollution control facili	m. This will typically refer to a source of water polluti on but can ities.
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	ity.
Are contaminants (or residues) collected by the contro	I facility?
Note: If the collected contaminants are disposed of other th dollars reclaimed by the sale or reuse of the collected subs	nan as wastes, state the disposition of the materials, and the value stances. State the cost of reclamation and related expense.
Project Status:	
Date Installation Completed: 12-31-2014	
Provide the date the pollution control facility was first placed	d into service and operated. If not, explain.
See Attachment 3: Date of First Service	
Status of installation on date of application:	
See Attachment 4: Status of Installation	CHANGE TO BE SHOWN BUILDING TO BE SHOWN
III. Verification and Signature:	ka 80의 3 전 - 3 에 보다 등록하는 19대리 (1888년)
The following information is submitted in accordance with the knowledge is true and correct.	he Illinois Property Tax Code, as amended, and to the best of my
Any person who knowingly makes a false, fictitious, or Illinois EPA commits a Class 4 felony. A second or sub ILCS 5/44(h))	fraudulent material statement, orally or in writing, to the bsequent offense after conviction is a Class 3 felony. (415
James McCune	Owner
Printed Name:	Title:
For incorporated entities, signature should be from an aut	thorized cornorate representative
n 1	8-13-2020
Signature:	Date:

Application for Certification (Property Tax Treatment) Pollution Control Facility

James McCune – M4 East Site (Virgils)

By: Maurer-Stutz, Inc

ATTACHMENT 1: Facility Pollution Control Facility Description

The farm consists of the following swine buildings and storage structures:

P2	71'-2" x 277'-4" x 10'-0"	Deep pit below slats concrete storage pit	
----	---------------------------	---	--

The building identified as P2 on the plans has a 10ft deep pit that consists of a 4" thick base slab and 8" thick pit walls. Precast concrete slotted floors enable excreta and wastewater to fall through and accumulate in the below floor pits. The walls have footings that are 9" thick and 24"-30" wide. Columns within the pit are 12" in diameter, 9'-2" tall and supported by 36"x36" square footings. The columns support 8"x10"x12ft long precast concrete floor beams. The floor beams support a 4" thick precast concrete slotted gang slat floor. Each pumpout pit is 6'0" x 6'-0" with 8" thick walls. Footings around the pumpout pit walls measure 1'-6" by 9" inches thick. The recessed sump area is 3'-10"x 5'-4" x 11" deep. The barn has 8 pumpout pits that collect manure and allow manure transfer through a hose to be pumped for field application.

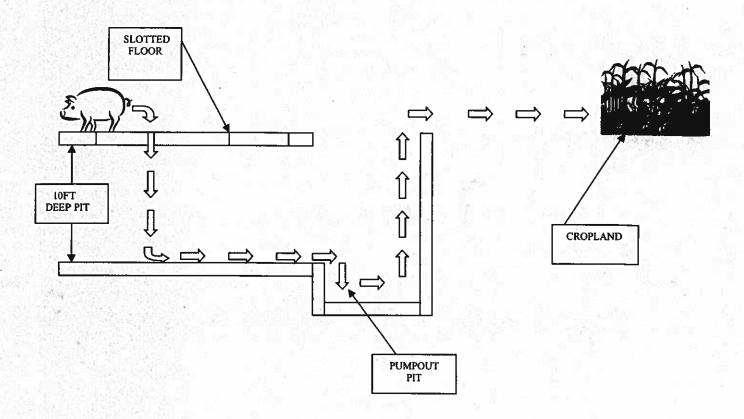
The facility protects ground and surface water by providing collection and storage of livestock waste for greater than 12 months. The waste will be applied agronomically to cropland under proper soil and weather conditions.

