

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

KH Poppy Farms)
(Property Identification Number) **PCB 22-**
17-30-400-001)) **(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.


Keith Poppy
6631 N 750th Ave.
Lynn Center, IL 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: 
Grace McCarten
Assistant Counsel
Division of Legal Counsel

DATED: August 4, 2022

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

KH Poppy Farms)
(Property Identification Number) **PCB 22-**
17-30-400-001)) **(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: 
Grace McCarten
Assistant Counsel
Division of Legal Counsel

DATED: August 4, 2022

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BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

KH Poppy Farms)
(Property Identification Number) **PCB 22-**
17-30-400-001)) **(Tax Certification)**
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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 6, 2021, the Illinois EPA received a request from KH Poppy Farms (log number TC-145818, 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: KH Poppy Farms
6634 700th Ave.
Lynn Center, IL 61262

The proposed water pollution control facilities in this request are located in SE 1/4 Section 30, Township 15-North, Range 2-East of the 4th PM in Henry County, at the above street address and consist of the following:

Livestock waste management facilities consisting of two (2) reinforced concrete livestock waste pits, each measuring 203 ft. (length) x 52 ft. (width) x 8 ft. (depth) and having 5 concrete pump out pits measuring approximately 6 ft. (length) x 5 ft. (width) x 8 ft. (depth), seventy-two (72) 1 ft. (dia) x 7 ft. (height) reinforced concrete columns supporting sixty-eight (68) 12 ft. (length) reinforced concrete beams and two-hundred-sixty-four (264) 10 ft. (length) x 4 ft. (width) concrete gang slats (flooring) and approximately 560 linear feet of 4 inch diameter drain tile around the perimeter of the waste pits.

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: 

Grace McCarten
Assistant Counsel
Division of Legal Counsel

Dated: August 4, 2022

Illinois Environmental Protection Agency
1021 North Grand Ave. E.
P.O. Box 19276
Springfield, Illinois 62794-9276
(217) 782-5544



Memorandum

To: Mike Roubitchek, Division of Legal Counsel

From: Darin E. LeCrone, P.E., Manager, Permit Section, Division of Water Pollution Control, Illinois Environmental Protection Agency *DJL*

Date:

Re: KH Poppy Farms - Lynn Center
Recommendation of Tax Certification
Log No.: TC-145818
BOW ID No.: W073801002
Property Index Number: 17-30-400-001

The Bureau of Water received a request on December 6, 2021 from KH Poppy Farms, having a principal place of business at 6631 N 750th Ave., Lynn Center, IL 61262, for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Il. Adm. Code 125.204. We offer the following recommendation.

The water pollution control facilities in this request include the following:

KH Poppy Farms
6634 700th Ave
Lynn Center, IL 61262

SE 1/4 Section 30, Township 15-North, Range 2-East of the 4th PM in Henry County.

Livestock waste management facilities consisting of:

Two (2) reinforced concrete livestock waste pits, each measuring 203 ft. (length) x 52 ft. (width) x 8 ft. (depth) and having 5 concrete pump out pits measuring approximately 6 ft. (length) x 5 ft. (width) x 8 ft. (depth), seventy-two (72) 1 ft (dia) x 7 ft. (height) reinforced concrete columns supporting sixty-eight (68) 12 ft. (length) reinforced concrete beams and two-hundred-sixty-four (264) 10 ft. (length) x 4 ft. (width) concrete gang slats (flooring) and approximately 560 linear feet of 4 inch diameter drain tile around the perimeter of the waste pits.

These livestock waste management facilities are used to collect, transport and/or store livestock wastes prior to cropland application.

These facilities are 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.

Illinois EPA - Bureau of Water - Division of Pollution Control
Title 35 Subtitle A Part 125 Tax Certifications
Illinois EPA Review Notes for:
Agency Recommendation of Pollution Control Facilities.

