

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

Ray Flood )  
(Property Identification Number ) PCB No. 21-  
12-10-100-008 ) (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.

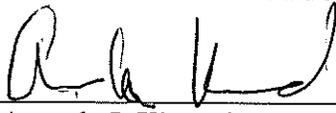
Ray Flood  
911 County Road 450 N  
Jewett, Illinois 62436

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 21, 2021

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**

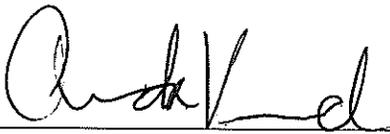
**Ray Flood**  
**(Property Identification Number**  
**12-10-100-008)**

)  
) **PCB No. 21-**  
) **(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 21, 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**

Ray Flood )  
(Property Identification Number ) PCB No. 21-  
12-10-100-008 ) (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, 2020 and supplemented on March 18, 2021, the Illinois EPA received a request from Ray Flood (log number TC-143502, 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: Ray Flood  
911 County Road 450 N  
Jewett, Illinois 62436

The proposed water pollution control facilities in this request are located in the NW ¼ of Section 10, T9N, R8E of the 3rd P.M. in Cumberland County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one roofed concrete compost structure (approximately 20 ft. x 60 ft. with 6 stalls), that is used to decompose animal carcass, and the concrete approaching pad in front of the stalls (approximately 60 ft. x 8 ft.) to facilitate the operation of the stalls.

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.

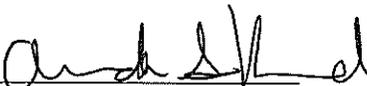
3. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2018), and Section 125.200(a) of the Board's regulations, 35 Ill. Adm. Code 125.200(a), define "pollution control facilities" as:

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 21, 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: March 25, 2021

Re: Ray Flood – Jewett  
Recommendation of Tax Certification  
Log # TC-143502  
Property Index# 12-10-100-008

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The Bureau of Water received a request on December 17, 2020 from Ray Flood 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:

Ray Flood  
911 County Road 450N  
Jewett, IL 62436

NW ¼ of Section 10, T9N, R8E of the 3<sup>rd</sup> PM in Cumberland County

The livestock waste handling facilities consisting of one (1) roofed concrete compost structure (approximately 20 ft. x 60 ft. with 6 stalls) that is used to decompose animal carcass, and the concrete approaching pad in front of stalls (approximately 60 ft. x 8 ft.) to facilitate the operation of the stalls. 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: Ray Flood

Date: March 23, 2021

Reviewer: WH

Type:  Agchem  
 Livestock

Log number: TC-143502

Contact:

Applicant: Ray Flood  
911 County Road 450N  
Jewett, IL 62436

Phone: 217-663-6750

Facility: Ray Flood  
911 County Road 450N  
Jewett, IL 62436

Property Index#: 12-10-100-008

Parcel#:

County: Cumberland

Legal Description:  
NW ¼ of Section: 10 Twp: 9N R: 8E PM: 3<sup>rd</sup>

Signature: Ray Flood

Date Control Devices installed: March 2019

Title: Owner/Operator

Wastes:  Livestock waste is applied to cropland.  
 Other: \_\_\_\_\_

### Physical Description of Pollution Control Devices:

The livestock waste handling facilities consist of one (1) roofed concrete compost structure (approximately 20 ft. x 60 ft. and divided into 6 stalls) that is used to decompose animal carcass, and the concrete approaching pad in front of the stalls (approximately 60 ft. x 8 ft.) to facilitate the operation of the stalls. 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 attachment:

One (1) roofed concrete compost structure,  
Concrete approaching pad.

A process flow diagram with narrative is provided by the mail received 3/18/2021.

Recommended Action: Issue tax certification.

RECEIVED  
DEC 17 2020

POLLUTION CONTROL FACILITY  
AIR  WATER

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.

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

IEPA  
BOWWPC/PERMIT SECTION

FOR AGENCY USE

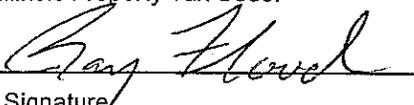
File No. Date Received Certification No. Date

APPLICANT	Sec. A	Company Name		Ray Flood	
		Person Authorized to Receive Certification		Ray Flood	
		Person to Contact for Additional Details			
		Street Address		911 County Road 450N	
		Municipality, State & Zip Code		Jewett IL 62436	
		Telephone Number		217-663-6750	
		Location of Facility			
		Quarter Section	Township	Range	Municipality
	10	9	8		Sumpter
	Street Address		County		Book Number
	911 County Road 450N		Cumberland		
	Property Identification Number		Parcel Number		
	12-10-100-008				

