## **BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

Flikkema Farms (Property Identification Number 04-04-300-002)

) ) PCB No. 24 -) (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.

Flikkema Farms 19949 Townhall Road Lanark, Illinois 61046

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: September 25, 2023

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**

Flikkema Farms (Property Identification Number 04-04-300-002) ) ) PCB No. 24-) (Tax Certification)

# A P P E A R A N C E

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: Grace McCarten Assistant Counsel Division of Legal Counsel

DATED: September 25, 2023

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**

Flikkema Farms (Property Identification Number 04-04-300-002)

) ) PCB No. 24-) (Tax Certification)

# **<u>RECOMMENDATION OF THE ILLINOIS</u> <u>ENVIRONMENTAL PROTECTION AGENCY</u>**

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 December 21, 2022, the Illinois EPA received a request from Flikkema Farms (Log number TC-147352, 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: Flikkema Farms 12271 Browning Road Lanark, Illinois 61046

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

SE ¼ of Section 21, T25N, R5E of the 4th P.M. in Carroll County, at the above street

address and consist of the following:

One (1) concrete livestock waste pit measuring 242.92 ft. (length) x 49.66 ft. (width) x 10 ft. (depth) and approximately 625 linear feet of 4 inch diameter perimeter drain tile and the concrete slatted flooring over this manure pit.

One (1) concrete livestock waste storage tank measuring 140 ft. (diameter) x 11.83 ft. (depth) that receives manure from above pit.

These livestock waste management facilities are used to 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:

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 III. 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: September 25, 2023

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

Date: SEP - 7 2023

Re: Flikkema Farms - Lanark Recommendation of Tax Certification Log No.: TC-147352 BOW ID No.: W0158130002 Property Index Number: 04-04-300-002

The Bureau of Water received a request on December 21, 2022 from Flikkema Farms, having a principal place of business at 19949 Townhall Road, Lanark, IL 61046, 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:

Flikkema Farms 12271 Browning Road Lanark, IL 61046

SE 1/4 of Section 21, Township 25-North, Range 5-East of the East 4th PM in Carroll County.

Livestock waste management facilities consisting of:

One (1) concrete livestock waste pit measuring 242.92 ft. (length) x 49.66 ft. (width) x 10 ft. (depth) and approximately 625 linear feet of 4 inch diameter perimeter drain tile and the concrete slatted flooring over this manure pit.

One (1) concrete livestock waste storage tank measuring 140 ft. (diameter) x 11.83 ft. (depth) that receives manure from above pit.

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.

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-147352

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

DRG:TC-147352\_Tax Cert Recommendation\_21Dec22.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.

#### BOW ID #: W0158130002

	Pollution Control Facility Type:
Project Name: Flikkema Farms	Swine Livestock Waste Management Facility
Date application received: 12/21/2022	Property ID: 04-04-300-002
Reviewer: DRG	Applicant: Flikkema Farms
	19949 Townhall Road
Log number: TC-147352	Lanark, IL 61046
Legal Description:	Facility: Flikkema Farms
SE 1/4 of Section 21 Twp: 25-North Range: 5-East	12271 Browning Road
PM: East 4th	Lanark, IL 61046
County: Carroll	Date Control Devices installed: 9/27/2022
Facility Contact: 20104 Georgetown Road,	Application Signature by: Chris Flikkema
Lanark, IL 61046	
	Title: Owner
Phone: _815-541-3600	

Contents of Application: 3 page form, construction plans and detail drawings, flow diagram, email to DRG with addendum including replacement pollution control facility description.

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:

One (1) concrete livestock waste pit measuring 242.92 ft. (length) x 49.66 ft. (width) x 10 ft. (depth) and approximately 625 linear feet of 4 inch diameter perimeter drain tile and the concrete slatted flooring over this manure pit.

One (1) concrete livestock waste storage tank measuring 140 ft. (diameter) x 11.83 ft. (depth) that receives manure from above pit.

