

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

D & B Farms, LLC– Ursa)
(Property Identification Number) PCB 15-
08-0-0439-002-00)) (Tax Certification)
)
)

NOTICE

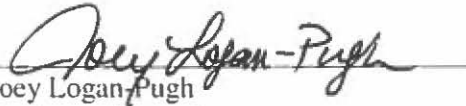
Steve Santarelli
Illinois Department of Revenue
101 West Jefferson
Post Office Box 19033
Springfield, Illinois 62794

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

Daron Duke
D & B Farms, LLC
2685 E. 603rd Lane
Ursa, Illinois 62376

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: 
Joey Logan-Pugh
Assistant Counsel
Division of Legal Counsel

DATED: June 23, 2015

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

D & B Farms, LLC - Ursa)
(Property Identification Number) PCB 15-
08-0-0439-002-00) (Tax Certification)
)

A P P E A R A N C E

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: Joey Logan-Pugh
Joey Logan-Pugh
Assistant Counsel
Division of Legal Counsel

DATED: June 23, 2015

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

D & B Farms, LLC – Ursa)
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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, 35 Ill. Adm. Code 125.204.

1. On January 3, 2014, the Illinois EPA received a request from D & B Farms, LLC (log number TC-01-14, 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 applicant’s address is: D & B Farms, LLC
2685 E. 603rd Lane
Ursa, IL 62376

The proposed water pollution control facilities in this request are located at the NE ¼ of Section 23, T2N, R9W of the 4th P.M. in Adams County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (approximately 285 ft. x 71 ft. x 8 ft. with eight concrete manure pump out pits (approximately 7 ft. x 5 ft. x 8 ft. each), with slotted floors over the manure pit.

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.

4. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2014), defines


“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: (a) eliminating, preventing, or reducing air or water pollution ...or (b) 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.”

5. Pollution control facilities are entitled to preferential tax treatment, 35 ILCS 200/11-5.
6. 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,” 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: 
Joey Logan-Pugh
Assistant Counsel
Division of Legal Counsel

Dated: June 23, 2015
Illinois Environmental Protection Agency
1021 North Grand Ave. E.
P.O. Box 19276
Springfield, Illinois 62794-9276
217/782-5544



Memorandum

To: Charles Gunnarson, Division of Legal Counsel
From: Al Keller, Manager, Permit Section *AK*
Date: June 15, 2015
Re: D & B Farms, LLC - Ursa
Recommendation of Tax Certification
Log # TC-01-14
Property Identification # 08-0-0439-002-00

The Bureau of Water received a request on January 3, 2014 from Daron Duke 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:

D & B Farms, LLC
2685 E. 603rd Lane
Ursa, IL 62376

NE¼ Section 23, Township 2N, Range 9W of the 4th PM in Adams County.

Livestock waste management facilities consisting of one concrete manure pit (approximately 285 ft. x 71 ft. x 8 ft. deep) with 8 concrete manure pump out pits (approximately 7 ft. x 5 ft. x 8 ft. each) and the portion of concrete slotted flooring over the manure 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.

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

SAK:TJF:TC-01-14.docx

cc: Tax Cert File

Watershed Unit Tax Certification Review Sheet

Project Name: D+B Farms, LLC Location: Ursa
Reviewer: Thaddeus Faught Date: _____
Log No.: TC-01-14 Type: Agchem
 Livestock

Applicant: D+B Farms Contact: Brook Braschorsick
2833 E. 603rd Ln. Phone: 217 257 9407
Ursa IL 62376
217 430 2452

Facility: 2685 E. 603rd Ln. Property ID: 08-0-0439-002-00
Ursa IL 62376

Legal Description: NE 1/4 Section 23 + 2N R9W of 41st PM County: Adams

Date Control Devices Installed: 11/11/13 Provided Fair Cash Value: \$500,000

Signature: Darren Duke Title: member

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:

• one concrete manure pit (285 ft x 71 ft 2 in. x 8 ft. deep) w/ concrete slats and 8 concrete pumps (each 10 1/2 ft x 5 ft x 8 ft deep)

