

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Jacob Bros Farms—Sterling)
(Property Identification Number) **PCB 19-**
04-14-200-001)) **(Tax Certification)**
)

NOTICE

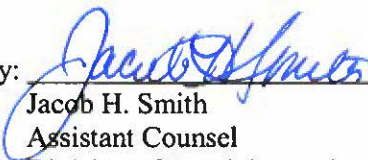
Steve Santarelli
Illinois Department of Revenue
101 West Jefferson
Post Office Box 19033
Springfield, Illinois 62794

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

David Jacobs
21950 Ridge Road
Scales Mound, Illinois 61075

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: November 7, 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

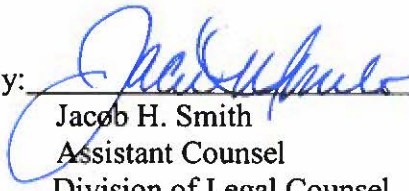
Jacob Bros Farms—Sterling)
(Property Identification Number) **PCB 19-**
04-14-200-001)) **(Tax Certification)**
)

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: _____


Jacob H. Smith
Assistant Counsel
Division of Legal Counsel

DATED: November 7, 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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This livestock waste management facility is used to collect, transport, and/or store livestock waste prior to cropland application, and is 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:

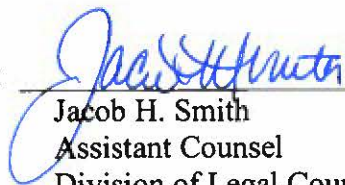
any system, method, construction, device or appliance appurtenant thereto or any portion of any building or equipment, that is designed, constructed, installed or operated for the primary purpose of: eliminating, preventing, or reducing air or water pollution ...or treating, pretreating, modifying or 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 is 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: November 7, 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: OCT 30 2018
Re: Jacobs Bros Farms – Sterling
Recommendation of Tax Certification
Log # TC-140211
Property Index# 04-14-200-001

RECEIVED
Division of Legal Counsel
NOV 01 2018
Environmental Protection
Agency

The Bureau of Water received a request on August 22, 2018 from David Jacobs 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:

Jacobs Bros Farms
24587 Pilgrim Rd.
Sterling, IL 61081

NW ¼ of Section 14, T22N, R6E of the 4th PM in Whiteside County

The livestock waste handling facilities consisting of one (1) concrete manure pit (approximately 600 ft. x 48 ft. x 10 ft.), the concrete slatted portion of the floor over the manure pit that capture and contain waste generated in the barn above, one (1) underground PVC pipe (approximately 600 ft. x 8 in.) that transfers manure and allows manure removal from the manure 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

Watershed Unit Tax Certification Review Sheet

Project Name: Jacobs Bros Farms

Date: October 11, 2018

Reviewer: WH

Type: Agchem
 Livestock

Log number: TC-140211

Contact: David Jacobs
21950 Ridge Rd.
Sterling, IL 61081

Applicant: David Jacobs
21950 Ridge Rd.
Sterling, IL 61081

Phone: 815-535-8023

Facility: Jacobs Bros Farms
24587 Pilgrim Rd.
Sterling, IL 61081

Property Index#: 04-14-200-001

Parcel#:

County: Whiteside

Legal Description:
NE ¼ of Section: 14 Twp: 22N R: 6E PM: 4th

Signature: David Jacobs

Date Control Devices installed: May 2016

Title: Owner

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 48 ft. x 600 ft. x 10 ft.) and the concrete slatted portion of the floor over the manure pit that capture and contain waste generated in the barn above. A PVC underground line (approximately 600 ft. x 8 in) transports manure from manure pit to a pumpout pit to allow manure removal from the manure pit. The facility collects, transports and stores livestock waste prior to cropland application.

Pollution control facilities requested by the applicant through the attachment to the application form:

One (1) concrete manure pit (600 ft. x 48 ft. x 10 ft.)

Concrete slatted floor;

An PVC underground line (approximately 600 ft. x 8 in. ft.)