BOW ID #: W073801002

Project Name: KH Poppy Farms

Date application received: 12/6/2021

Reviewer: DRG

Log number: TC-145818

Legal Description:
SE 1/4 Section 30 Twp: 15-North Range: 2-East
PM: 4th

County: Henry

Facility Contact:

Phone: 309-945-3536

Pollution Control Facility Type:
Swine Livestock Waste Management Facility

Property ID: 17-30-400-001

Applicant: KH Poppy Farms
6631 N 750th Ave.
Lynn Center, IL 61262

Facility: KH Poppy Farms
6634 700th Ave
Lynn Center, IL 61262

Date Control Devices installed: 3/1/2020

Application Signature by: Keith Poppy

Title: Owner

Contents of Application: New 4-page application form, 2 pages of construction diagrams, 1 page facility location map, and 3 pages of photos with descriptions.

Is there a pollutant control flow diagram? **No** Information in application is descriptive of the facility process.

Is there sufficient diagrams showing the pollution control facilities? **Yes**

This facility generates the following pollutants and prevents their discharge as indicated:
Livestock waste is collected and land applied to cropland.

Physical description of pollution control facilities that ARE recommended:

Livestock waste management facilities consisting of:

Two (2) reinforced concrete livestock waste pits, each measuring 203 ft. (length) x 52 ft. (width) x 8 ft. (depth) and having 5 concrete pump out pits measuring approximately 6 ft. (length) x 5 ft. (width) x 8 ft. (depth), seventy-two (72) 1 ft (dia) x 7 ft. (height) reinforced concrete columns supporting sixty-eight (68) 12 ft. (length) reinforced concrete beams and two-hundred-sixty-four (264) 10 ft. (length) x 4 ft. (width) concrete gang slats (flooring) and approximately 560 linear feet of 4 inch diameter drain tile around the perimeter of the waste pits.

These livestock waste management facilities are used to collect, transport and/or store livestock wastes prior to cropland application.

Notes:

Electronic Filing: Received, Clerk's Office 08/04/2022 **PCB 2023-024**

Illinois EPA Log #: TC-145818

Page 2 of 2

The application mentions four identical facilities. IPCB website shows PCB 15-215 order issued on 7/23/2015 for two structures (facilities) similar to those requested. This confirms the application for two new structures.

Nothing follows – DRG - (June 13, 2022)

Printed by BOH
from IPCB

ILLINOIS POLLUTION CONTROL BOARD

July 23, 2015

KH Poppy Farms (Property Identification)	
Number 17-30-400-001))	
)	
Petitioner,)	
)	
v.)	PCB 15-215
)	(Tax Certification - Water)
ILLINOIS ENVIRONMENTAL)	
PROTECTION AGENCY,)	
)	
Respondent.)	

ORDER OF THE BOARD (by D. Glosser):

On June 26, 2015, the Illinois Environmental Protection Agency (Agency) filed a recommendation that the Board certify certain facilities of KH Poppy Farms (petitioner) as pollution control facilities for preferential tax treatment under the Property Tax Code. See 35 ILCS 200/11-5 et seq. (2014); 35 Ill. Adm. Code 125. Petitioner's livestock waste management facilities are located at 6631 North 750th Avenue in Lynn Center, Henry County. In this order, the Board describes the legal framework for tax certifications, discusses the Agency's recommendation, and certifies that petitioner's identified livestock waste management facilities are pollution control facilities.

LEGAL FRAMEWORK

Under the Property Tax Code, "[i]t is the policy of this State that pollution control facilities should be valued, at 33 1/3% of the fair cash value of their economic productivity to their owners." 35 ILCS 200/11-5 (2014); see also 35 Ill. Adm. Code 125.200(a)(2). "For tax purposes, pollution control facilities shall be certified as such by the Pollution Control Board and shall be assessed by the Department [of Revenue]." 35 ILCS 200/11-20 (2014); see also 35 Ill. Adm. Code 125.200(a). Under the statute, the Board determines if the facilities are pollution control facilities; however, the Board is not authorized to assess a value of those facilities.