Other: _____

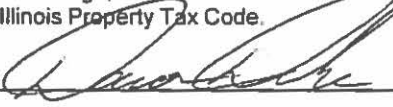
TC: 01-14

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

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

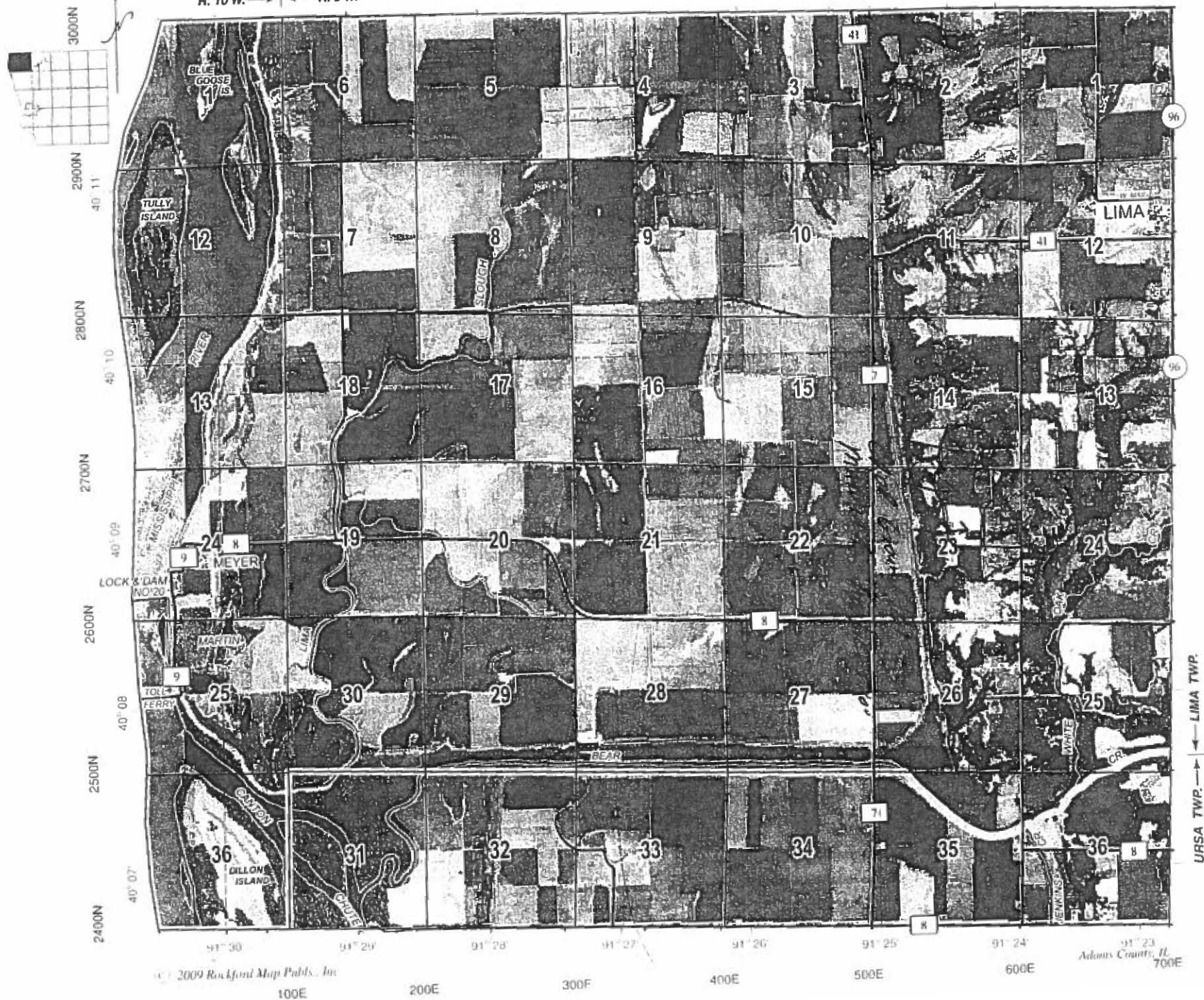
This Agency is authorized to request this information under Illinois Revised Statutes, 1979, Chapter, 120, Section 502a-5. Disclosure of this information is voluntary. However, failure to comply could prevent your application from being processed or could result in denial of your application for certification.

