

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Keolen Sterling, LLC)
(Property Identification Number) PCB 18-
04-20-300-012) (Tax Certification)
)

NOTICE

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

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

Harry Keolen
20103 Manton Rd.
Sterling, Illinois 61081

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**, a copy of which is herewith served upon you.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: Vera Herst
Vera Herst
Assistant Counsel
Division of Legal Counsel

DATED: October 26, 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

**Keolen Sterling, LLC
(Property Identification Number
04-20-300-012)**

)
) PCB 18-
) (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:


Vera Herst
Assistant Counsel
Division of Legal Counsel

DATED: October 26, 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

Keolen Sterling, LLC)
(Property Identification Number) PCB 18-
04-20-300-012)) (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.

1. On March 15, 2017, the Illinois EPA received a request from Keolen Sterling (log number TC-137689, 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:

Keolen Sterling, LLC
20103 Manton Rd.
Sterling, Illinois 61842

The proposed water pollution control facilities in this request are located at SW ¼ of Section 20, T22N, R6E of the 4th PM in Whiteside County, and consist of the following:

The livestock waste management facilities consist of one (1) concrete manure pit (approximately 483 ft. x 134 ft. x 10 ft. deep) and the concrete slotted portion of the floor over the manure pit that captures and contains waste generated in the barn above; eight (8) pumpout pits (approximately 6 ft. x 6. ft. each) to allow manure removal from the manure pit; a perimeter drainage tile (4 in. diameter and approximately 880 ft. in length) located around the footing of the manure pit to prevent flotation of the pit; and a plastic monitoring port (12 in.) for the perimeter drainage tile.

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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.

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WHEREFORE, the Illinois EPA recommends that the Board issue the requested tax certification.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: 
Vera Herst
Assistant Counsel
Division of Legal Counsel

Dated: DATED: October 26, 2017

Illinois Environmental Protection Agency
1021 North Grand Ave. E.
P.O. Box 19276
Springfield, Illinois 62794-9276
217/782-5544

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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

Handwritten signature of Al Keller in black ink.

Date: October 11, 2017

Re: Keolen Sterling, LLC – Sterling
Recommendation of Tax Certification
Log # TC-137689
Property Index# 04-20-300-012

The Bureau of Water received a request on March 15, 2017 from Harry Koelen 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:

Keolen Sterling, LLC
20103 Manton Rd.
Sterling, IL 61081

SW ¼ of Section 20, T22N, R6E of the 4th PM in Whiteside County

The livestock waste handling facilities consisting of one (1) concrete manure pit (approximately 483 ft. x 134 ft. x 10 ft.) and the concrete slotted portion of the floor over the manure pit that capture and contain waste generated in the barn above, eight (8) pumpout pits (approximately 6 ft. x 6 ft. each) to allow manure removal from the manure pit, a perimeter drainage tile (approximately 4 in. dia. x 880 ft.) located around the footing of the manure pit to prevent flotation of the pit, and plastic monitoring port (12 in.) for the perimeter drainage tile. 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: Keolen Sterling, LLC

Date: September 15, 2017

Type: Agchem

Livestock

Reviewer: WH

Contact: Harry Koelen

Log number: TC-137689

20103 Manton Rd.

Sterling, IL 61081

Applicant: Harry Koelen

20103 Manton Rd.

Sterling, IL 61081

Phone: 519-270-9501

Property Index#: 04-20-300-012

Facility: Keolen Sterling, LLC

20103 Manton Rd.

Sterling, IL 61081

Parcel#:

County: Whiteside

Legal Description:

SW ¼ of Section: 20 Twp: 22N R: 6E PM: 4th

Signature: Harry Koelen

Date Control Devices installed: January 31, 2017

Title: President

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 pit (approximately 483 ft. x 134 ft. x 10 ft.) and the concrete slotted 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) pumpout pits (approximately 6 ft. x 6 ft. each) to allow manure removal from the manure pit. A perimeter drainage tile (4 in. dia x 880 ft.) is 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.

09/06/2017: called Mr. Harry Koelen for parcel number.

09/15/2017: Received email from Mr. Harry Koelen regarding additional information.

Pollution control facilities requested by the applicant to be certified:

One (1) concrete manure pit (483 ft. x 134 ft. x 10 ft.)

The concrete slotted portion of the floor over the manure pit

Eight (8) (approximately 6 ft. x 6 ft. each) pumpout pits

A perimeter drainage tile (4 in. dia x 880 ft.)

A 12" plastic monitoring port for perimeter drainage tile

The above PCFs, are indicated by the Description of the Manufacturing Process on the 2nd page of the application form received 03/15/2017. The concrete slotted floor is also indicated by the process flow diagram. The size of monitoring port for drainage tile (12") is provided by email received 09/15/2017.

A process flow diagram from manure generation to land application is provided with the application form. A narrative about the pollution control procedure is provided by the Description of the Pollution Control Facilities of the application form.

Recommended Action: Issue tax certification.