Application for Certification (Property Tax Treatment) Pollution Control Facility

James McCune – M4 East Site (Virgils)

By: Maurer-Stutz, Inc

MANURE DIAGRAM



ATTACHMENT 2: Purpose of Pollution Control Facility

The primary purpose of the facilities is to provide collection and storage for the manure until it can be properly land applied to cropland at agronomic rates.

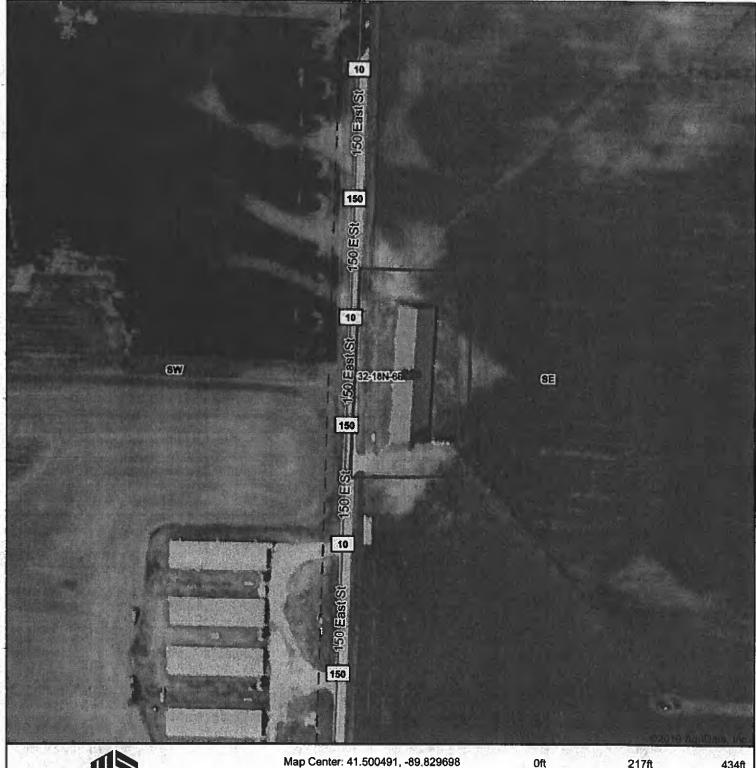
ATTACHMENT 3: Date of First Service

The pollution control facility was first placed into service and operated in 2014 being placed into service in 2015.

ATTACHMENT 4: Status of Installation

Facilities described in Attachment 1 are fully constructed and in service as of January 1, 2015.