FOR AGENCY USE					
File No.	Date Received	Certification No.	Date		
Sec. A APPLICANT	Company Name D & B Farms LLC				
	Person Authorized to Receive Certification Daron Duke		Person to Contact for Additional Details Brock Brackensick		
	Street Address 2833 E 603rd Ln		Street Address 2752 Hwy 96 N		
	Municipality, State & Zip Code Ursa IL 62376		Municipality, State & Zip Code Ursa IL 62376		
	Telephone Number (217) 430-2452		Telephone Number (217) 257-8402		
	Location of Facility Quarter Section NE 23		Township T2N	Range R9W	Municipality Lima Township
	Street Address 2685 E 603rd Ln Ursa IL 62376		County Adams	Township T2N	
	Property Identification Number 08-0-0439-002-00		Parcel Number		
	Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location 2480 Head Wean to Finish Swine Facility			
		Water Pollution Control Construction Permit No.		Date Issued	
NPDES PERMIT No. ILR10R041		Date Issued 01/18/13	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 71'2" x 285' building with a 71'2" x 285' x 8' deep concrete to contain swine manure, 8 manure pump outs, with concrete slates on walking surface which allow swine manure to enter pits for storage				
	Materials Used in Process The pit is construction with poured concrete, 4000 PSI mix, steel rebar				
Sec. D POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility 8' deep concrete pit under a 71'2" x 285' building housing 2480 wean to finish pigs. The floor walking surface is made of 10'x4'x4" hog gang slats. This facility is designed to hold 700,000 gallons of swine manure which will be recycled as organic fertilizer on our crop ground. This structure will contain all manure and will not allow run off into the surrounding water shed and the stop all soil erosion associated with livestock production.				

Sec. E	(1) Nature of Contaminants or Pollutants Swine Manure and soil erosion			
	CONTAMINANTS	Material Retained, Captured or Recovered		
		Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
		Swine manure	captured	used as organic fertilizer
	ACCOUNTING DATA	(2) Point(s) of Waste Water Discharge None		
		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>11/11/13</u> status of installation on date of application <u>12/20/13</u>		
(5) a.		FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ 500,000.00	
b.	NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ 100,000.00		
c.	PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ 95,000.00		
d.	PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ 45,000.00		
e.	PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% 65		
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	Member Title	
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.			
	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:	
	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		

