BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

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Oak Grove LLC - Burnside (Property Identification Numbers 09-26-000-316, 09-26-000-317, 09-26-000-001)

PCB No. 25 -(Tax Certification)

NOTICE

PLEASE TAKE NOTICE that I have today filed with the Office of the Clerk of the Pollution Control Board an <u>APPEARANCE</u> and <u>RECOMMENDATION OF THE ILLINOIS</u> <u>ENVIRONMENTAL PROTECTION AGENCY</u>, copies of which are herewith served upon you.

Oak Grove LLC – Burnside Daniel Bendlage 2446 North County Road 1500 Niota, IL 62358

Don Brown, Clerk Illinois Pollution Control Board 60 E. Van Buren St., Ste. 630 Chicago, Illinois 60605

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: Umma YHOLOPALL

Emma Hudspath Assistant Counsel Division of Legal Counsel

DATED: April 15, 2025

Illinois Environmental Protection Agency 2520 W Iles Ave. P.O. Box 19276 Springfield, Illinois 62794-9276 (217) 782-5544

THIS FILING IS SUBMITTED ON RECYCLED PAPER

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

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Oak Grove LLC - Burnside (Property Identification Numbers 09-26-000-316, 09-26-000-317, 09-26-000-001)

PCB No. 25-(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

By: Comma Hirlspath

Emma Hudspath Assistant Counsel Division of Legal Counsel

DATED: April 15, 2025

Illinois Environmental Protection Agency 2520 W Iles Ave. P.O. Box 19276 Springfield, Illinois 62794-9276 (217) 782-5544

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PCB No. 25-(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 November 27, 2023, the Illinois EPA received a request from Oak Grove LLC – Burnside (Log Number TC-148668, Exhibit A) for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204.

 The facility's address is:
 Oak Grove LLC 1920 North County Road 2340 Burnside, IL 62330

The proposed water pollution control facilities in this request are located in the SW ¼ of

Section 26, T6N, RSW in Hancock County, at the above street address and consist of the

following livestock waste management structures:

One (1) concrete manure deep pit measuring 414.5 ft. (length) x 85.33 ft. (width) x 8 ft. (depth), precast concrete slatted flooring over the manure pit with an area of 34,776 ft², three (3) pumpout pits measuring 8 ft. (length) x 6 ft. (width) x 8 ft. (depth) each, twelve (12) pumpout pits measuring 6 ft. (length) x 6 ft. (width) x 8 ft. (depth) each, and one (1) perimeter drain measuring 1,196 ft. (length) x 6 in. (diameter).

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

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:

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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.

- 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: Umne Helpert

Emma Hudspath Assistant Counsel Division of Legal Counsel

Dated: April 15, 2025

Illinois Environmental Protection Agency 2520 W Iles Ave. P.O. Box 19276 Springfield, Illinois 62794-9276 (217) 782-5544



ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

2520 WEST ILES AVENUE, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 · (217) 782-3397
JB PRITZKER, GOVERNOR JAMES JENNINGS, ACTING DIRECTOR

Memorandum

To: Mike Roubitchek, Division of Legal Counsel

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

Date: MAR 3 1 2025

Re: Oak Grove LLC – Burnside Recommendation of Tax Certification Log No.: TC-148668 BOW ID No.: W0678130002 Property Index Numbers: 09-26-000-316, 09-26-000-317, 09-26-000-001

The Bureau of Water received a request on November 27, 2023, from Daniel Bendlage, having a principal place of business at 2446 North County Road 1500, Niota, IL 62358, 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:

Oak Grove LLC 1920 North County Road 2340 Burnside, IL 62330

SW ¼ of Section 26, T6N, R6W in Hancock County.

Livestock waste handling facilities consist of:

One (1) concrete manure deep pit measuring 414.5 ft. (length) x 85.33 ft. (width) x 8 ft. (depth), precast concrete slatted flooring over the manure pit with an area of 34,776 ft², three (3) pumpout pits measuring 8 ft. (length) x 6 ft. (width) x 8ft. (depth) each, twelve (12) pumpout pits measuring 6 ft. (length) x 6 ft. (width) x 8ft. (depth) each, and one (1) perimeter drain measuring 1,196 ft. (length) x 6 in. (diameter).