MANUFACTURING OPERATIONS	Sec. B	Nature of Operations Conducted at the Above Location		
		Control and Storage of Swine carcass		
		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		

MANUFACTURING PROCESS	Sec. C	Describe Unit Process
		Materials Used in Process

POLLUTION CONTROL FACILITY DESCRIPTION	Sec. D	Describe Pollution Abatement Control Facility
	6 Concrete Stalls with a roof to keep water away from carcass see attached sketch	

Sec. E	(1) Nature of Contaminants or Pollutants <i>Decayed Animal Carcass</i>		
	Material Retained, Captured or Recovered		
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	<i>Decayed Animal Carcass</i>	<i>Animal Carcass</i>	<i>After Carcass is buried in sawdust decomposed it is then to naturally decompose spread over farmland</i>
	(2) Point(s) of Waste Water Discharge		
	Plans and Specifications Attached		
			Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
	(3)	Are contaminants (or residues) collected by the control facility?	Yes <input type="checkbox"/> No <input type="checkbox"/>
	(4)	Date installation completed <i>3-2019</i> status of installation on date of application <i>Complete</i>	
	ACCOUNTING DATA	(5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	
b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:		\$	
c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:		\$ <i>0</i>	
d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:		\$ <i>0</i>	
e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:		%	
SIGNATURE	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.		
	<div style="display: flex; justify-content: space-between;"> <div style="text-align: center;">                   Signature             </div> <div style="text-align: center;"> <i>owner / operator</i>                  Title             </div> </div>		
INSTRUCTIONS	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 <u>pollution control facility</u> . Include a listing of each major piece of equipment included in the claimed fair cash value for real property. Include an <u>average</u> 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

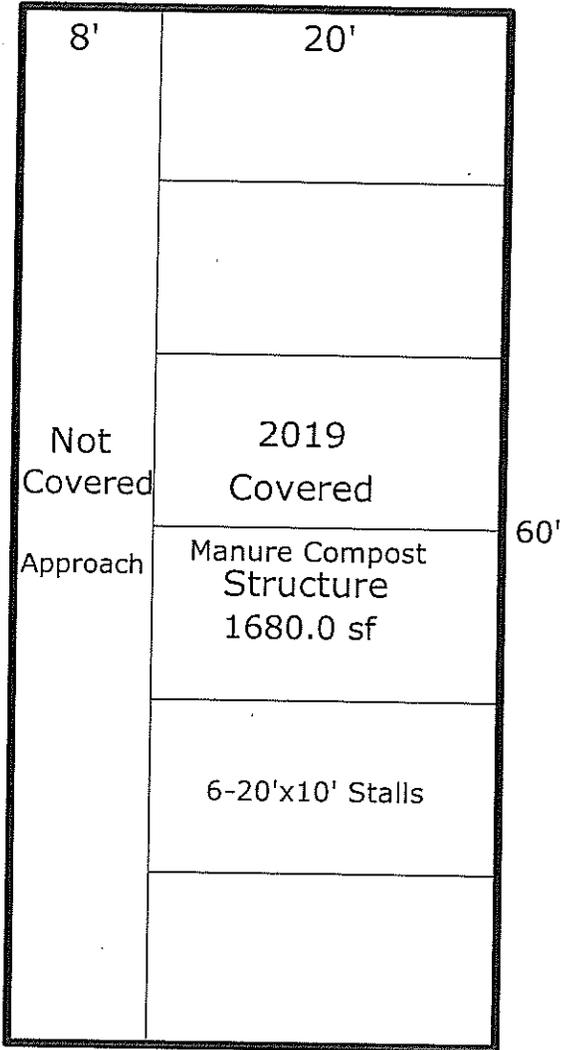
# SKETCH/AREA TABLE ADDENDUM

Parcel No 12-10-190-008 Electronic Filing Received, Clerk's Office 03/21/2021 CB 2021-111\*\* File No 20201210100008 - 8341

SUBJECT

Property Address 911 CO RD 450N  
 City JEWETT County CUMBERLAND COUNT State IL Zip 62436  
 Owner RAY K FLOOD REV TRUST ET UX  
 Client Cumberland Client Address 140 Courthouse Square P.O. Box 146  
 Appraiser Name SADIE Inspection Date 12/08/2020

IMPROVEMENTS SKETCH



Scale: 1" = 12'

AREA CALCULATIONS

AREA CALCULATIONS SUMMARY					
Code	Description	Factor	Net Size	Perimeter	Net Totals
1STORYBARN	Manure Compost	1.00	1680.00	176.0	1680.00

