

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

**Kujawa Farm - The Maschhoffs LLC** )  
**(Property Identification Number** ) **PCB No. 24 -**  
**090-20-200-002)** ) **(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.


Kujawa Farm - The Maschhoffs LLC  
Ken Maschhoff  
7475 State Route 127  
Carlyle, Illinois 62231

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 Kimmel  
Assistant Counsel  
Division of Legal Counsel

DATED: July 21, 2023

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**

**Kujawa Farm - The Maschhoffs LLC** )  
**(Property Identification Number** ) **PCB No. 24-**  
**090-20-200-002)** ) **(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 Kimmel  
Assistant Counsel  
Division of Legal Counsel

DATED: July 21, 2023

Illinois Environmental Protection Agency  
1021 North Grand Avenue East  
Post Office Box 19276  
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**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

**Kujawa Farm - The Maschhoffs LLC** )  
**(Property Identification Number** ) **PCB No. 24-**  
**090-20-200-002)** ) **(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 27, 2021, the Illinois EPA received a request from Kujawa Farm - The Maschhoffs LLC (Log number TC-145880, 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: Kujawa Farm - The Maschhoffs LLC  
Ken Maschhoff  
1571 E. Bakerville Road  
Ashley, Illinois 62808

The proposed water pollution control facilities in this request are located in the Section 20, Township 3 South, Range 1 East of the East 3<sup>rd</sup> P.M. in Jefferson County, at the above street address and consist of the following:

Livestock waste management facilities consisting of five (5) concrete livestock waste pits measuring 190 ft. (length) x 41 ft. (width) x 8 ft. (depth) each with 4 pump out ports and approximately 7,790 sq. ft. of concrete slatted flooring over each manure pit.

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

3. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2022), 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 (2022), pollution control facilities must be certified as such by the Board, 35 ILCS 200/11-20 (2022) 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 Kimmel  
Assistant Counsel  
Division of Legal Counsel

Dated: July 21, 2023

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

# **EXHIBIT**

# **A**



## 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, P.E., Manager, Permit Section, Division of Water Pollution Control, Illinois Environmental Protection Agency *DEL*

Date: OCT 05 2022

Re: Kujawa Farm - The Maschhoffs - Ashley  
Recommendation of Tax Certification  
Log No.: TC-145880  
BOW ID No.: W1890100005  
Property Index Number: 090-20-200-002

The Bureau of Water received a request on December 27, 2021 from Kujawa Farm - The Maschhoffs, having a principal place of business at 7475 State Route 127, Carlyle, IL 62231, 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:

Kujawa Farm - The Maschhoffs  
1571 E. Bakerville Road  
Ashley, IL 62808

Section 20, Township 3-South, Range 1-East of the East 3rd PM in Jefferson County.

Livestock waste management facilities consisting of:

Five (5) concrete livestock waste pits measuring 190 ft. (length) x 41 ft. (width) x 8 ft. (depth) each with 4 pump-out ports and approximately 7,790 sq. ft. of concrete slatted flooring over each of the manure 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.

If you have any questions regarding the above, please contact Darren Gove at 217/782-0610.

DRG:TC-145880\_Tax Cert Recommendation\_27Dec21.docx

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

Page No. 2  
Tax Certification Recommendation  
Log No. TC-145880

cc: Tax Cert File



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.**

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**BOW ID #:** W1890100005

**Project Name:** Kujawa Farm - The Maschhoffs

**Pollution Control Facility Type:**

Swine Livestock Waste Management Facility

**Date application received:** 12/27/2021

**Property ID:** 090-20-200-002

**Reviewer:** DRG

**Applicant:** Kujawa Farm - The Maschhoffs

7475 State Route 127

**Log number:** TC-145880

Carlyle, IL 62231

**Legal Description:**

Section 20 Twp: 3-South Range: 1-East PM: East  
3rd

**Facility:** Kujawa Farm - The Maschhoffs

1571 E. Bakerville Road  
Ashley, IL 62808

**County:** Jefferson

**Date Control Devices installed:** 1/29/1999

**Facility Contact:** Dalton Painter (618 594-2125)

**Application Signature by:** Ken Maschhoff

**Phone:** \_ken.maschhoff@pigsrus.net

**Title:** Designated Representative

Contents of Application: 3-page application, plan diagrams of bldgs. With dimensions, schematic flow diagram

Is there a pollutant control flow diagram? **Yes**

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:

Five (5) concrete livestock waste pits measuring 190 ft. (length) x 41 ft. (width) x 8 ft. (depth) each with 4 pump-out ports and approximately 7,790 sq. ft. of concrete slatted flooring over each of the manure pits.