James McCune - M4 East Site



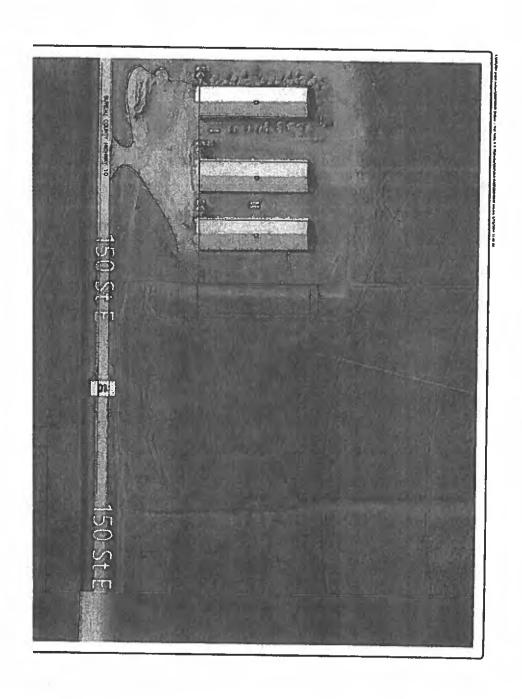


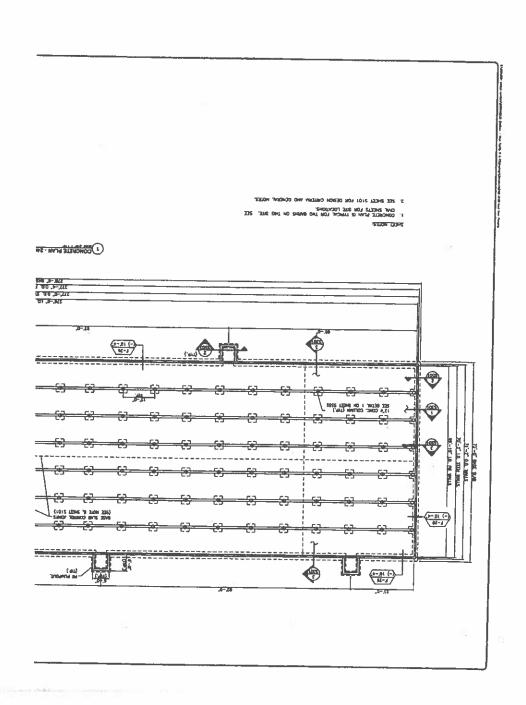


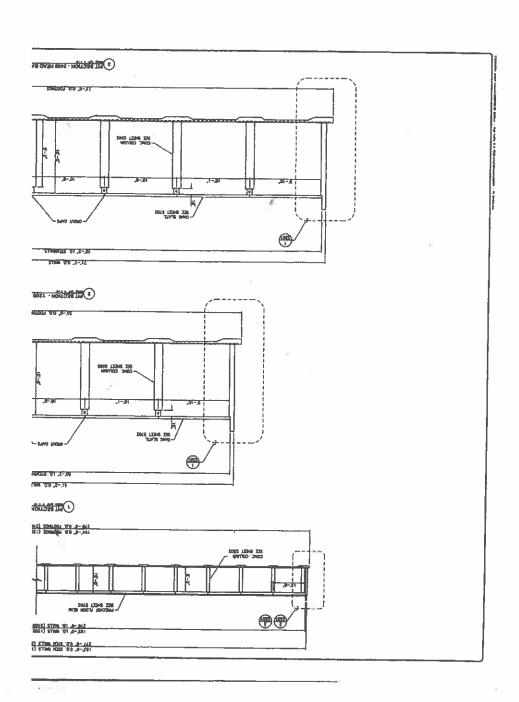
32-18N-6E **Bureau County** Illinois

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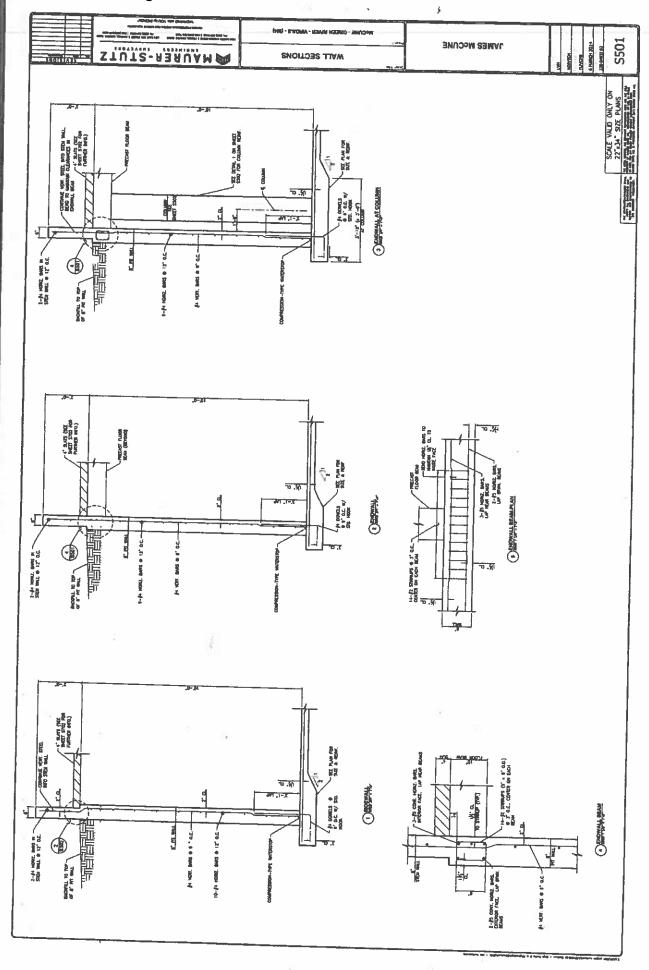




