

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

**Klingler Cattle 1** )  
**(Property Identification Number** ) **PCB 22-**  
**19-16-400-005)** ) **(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.


Klingler Cattle 1  
2165 East County Road 930 North  
Carthage, Illinois 62321

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: May 23, 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**

**Klingler Cattle 1** )  
**(Property Identification Number** ) **PCB 22-**  
**19-16-400-005)** ) **(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: May 23, 2022

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**Klingler Cattle 1** )  
**(Property Identification Number** ) **PCB 22-**  
**19-16-400-005)** ) **(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 August 31, 2021, the Illinois EPA received a request from Klingler Cattle 1 (log number TC-145779, 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: Klingler Cattle 1  
2190 East County Road 930 North  
Carthage, Illinois 62321

The proposed water pollution control facilities in this request are located in the SE ¼ of Section 16, Township 4-North, Range 6-West of the West 4th PM in Hancock County, at the above street address and consist of the following:

Livestock waste management facilities consisting of two (2) adjacent earthen cattle manure bedpack areas each measuring 59.83 ft. (length) x 36 ft. (width) and having 3 ft. high concrete divider and boundary walls on two sides; one (1) concrete cattle manure stacking area measuring 36 ft. (length) x 20.33 ft. (width) and having 8 ft. high concrete boundary walls on three sides; and one (1) concrete manure scrape alley adjacent to the bedpack and manure stacking areas measuring 140.5 ft. (length) x 14.5 ft. (width).

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: May 23, 2022

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 Roubitckek, Division of Legal Counsel

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

Date: MAY - 6 2022

Re: Klingler Cattle I - Carthage  
Recommendation of Tax Certification  
Log No.: TC-145779  
BOW ID No.: W0678090003  
Property Index Number: 19-16-400-005

The Bureau of Water received a request on August 31, 2021 from Klingler Cattle I, having a principal place of business at 2165 East County Road 930 North, Carthage, IL 62321, 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:

Klingler Cattle I  
2190 East County Road 930 North  
Carthage, IL 62321

SE 1/4 Section 16, Township 4-North, Range 6-West of the West 4th PM in Hancock County.

Livestock waste management facilities consisting of:

Two (2) adjacent earthen cattle manure bedpack areas each measuring 59.83 ft. (length) x 36 ft. (width) and having 3 ft. high concrete divider and boundary walls on two sides.

One (1) concrete cattle manure stacking area measuring 36 ft. (length) x 20.33 ft. (width) and having 8 ft. high concrete boundary walls on three sides.

One (1) concrete manure scrape alley adjacent to the bedpack and manure stacking areas measuring 140.5 ft. (length) x 14.5 ft. (width).

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

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Tax Certification Recommendation

Log No. TC-145779

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-145779\_Tax Cert Recommendation\_31Aug21.docx

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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<b>BOW ID #:</b> W0678090003	<b>Pollution Control Facility Type:</b> Cattle/Dairy Livestock Waste Management Facility
<b>Project Name:</b> Klingler Cattle 1	
<b>Date application received:</b> 8/31/2021	<b>Property ID:</b> 19-16-400-005
<b>Reviewer:</b> DRG	<b>Applicant:</b> Klingler Cattle 1 2165 East County Road 930 North Carthage, IL 62321
<b>Log number:</b> TC-145779	
<b>Legal Description:</b> SE 1/4 Section 16 Twp: 4-North Range: 6-West PM: West 4th	<b>Facility:</b> Klingler Cattle 1 2190 East County Road 930 North Carthage, IL 62321
<b>County:</b> Hancock	<b>Date Control Devices installed:</b> 12/24/2020
<b>Facility Contact:</b> Attn: Jacob Nims, 1032 S. 2nd Stret, Springfield, IL 62704	<b>Application Signature by:</b> Darin Klingler 8/29/21
<b>Phone:</b> 217 679-7361	<b>Title:</b> Owner

Contents of Application: Old 3-page form with cover letter, 1 plan view drawing showing layout concept, and a process 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:

Two (2) adjacent earthen cattle manure bedpack areas each measuring 59.83 ft. (length) x 36 ft. (width) and having 3 ft. high concrete divider and boundary walls on two sides.

One (1) concrete cattle manure stacking area measuring 36 ft. (length) x 20.33 ft. (width) and having 8 ft. high concrete boundary walls on three sides.

One (1) concrete manure scrape alley adjacent to the bedpack and manure stacking areas measuring 140.5 ft. (length) x 14.5 ft. (width).



