

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

**Hodel Turkey Farm, Inc. – Joe Site
(Property Identification Number
04-13-100-002)**

)
) **PCB 19-**
) **(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

Nathan Hodel
1362 Co. Rd. 2250 E.
Roanoke, Illinois 61561

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: 
Jacob H. Smith
Assistant Counsel
Division of Legal Counsel

DATED: August 8, 2018

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

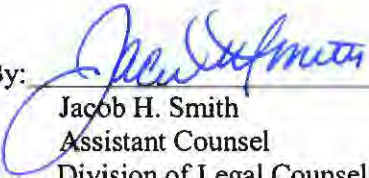
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(Property Identification Number
04-13-100-002)**

)
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) (Tax Certification)
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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: 
Jacob H. Smith
Assistant Counsel
Division of Legal Counsel

DATED: August 8, 2018

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

Hodel Turkey Farm, Inc. – Joe Site)
(Property Identification Number) **PCB 19-**
04-13-100-002) **(Tax Certification)**
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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 (“Board”), 35 Ill. Adm. Code 125.204.

1. On April 12, 2018, the Illinois EPA received a request from Hodel Turkey Farm, Inc. (log number TC-139552, 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: Hodel Turkey Farm, Inc.—Joe Site
2050 County Rd. 1900 E.
Benson, IL 61516

The proposed water pollution control facilities in this request are located in the SW ¼ of Section 13, T28N, R1W of the 3rd P.M. in Woodford County, at the above street address and consist of the following:

The livestock waste handling facilities consists of one concrete manure pit (approximately 193 ft. x 102 ft. x 8 ft. deep), the concrete slatted portion of the floor over the manure pit that capture and contain waste generated in the barn above, eight pumpout pits (each approximately 6 ft. x 6 ft.) to allow manure removal from the manure pit, and Form-A-Drain perimeter drainage pipes (approximately 686 ft. x 6 in.) located around the footing of manure pit to prevent flotation of the pit.

This livestock waste management facility is 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.

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: 
Jacob H. Smith
Assistant Counsel
Division of Legal Counsel

Dated: August 8, 2018

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: Darin E. LeCrone, Manager, Industrial Unit, Permit Section *DEL*

Date: **JUN 29 2018**

Re: Hodel Turkey Farm, Inc. – Joe Site – Benson
Recommendation of Tax Certification
Log # TC-139552
Property Index# 04-13-100-002

The Bureau of Water received a request on April 12, 2018 from Nathan Hodel 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:

Hodel Turkey Farm, Inc. – Joe Site
2050 County Rd. 1900 E.
Benson, IL 61516

SW ¼ of Section 13, T28N, R1W of the 3rd PM in Woodford County

The livestock waste handling facilities consisting of one (1) concrete manure pit (approximately 193 ft. x 102 ft. x 8 ft.), the concrete slatted 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, and Form-A-Drain perimeter drainage pipes (approximately 686 ft. x 6 in.) located around the footing of 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.

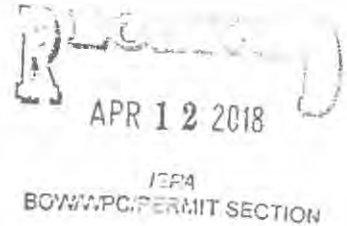
If you have any questions regarding the above, please contact Wei Han at 217/782-0610.

DEL:WH:Tax Cert Recommendation.docx

cc: Tax Cert File



Frank & West
Environmental Engineers, Inc.



May 31, 2017

Al Keller
Permit Section
Division of Water Pollution Control
Illinois EPA
P.O. Box 19276
Springfield, Illinois 62794-9276

RE: Hodel Turkey Farm, Inc. – Joe site facility

Dear Mr. Keller:

Frank & West is submitting an application for certification of property tax treatment for pollution control facility on behalf of the Hodel Turkey Farm, Inc. – Joe site facility.

If you have any further questions or comments regarding the Hodel Turkey Farm, Inc. - Joe site non-lagoon livestock waste handling facility, please advise.

FRANK & WEST
ENVIRONMENTAL ENGINEERS, INC.

A handwritten signature in cursive script, appearing to read 'Jacob Nims'.

Jacob Nims
Agricultural Engineer

Attachment: Application for Certification

RECEIVED
APR 12 2018

U.S. DISTRICT COURT
EASTERN DISTRICT OF CALIFORNIA

ATTACHMENT
APPLICATION FOR CERTIFICATION

Electronic Filing: Received, Clerk's Office 8/8/2018 **2019-044**
Watershed Unit Tax Certification Review Sheet

Project Name: Hodel Turkey Farm, Inc. – Joe Site

Date: June 12, 2018
Type: Agchem
 Livestock

Reviewer: WH

Contact: Same

Log number: TC-139552

Applicant: Nathan Hodel
1362 Co. Rd. 2250 E.
Roanoke, IL 61561

Phone: 309-231-1403

Property Index#: 04-13-100-002

Facility: Hodel Turkey Farm, Inc. – Joe Site
2050 County Rd. 1900 E.
Benson, IL 61516

Parcel#:

County: Woodford

Legal Description:
SW ¼ of Section: 13 Twp: 28N R: 1W PM: 3rd

Signature: Nathan Hodel

Title: Manager

Date Control Devices installed: September 2017

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 193 ft. x 102 ft. x 8 ft.) and the concrete slatted portion of the floor over the manure pit that capture and contain waste generated in the barn 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 Form-A-Drain perimeter drainage pipe (approximately 686 ft. x 6 in.) 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.

