

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Limkemann Swine, LLC)	
(Property Identification Number)	PCB 17-
23-14-400-005))	(Tax Certification)
)	
)	

NOTICE


Steve Santarelli
Illinois Department of Revenue
101 West Jefferson
Post Office Box 19033
Springfield, Illinois 62794

Don Brown, Clerk
Illinois Pollution Control Board
James R. Thompson Center
100 West Randolph Street, Suite 11-500
Chicago, Illinois 60601

Limkemann Swine, LLC
Attn: Dustin Limkemann
1795 E. Co. Rd. 400
West Point, Illinois 62380

PLEASE TAKE NOTICE that I have today filed with the Office of the Clerk of the Pollution Control Board the **APPEARANCE** and **RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY**, a copy of which is herewith served upon you.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: 
Roberto M. Durango
Assistant Counsel
Division of Legal Counsel

DATED: June 8, 2017

Illinois Environmental Protection Agency
1021 North Grand Avenue East
Post Office Box 19276
Springfield, Illinois 62794-9276
(217) 782-5544

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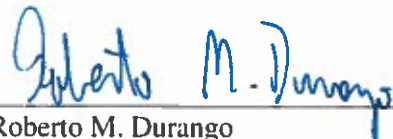
BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Limkemann Swine, LLC)	
(Property Identification Number)	PCB 17-
23-14-400-005))	(Tax Certification)
)	

APPEARANCE

The undersigned, as one of its attorneys, hereby enters an APPEARANCE on behalf of Respondent, Illinois Environmental Protection Agency.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By:  _____
Roberto M. Durango
Assistant Counsel
Division of Legal Counsel

DATED: June 8, 2017

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BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Limkemann Swine, LLC)	
(Property Identification Number)	PCB 17-
23-14-400-005))	(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(a) of the regulations of the Illinois Pollution Control Board (the Board), 35 Ill. Adm. Code 125.204(a).

1. On January 12, 2017, the Illinois EPA received a request from Linkemann Swine, LLC (log number TC-137382, Exhibit A) for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to Section 125.204(a) of the Board's regulations, 35 Ill. Adm. Code 125.204(a).
2. The facility's address is:

Limkemann Swine, LLC
Attn: Dustin Limkemann
1795 E. Co. Rd. 400
West Point, Illinois 62380
3. The proposed water pollution control facilities in this request are located at Section 14, T3N, R7W of the 4th P.M. in Hancock County, at the above street address and consist of the following:

Livestock waste management facilities consisting of a concrete manure pit (approximately 100 ft. x 200 ft. x 10 ft.), the concrete slatted portion of the floor over the manure pit that captures and contains waste generated in the barns above, eight (8) concrete pump-out pits (approximately 6 ft. x 6 ft. x 10 ft., each) to allow manure removal from the manure pit, and a perimeter drainage tile (approximately 2 in. x 4 in. x 800 ft.) located around the footing of the manure pit to prevent flotation of the pit.

4. These livestock waste management facilities are used to collect, transport and/or store livestock wastes prior to cropland application, and are further described in Exhibit A.
5. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2014), and Section 125.200(a)(1) of the Board's regulations, 35 Ill. Adm. Code 125.200(a)(1), define pollution control facilities as:

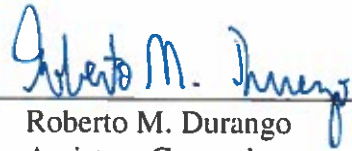
[A]ny system, method, construction, device or appliance appurtenant thereto or any portion of any building or equipment, that is designed, constructed, installed or operated for the primary purpose of: eliminating, preventing, or reducing air or water pollution, as the terms "air pollution" and "water pollution" are defined in the Act; 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.
6. If it is found that the claimed facility or relevant portion thereof is a pollution control facility as defined in Section 125.200(a)(1) of the Board's regulations, 35 Ill. Adm. Code 125.200(a)(1), the Board has the authority to enter a finding and issue a certificate to that effect, pursuant to Section 11-20 of the Property Tax Code, 35 ILCS 200/11-20 (2014) and Section 125.216 of the Board's regulations, 35 Ill. Adm. Code 125.216.
7. Pursuant to Section 125.204(a) of the Board's regulations, 35 Ill. Adm. Code 125.204(a), if the Illinois EPA receives a tax certification application it must file a recommendation on the application with the Board.
8. Based on the information in the application and the purpose of the facilities, it is the Illinois EPA's engineering judgment that the described facilities may be

considered pollution control facilities, with the primary purpose of eliminating, preventing, or reducing water pollution, or as otherwise provided in Section 125.200(a)(1) of the Board's regulations, 35 Ill. Adm. Code 125.200(a)(1), 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:



Roberto M. Durango
Assistant Counsel
Division of Legal Counsel

Dated: June 8, 2017
Illinois Environmental Protection Agency
1021 North Grand Ave. E.
P.O. Box 19276
Springfield, Illinois 62794-9276
(217) 782-5544



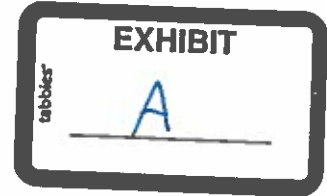
ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 • (217) 782-3397

BRUCE RAUNER, GOVERNOR

ALEC MESSINA, DIRECTOR

Memorandum



To: Charles Gunnarson, Division of Legal Counsel

From: Al Keller, Manager, Permit Section *AK*

Date: June 5, 2017

Re: Limkemann Swine, LLC – West Point
Recommendation of Tax Certification
Log # TC-137382
Property Index# 23-14-400-005

RECEIVED
Division of Legal Counsel

JUN 05 2017

Environmental Protection
Agency

The Bureau of Water received a request on January 12, 2017 from Dustin Limkemann 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:

Limkemann Swine, LLC
1795 East County Rd 400
West Point, IL 62380

Section 14, T3N, R7W of the 4th PM in Hancock County

The livestock waste handling facilities consisting of one (1) concrete manure pit (approximately 100 ft. x 200 ft. x 10 ft.), the concrete slatted portion of the floor over the manure pit that capture and contain waste generated in the barns above, eight (8) (approximately 6 ft. x 6 ft. x 10 ft. each) pumpout pits to allow manure removal from the manure pit, and a perimeter drainage tile (approximately 2 in. x 4 in. x 800 ft.) located around the footing of the manure pit to prevent flotation of the pit. The facility collects, transports and stores livestock waste prior to cropland application.

The facility is 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 Wei Han at 217/782-0610.

SAK:WH:Tax Cert Recommendation.docx

cc: Tax Cert File

4302 N. Main St., Rockford, IL 61103 (815)987-7760
595 S. State, Elgin, IL 60123 (847)608-3131
2125 S. First St., Champaign, IL 61820 (217)278-5800
2009 Mall St., Collinsville, IL 62234 (618)346-5120

9511 Harrison St., Des Plaines, IL 60016 (847)294-4000
5407 N. University St., Arbor 113, Peoria, IL 61614 (309)693-5462
2309 W. Main St., Suite 116, Marion, IL 62959 (618)993-7200
100 W. Randolph, Suite 10-300, Chicago, IL 60601 (312)814-6026

Watershed Unit Tax Certification Review Sheet

Project Name: Limkemann Swine, LLC

Date: May 31, 2017

Type: Agchem
 Livestock

Reviewer: WH

Log number: TC-137382

Contact: Dustin Limkemann
1795 E. Co. Rd. 400
West Point, IL 62380
Phone: 217-440-8355

Applicant: Dustin Limkemann
1795 E. Co. Rd. 400
West Point, IL 62380

Property Index#: 23-14-400-005

Facility: Limkemann Swine, LLC
1795 E. Co. Rd. 400
West Point, IL 62380

Parcel#: _____
County: Hancock

Legal Description:
SE ¼ of Section: 14 Twp: 3N R: 7W PM: 4th

Signature: Dustin Limkemann

Title: Owner

Date Control Devices installed: April 2016

Wastes: Livestock waste is applied to cropland.
 Agrichemical rinsate and spillage is recycled through the facility and/or land applied.
 Other: _____

Physical Description of Pollution Control Devices:

The livestock waste handling facilities consist of one (1) concrete manure pits (approximately 100 ft. x 200 ft. x 10 ft.) and the concrete slatted portion of the floor over the manure pit that capture and contain waste generated in the barns above. The concrete manure pit has eight (8) (approximately 6 ft. x 6 ft. x 10 ft. each) pumpout pits to allow manure removal from the manure pit. A perimeter drainage tile (2 in. x 4 in. x 800 ft.) is located around the footing of the the manure pit to prevent flotation of the pit. The facility collects, transports and stores livestock waste prior to cropland application.

