#### BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Wilcox Farm	)	
(Property Identification Number	)	PCB No. 25 -
06-0-0070-000-00)	)	(Tax Certification)
·	)	

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.

NOTICE

Wilcox Farm Andy Wilcox 1666 E. County Rd. 150th West Point, Illinois 62380

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

Christine Zeivel

**Assistant Counsel** 

Division of Legal Counsel

DATED: April 16, 2025

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

#### BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Wilcox Farm	)	
(Property Identification Number	)	PCB No. 25-
06-0-0070-000-00)	)	(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

Christine Zeivel Assistant Counsel

Division of Legal Counsel

DATED: April 16, 2025

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

#### BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Wilcox Farm	)	
(Property Identification Number	)	PCB No. 25-
06-0-0070-000-00)	)	(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 February 28, 2024, the Illinois EPA received a request from Wilcox Farm (Log number TC-151203, 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: Wilcox Farm
  1353 N. 2800<sup>th</sup> Ave.
  Loraine, Illinois 62349

The proposed water pollution control facilities in this request are located in the SE ¼ of Section 7, T2N, R7W of the 4<sup>th</sup> P.M. in Adams County, at the above street address and consist of the following livestock waste management structures:

One (1) bedpack barn consisting of:

- four (4) concrete bedpack areas measuring 44 ft. 6 in. (length) x 39 ft. 10 in. (width) with 4 ft. (height) walls and the portion of the roof covering this area;
- one (1) manure stack measuing 33 ft. 8 in. (length) x 39 ft. 10 in. (width) x 6 ft. (height) and the portion of the roof covering this area;
- one (1) manure stack area measuring 43 ft. 8 in. (length) x 39 ft. 10 in. (width) x 6 ft. (height) and the portion of the roof covering this area;
- one (1) concrete manure scrape alley measuring 270 ft. (length) x 14 ft. (width) used for the transfer of manure and the portion of roof covering this area;
- one (1) 270 ft. (length) x 18 in. (width) x 6 in. (height) concrete curb used to contain waste and keep stormwater from entering; and
- two (2) 6 in. (height) x 14 ft. (length) reinforced rollout curb to help contain waste within the building and prevent surface water entrance.

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 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).
- 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).
- 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

Assistant Counsel

Division of Legal Counsel

Dated: April 16, 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. 80x 19276, SPRINGFIELD, ILLINOIS 62794-9276 (217) 782-3397 JAMES JENNINGS, ACTING DIRECTOR JB PRITZKER, GOVERNOR

#### 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:

MAR 3 1 7025

Re:

Wilcox Farm

Recommendation of Tax Certification

Log No.: TC-151203

BOW ID No.: W0018110006

Property Index Number: 06-0-0070-000-00

The Bureau of Water received a request on February 28, 2024 from Andy Wilcox, having a principal place of business at 1353 N. 2800th Ave, Loraine, IL 62349 for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 III. Adm. Code 125.204. We offer the following recommendation.

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

Wilcox Farm 1353 N. 280th Ave Loraine, IL 62349

SE ¼ of Section 7, Township 2N, Range 7W of the 4th PM in Adams County.

Livestock waste management facilities within the 270 ft. x 56 ft. bedpack barn consisting of:

Four (4) concrete bedpack areas measuring 44 ft. 6 in. (length) x 39 ft. 10 in. width with 4 ft. (height) walls and the portion of roof covering this area.

One (1) manure stack area measuring 33 ft. 8 in. (length) x 39 ft. 10 in. (width) x 6 ft. (height) and the portion of roof covering this area.

One (1) manure stack area measuring 43 ft. 8 in. (length) x 39 ft. 10 in. (width) x 6 ft. (height) and the portion of roof covering this area.

One (1) concrete manure scrape alley measuring 270 ft. (length) x 14 ft. (width) used for the transfer of manure and the portion of roof covering this area.

One (1) 270 ft. (length) x 18 in. (width) x 6 in. (height) concrete curb used to contain waste and keep storm water from entering.

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

Page No. 2
Tax Certification Recommendation
Log No. TC-151203

Two (2) 6 in. (height) x 14 ft. (length) reinforced rollout curb to help contain waste within the building and prevent surface water entrance.

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 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.

If you have any questions regarding the above, please contact Stephanie Burge-Bollero at 217/557-8666.

