BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Nottalotta Pigs, LLC
(Property Identification Number
08-000-917-10)
) PCB 18) (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

Scott H. Finley 485 N. 400th Street Sumner, Illinois 62466

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

Michael S. Roubitchek

Assistant Counsel

Division of Legal Counsel

DATED: November 30, 2017

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

Nottalotta Pigs, LLC)
(Property Identification Number) PCB 18-
08-000-917-10)) (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

Michael S. Roubitchek Assistant Counsel

Division of Legal Counsel

DATED: November 30, 2017

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

Nottalotta Pigs, LLC)
(Property Identification Number) PCB 18-
08-000-917-10)) (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 May 8, 2017, the Illinois EPA received a request from Nottalotta Pigs, LLC (log number TC-138033, Exhibit A) for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204.
- The facility's address is: Nottalotta Pigs, LLC
 3324 Crawford Ln.
 Sumner, IL 62466

The proposed water pollution control facilities in this request are located in the NW ¼ of Section 27, T5N, R13W of the 2nd P.M. in Lawrence County, at the above street address and consist of the following:

Livestock waste management facilities consisting of two (2) concrete manure pits (each approximately 101 ft. x 341 ft. x 8 ft. deep), and the concrete slatted portion of the floor over each manure pit that captures and contains waste generated in the barn above.

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.

- 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.
- 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).
- 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:

Michael S. Roubitchek Assistant Counsel

Division of Legal Counsel

Dated: November 30, 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

Date: October 11, 2017

Re:

Nottalotta Pigs, LLC Attn: Scott H. Finley 485 N. 400th Street Sumner, IL 62466

Recommendation of Tax Certification

Log # TC-138033

Property ID # 08-000-917-10

The Bureau of Water received a request on May 8, 2017 from Nottalotta Pigs, LLC 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:

Nottalotta Pigs, LLC 3324 Crawford Ln. Petty, IL

Section 27, T5N, R13W of the 2nd PM in Lawrence County

Livestock waste management facilities consist of two identical concrete pits (each approximately 101 ft. x 341 ft. x 8 ft. deep) and slotted floors over the pit. These livestock waste management facilities are used to collect, transport, and/or store livestock waste 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.

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

SAK:JML:Tax Certs\Livestock\TC-138033.doex

cc:

Tax Cert File

Watershed Unit Tax Certification Review Sheet

Project Name: Nottalotta Pigs LLC	Location: Petty, IL			
Reviewer: Jenny Larsen	Date: 06/22/2017			
Log number: TC-138033	Type: Agchem X Livestock			
Applicant: Scott H. Finley 485 N 400 th Street Sumner, IL 62466 Facility: 3324 Crawford Ln. Petty, IL Legal Description: S: 27 T: 5N R: 13W PM: 2 nd Date Control Devices installed: 2/20/2017 Wastes: X Livestock waste is applied to cropland. Agrichemical rinsate and spillage is recy Other:	Contact: Scott H. Finley Phone: (618)947-2459 Property ID: 08-000-917-10 County: Lawrence Signature: Scott H. Finley Title: President			
Physical Description of Pollution Control Devices:				
This facility includes two identical concrete manure pit with concrete slotted floors above the pits (see the Secontrol facility). The schematic flow diagram of manure Larsen on 6/22/2017.	D of the application for certification pollution			
The primary purpose for these structures is to contain livestock waste thereby preventing contaminated water runoff. Recommended Action: Permit the above mentioned structures.				