PC-137689



Illinois Environmental Protection Agency

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

Application for Certification (Property Tax Treatment) Pollution Control Facility

FOR AGENCY USE ONLY	
File Number: _____	Date Rec'd: _____
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). Where 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:

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

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MAR 15 2017

IEPA
BOW/WPC/PERMIT SECTION

I. Applicant Information:

Company Name: <u>kdskkk KOELER STERLING LLC</u>	Person to Contact for Additional Details: <u>HARRY KOELER</u>
Person Authorized to Receive Certification: <u>HARRY KOELER</u>	Street Address: <u>20103 MANTON RD.</u>
Street Address: <u>20103 MANTON RD.</u>	City: <u>STERLING</u> State: <u>IL</u>
City: <u>STERLING</u> State: <u>IL</u>	Zip: <u>61081</u> Phone: <u>519 270 9501</u>
Zip: <u>61081</u> Phone: <u>519 270 9501</u>	Email Address: <u>koelenfarms@hsfx.ca</u>
Email Address: <u>koelenfarms@hsfx.ca</u>	

II. Facility Information:

Facility Location: Quarter Section: SW 20 Township: 22 N Range: 6 E
Municipality: STERLING Township: _____

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

Address: 20103 MANTON RD. City: STERLING
State: IL Zip Code: 61081 County: WHITESIDE Book Number: _____

Property Index Number: _____

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:

Sew farming operation

Permit Information:

WPC Construction Permit Number: _____	Date Issued: _____
NPDES Permit Number: _____	Date Issued: _____ Exp. Date: _____
APC Construction Permit Number: _____	Date Issued: _____
APC Operating Permit Number: _____	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.

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:

underground concrete tank with dimensions of 482'8" x 133'8" x 10'2" deep. 880' of 4" perimeter tile with monitoring manholes. (8) 6'x6' pumpouts and 37,752 sq ft of concrete slabs

Materials Used in the Process:

concrete, rebar, sewer pipe

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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):

underground concrete tank to collect and store livestock manure/waste until the appropriate time to apply to agricultural fields at agronomic rates

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

collect and store livestock waste until appropriate time to apply to agriculture fields at agronomic rates

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).

nutrient management plan

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 below ground concrete pits	

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

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: JAN 31 / 17

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

FEB 1 / 17

Status of installation on date of application:

completed

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))

HARRY KOEHLER
Printed Name:

President
Title:

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

[Signature]
Signature:

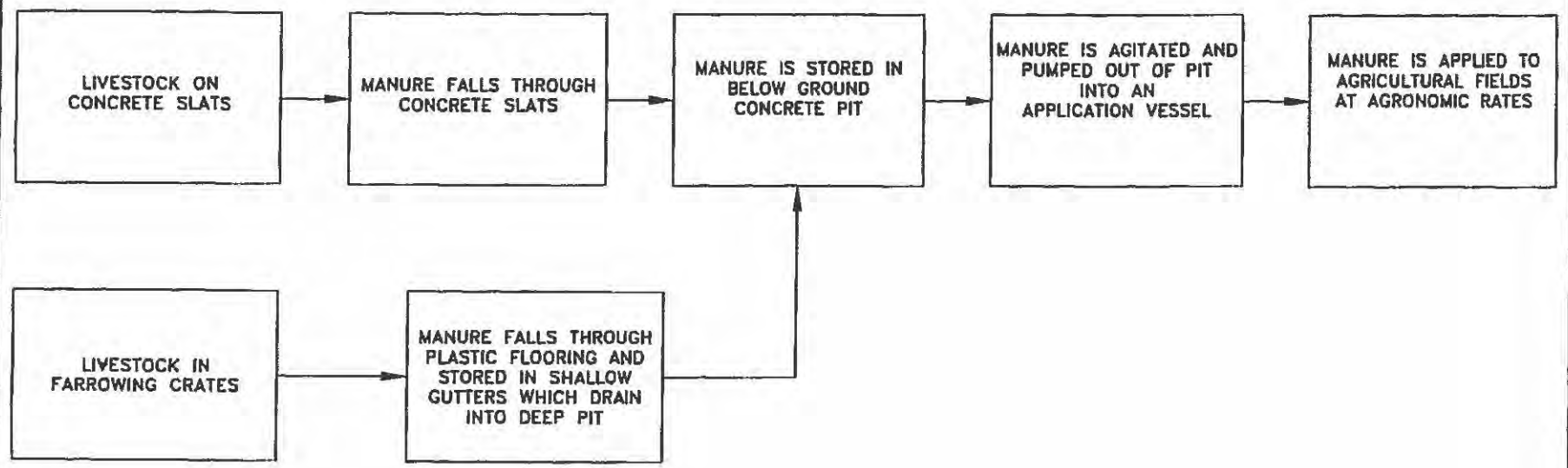
MARCH 9 / 2017
Date:

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IEPA
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BOWMPC/PERMIT SECTION
EPA

POLLUTION CONTROL FACILITY
PROCESS FLOW DIAGRAM



STATE OF ILLINOIS
COUNTY OF SANGAMON

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CERTIFICATE OF SERVICE

I, the undersigned attorney at law, hereby certify that I have served on the date of October 26, 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:

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

Harry Keolen
20103 Manton Rd.
Sterling, Illinois 61081

[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/ Vera Herst
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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