Pollution control facilities requested by the applicant through Description of Pollution Control Facilities, Section 2 of the application form:

One (1) concrete manure pit (193 ft. x 102 ft. x 8 ft.)
Concrete slatted floor;
Eight (8) pumpout pits (approximately 6 ft. x 6 ft. each)
Form-A-Drain perimeter drainage tile (approximately 686 ft. x 6 in.)

A process flow diagram with narrative is provided by the attachment of the application.

Recommended Action: Issue tax certification.

Han, Wei

From: Jake Nims <jnims@fwieng.com>
Sent: Tuesday, June 12, 2018 8:51 AM
To: Han, Wei
Subject: [External] RE: TC-139552 Hodel Turkey Farms - Joe Site

Mr. Han,

The facility is located in Section 13, Township 28-North, Range 1-West of the 3rd principal meridian.

Jake Nims
Frank & West Environmental Engineers, Inc.
1032 S. 2nd St.
Springfield, IL 62704
(217) 679-7361 office
(217) 679-8362 fax
(309) 530-2894 cell

From: Han, Wei [mailto:Wei.Han@Illinois.gov]
Sent: Monday, June 11, 2018 11:48 AM
To: Jake Nims
Subject: TC-139552 Hodel Turkey Farms - Joe Site

Jake,

What is the Section number for this facility. Thanks,

Wei Han
Illinois Environmental Protection Agency
BOW/DWPC/Permit Section
1021 North Grand Avenue E.
P.O. Box 19276
Springfield, IL 62794-9276

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

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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.

You must have Adobe Acrobat Reader 10 or above installed to use the features on this form.

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
 APR 12 2018

I. Applicant Information:

Company Name: Hodel Turkey Farm, Inc. - Joe site
 Person Authorized to Receive Certification: Nathan Hodel Person to Contact for Additional Details: Same
 Street Address: 1362 Co. Rd. 2250 E. Street Address: _____
 City: Roanoke State: IL City: _____ State: _____
 Zip: 61561 Phone: 309-231-1403 Zip: _____ Phone: _____
 Email Address: _____ Email Address: _____

II. Facility Information:

Facility Location: Quarter Section: SW Township: 28-North Range: 1-West
 Municipality: _____ Township: _____

Address: 2050 County Road 1900 E City: Benson
 State: IL Zip Code: 61516 County: Woodford Book Number: _____
 Property Index Number: 04-13-100-002

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:

The structure is a swine finishing building where swine are housed on concrete slats with a below ground concrete pit used as waste storage.

Permit Information:

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

Not applicable

Materials Used in the Process:

Not applicable

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.

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

A concrete pit with dimensions of 193' x 101'10" x 8' deep is used to store livestock waste until the appropriate time to apply the manure to agricultural fields at agronomic rates. The building has eight (8) 6' x 6' pumpouts, 686' of 6" Form-a-Drain around the perimeter of the footings, and 19,200 ft² of precast concrete slats.

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

The primary purpose of the pit is to have a years worth of livestock manure storage to allow flexibility for application to agricultural fields when conditions are ideal.

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).

Not applicable


 APR 12 2018

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 pit	Field applied at agronomic rates

Note: Contaminant or pollutant means that which is removed from the process by the pollution control facility.



Illinois Environmental Protection Agency

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: 9/27/17

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

In Service

Status of installation on date of application:

In Service

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))

Nathan Hodel

Printed Name:

Vice President

Title:


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

Nathan Hodel

Signature:

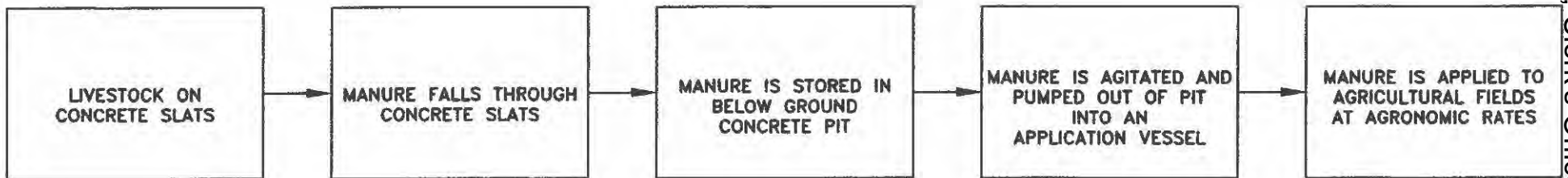
4/10/18

Date:

 APR 12 2018

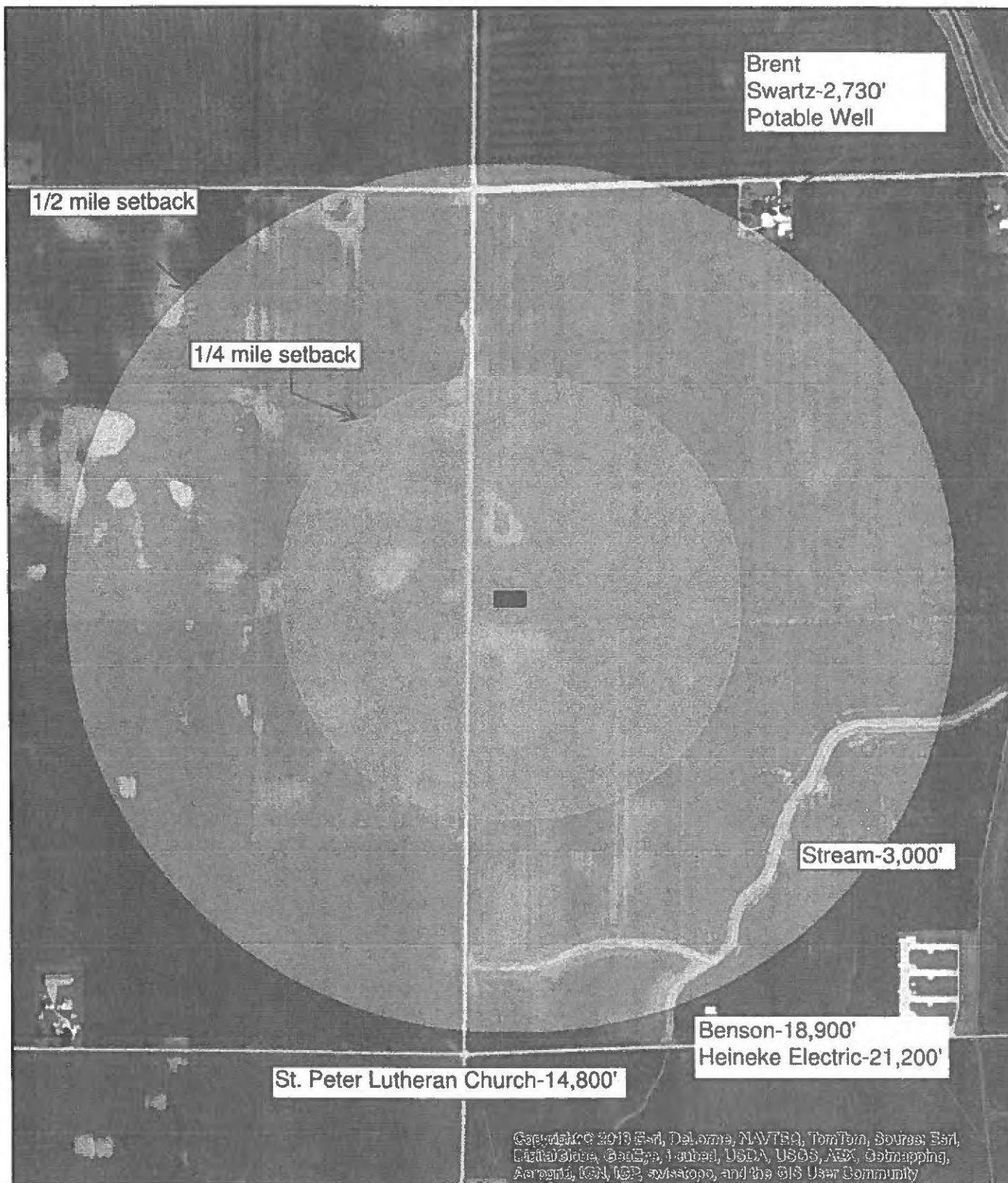
BOWLAPD

POLLUTION CONTROL FACILITY
PROCESS FLOW DIAGRAM



Hodel Turkey Farm - Joe Site

Setback Map

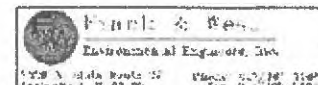


Notes:

- *No abandoned wells within 1,000'
- *No subsurface tile lines within 100'
- *Surface water flow is east away from the building



900 Feet



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 August 8, 2018, 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

Nathan Hodel
1362 Co. Rd. 2250 E.
Roanoke, Illinois 61561

[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/ Jacob H. Smith
Assistant Counsel
Division of Legal Counsel
1021 North Grand Avenue East
P.O. Box 19276
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217.782.5544
217.782.9143 (TDD)

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