03/14/2017: Emailed Mr. Limkemann regarding dimensions of the pumpout pit and size of perimeter drainage pipe .
03/16/2017: Received email from Mr. Limkemann.

Pollution control facilities requested by the applicant:

One (1) concrete manure pit (100 ft. x 200 ft. x 10 ft.): Section D of the application form, a schematic flow diagram attached to the application form.

Concrete slatted floor: Section C of the application form, and a schematic flow diagram attached to the application form.

Eight pumpout pits (6 ft. x 6 ft. x 10 ft.): Section C of the application form, a schematic flow diagram attached to the application form, and 03/16/2017 email from Mr. Limkemann.

Plastic perimeter drainage tile (2" x 4" x 800'): 03/16/2017 and 05/31/2016 email from Mr. Limkemann.

The schematic flow diagram was provided in an attachment to the application form with narrative. Additional narrative for the pollution control process can be found in Section D of the application form.

Recommended Action: Issue tax certification.

Han, Wei

From: Dustin Limkemann <limk17@gmail.com>
Sent: Wednesday, May 31, 2017 11:22 AM
To: Han, Wei
Subject: Re: [External] Re: TC-137382 Limkemann Swine

On Wed, May 31, 2017 at 11:20 AM Han, Wei <Wei.Han@illinois.gov> wrote:

Mr. Limkemann,

Approximately 800 ft

Please provide me the length of the perimeter drainage tile at the manure pit for the tax certification purpose.

Thanks.

Wei Han

Facility Evaluation Unit

Bureau of Water

Illinois Environmental Protection Agency

Phone: 217-524-3034

Email: Wei.Han@Illinois.gov

From: Dustin Limkemann [<mailto:limk17@gmail.com>]

Sent: Thursday, March 16, 2017 5:24 PM

To: Han, Wei <Wei.Han@Illinois.gov>

Subject: [External] Re: TC-137382 Limkemann Swine

Han, Wei

From: Han, Wei
Sent: Wednesday, May 31, 2017 11:20 AM
To: 'Dustin Limkemann'
Subject: RE: [External] Re: TC-137382 Limkemann Swine

Mr. Limkemann,

Please provide me the length of the perimeter drainage tile at the manure pit for the tax certification purpose.

Thanks.

Wei Han
Facility Evaluation Unit
Bureau of Water
Illinois Environmental Protection Agency

Phone: 217-524-3034
Email: Wei.Han@Illinois.gov

From: Dustin Limkemann [mailto:limk17@gmail.com]
Sent: Thursday, March 16, 2017 5:24 PM
To: Han, Wei <Wei.Han@Illinois.gov>
Subject: [External] Re: TC-137382 Limkemann Swine

Mr. Han,

The pumpout pits at my facility measure 6 ft * 6ft* 10 ft.

The formadrain that surrounds my pit measures 2 in * 4 in.

If you need any other information don't hesitate to email or call.

Thank you

On Tue, Mar 14, 2017 at 4:21 PM Han, Wei <Wei.Han@illinois.gov> wrote:

Mr. Limkemann,

Here is my contact information. Please provide the dimensions of pumpout pit, and the size of perimeter drainage tile. Thanks.

Wei Han

Illinois Environmental Protection Agency

State of Illinois - CONFIDENTIALITY NOTICE: The information contained in this communication is confidential, may be attorney-client privileged or attorney work product, may constitute inside information or internal deliberative staff communication, and is intended only for the use of the addressee. Unauthorized use, disclosure or copying of this communication or any part thereof is strictly prohibited and may be unlawful. If you have received this communication in error, please notify the sender immediately by return e-mail and destroy this communication and all copies thereof, including all attachments. Receipt by an unintended recipient does not waive attorney-client privilege, attorney work product privilege, or any other exemption from disclosure.