Illinois EPA Log #: TC-145779

Page 2 of 2

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

**Notes:**

**Nothing follows – DRG - (April 19, 2022)**



**Frank & West**  
Environmental Engineers, Inc.

**RECEIVED**  
AUG 31 2021  
IEPA  
BOWMPC/PERMIT SECTION

September 30, 2020

Al Keller  
Permit Section  
Division of Water Pollution Control  
Illinois EPA  
P.O. Box 19276  
Springfield, Illinois 62794-9276

RE: Klingler Cattle 1 facility

Dear Mr. Keller:

Frank & West is submitting an application for certification of property tax treatment for pollution control facility on behalf of the Klingler Cattle 1 facility.

If you have any further questions or comments regarding the Klingler Cattle 1 non-lagoon livestock waste handling facility, please advise.

**FRANK & WEST**  
**ENVIRONMENTAL ENGINEERS, INC.**

A handwritten signature in black ink, appearing to read 'Jacob Nims', with a stylized flourish at the end.

Jacob Nims  
Agricultural Engineer

Attachment: Application for Certification



# Illinois Environmental Protection Agency

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## Application for Certification (Property Tax Treatment) Pollution Control Facility

W0678090003

FOR AGENCY USE ONLY	
File Number: <u>TC-145779</u>	Date Rec'd: <u>8/31/21</u>
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 control facility claimed. Do not mix types (air and water). If both air and water operations are related, file two applications.

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

You may complete this form online, save a copy locally, print, sign and submit it to

**RECEIVED**  
AUG 31 2021

Illinois EPA  
Attention: Al Keller, Permit Section  
Division of Water Pollution Control  
1021 North Grand Avenue East, P.O. Box 19276  
Springfield, IL 62794-9276

IEPA  
BOW/WPC/PERMIT SECTION

### I. Applicant Information:

Company Name: <u>Klingler Cattle 1</u>	Person to Contact _____
Person Authorized to Receive Certification: <u>Darin Klingler</u>	for Additional Details: <u>Same</u>
Street Address: <u>2165 East County Road 930 North</u>	Street Address: _____
City: <u>Carthage</u> State: <u>IL</u>	City: _____ State: _____
Zip: <u>62324 62321</u> Phone: <u>217-440-4815</u>	Zip: _____ Phone: _____
Email Address: <u>dsklingler1@gmail.com</u>	Email Address: _____

### II. Facility Information:

Facility Location: Quarter Section SE Township: 4-North Range: 6-West  
Municipality: Section 16 Township: Hermann

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

Address: 2160 East County Road 930 North City: Carthage  
State: IL Zip Code: 62321 County: Hancock Book Number: \_\_\_\_\_

Property Index Number: 19-16-400-005

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:

The structure is a beef bedpack barn measuring 140'6" x 52' with one (1) concrete stacking area and two (2) dedicated earthen bedpack areas.

### Permit Information:

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



# Illinois Environmental Protection Agency

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

Description of the Process:

Not applicable

### 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. 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):

Beef Bedpack: One (1) concrete stacking area measuring 20'4" x 36' x 8' deep, a 14'6" wide x 140'6" long concrete scrape alley and two (2) earthen bedpack areas measuring 59'10" x 36' x 3' high and 60'4" x 36' x 3' high are used to store livestock waste until the appropriate time to apply the manure at agronomic rates.

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

The primary purpose of the bedpack barn and stacking area is to have at least 99 days 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

Contaminant or Pollutant	Material Retained, Captured or Recovered	
	Description	Disposal or Use
Livestock Manure	Stored in bedpack areas & stacking	Field applied at agronomic rates

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



# Illinois Environmental Protection Agency

## Point(s) of Wastewater 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.

1021 North Grand Avenue East P.O. Box 19270 Springfield Illinois 62794-9270 (217) 782-3397

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: 12/24/2020

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

12/24/20 completed and populated, verbal approval received from Department of AG on 12/18/20

Status of installation on date of application:

Completed as of 12/24/20, fully functional and populated received formal approval from Department of AG on 3/25/2021