Under Section 125.202 of the Board's procedural rules, a person may submit an application for tax certification to the Agency. See 35 Ill. Adm. Code 125.202. If the Agency receives a tax certification application, the Agency must file with the Board a recommendation on the application, unless the applicant withdraws the application. See 35 Ill. Adm. Code 125.204(a). Among other things, the Agency's filing must recommend that the Board issue or deny tax certification. See 35 Ill. Adm. Code 125.204(a)(4). If the Board finds "that the claimed facility or relevant portion thereof is a pollution control facility . . . , the Pollution Control Board . . . shall enter a finding and issue a certificate to that effect." 35 ILCS 200/11-25 (2014); see also 35 Ill. Adm. Code 125.216(a).

AGENCY RECOMMENDATION

The Agency states that it received a tax certification application from petitioner on December 9, 2014.¹ Rec. at 1. On June 26, 2015 the Agency filed a recommendation with the Board, attaching petitioner's application. Rec. Exh. A. The Agency's recommendation identifies the facilities at issue:

Livestock waste management facilities consisting of two (2) 52 ft. x 203 ft. x 8 ft. deep manure pits, and the slotted concrete portion of the floor over the manure pits that capture and contain waste generated in the barns above. Each pit has live 5 ft. x 6ft. x 8 ft. deep pump out pits to allow manure removal from the manure pits. A perimeter drainage tile is located around the footing of each pit to prevent floatation of the manure pits. *Id.*

The Agency further describes the facilities as being "used to collect, transport and/or store livestock wastes prior to cropland application." *Id.*

The Agency recommends that the Board certify that the livestock waste management facilities are pollution control facilities as defined in Section 11-10 of the Property Tax Code (35 ILCS 200/11-10 (2014)) with the primary purpose of "eliminating, preventing, or reducing water pollution, or as otherwise provided in 35 Ill. Adm. Code 125.200". Rec. at 2.

TAX CERTIFICATE

Based upon the Agency's recommendation, petitioner's application, and the Board's technical review, the Board finds and certifies that petitioner's livestock waste management facilities identified in this order are pollution control facilities under the Property Tax Code (35 ILCS 200/11-10 (2014)). The Board makes no finding regarding the assessed value of those facilities. Under Section 11-25 of the Property Tax Code, the effective date of this certificate is "the date of application for the certificate or the date of the construction of the facility, which ever is later." 35 ILCS 200/11-25 (2014); *see also* 35 Ill. Adm. Code 125.216(a). Section 125.216(d) of the Board's procedural rules states that the Clerk "will provide the applicant and the Agency with a copy of the Board's order setting forth *the Board's findings and certificate, if any.*" 35 Ill. Adm. Code 125.216(d) (quoting in italics 35 ILCS 200/11-30 (2014)). The Clerk therefore will provide petitioner and the Agency with a copy of this order.

IT IS SO ORDERED.

Section 11-60 of the Property Tax Code provides that any applicant or holder aggrieved by the issuance, refusal to issue, denial, revocation, modification or restriction of a pollution control certificate or a low sulfur dioxide emission coal fueled device certificate may appeal the Board's finding and order to the Circuit Court under the Administrative Review Law (735 ILCS 5/3-101 *et seq.* (2014)). *See* 35 ILCS 200/11-60 (2014).

¹ The Agency's recommendation is cited as "Rec. at 1."

I, John T. Therriault, Clerk of the Illinois Pollution Control Board, certify that the Board adopted the above order on July 23, 2015 by a vote of 5-0.

A handwritten signature in black ink that reads "John T. Therriault". The signature is written in a cursive style with a long horizontal flourish extending to the right.

John T. Therriault, Clerk
Illinois Pollution Control Board



Illinois Environmental Protection Agency

1021 North Grand Avenue East • P.O. Box 19276 • Springfield • Illinois • 62794-9276 • (217) 782-3397

Division of Water Pollution Control

Tax Certification Form for Livestock Operations

TC-145818
W073801002

This form's purpose is for the application for tax certification of water pollution control facilities at a livestock operation in accordance with 35 Ill. Admin. Code Part 125. For purposes of this form, a water pollution control facility ("facility") is designed, constructed, installed or operated for the primary purpose of eliminating, preventing, or reducing water pollution. Multiple facilities may be submitted using this form; however, all facilities must be located on the same livestock operation site. Separate applications must be completed for separate livestock operations.