TC-137382

APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)
 POLLUTION CONTROL FACILITY
 AIR WATER

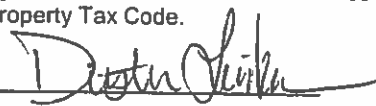
ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
 P. O. Box 19276, Springfield, IL 62794-9276

This Agency is authorized to request this information under Illinois Revised Statutes, 1979, Chapter, 120, Section 502a-5. Disclosure of this information is voluntary. However, failure to comply could prevent your application from being processed or could result in denial of your application for certification.

FOR AGENCY USE

File No.	Date Received	Certification No.	Date	
Sec. A APPLICANT	Company Name Limkemann Swine LLC			Person to Contact for Additional Details
	Person Authorized to Receive Certification Dustin Limkemann		Person to Contact for Additional Details Dustin Limkemann	
	Street Address 1795 E Cord 400 West Point, IL 62380		Street Address 1795 E Cord 400 West Point, IL 62380	
	Municipality, State & Zip Code West Point, IL 62380		Municipality, State & Zip Code West Point, IL 62380	
	Telephone Number St. Albans		Telephone Number 217-440-8355	
	Location of Facility Quarter Section 14		Municipality West Point	Township St. Albans
	Township St. Albans		Range T.3N	Book Number
	Legal Description SE COR NE SE ST. Albans		County Hancock	Book Number
	Property Identification Number 23-14-400-005		Parcel Number	
Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location 2480 Head wear to finish hog barn			
	Water Pollution Control Construction Permit No.		Date Issued	
	NPDES PERMIT No.		Date Issued	Expiration Date
	Air Pollution Control Construction Permit No.		Date Issued	
	Air Pollution Control Operating Permit No.		Date Issued	
Sec. C MANUFACTURING PROCESS	Describe Unit Process 100 x 200 building, 10ft concrete pit, 8 pump outs, concrete slats, manure falls through slats in pit.			
	Materials Used in Process poured concrete 4000 PSI Steel rebar reinforced			
Sec. D POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility 10ft concrete pit 100 x 200 - 2480 head capacity. Manure structure holds 1.5 million gallons. Waste is stored up to one year then applied to applicants farmland.			

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 ICPA
 BOW/WPC/PERMIT SECTION

Sec. E	(1) Nature of Contaminants or Pollutants <u>Swine manure</u>		
POLLUTION CONTROL FACILITY - CONTAMINANTS	Contaminant or Pollutant	Material Retained, Captured or Recovered	
		DESCRIPTION	DISPOSAL OR USE
	<u>SWINE MANURE</u>	<u>captured</u>	<u>organic fertilizer</u>
(2) Point(s) of Waste Water Discharge			
Plans and Specifications Attached			
		Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
(3)	Are contaminants (or residues) collected by the control facility?		Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
(4)	Date installation completed <u>4-1-16</u> status of installation on date of application <u>completed</u>		
ACCOUNTING DATA	(5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:		\$ <u>650,000</u>
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:		\$ <u>130,000</u>
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:		\$ <u>100,000</u>
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:		\$ <u>40,000</u>
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:		% <u>65</u>
Sec. F	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. The facilities claimed herein are "pollution control facilities" as defined in Section 11-10 of the Illinois Property Tax Code.		
SIGNATURE			
	Signature	Title <u>Owner</u>	
Sec. G	INSTRUCTIONS FOR COMPILING AND FILING APPLICATION		
General: Separate applications must be completed for each control facility claimed. Do not mix types (water and air). Where both air and water operations are related, file two applications. If attachments are needed, record them consecutively on an index sheet.			
INSTRUCTIONS	Sec. A	Information refers to applicant as listed in the tax records and the person to be contacted for further details or for inspection of facilities. Define facility location by street address or legal description. A plat map location is required for facilities located outside of municipal boundaries. The property identification number is required.	
	Sec. B	Self-explanatory. Submit copies of all permits issued by local pollution control agencies. (e.g. MSD Construction Permit)	
	Sec. C	Refers to manufacturing processes or materials on which pollution control facility is used.	
	Sec. D	Narrative description of the pollution control facility, indicating that its primary purpose is to eliminate, prevent or reduce pollution. State the type of control facility. State permit number, date, and agency issuing permit. A narrative description and a process flow diagram describing the <u>pollution control facility</u> . Include a listing of each major piece of equipment included in the claimed fair cash value for real property. Include an <u>average</u> analysis of the influent and effluent of the control facility stating the collection efficiency.	
	Sec. E	List air contaminants, or water pollution substances released as effluents to the manufacturing processes. List also the final disposal of any contaminants removed from the manufacturing processes. Item (1) - Refers to pollutants and contaminants removed from the process by the pollution control facility. Item (2) - Refers to water pollution but can apply to water-carried wastes from air pollution control facilities. 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. Item (3) - If the collected contaminants are disposed of other than as wastes, state the disposition of the materials, and the value in dollars reclaimed by sale or reuse of the collected substances. State the cost of reclamation and related expense. Item (4) - State the date which the pollution control facility was first placed in service and operated. If not, explain. Item (5) - This information is essential to the certification and assessment actions. This accounting data must be completed to activate project review prior to certification by this Agency.	
	Sec. F	Self-explanatory. Signature must be a corporate authorized signature.	
	Submit to:	Attention:	Attention:
	Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Al Keller Permit Section Division of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution Control