SAB:TC-151203\_Tax Cert Recommendation\_19Feb25.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 #: W0018110006

Project Name: Wilcox Farm

Date application received: 02/28/2024

Reviewer: SAB

Log number: TC-151203

Legal Description:

SE 1/4 of Section 7, T2N, R7W of the 4th P.M.

County: Adams

Facility Contact: Andy Wilcox

1353 N. 2800<sup>th</sup> Ave. Loraine, IL 62349

Phone: 217/430-0988

Pollution Control Facility Type:

Cattle/Dairy Livestock Waste Management

Facility

Property ID: 06-0-0070-000-00

Applicant: Andy Wilcox 1666 E. County Rd. 150th West Point, IL 62380

Facility: Wilcox Farm 1353 N. 2800<sup>th</sup> Ave Loraine, IL 62349

Date Control Devices installed: 5/01/2024

Application Signature by: Andy Wilcox

Title: Owner

Contents of Application: Application for Certification (Property Tax Treatment) Pollution Control

Facility, Flow Diagram, Drawing, Map

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:

270 ft. x 56 ft. bedpack barn consisting of:

Four (4) concrete bedpack areas measuring 44 ft. 6 in. (length) x 39 ft. 10 in. width with 4 ft.

(height) walls and the portion of roof covering this area.

One (1) manure stack area measuring 33 ft. 8 in. (length) x 39 ft. 10 in. (width) x 6 ft. (height)

and the portion of roof covering this area.

One (1) manure stack area measuring 43 ft. 8 in. (length) x 39 ft. 10 in. (width) x 6 ft. (height)

and the portion of roof covering this area.

Illinois EPA Log #: TC-151203 Page 2 of 2

One (1) concrete manure scrape alley measuring 270 ft. (length) x 14 ft. (width) used for the transfer of manure and the portion of roof covering this area.

One (1) 270 ft. (length) x 18 in. (width) x 6 in. (height) concrete curb used to contain waste and keep storm water from entering.

Two (2) 6 in. (height) x 14 ft. (length) reinforced rollout curb to help contain waste within the building and prevent surface water entrance.

#### Notes:

Nothing follows - SAB - (February 24, 2025)

TC-151203



February 13, 2024

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

FEB 2 8 2024

BOW/MPC/PERMIT SECTION

RE: Andy Wilcox

To Whom it May Concern:

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

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

FRANK & WEST ENVIRONMENTAL ENGINEERS, INC.

Kari Fraley, E.I. Agricultural Engineer

Attachment:

Application for Certification



# 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

This form's purpose is for the application for tax certification of water pollution control facilities at a livestock operation in accordance with 35 III. 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

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: <a href="https://www.lillingis.gov/epa/topics/forms/water-permits/tax-certification">www.lillingis.gov/epa/topics/forms/water-permits/tax-certification</a>

* *	Information					
Company:	Wilcox Farm					
	Person Authorized to Receive	Certification		Person to Cont	act for Addit	ional Details
Name:	Andy Wilcox		Name:	same		
Street Addr:	1666 E. COUNTY RD. 150TH					
City:	West Point State: IL	ZIP: 62380	City:		State:	ZIP:
Phone:	217-430-0988	ext:	Phone:			ext:
Email:	artywilcoxaholmil.com					
	Operation information					
Site Locatio	n					
The location	of the parcel of land where the fa	acilities are located	d and given by	quarter section, t	ownship, rang	ge and county must
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Pollutant Sources: Identify potential sources of water pollution that are being controlled (i.e., beef feedlot runoff, sw leachate, etc.). Provide estimated quantities of each pollutant that is produced in gallons per year. (Text box will expand		, silage
Cattle Manure is the potential source of water pollution that is being controlled.  Approximately 1450 tons of manure is produced annually.		
Are the pollutants collected by the facility land applied?		○ 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 liveston to show the location and layout of all the requested facilities. All requested facilities must be clearly identified Each facility should be labeled with the pollution control facility number identified in Part B of this Section and to help distinguish between other requested facilities. Please include labels of roadways, downstream water landmarks and a north seeking arrow.  Check this box if the required diagram was completed on a separate sheet and attached to this application.	d on this did d primary d ways, othe	agram. dimension
Part B. Pollution Control Facility Data		
For each separate requested pollution control facility in this application, provide written or typed responses t questions. Use the button below the questions to add blank questions for each additional requested facility.	o all of the	following
Pollution Control Facility Number 1		
Name of pollution control facility: Wilcox Farm		
Provide a physical description including all pertinent dimensions (length, width, depth, diameter), construct (e.g. steel, HDPE, concrete block, etc.), and rating (e.g. 10 HP centrifugal pump). (Text box will expand.)  See Attached	ion materi	als
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: \$500,000		
Date of installation or status of installation: 06/01/2024 - (UNDER CONSTRUCTION CHAREMENT)		
Property Index Number (PIN):		
Applicable Illinols 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.		
Click "Add a Facility" to add another set of facility questions for each requested facility. A number will automatically be as facility. Please use this number when labeling facilities in the diagram required in Part A of this Section. Handwritten subnicide one set of questions per requested pollution control facility. Use the "Delete last Facility" button to remove exces	mittals mus	t also
Add a facility Delete last facility		