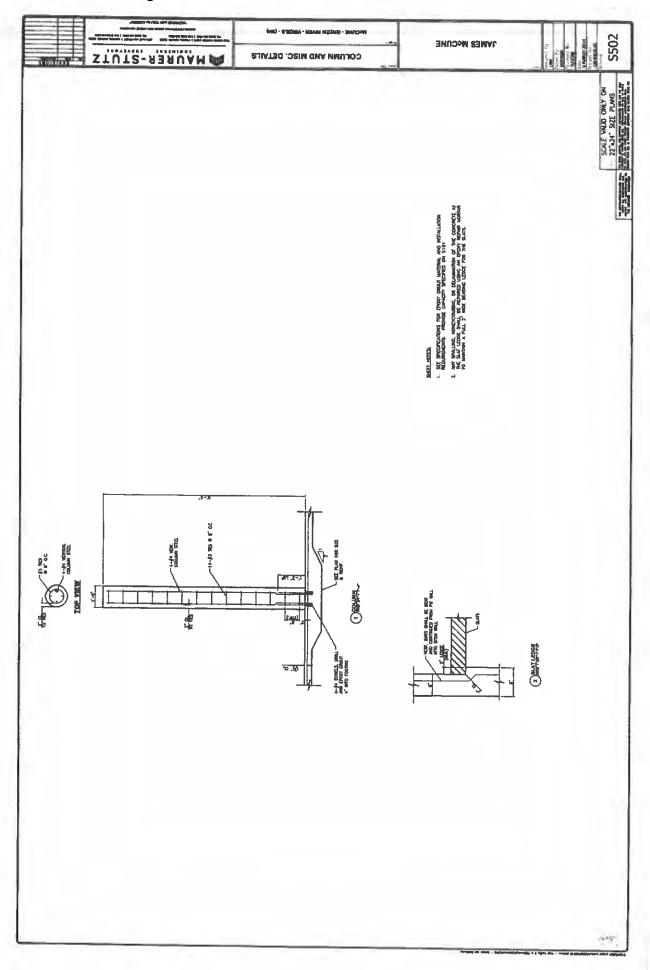




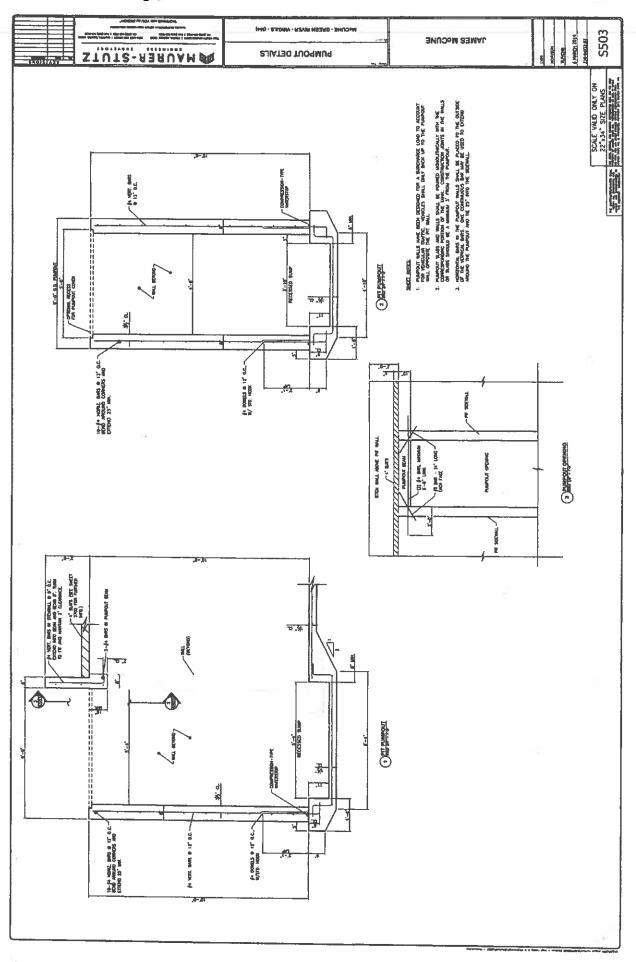
Electronic Filing: Received, Clerk's Office 04/09/2021 **PCB 2021-096**