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

The 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 Ill. Adm. Code 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.

2125 S. First Street, Champaign, IL 61820 (217) 278-5800 115 S. LaSalle Street, Suite 2203, Chicago, IL 60603 1101 Eastport Plaza Dr., Suite 100, 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

PLEASE PRINT ON RECYCLED PAPER

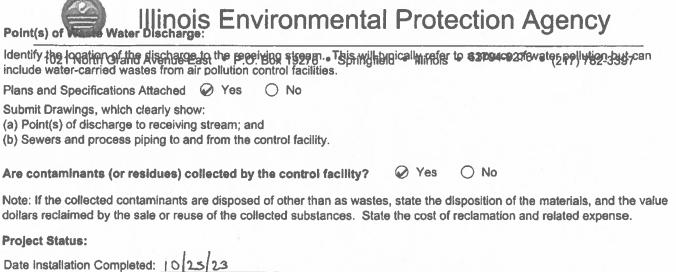
Page No. 2 Tax Certification Recommendation Log No. TC-148668

If you have any questions regarding this letter, please contact Sarah Coulton at 217/782-0610.

SC:TC-148668_Tax Cert Recommendation_26Feb25.docx

cc: Tax Cert File

Electronic Filing: Received	, Clerk's Offic ç	04/15/20	25 ** PCI	B 2025-0)56**
	ECWIT)#:101	78120	2000	
Illinois Env					y
1021 North Grand Avenue East • P.O.	Box 19276 • Springfi	eld • Illinois •	62794-9276	• (217) 78	2-339723
	Certification (Pro		eatment)		
P	ollution Control F	acility		BOW/WPC/PE	RMIT SECTION
		FOR AGEN	ICY USE ON	LY	
	File Number:			Date Rec'd:	
Facility Type (check one): O Air @Water	Certification Number:	· · · · · · · · · · · · · · · · · · ·		Date:	
This form is to be used for any application for certification	of property tax treatment for	or a pollution contro	ol facility for air	or water from ti	ne Illinois EPA.
You may complete this form online, save a copy lo	cally, print, sign and s	use the featur	e Adobe Acroba as on this form.	t Reader 10 or s	above installed to
	ann i binn agu ana a				
Illinois EPA		s EPA			
Attention: Ray E. Pilapil, Permit Section Division of Air Pollution Control		tion: Al Keller, F			
1021 North Grand Avenue East, P.O. Box 19276		on of Water Pol North Grand Ave			
Springfield, IL 62794-9276		gfield, IL 62794			
. Applicant Information:					
Company Name: Oak Grove LLC					
Person Authorized to	Per	son to Contact			
Receive Certification Daniel Bendlage	for	Additional Deta	ils <u>Same</u>		
Street Address: 2446 North County Road		et Address:			
City: <u>Niota</u>					
Zip: <u>62358</u> Phone Email Address: daniel bendlage@thnek.e					
		ail Address:			
I. Facility Information:	a.com - correct	icant 11/8/2	4 5C		
	ownship: <u>6-North</u>	Range: 6-We			
Municipality: Section 26		Township:	pilor Gr	are	
Address: 1920 North County Rd 2	3410	City: Ber	nside		
State: IL Zip Code: 62330 County:	Hancock	Book Numbe	r:		
Property Index Number: 09-26-000-316					
Note: The Property Index Number is the numerical refe					ixation purpos
Manufacturing Operations Information:					
Nature of Operations Conducted at the Above Lo					
The structure is a swine nursery building where s waste storage.	swine are housed on c	oncrete slats wi	th a below gr	ound concre	te pit used a
Permit Information:					
NPC Construction Permit Number:					
NPDES Permit Number:	N/A	Date Issued:		Exp. Date:	
APC Construction Permit Number:	N/A	Date Issued:			
APC Operating Permit Number:	N/A	Date Issued:		Exp. Date:	
Note: Submit copies of all relevant permits issued This Agency is authorized to request this					rmit)
			nsura of this inf	ometion is 1	



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

Status of installation on date of application:

Complete in use.