IV. Discharge Point Locations and Receiving Waters

The facility is located at a high point in the field and all surface waters drain a	away from the facility.
Identify local ditches, streams, rivers, ponds or lakes that may receive wastev operation. Also Identify any named waterways that are immediately downstre	
The closest stream is straight West of the facility approximatly 2075' This drawest of the facility.	ainage eventually enters Bear Creek to the south
V. Approvals of Application and Signature	
The information on this form and attachments is submitted in accordance with the best of my knowledge is true and correct.	the Illinois Property Tax Code, as amended, and t
Any person who knowingly makes a faise, fictitious, or fraudulent mater EPA commits a Class 4 felony. A second or subsequent offense after co	
ANDREW J. WELCOX	OWNER OPERATOR
Printed Name	Title
alf Wild	02/25/24
Signature	Date

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:

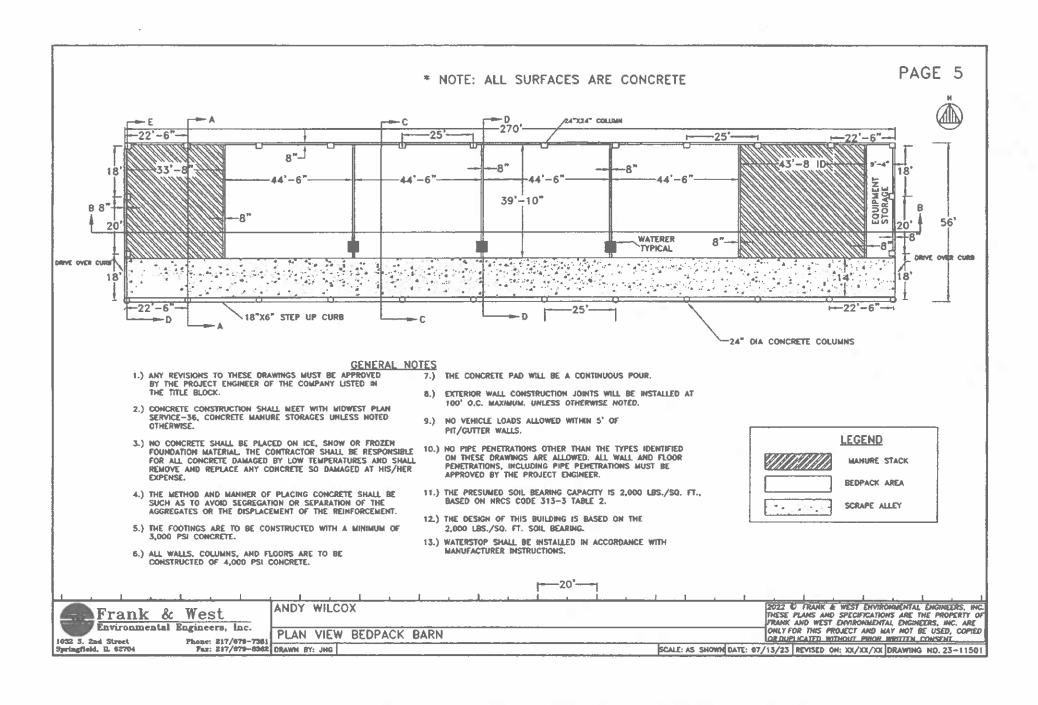
Illinois Environmental Protection Agency
Division of Water Pollution Control, Mail Code #15
Attention: Permit Section
1021 North Grand Avenue East
P.O. Box 19276
Springfield, Illinois 62794-9276