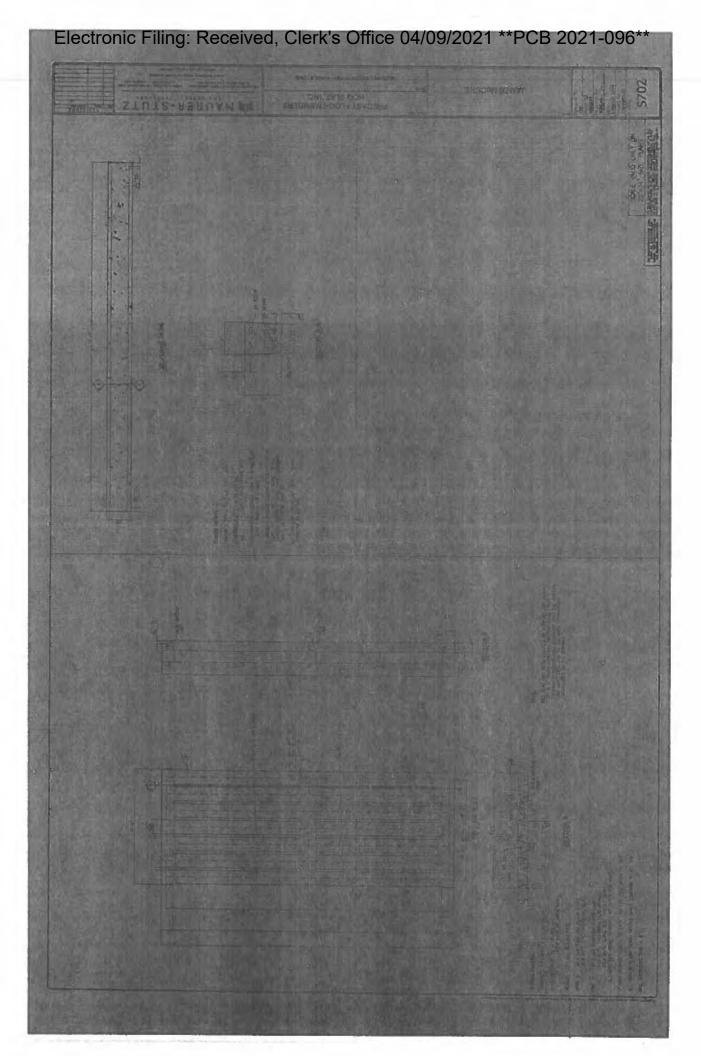


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STATE OF ILLINOIS)
COUNTY OF SANGAMON)

CERTIFICATE OF SERVICE

I, the undersigned attorney at law, hereby certify that I have served on the date of April 9, 2021, 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:

Jim McCabe 4201 N. Columbus St., Ottawa, IL 61350

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/ Joshua Leopold Assistant Counsel Division of Legal Counsel 1021 North Grand Avenue East P.O. Box 19276 Springfield, Illinois 62794-9276 217-558-1333

THIS FILING IS SUBMITTED ON RECYCLED PAPER