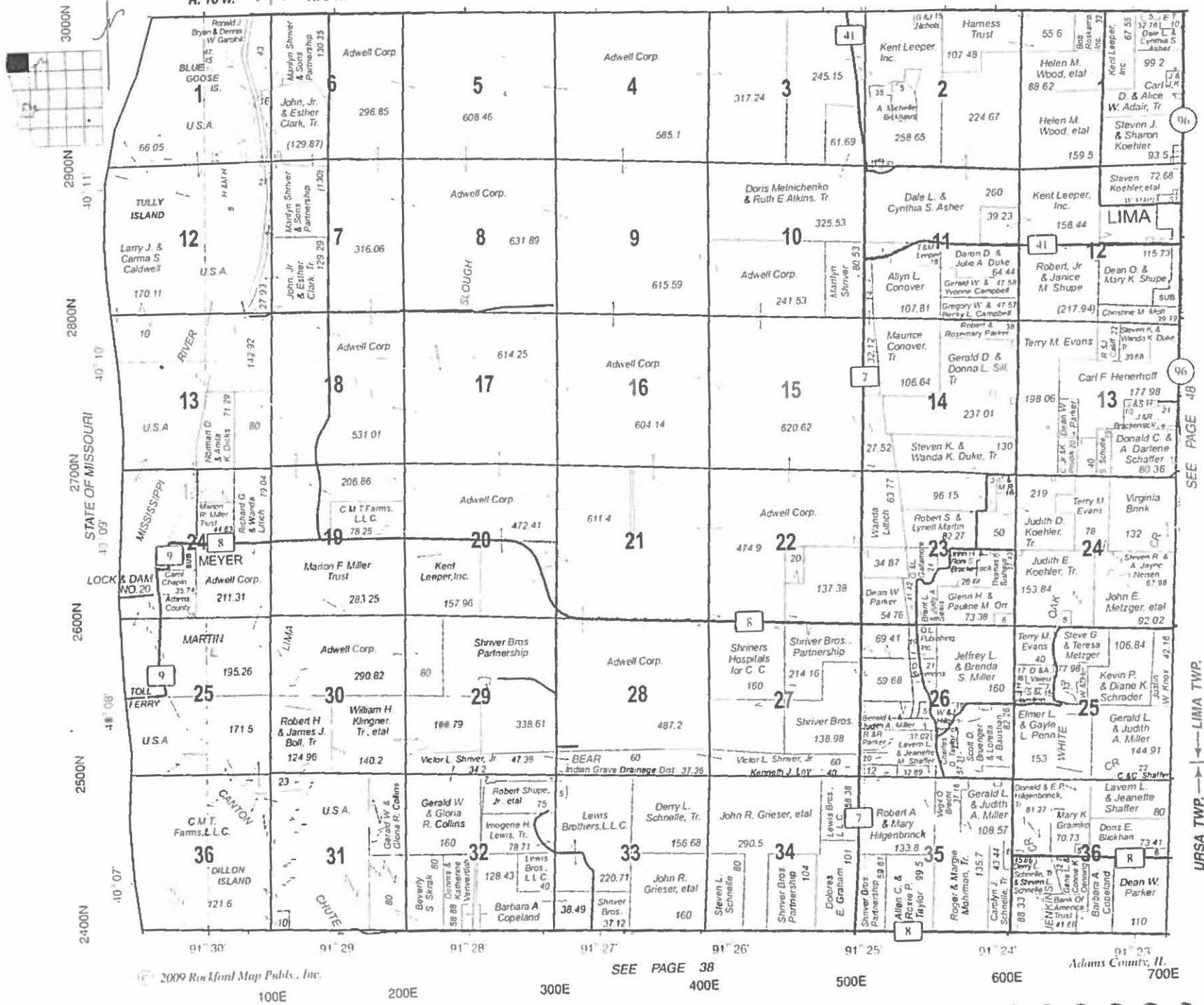
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R. 10 W. ← → R. 9 W.

T.2N.-R.10-9W.