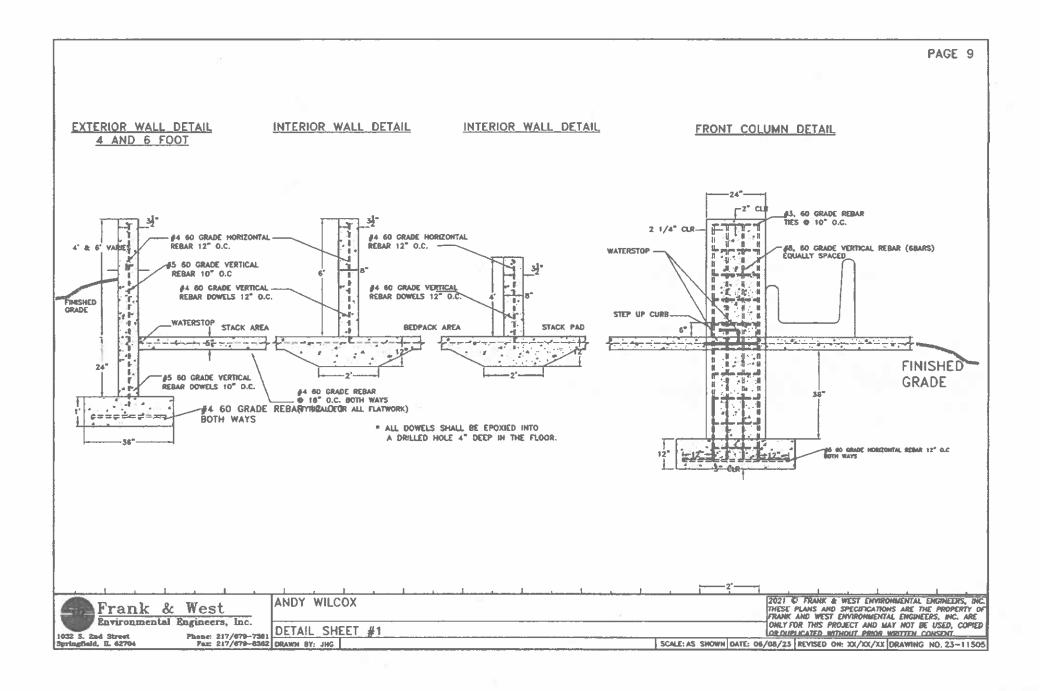
Wilcox Farm- Description of solid Waste storage Structure

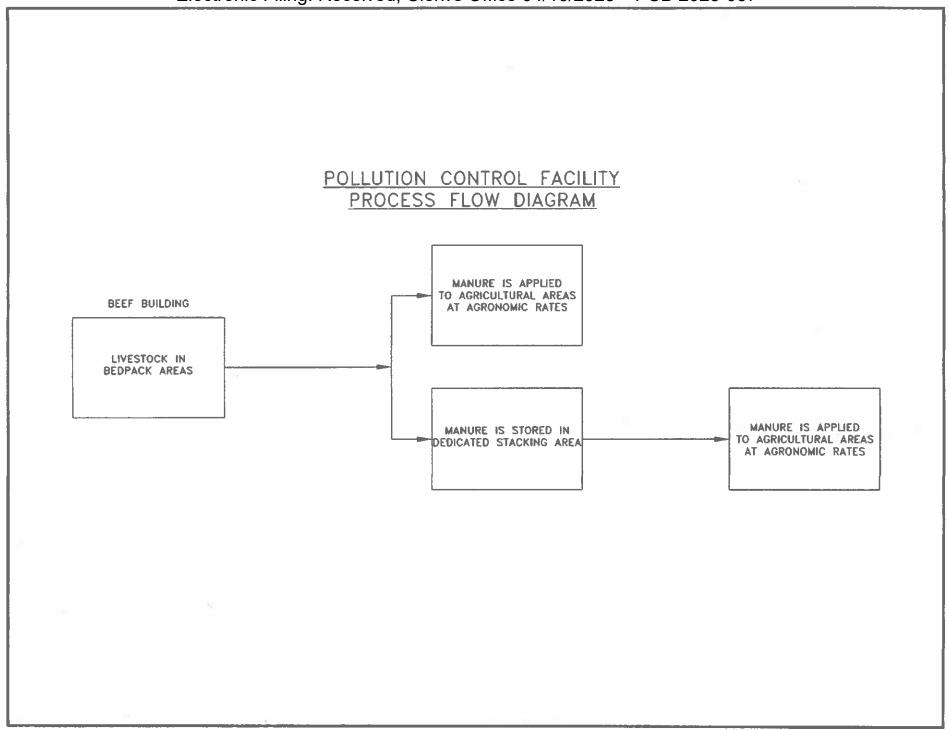
The proposed bedpack waste storage barn consists of bedpack waste storage and manure stack waste storage all in one building. The overall building dimensions are 270' x 56' with 4' and 6' walls (see attached plan view and cross section for details).