Comment Table 1	
Comment Table 2	Comment Table 3



# 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

217/782-0610

March 5, 2021

Mr. Ray Flood  
911 County Rd. 450N  
Jewett, IL 62436

Re: Illinois Property Tax: Ray Flood – Jewett  
Livestock Waste Pollution Control Facilities  
Log No. TC-143502

Dear Mr. England:

The application for Illinois Property Tax Certification received December 17, 2020 for the above listed facilities has been reviewed and the following information is missing from the application:

1. The quarter index (NE, NW, SE, or SW) of section 10 of the property legal description;
2. Confirmation that the approach pad in front of the stalls and the floor of the stalls are all concrete materials; and
3. A diagram showing the flow of livestock waste (animal carcass) from the initial waste collection through all pollution control facilities (decomposing structure) and 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,

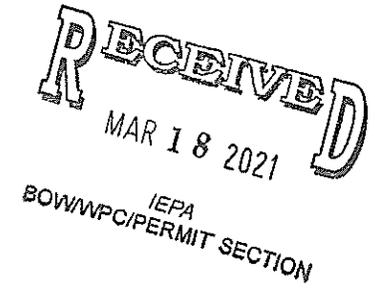
A handwritten signature in black ink, appearing to read "Wei Han".

Wei Han, P.E  
Permit Section, Water Pollution Control  
Bureau of Water

WH:TC-143502.doc

March 14, 2021

Wei Han, P.E  
Permit Section, Water Pollution Control  
Bureau of Water

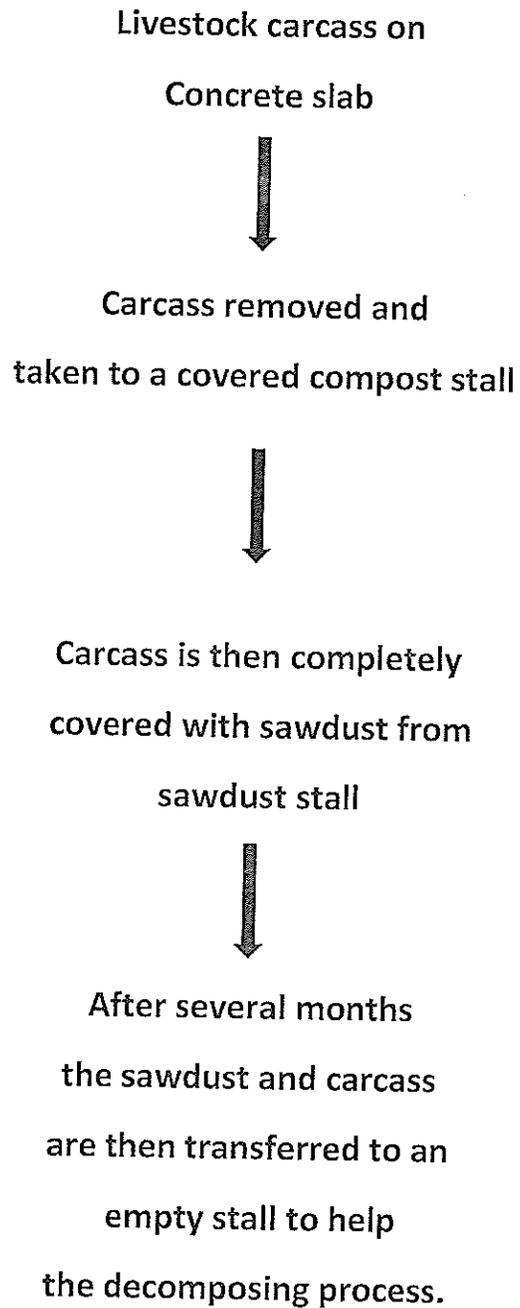


Re: Illinois Property Tax: Ray Flood  
Livestock Waste Pollution Control Facilities  
Log No. TC-143502

Information that was missing on Ray Flood's application:

1. The Quarter Index is pt W/2 NW
2. The approach pad in front of the stalls and the floor of the stalls are all concrete.
3. The diagram showing the flow of livestock waste is attached.

Livestock Waste Pollution Control Facility  
Process Flow Diagram



**Livestock Waste Pollution Control Facility  
Process Flow Diagram**



**After the decomposing  
process is complete,  
the used sawdust is then  
applied to agricultural fields.**

STATE OF ILLINOIS  
COUNTY OF SANGAMON

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)  
)  
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**CERTIFICATE OF SERVICE**

I, the undersigned attorney at law, hereby certify that I have served on the date of May 21, 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:

Ray Flood  
911 County Road 450 N  
Jewett, Illinois 62436

**Copies also provided electronically as follows:**

Illinois Department of Revenue  
via email at REV.PropTaxApp@illinois.gov  
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**[Electronic Filing]**

Clerk  
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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)