### III. Verification and Signature:

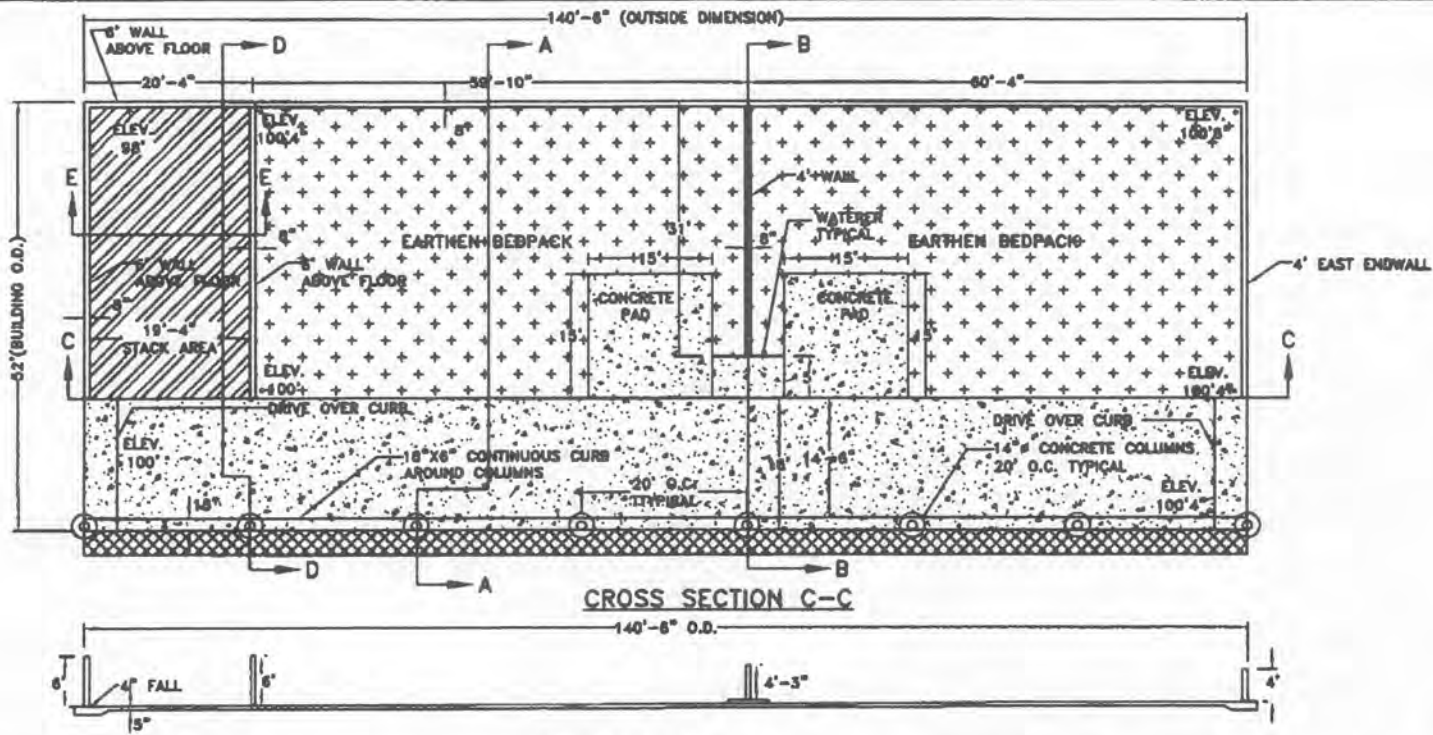
The following information is submitted in accordance with the Illinois Property Tax Code, as amended, and to the best of my knowledge is true and correct.

**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))**

Darin Klingler Printed Name Owner/Operator Title

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

Darin Klingler Signature 8/29/2021 Date



**GENERAL NOTES**

- 1.) ANY REVISIONS TO THESE DRAWINGS MUST BE APPROVED BY THE PROJECT ENGINEER OF THE COMPANY LISTED IN THE TITLE BLOCK.
- 2.) CONCRETE CONSTRUCTION SHALL MEET WITH MIDWEST PLAN SERVICE-38, CONCRETE MANURE STORAGES UNLESS NOTED OTHERWISE.
- 3.) NO CONCRETE SHALL BE PLACED ON ICE, SNOW OR FROZEN FOUNDATION MATERIAL. THE CONTRACTOR SHALL BE RESPONSIBLE FOR ALL CONCRETE DAMAGED BY LOW TEMPERATURES AND SHALL REMOVE AND REPLACE ANY CONCRETE SO DAMAGED AT HIS/HER EXPENSE.
- 4.) THE METHOD AND MANNER OF PLACING CONCRETE SHALL BE SUCH AS TO AVOID SEGREGATION OR SEPARATION OF THE AGGREGATES OR THE DISPLACEMENT OF THE REINFORCEMENT.
- 5.) THE FOOTINGS ARE TO BE CONSTRUCTED WITH A MINIMUM OF 3,000 PSI CONCRETE.
- 6.) ALL WALLS, COLUMNS, AND FLOORS ARE TO BE CONSTRUCTED OF 4,000 PSI CONCRETE.
- 7.) THE CONCRETE PAD WILL BE A CONTINUOUS POUR.
- 8.) EXTERIOR WALL CONSTRUCTION JOINTS WILL BE INSTALLED AT 100' O.C. MAXIMUM, UNLESS OTHERWISE NOTED.
- 9.) NO VEHICLE LOADS ALLOWED WITHIN 5' OF PIT/GUTTER WALLS.
- 10.) NO PIPE PENETRATIONS OTHER THAN THE TYPES IDENTIFIED ON THESE DRAWINGS ARE ALLOWED. ALL WALL AND FLOOR PENETRATIONS, INCLUDING PIPE PENETRATIONS MUST BE APPROVED BY THE PROJECT ENGINEER.
- 11.) THE PRESUMED SOIL BEARING CAPACITY IS 2,000 LBS./SQ. FT., BASED ON NRCS CODE 315-3 TABLE 2.
- 12.) THE DESIGN OF THIS BUILDING IS BASED ON THE 2,000 LBS./SQ. FT. SOIL BEARING.
- 13.) WATERSTOP SHALL BE INSTALLED IN ACCORDANCE WITH MANUFACTURER INSTRUCTIONS.