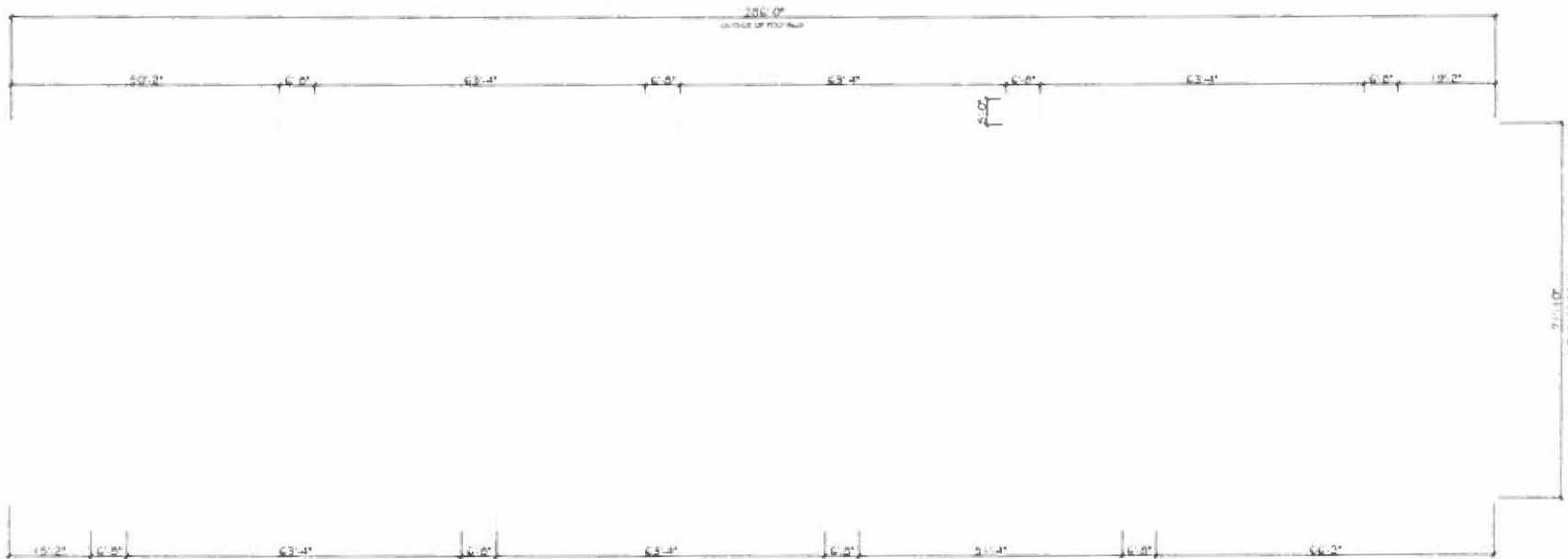


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THEY HELPED MAKE THIS PUBLICATION POSSIBLE. THANK YOU.



SEE PAGE 48
LIMA
URSA TWP. → LIMA TWP.



REFERENCE JOB #	REFERENCE JOB TITLE	REV	DESCRIPTION	BY	DATE
13002 CD	CONCRETE DETAILS	1			
		2			
		3			
		4			

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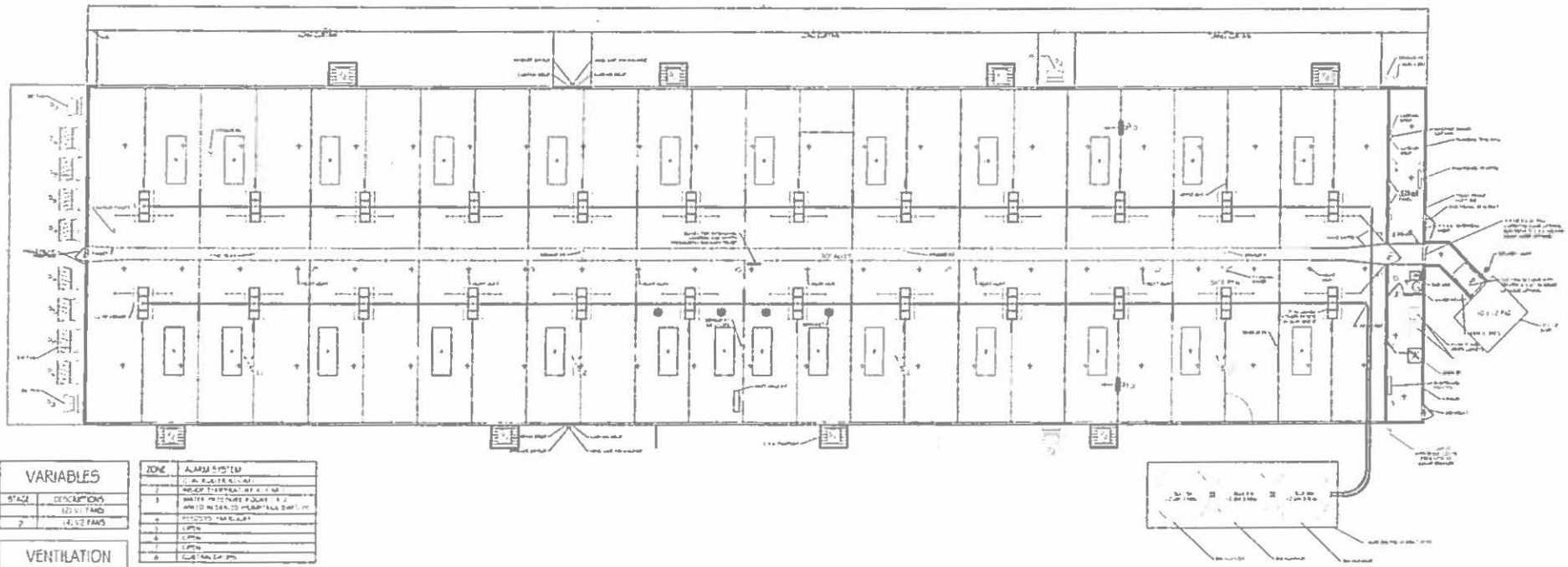
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2400 HEAD WAGON TRASH FACILITY FOR DARDON DUNE