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

Illinois EPA Log #: TC-147352 Page 2 of 2

## Notes:

Received on 8/31/2023 – clarification on the size details of the facility and confirmation that round storage tank is also requested- see addendumentail and attachment "Tax Certification page 2.pdf"

Nothing follows - DRG - (September 5, 2023)

1021 North G	rand Avenue East • P.O. Bo	x 19276 • Spr	ingfield • Illing	is • 62	794-9276 • (217) 782-3397
	Application for Ce Pol	ertification ( lution Contr		x Treat	tment)
			FOR A	GENCY	USE ONLY
	2	File Number:			Date Rec'd
	one): O Air Ø Water	Certification Nun			Date:
water operations are rel	ated, file two applications. ed, record them consecutively on		unity damed. Di		types (air and water). Where both air and DEC 21 2022
You may complete this	s form online, save a copy local	lly, print, sign a	nd submit it to:		
1 Annii 2004 (26		р С 1	Ninois EPA Attention: AI Ke Division of Wate 021 North Gran Springfield, IL 6	r Pollutiond Avenu	on Control ue East, P.O. Box 19276
I. Applicant Info					
Company Name:	Flikkema Farms		Person to Cor	tact	
Person Authorized to Receive Certification	Chris Flikkema		for Additional		Chris Flikkema
Street Address:	19949 Townhall Rd.	13	Street Addres	s: <u>20104</u>	Georgetown Rd
City:	Lanark	State: <u>IL</u>	City:	Lanar	
Zip:	61046 Phone: 8	315-541-3600	Zip	<u>61046</u>	6 Phone: 815-541-3600
Email Address:	cflikk@gmail.com		Email Address	: <u>cflikk(</u>	@gmail.com
II. Facility Inform	ation:				
Facility Location: Qu	arter Section: SE 21 Tow	nship: 25N	Range	5Ê	v
Mu	nicipality: Lanark		Townsh	ip: Freed	mode
Note: A plat map loca	tion is requested for facilities l	ocated outside	of municipal bo	oundarie	S.
Address: 12271 Brov	vning Rd		City:La	nark	
State: IL Zip Code	: 61046 County: C	arroll	Book N	umber:	
	er: 04-04-300-002				

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:

Manure is collected in a concrete manure pit below a slatted concrete floor. And is also transfered to a circular pit for a fulls year worth of storage to allow proper application to crop ground.

Permit Inform	nation:		
WPC Constru	ction Permit Number:	Date Issued:	
NPDES Permi	it Number:	Date Issued:	Exp. Date:
APC Construc	ction Permit Number:	Date Issued:	
	g Permit Number. copies of all relevant permits issued by	Date Issued: local pollution control agencies. (e.g. MSE	Exp. Date: D Construction Permit)
L 532-0222 APC 151 4/2016	This Agency is authorized to request this infor voluntary and no penalties will result from the	mation under 415 ILCS 5/4(b)(2012). Disclosure of the failure to provide the information. However, the abso in being processed or could result in denial of your ap	his information is ence of the

#### 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:

The manure containment pits are poured in place concrete pits. They are back filled to grade and are pumped out using a tractor powered pump to be loaded into tanks to be applied to fields for fertilizer.

#### Materials Used in the Process:

Concrete and rock back fill.

#### **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 facility is a concrete pit under concrete slats that collects all waste from the animals.

animal > Waste> collected in pit for future fertilizer use

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

Primary purpose is to eliminate all run off of manure for livestock. It completely collects all animal waste.

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).

#### 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	
Manure	Livestock manure	Used to replace commercial fertilizer	

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 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.

() Yes O No Are contaminants (or residues) collected by the control facility?

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: Sep 27, 2022

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

November 12th 2022

Status of installation on date of application:

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.