**LEGEND**

	EARTHEN BEDPACK
	MANURE STORAGE
	CONCRETE SURFACE
	FEED BUNKS

**Frank & West**  
Environmental Engineers, Inc.

1032 S. 2nd Street  
Springfield, IL 62704

Phone: 217/679-7981  
Fax: 217/679-8988

KLINGLER CATTLE 1

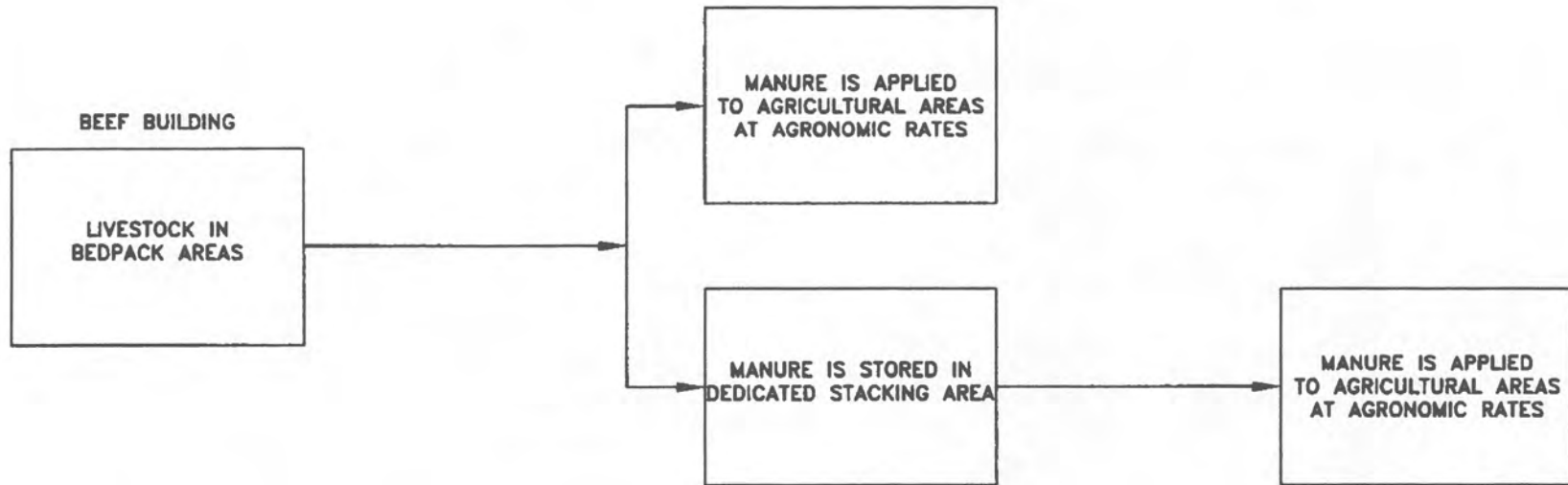
PLAN VIEW

DRAWN BY: CEO

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SCALE: AS SHOWN DATE: 06/18/20 REVISED ON: XX/XX/XX DRAWING NO. 20-14501

POLLUTION CONTROL FACILITY  
PROCESS FLOW DIAGRAM



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 May 23, 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:

Klingler Cattle 1  
2165 East County Road 930 North  
Carthage, Illinois 62321

**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  
P.O. Box 19276  
Springfield, Illinois 62794-9276  
217.782.5544

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