All other types of operations (e.g. industrial, agrichemical, etc.) and air pollution control facilities must use form IL 532-0222 APC 151 (Application for Certification (Property Tax Treatment) Pollution Control Facility).

Please follow the instructions found throughout this form. If you need additional assistance with filling out this form, please call the Bureau of Water at 217-782-3362. Additional information about the tax certification process and applicable regulations including definitions may be found at the Agency website: www2.illinois.gov/epa/topics/forms/water-permits/tax-certification.

I. Applicant Information

Company: KH Poppy Farms

Person Authorized to Receive Certification

Name: Keith Poppy

Street Addr: 6631 N 750th Ave.

City: Lynn Center State: IL ZIP: 61262

Phone: 309-945-5470 ext:

Email: kpoppyfarms@gmail.com

Person to Contact for Additional Details

Name: Heather Poppy

Street Addr: 6631 N 750th Ave.

City: Lynn Center State: IL ZIP: 61262

Phone: 309-945-3536 ext:

Email: kpoppyfarms@gmail.com

II. Livestock Operation Information

Site Location

The location of the parcel of land where the facilities are located and given by quarter section, township, range and county must be provided. The Public Land Survey System information is available on county plat maps or at www.isgs.illinois.edu/plss. A plat map location is requested for facilities located outside of municipal boundaries.

Quarter Section: SE30 Township: 15N Range: 2E Prime Meridian: 4 County: Henry

Municipality Name:

Township Name: Andover

Street Address: 6634 700th Ave.

City: Lynn Center State: IL ZIP: 61262

Property Index Number(s): 17-30-400-001

A property index number (PIN) for the parcel of land where pollution control facilities are located is required. If multiple PINs are applicable to the requested facilities, you must identify all applicable PINs in the above line and in Section III below. If you do not know your PIN you may obtain it from your records or your County's tax assessors website which may be found on the Illinois Department of Revenue website at www2.illinois.gov/rev/Individuals/Pages/IllinoisCounties.aspx.

Livestock Activities: Provide descriptions of the livestock operations including type of animals at the site. (Text box will expand.)

At this site there are four identical, 1200 head wean-to-finish swine barns 75 feet apart. Two of these barns are new construction - completed in March 2020; two were completed in 2013.

RECEIVED
DEC 06 2021

IEPA
BOWWPC/PERMIT SECTION

Pollutant Sources: Identify potential sources of water pollution that are being controlled (i.e., beef feedlot runoff, swine manure, silage leachate, etc.). Provide estimated quantities of each pollutant that is produced in gallons per year. (Text box will expand.)

Our pollution control facilities were built to prevent water pollution from swine manure. We estimate that our two new buildings produce a total of 600,000 gallons of swine manure each year.

Are the pollutants collected by the facility land applied?

Yes No

If No, provide a description of the final disposition of the pollutants which are collected by the facility.

III. Pollution Control Facility Information

Applicant must ensure each requested pollution control facility is represented accurately in both Part A and Part B of this Section.

Part A. Operational Diagram

Using the space provided below or on a separate sheet of paper, provide a plan sketch or map of the livestock operation scaled to show the location and layout of all the requested facilities. All requested facilities must be clearly identified on this diagram. Each facility should be labeled with the pollution control facility number identified in Part B of this Section and primary dimensions to help distinguish between other requested facilities. Please include labels of roadways, downstream waterways, other important landmarks and a north seeking arrow.

Check this box if the required diagram was completed on a separate sheet and attached to this application.

Part B: Pollution Control Facility Data

For each separate requested pollution control facility in this application, provide written or typed responses to all of the following questions. Use the button below the questions to add blank questions for each additional requested facility.

Pollution Control Facility Number 1

(Number 2 identical)

Name of pollution control facility: KH Poppy Farms

Provide a physical description including all pertinent dimensions (length, width, depth, diameter), construction materials (e.g. steel, HDPE, concrete block, etc.), and rating (e.g. 10 HP centrifugal pump). (Text box will expand.)