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	200 A. A. B. 181947-2459		

Call me & let me know if you recent a mail of loads out

Thanks Scott Finley (618)947-2459

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 Statues, 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 U	SE		
File No.	Date Received	Certification No.		Pote
Sec. A	Company Name	CartillCation No.		Date
	NOTTABITA PIOS LAC			
	Person Authorized to Receive Certification	1 1 10 10 10 10 10 10 10 10 10 10 10 10	Person to Cont	act for Additional Details
	Scott H Finley Street Address		Scott HF	inley.
	Street Address		Sco ## P	200
	485 N 400Th ST		485 N 40	oth 5t.
5	Municipality, State & Zip Code Municipality, State & Zip Code			ate & Zip Code
\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \	SUMNER IL 62466 Sunner IL 62466 Telephone Number Telephone Number			
APPLICANT	I deprione Number			
₹	(GIS) 947 - 2459 Location of Facility		(618) 947.	7957
	Quarter Section Township	Range	Municipality	Township
	NW 27 TSW	R13W	Petty	T5N
	Street Address	IX 1.5 -4	County	Book Number
	Property Identification Number		AWRENCE	
	Property Identification Number		Parcel Number	
	<u> </u>		18-000-91	7-/0
Sec. B	Nature of Operations Conducted at the Abo			
	CONTROL - STORAGE OF SWINZ MA	NUIS		
_G	,			
N S	V			
문은	Water Pollution Control Construction Permi	it No.	Date Issued	
FACERA	NPDES PERMIT No.		Date Issued	
MANUFACTURING OPERATIONS	NEDES FERMITING.		Date Issued	Expiration Date
Σ	Air Pollution Control Construction Permit N	0	Date Issued	
	The state of the s	·.	0010 100000	
	Air Pollution Control Operating Permit No.		Date Issued	
Sec. C	Describe Unit Process			
NG NG				DECENVEN
SS				187
MANUFACTURING PROCESS	Materials Used in Process			MAY 08 2017
Ž.				1071 O D 2017
MA				IEPA
				BOW/WPC/PERMIT SECTION
				11011
Can D				
Sec. D	c. D Describe Pollution Abatement Control Facility			
목옷	Menine Pit 1+2 - Manue pit receiver wante directly via gravity from the swine			
FTR				
SCR	as it is excreted.	ет	504	the starten
POLLUTION CONTROL FACILITY DESCRIPTION	Com cute manus site measure	ng 101 x 341 f	T, X8+7, deep	of which will will the
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□ #				
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Sec. E	(1) Nature of Contaminants or Pollutants						
		Material Retained, Captured or Recovered					
POLLUTION CONTROL FACILITY – ACCOUNTING DATA CONTROL FACILITY –	Contai	minant or Pollutant	DESCRIPTION		DISPOSAL OR		
VIINA	Swin	e Manure	Captured	Land as	luciation le		
IATA!	_			egrono	mic rates		
200			993	0			
Ę	-						
FAC	(2) Po	nt(s) of Waste Water Discharge					
70.	Non		225				
TNO TNO			Plans and Specifications	Attached	Yes 🗆	No 🗆	
N N						No 🗆	
DIT '		Date installation completed 2/		n date of a	pplication		
OLL NATA	(5)	a. FAIR CASH VALUE IF CONSID	ERED REAL PROPERTY:		\$ 1,182,4	50.80	
200		b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY: \$					
Ĭ.	- 1	. PRODUCTIVE GROSS ANNUA	L INCOME OF CONTROL FACILITY:		\$		
Ö	-	. PRODUCTIVE NET ANNUAL IN	COME OF CONTROL FACILITY:		\$	***	
AC			ILITY BEARS TO WHOLE FACILITY	/ALLIE:			
Sec. F							
	knowledge, is true and correct. The facilities claimed herein are "nollution control facilities" as defined in Section 11.				ne best of my on 11-10 of the		
J. J.		Property Tax Code.					
SIGNATURE	1 2	TH Finley	President				
SIC	Cice	1 H Stanley	A-1000	_			
			Title				
000. 0	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.						
	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	. B Self-explanatory. Submit copies of all permits issued by local pollution control agencies. (e.g. MSD Construction Permit)					
	Sec. C	reters to manufacturing processes or materials on which pollution control facility is used.					
INSTRUCTIONS	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 pennit number, date, and agency issuing permit. A narrative description and a process flow diagram describing the pollution control facility. Include a listing of each major piece of equipment included in the claimed fair cash value for real property. Include an average analysis of the influent and effluent of the control facility stating the collection efficiency.						
	Sec. E	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;	8		
		Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	PR 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Donald E. Su Permit Section Division of Air		: 1	

)
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 November 30, 2017, the attached <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:

Steve Santarelli Illinois Department of Revenue 101 West Jefferson P.O. Box 19033 Springfield, Illinois 62794 Scott H. Finley 485 N. 400th Street Sumner, Illinois 62466

[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/ Michael S. Roubitchek 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)

THIS FILING IS SUBMITTED ON RECYCLED PAPER