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))

ANIEL J BENDLAGE

Susan Barland Trilah Foodb/OAK

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

Signature:

BOW/WPC/PERMIT SECTION

IL 532-0222 APC 151 4/2016

Page

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:

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ł	Not applicable
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Materials Used in the Process:

Not applicable

Pollution Control Facility Information:

Please provide a narrative description of the pollution control facility (or low sulfur dioxide emission coal fueled device), and an explanation of why its primary purpose is to eliminate, prevent or reduce pollution.

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

A concrete pit with dimensions of 414'6" x 85'4" x 8' deep is used to store livestock waste until the appropriate time to apply the manure to agricultural fields at agronomic rates. The building has three (3) 8' x 6' x 8' deep pumpouts, twelve (12) 6' x 6' x 8' deep pumpouts, 1,196' of 6" form a drain perimeter tile, and 34,776 ft^2 of precast concrete slats.

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

The primary purpose of the pit is to have a years worth of livestock manure storage to allow flexibility for application to agricultural fields when conditions are ideal.

Identify the statute or regulation (federal or state), or local ordinance, if any, requiring the installation of the subject pollution control facility (or low sulfur dioxide emission coal fueled device).

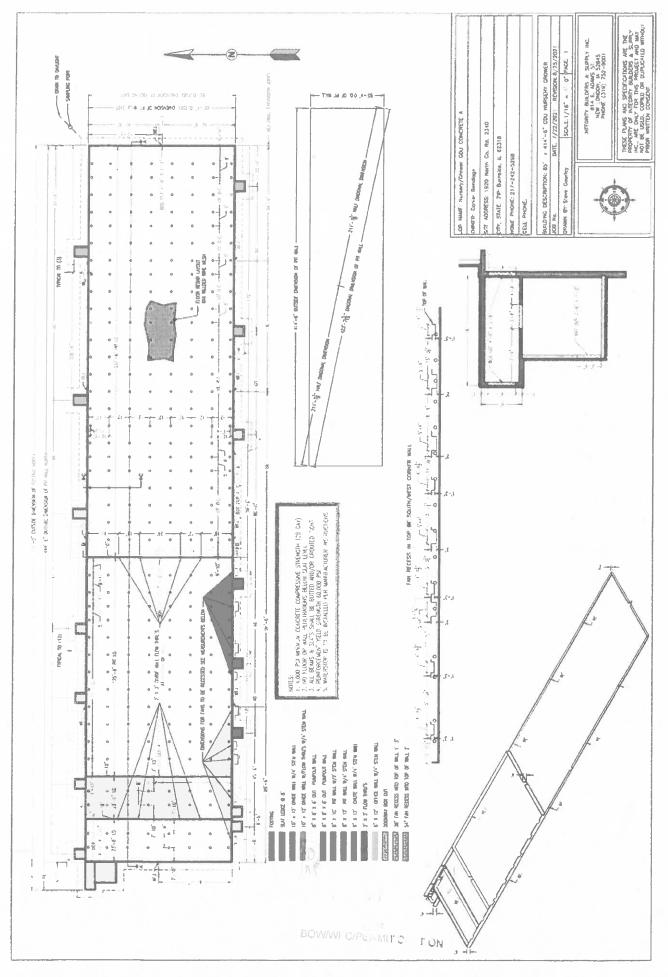
Not applicable

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		
Livestock Manure	Stored in below ground concrete pit	Field applied at agronomic rates		

Note: Contaminant or pollutant means that which is removed from the process by the pollution control facility.



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 15, 2025, 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:

Oak Grove LLC – Burnside Daniel Bendlage 2446 North County Road 1500 Niota, IL 62358

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 60 E. Van Buren St., Ste. 630 Chicago, Illinois 60605

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

/s/ Emma Hudspath Assistant Counsel Division of Legal Counsel 2520 W Iles Ave. P.O. Box 19276 Springfield, Illinois 62794-9276 217.782.5544 217.782.9143 (TDD)

THIS FILING SUBMITTED ON RECYCLED PAPER