The new construction livestock waste handling facilities consist of two (2) 52 ft. x 203 ft. x 8 ft. deep concrete manure pits, and the slotted concrete portion of the floor over the manure pit that capture and contain waste generated in the barns above. Each pit has five 5 ft. x 6 ft. x 8 ft. deep pumpout pits to allow manure removal from the manure pits. A perimeter drainage tile is located around the footing of each pit to prevent flotation of the manure pits. These facilities collect, transport, and store livestock waste prior to cropland application.

Our pollution control facilities capture and contain 100% of the waste generated by the hogs in the barns above. The waste is injected at agronomic rates into cropland as fertilizer for the next year's crop.

The control facilities consist of two 8' pits with 8" walls on 9" thick footings outside of a 5-8" thick floor. Each pit has 72 one-foot columns 7' tall supporting 68 12' (8"x10") support beams. There are 264 concrete gang slats (4'x10') on top of the support beams. Each underground pit has five 5'x6' pump-outs to provide access to agitate and suck out waste. The two facilities are monitored via a perimeter tile around the footings of each. All material used in construction consists of concrete and steel reinforcement with waterstop joints.

Please see attached process flow diagram.

Is the requested facility used 100 percent for elimination, prevention, or reduction of water pollution? Yes No

If No, list all other uses of the facility and provide a use-percentage estimate for each of those other uses.

Original cost of the pollution control facility: \$288,000

Date of installation or status of installation: 3/1/2020

Property Index Number (PIN): 17-30-400-001

Applicable Illinois EPA permit number(s): _____

Are supplemental diagrams or construction drawings for this pollution control facility attached to the application? Yes No

If Yes, please label the diagram with the specific pollution control facility number identified above.

IV. Discharge Point Locations and Receiving Waters

Provide a written description of the surface water drainage characteristics of the operation which may convey wastewater or polluted stormwater runoff from the facility to downstream waterways. Identify the location(s) on the property at which runoff or surface discharge leaves the property.

N/A

Identify local ditches, streams, rivers, ponds or lakes that may receive wastewater or polluted stormwater runoff from the operation. Also identify any named waterways that are immediately downstream from the local waterway.

N/A

V. Approvals of Application and Signature

The information on this form and attachments 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))

Keith A Poppy
Printed Name

Owner
Title

Keith A. Poppy
Signature

12/3/2021
Date

VI. Submittal of Your Application

Completing this Form: The absence of information requested in this form may result in denial of your application for tax certification. If information is omitted, Agency staff will determine when and if such information or data is essential and may contact you to obtain this information to complete its review. This application form may be completed and stored locally in electronic form for future printing. Electronic submittal or email submittal of this form is not authorized. If handwritten, the form must be legibly completed.

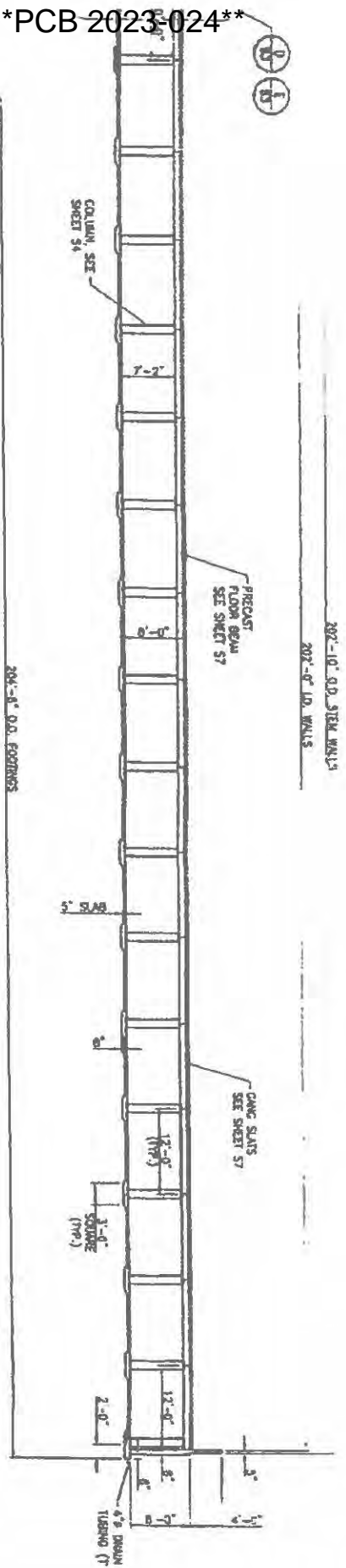
Attachments: Please only send attachments on 8.5" x 11" paper, do not send 11" x 17" sheets.