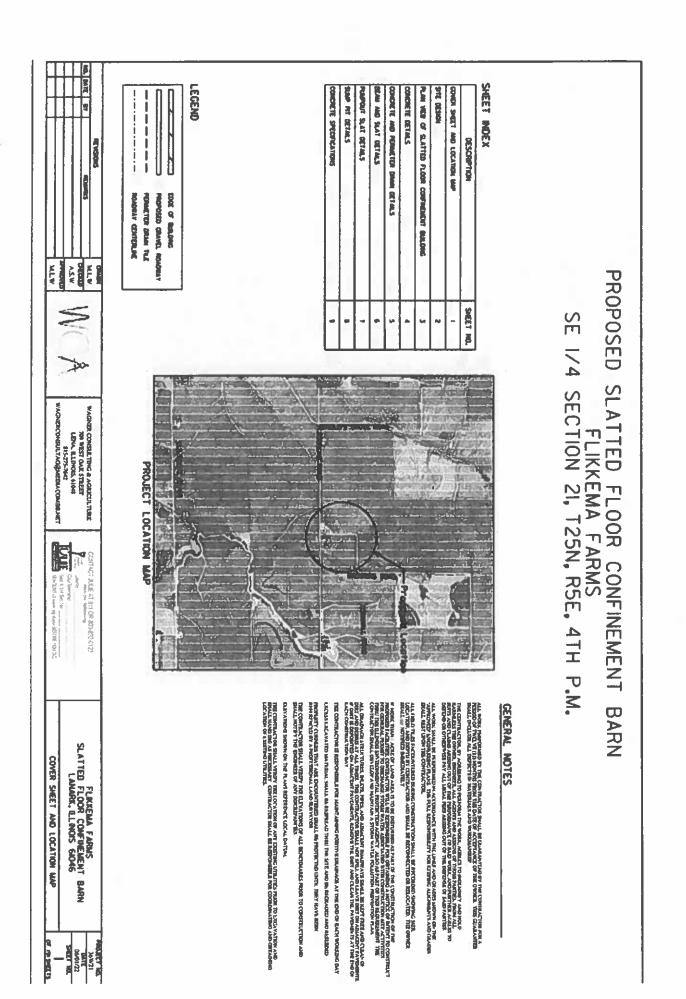
Any person who knowingly makes a false, fictitious, or fraudulent material statement, orally or in writing, to the Illinois EPA commits a Class 4 felony. A second or subsequent offense after conviction is a Class 3 felony. (415 ILCS 5/44(h))

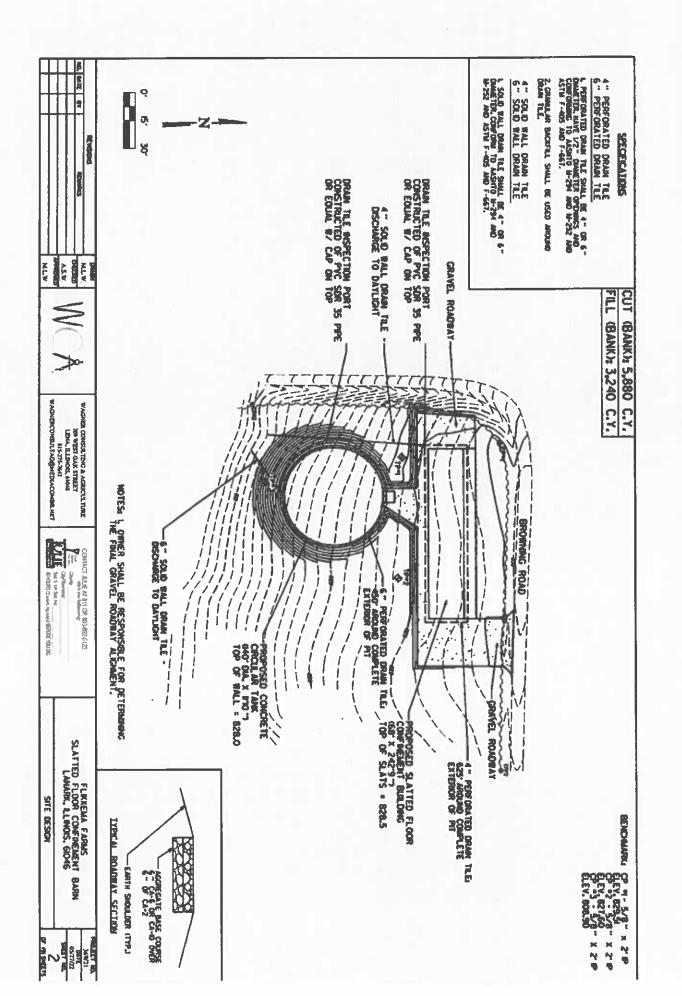
Chris Flikkema	Partner
Printed Name:	Title:

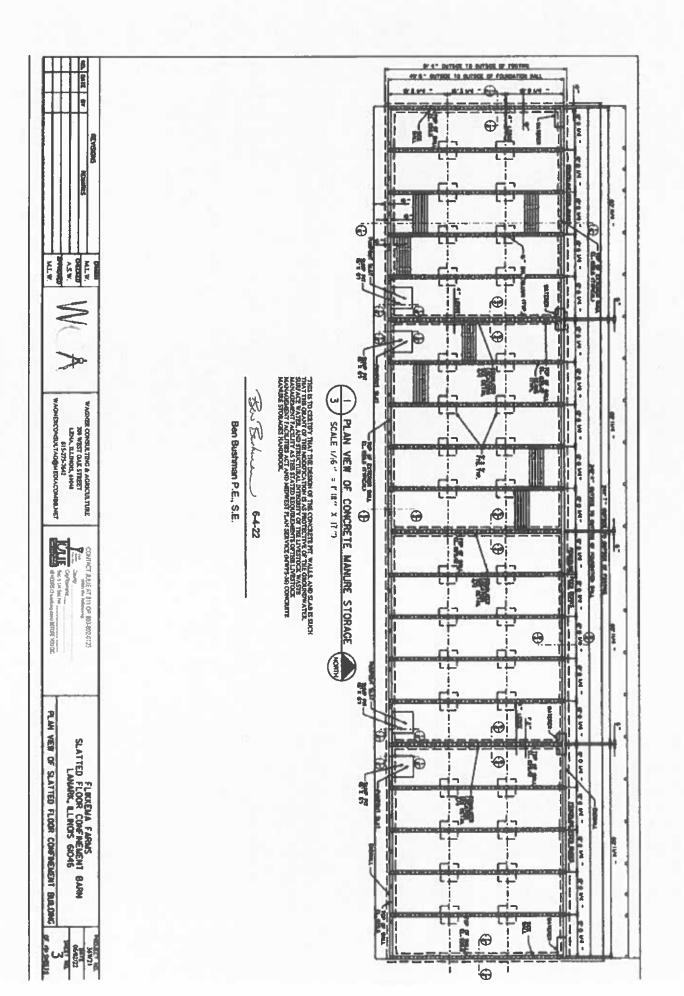
For incorporated entities, signature should be from an authorized corporate representative.

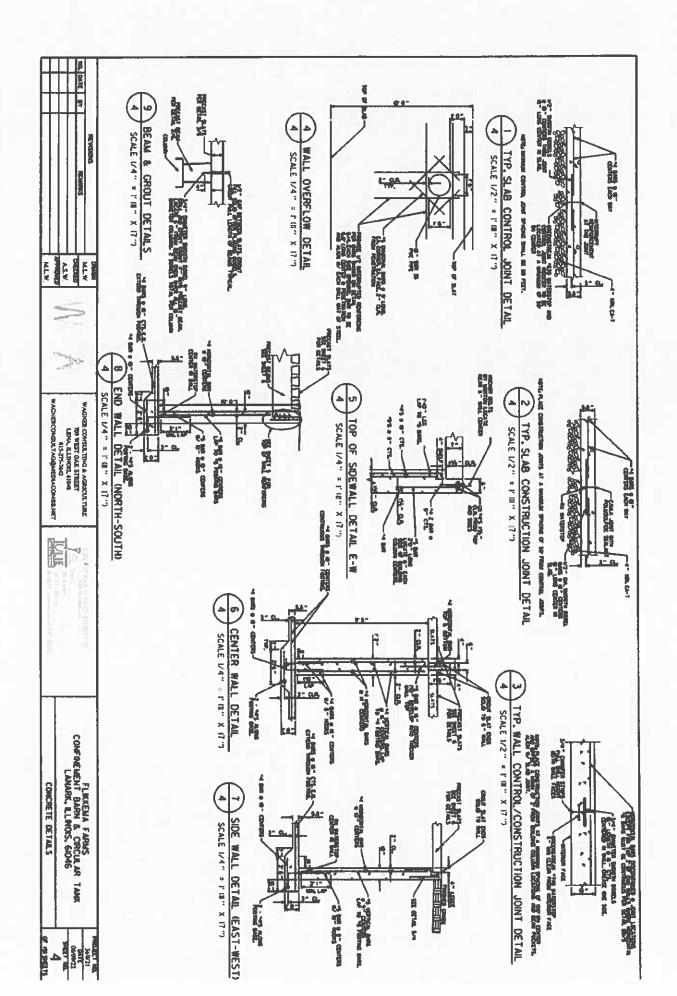
Signature:

|2-1-22 Date:

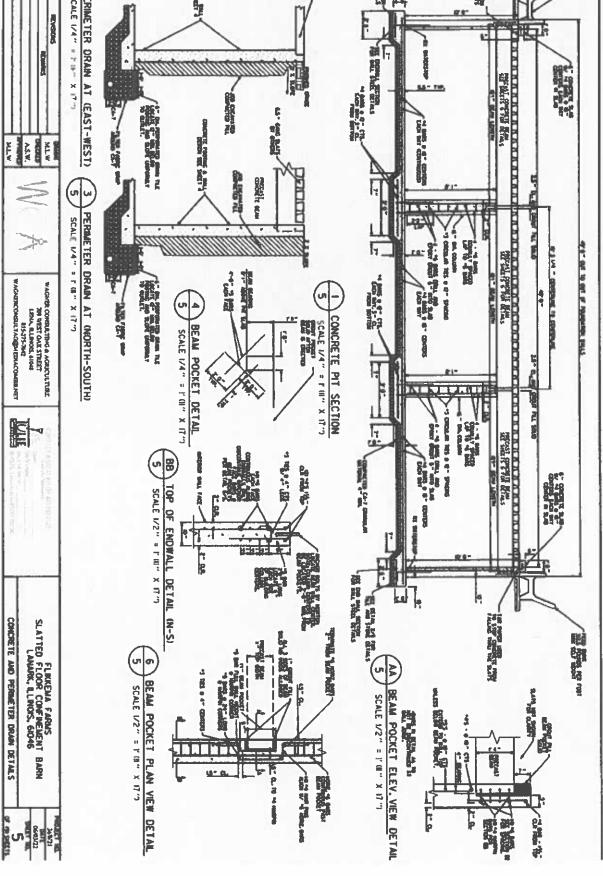


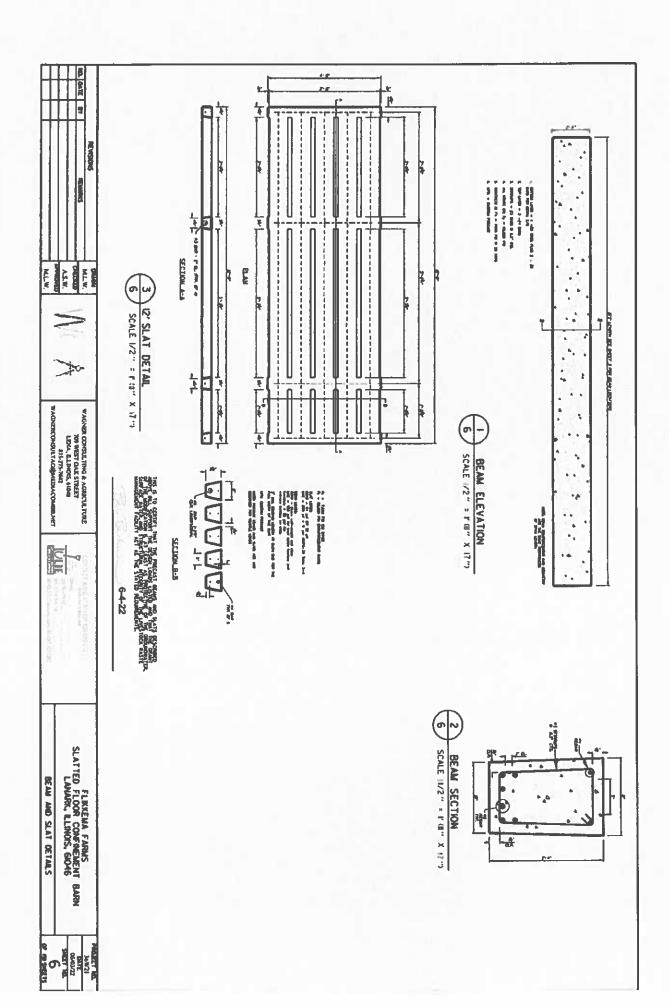


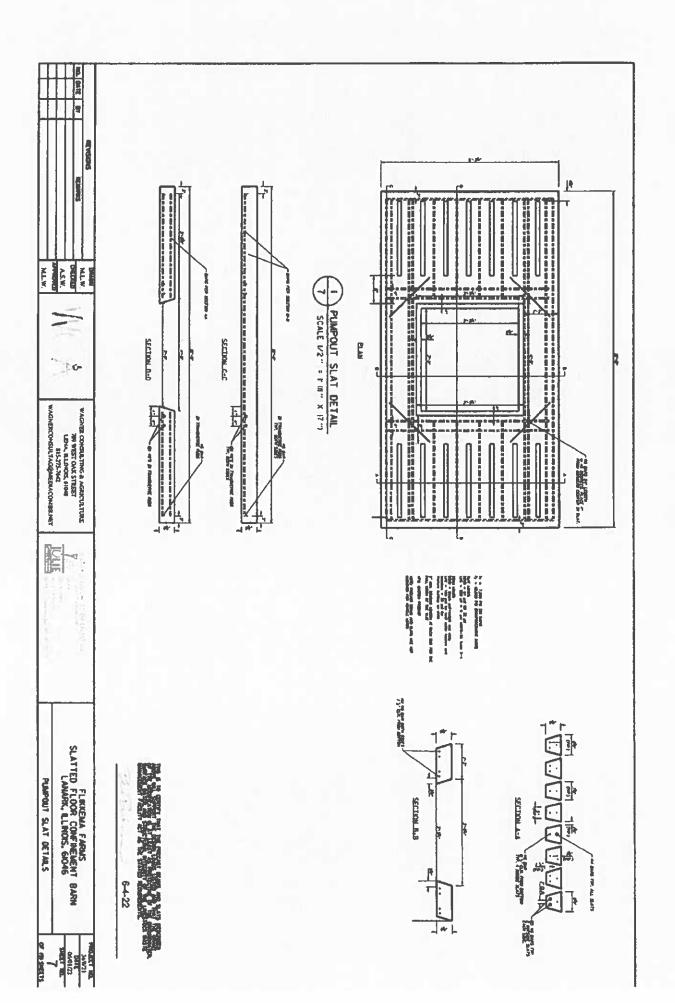


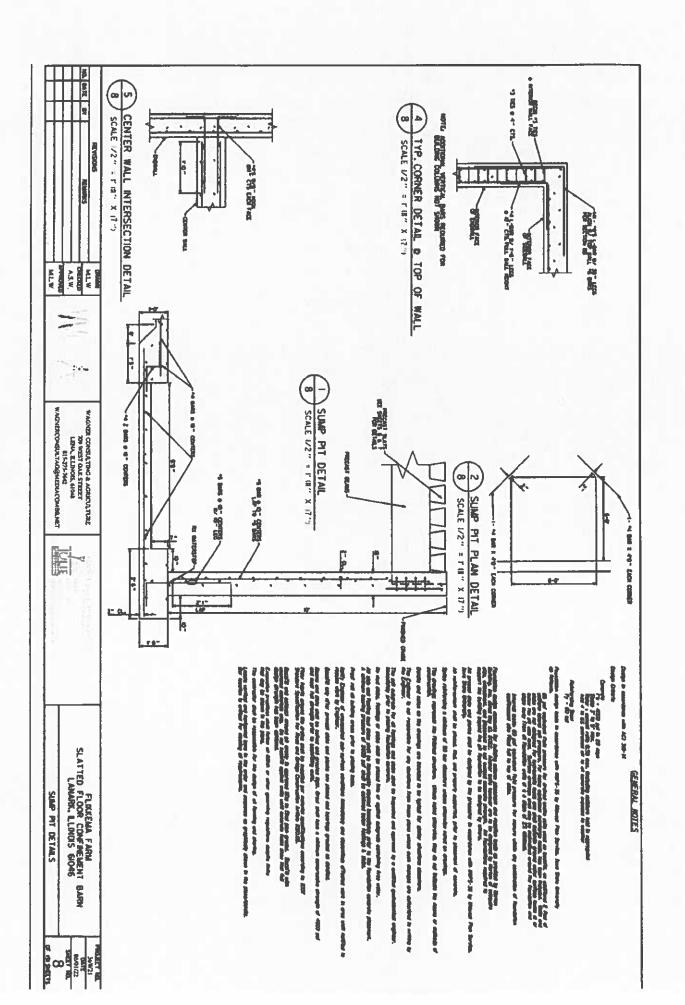


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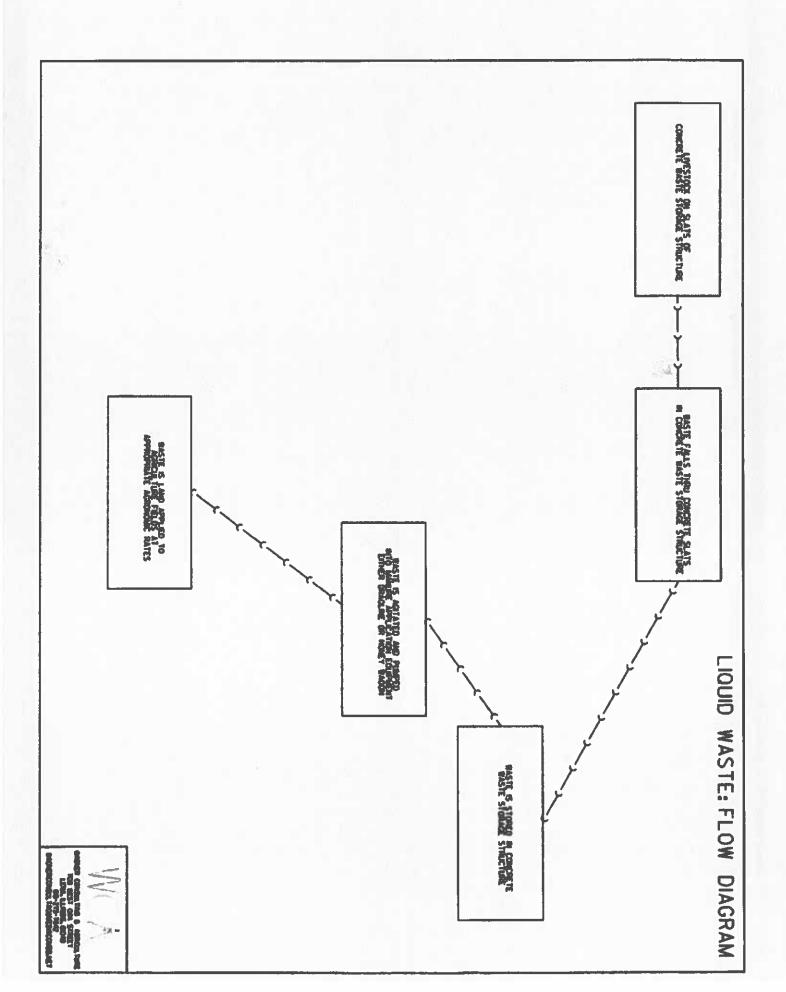








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STATE OF ILLINOIS	)
COUNTY OF SANGAMON	

## **CERTIFICATE OF SERVICE**

I, the undersigned attorney at law, hereby certify that I have served on the date of July 21, 2023, the attached <u>NOTICE</u>, <u>APPEARANCE</u> and <u>RECOMMENDATION OF THE ILLINOIS</u> <u>ENVIRONMENTAL PROTECTION AGENCY</u>, 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:

Flikkema Farms 19949 Townhall Road Lanark, Illinois 61046

#### 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 (217) 782-9143 (TDD)