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

**nothing follows – DRG - (August 17, 2022)**



# 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 **BOW: W1890100005**

For Agency Use Only	
File Number: <b>TL- 145 880</b>	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. Separate applications must be completed for each pollution control facility claimed. Send the application only to the appropriate address listed below. Do not mix types (air and water). Where both air and water operations are related, send applications to each of the addresses.

If attachments are needed, record them consecutively on an index sheet.

**Note:** This form should be completed within Acrobat before being saved, printed, signed, and submitted.

**Air:** Illinois EPA  
 Attention: William D. Marr, Permit Section  
 Bureau of Air  
 1021 North Grand Avenue East, P.O. Box 19276  
 Springfield, IL 62794-9276

**Water:** Illinois EPA  
 Attention: Darin LeCrone, Permit Section  
 Bureau of Water  
 1021 North Grand Avenue East, P.O. Box 19276  
 Springfield, IL 62794-9276

### I. Applicant Information

Company Name: Kujawa Farm - The Maschhoffs LLC

Person Authorized to Receive Certification	Person to Contact for Additional Information
Name: <u>Ken Maschhoff</u>	Name: <u>Dalton Painter</u>
Street Addr: <u>7475 State Route 127</u>	Street Addr: <u>7475 State Route 127</u>
City: <u>Carlyle</u> State: <u>IL</u>	City: <u>Carlyle</u> State: <u>IL</u>
ZIP: <u>62231</u> Phone: <u>6185942125</u>	ZIP: <u>62231</u> Phone: <u>6185942125</u>
Email: <u>Ken.maschhoff@pigsrus.net</u>	Email: <u>dalton.painter@pigsrus.net</u>

### II. Facility Information

Facility Location: Quarter Section: 20 Township: 3S Range: 1E

Municipality: \_\_\_\_\_ Township: \_\_\_\_\_

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

Address: 1571 E Bakerville Road City: Ashley **IEPA BOW/WPC/PERMIT SECTION**

State: IL Zip Code: 62808 County: Jefferson Book Number: \_\_\_\_\_

Property Index Number: 090-20-200-002 **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

4800 head wean to finish swine confinement operation. The production site consists of 5 tunnel-ventilated barns, each with dimensions 190 ft x 41 ft.

### Permit Information

WPC Construction Permit Number: N/A Date Issued: N/A

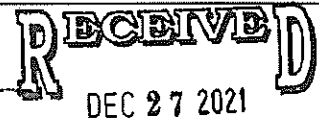
NPDES Permit Number: N/A Date Issued: N/A Exp. Date: N/A

APC Construction Permit Number: N/A Date Issued: N/A

APC Operating Permit Number: N/A Date Issued: N/A Exp. Date: N/A

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.*



**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

N/A

Materials Used in the Process

N/A

**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. State the type of control facility, as well as a narrative description and a process flow diagram describing the pollution control facility. Include an average analysis of the influent and effluent of the control facility stating the collection efficiency, if applicable.

Describe the Pollution Control Facility (or Low Sulfur Dioxide Emission Coal Fueled Device).

The manure handling system utilized for each barn consists of an underfloor deep pit manure storage. The deep pit dimensions for each barn are 41 ft W x 190 ft L x 8 ft D. Assuming 6.5 feet of effective storage, each pit has a storage volume of approximately 349,615 gallons, for a total on-site storage capacity of 1.75 million gallons. The manure storage facilities provide 341 days of storage. See attachments 1 and 2.