Please mail the completed and signed form and necessary attachments to:

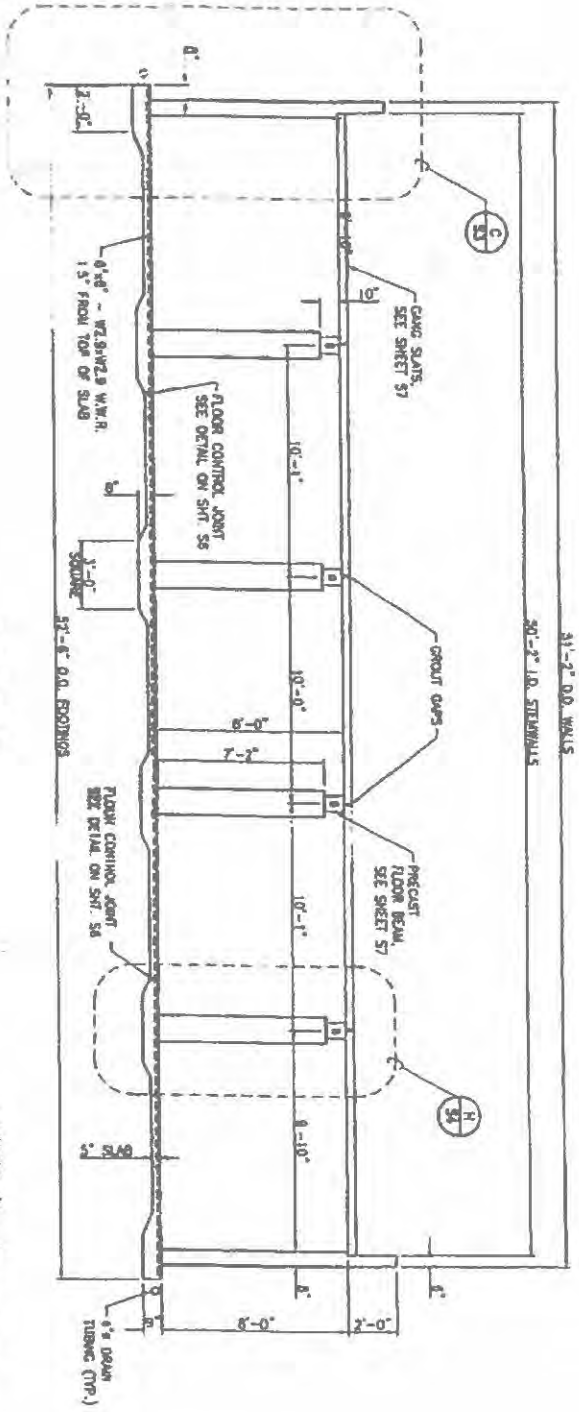
Illinois Environmental Protection Agency
Division of Water Pollution Control, Mail Code #15
Attention: Permit Section
1021 North Grand Avenue East
P.O. Box 19276
Springfield, Illinois 62794-9276

(b) (6)