PSI
 PRECISION STRUCTURES INC
 1204 STATE STREET, DELMAR, OGA
 (313) 646-2430

DATE: 06/19/2013
 TIME: 11:27:11 AM
 USER: JLM
 PROJECT: 13002 CD
 SHEET: 13002 CD-01
 DRAWING: BUILDING FLOOR PLAN



SYMBOL	DESCRIPTION
[Symbol]	12V 1 FAN
[Symbol]	14.5\"/>

ZONE	ALARM SYSTEM
1	1. 12V BATTERY BACKUP
2	2. 12V BATTERY BACKUP
3	3. WATER PRESSURE FLOW & J
4	4. 12V BATTERY BACKUP
5	5. 12V BATTERY BACKUP
6	6. 12V BATTERY BACKUP
7	7. 12V BATTERY BACKUP
8	8. 12V BATTERY BACKUP

SYMBOL	DESCRIPTION
[Symbol]	17\"/>

NOTE:
SYSTEM MUST BE CONNECTED TO THE PHONE LINE.
OUTSIDE TEMPERATURE PROBE MUST BE CONNECTED TO CONTROLLER & WIRE AIR FAN UNIT.
IF AUTO STANDBY GENERATOR IS USED, FAN UNIT MUST BE ON LINE & MANU USE ZONE 2 FOR GENERATOR.

SYMBOL	DESCRIPTION
[Symbol]	25\"/>

- 1. 14.5\"/>

CREW NOTES
CLIMATE
 1. ALL CURTAINS ARE 1/2\"/>

FANSET
 1. 12V BATTERY BACKUP
 2. 12V BATTERY BACKUP
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GATE CREW NOTES
 1. GATE CREW MUST BE NOTIFIED
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ELECTRICAL NOTES
 1. ALL WIRING MUST BE IN ACCORDANCE WITH THE NATIONAL ELECTRICAL CODE (NEC) AND ALL APPLICABLE LOCAL CODES.
 2. ALL WIRING MUST BE INSTALLED IN ACCORDANCE WITH THE MANUFACTURER'S INSTRUCTIONS.
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REFERENCE JOB #	REFERENCE JOB TITLE	REV	DESCRIPTION	BY	DATE

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DARON DURE
 2400 WEAN TO FINEST FACILITY

PRECISION STRUCTURES INC
 1204 151 AVE NORTH, WELLSMAN, OHIO
 (313) 645-2430

REV	DATE	DESCRIPTION

EQUIPMENT LAYOUT

STATE OF ILLINOIS)
)
)
COUNTY OF SANGAMON)
)

PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on June 23, 2015, I served true and correct copies of an **APPEARANCE AND THE RECOMMENDATION**, upon the persons and by the methods as follows:

[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]

Daron Duke
D & B Farms, LLC
2685 E. 603rd Lane
Ursa, Illinois 62376

[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/ Joey Logan-Pugh
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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