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

The primary purpose is to contain and store swine manure until it can be applied to crop land. Application is achieved by using a pump with a hose that pulls manure from the manure storages to the tractor that then injects it into the ground at agronomic rates in accordance to the Nutrient Management Plan.

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).

The Livestock Management Facilities Act

**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	4800 head of wean to finish manure	Manure applied at agronomic rates by drag line injection

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. 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: Jan 29, 1999

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

The pollution control facility was first placed into operation on January 29, 1999.

**Status of installation on date of application**


All facilities in the above pollution control facility description are fully constructed and in services as of January 29, 1999.

**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.*

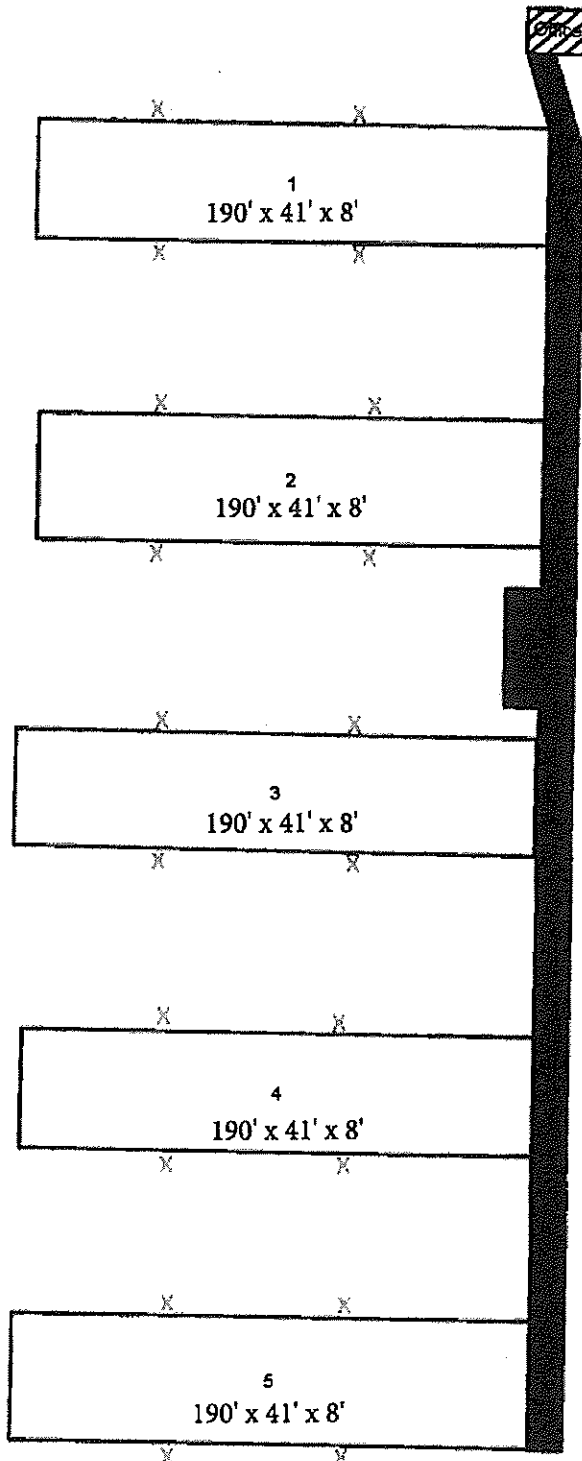
**Any person who knowingly makes a false, fictitious, or fraudulent material statement, orally or in writing, to the Illinois EPA commits a Class 4 felony. A second or subsequent offense after conviction is a Class 3 felony. (415 ILCS 5/44(h))**