202'-10" O.D. STEEL WALLS
202'-0" I.D. WALLS

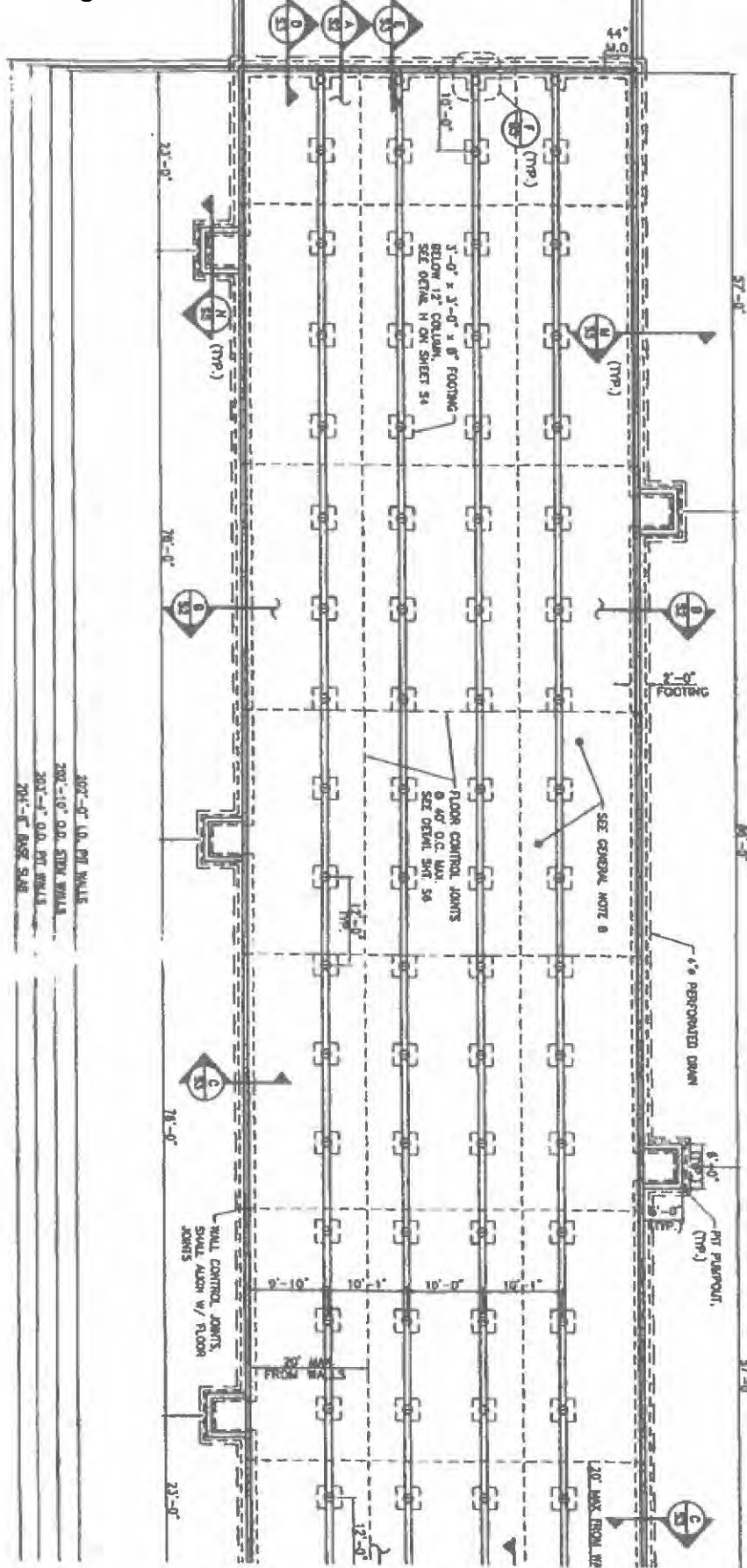


SECTION A-A
SCALE 1/8" = 1'-0"



SECTION B-B
SCALE 1/8" = 1'-0"

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CONCRETE PLAN PIT

SCALE: 3/32"

207'-0" I.O. PIT WALLS
 202'-10" O.O. STD. WALLS
 203'-4" O.O. PIT WALLS
 78'-0" BBSG S48

5% PERFORATED DR
DRAIN TO MONITOR
AND EXTEND TO DAI

200' MAX FROM W2

1000' max (width) SHALL

1000' max (width) SHALL



Google Maps

Edwards River (downstream)



Interstate
74

New Barn #1 52' x 203'

New Barn #4 52' x 203'

Imagery ©2021 Maxar Technologies, USDA Farm Service Agency, Map data ©2021 500 ft

County
Hwy 9

Pollution Control Facilities



This is an expansion project of the outer two 1200 head swine barns over top of pollution control facilities