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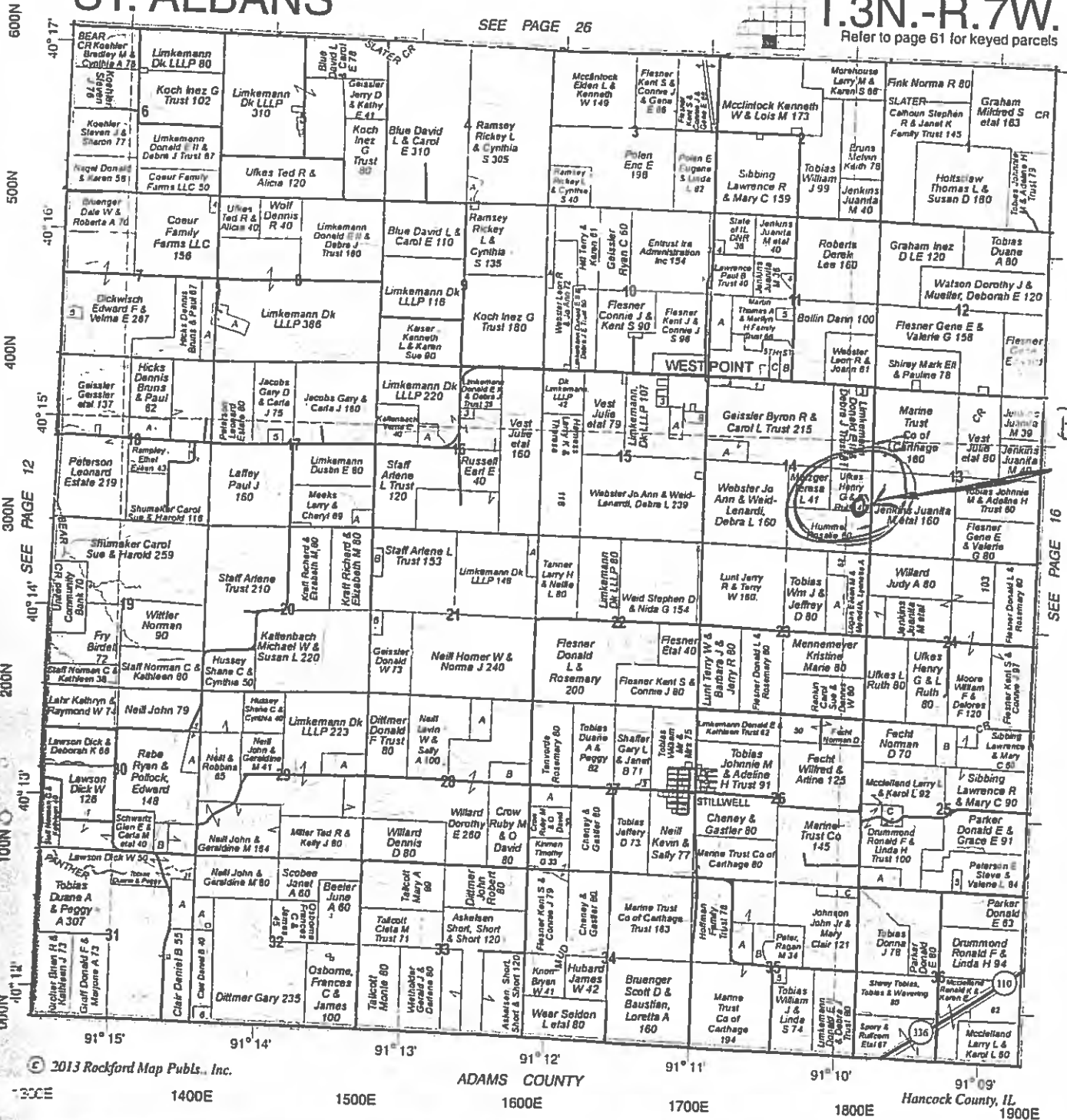
JAN 12 2017

ST. ALBANS

T.3N.-R.7W.