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

Ken Maschnoff	Chair
Printed Name	Title
	12-22-2021
Signature	Date

# Kujawa Facility Map

Attachment 1

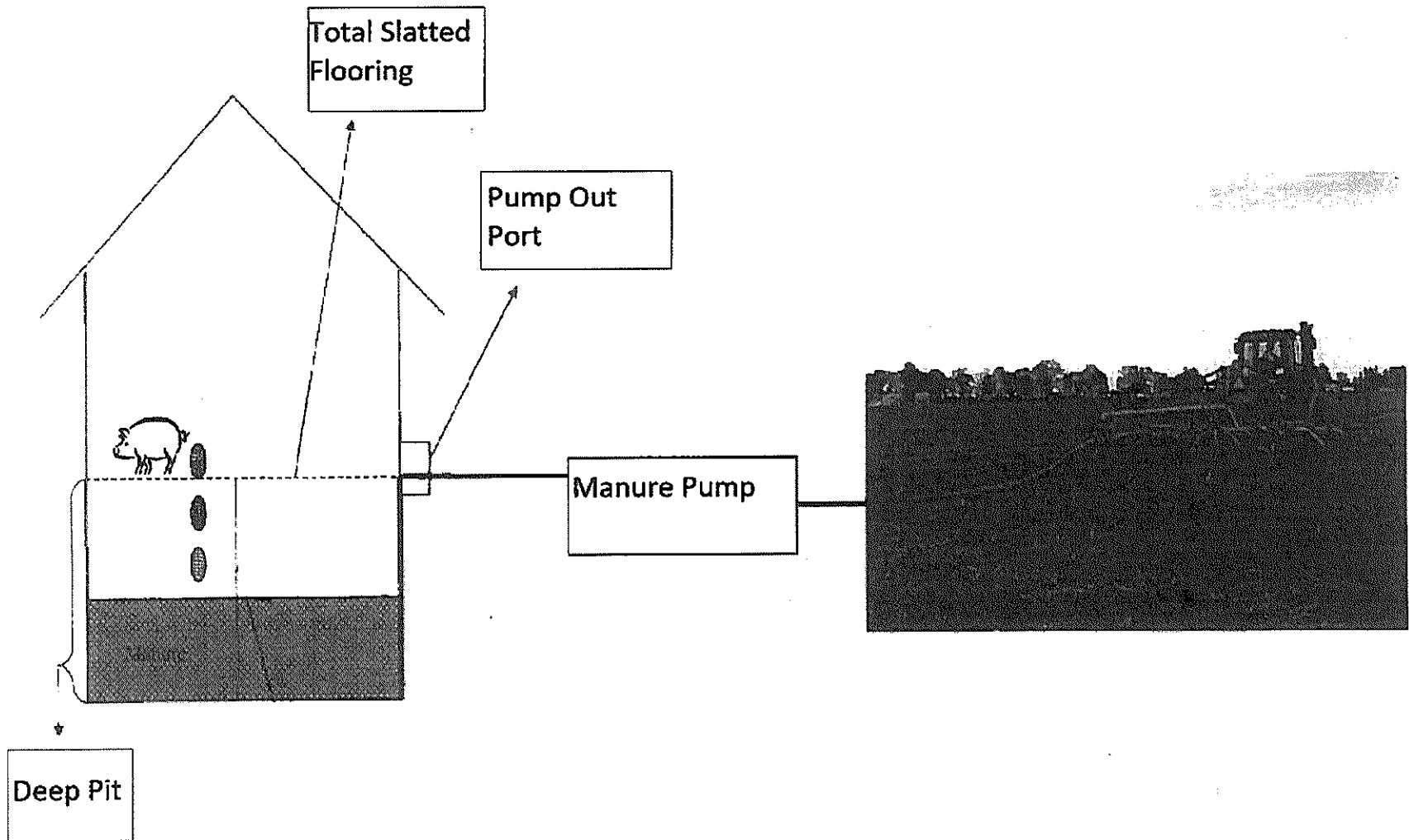


This map was prepared by:  
Maschhoff Environmental, Inc.

Legend	
X	Pump Out Ports
↑	PVC Piping

Sketched Diagram showing the flow of livestock waste from the animal through the pollution control facility.

Attachment 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 July 21, 2023, 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:

Kujawa Farm - The Maschhoffs LLC  
Ken Maschhoff  
7475 State Route 127  
Carlyle, Illinois 62231

**Copies also provided electronically as follows:**

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**[Electronic Filing]**

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ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

/s/ Amanda Kimmel  
Assistant Counsel  
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