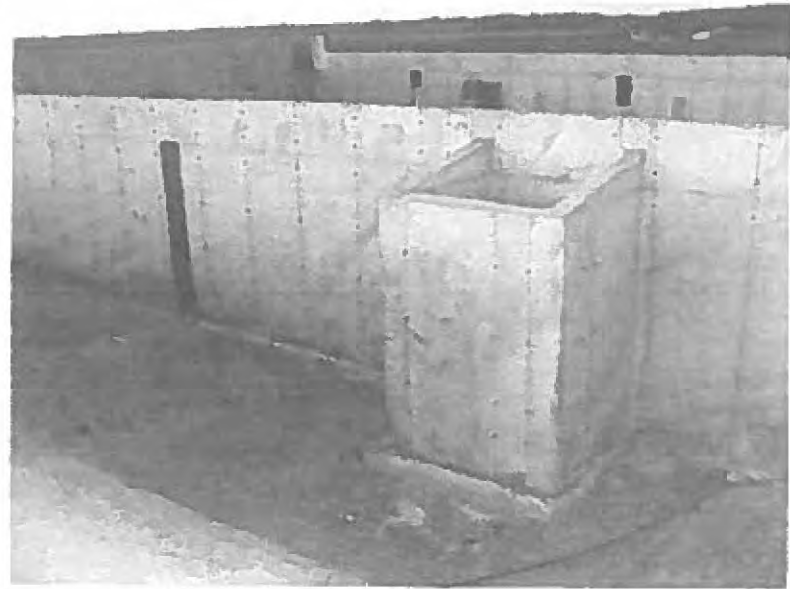
1. Swine waste flows through gang slats.



2. Gang slats are supported by support beams atop columns.



3. There are 72 columns in each facility. Each 52x203 ft. facility captures and stores waste up to 14 months.



4. Each fall, waste is pumped out of five 5'x6' pump-outs.



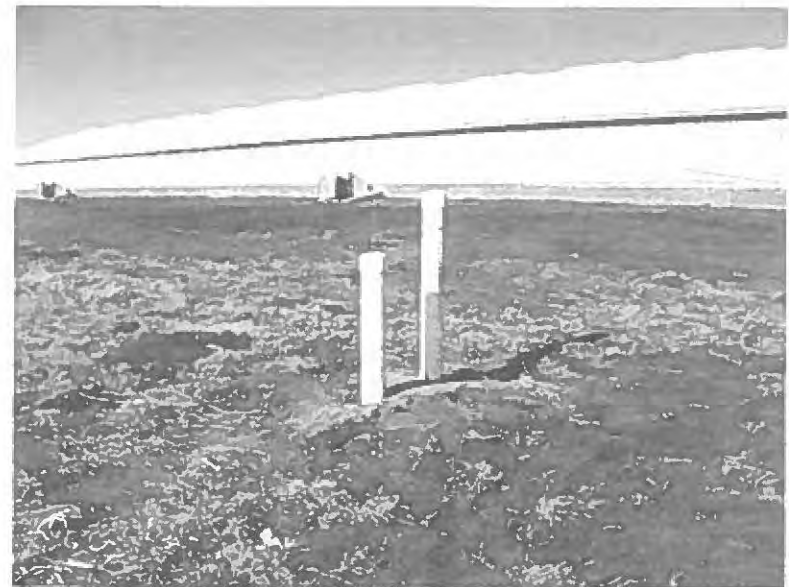
5. These pump-outs are covered with pit ventilation fans that are removed to agitate and load out livestock waste.



6. Agitating manure during application.



7. Each fall we inject livestock waste as fertilizer into surrounding farm fields.



8. The integrity of our pollution control facility is monitored regularly, and quarterly reporting is submitted to the Illinois Department of Agriculture.

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 August 4, 2022, 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:

Keith Poppy
6631 N 750th Ave.
Lynn Center, IL 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/ Grace McCarten
Assistant Counsel
Division of Legal Counsel
1021 North Grand Avenue East
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(217) 782-5544

THIS FILING IS SUBMITTED ON RECYCLED PAPER