Refer to page 61 for keyed parcels

SEE PAGE 26



© 2013 Rockford Map Publs. Inc.

ADAMS COUNTY

Hancock County, IL

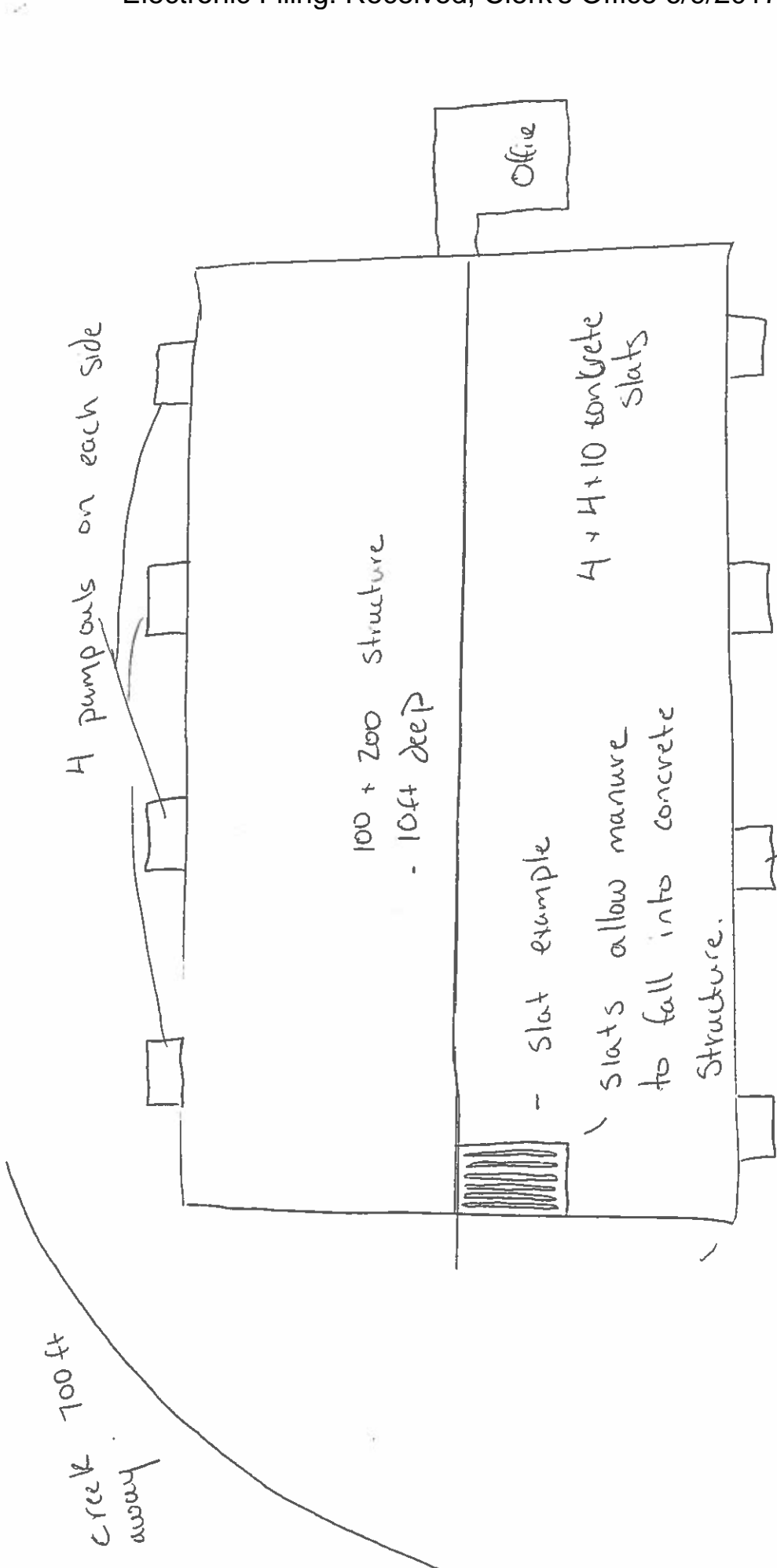


JAN 12 2017

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www.fordspecialoffer.com/farmbureau/il