The building is laid out with a 178' x 39' - 10" concrete bedpack area split in to 4 pens with 4' walls. This area serves as bedpack housing for the cattle as well as bedpack manure storage. On the west of the building is a 33'-8" x 39'-10" x 6' along with a 43'-8" X 39'-10" X 6' manure stack on the east which is used only for manure storage. All storages are open to the front with a 14' wide scrape alley and heavy use area. This is used to transfer (scrape) manure from the bedpack to the manure stack area. Walls are all 8" thick reinforced concrete and the floors are 5" thick reinforced concrete. 36" wide x 12" thick reinforced footings are located under each wall. In the front of the building, there are 24" square pillars on 48" square X 12" thick reinforced footings for roof support. Along the front of the building is a 270' x 18" x 6" reinforced concrete curb that is used to contain waste and keep stormwater from entering the building. Along the ends of each scrape ally are 6" x 14' reinforced roll curbs which also help contain waste inside the building and prevent surface water entrance.

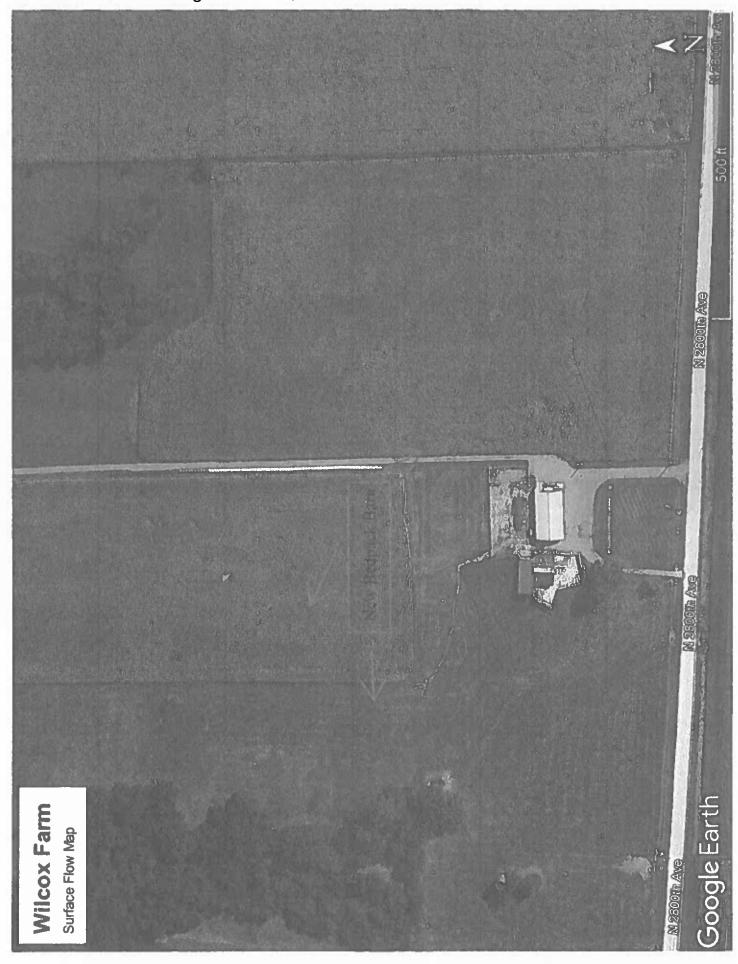
Please see the attached plan view for building layout.







Electronic Filing: Received, Clerk's Office 04/16/2025 \*\*PCB 2025-057\*\*



,	
COUNTY OF SANGAMON	

#### **CERTIFICATE OF SERVICE**

I, the undersigned attorney at law, hereby certify that I have served on the date of April 16, 2025, 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:

Wilcox Farm Andy Wilcox 1666 E. County Rd. 150th West Point, Illinois 62380

#### 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/ Christine Zeivel
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)