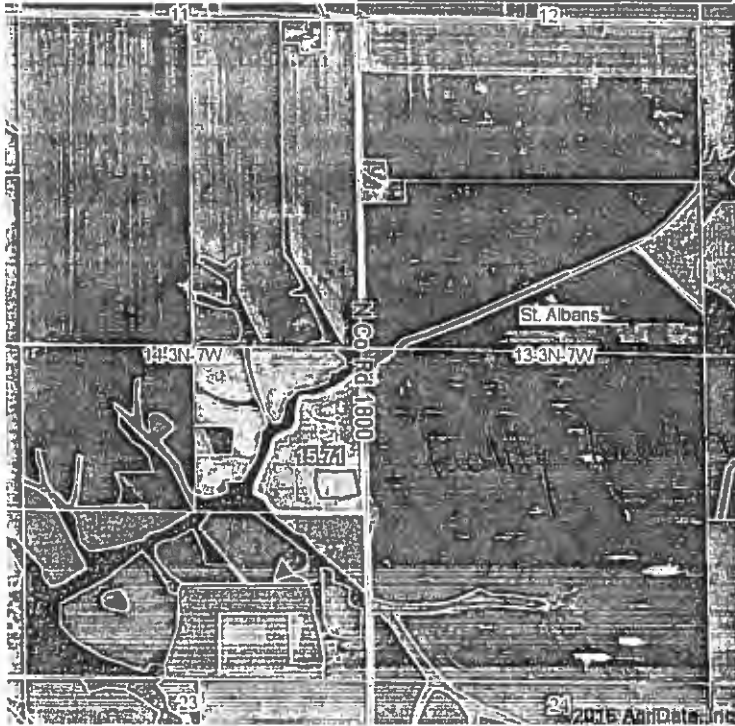
Manure will be pumped from barn through pumpouts onto nearby fields and use as organic fertilizer.

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 JAN 12 2017
 124
 BOW/WPC/PERMIT SECTION

Aerial Map

Company:
 Address:
 Address:
 Phone:

Date Ordered:
 Invoice Number:
 Customer/Sub-Contractor:
 Address:
 Address:
 Phone:
 Owner/Operator:
 Address:
 Address:
 Phone:
 Field ID:
 Crop:
 Mapped Acres:
 Actual Acres:
 Airport:
 Heading/Distance:



Hancock, IL

Map Center:
 40° 14' 49.46, -91° 9' 48.65



Pest	Product (Supplier)	EPA Reg. #	A.I.	Rate	Unit	Carrier	Total	Unit
					▼			▼
					▼			▼
					▼			▼
					▼			▼

REI: 0 Hours - Rainfast Time Not Set Protective Clothing Required:

Logs: Date of Application: Start Time: End Time: Acres Applied:
 Applicator: Temperature: Clear Partly Cloudy Cloudy
 Applicator's ID: Wind Speed: Wind Direction: Desired Wind:
 Logs: Date of Application: Start Time: End Time: Acres Applied:
 Applicator: Temperature: Clear Partly Cloudy Cloudy
 Applicator's ID: Wind Speed: Wind Direction: Desired Wind:

Field borders provided by Farm Service Agency as of 5/21/2008 Soils data provided by University of Illinois at Champaign-Urbana.

RECORDED
 JAN 12 2017

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 June 8, 2017, the attached **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:

[1st Class U.S. Mail]

Steve Santarelli
Illinois Department of Revenue
101 West Jefferson
P.O. Box 19033
Springfield, Illinois 62794

[1st Class U.S. Mail]

Limkemann Swine, LLC
Attn: Dustin Limkemann
1795 E. Co. Rd. 400
West Point, Illinois 62380

[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/ Roberto M. Durango
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)

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