A process flow diagram with narrative is provided by email of 10/10/2018.

Recommended Action: Issue tax certification.

Han, Wei

From: nik.jakobs@gmail.com
Sent: Thursday, October 11, 2018 11:01 AM
To: Han, Wei
Subject: Re: [External] Log No. TC-140211

Wei,

The pump out location is just the end of the 8" pvc pipe. It is not a pit.

Thanks,

Nik

Sent from my iPhone

On Oct 11, 2018, at 10:54 AM, Han, Wei <Wei.Han@Illinois.gov> wrote:

More information is needed. What is the construction material (concrete or PVC, etc.) and dimensions (length, width, or diameter, and depth) of the pumpout pit connected to the 600 ft. PVC pipe?

This was written in the letter sent to you on 09/05/2018. Thanks.

From: Nik Jakobs <nik.jakobs@gmail.com>
Sent: Wednesday, October 10, 2018 5:13 PM
To: Han, Wei <Wei.Han@Illinois.gov>
Subject: Re: [External] Log No. TC-140211

Nik Jakobs
Jakobs Brothers Farms

On Wed, Oct 10, 2018 at 4:27 PM Han, Wei <Wei.Han@illinois.gov> wrote:

Thank you for the information. As far as the process flow diagram, the submitted diagram is not adequate. I have attached an example for your reference. Can you make a diagram with some descriptions, and send it to me?

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

From: Nik Jakobs <nik.jakobs@gmail.com>

Sent: Wednesday, October 10, 2018 3:43 PM

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

Subject: [External] Log No. TC-140211

In response to your letter dated 9/5/2018. Here are responses to your questions.

- 1) NE
- 2) Concrete
- 3) 8 inch diameter PVC pipe - 600ft
- 4) Please see diagram for flow - Use tanker from pump out point to crop land

Thanks,

Nik

Nik Jakobs

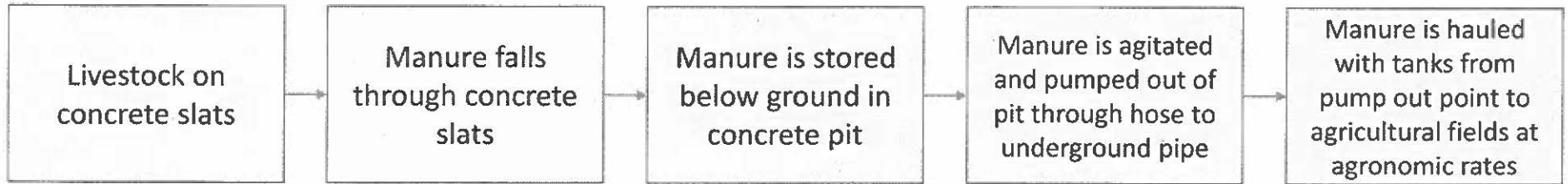
Jakobs Brothers Farms

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RECEIVED
OCT 10 2018
IEPA
BOW/WPC/PERMIT SECTION

Pollution Control Facility Process Flow Diagram

Log No. TC-140211
Jakobs Bros. Farms





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

217/782-0610

September 5, 2018

Mr. David Jacobs
21950 Ridge Rd.
Sterling, IL 61081

Re: Illinois Property Tax: Jacobs Bros Farms – Sterling
Livestock Waste Pollution Control Facilities
Log No. TC-140211

Dear Mr. Jacobs:

The application for Illinois Property Tax Certification received August 22, 2018 for the above listed facilities has been reviewed and the following information is missing from the application:

1. Quarter index, i.e., NE, NW, SE or SW, of the legal description of the property.
2. Construction material of the 600 ft. x 48 ft. x 10 ft. manure pit and the slatted floor.
3. Construction material and dimensions, i.e., length, width, or diameter, of the underground line and pumpout pit.
4. A diagram showing the flow of livestock waste from the initial animal waste collection or containment area through all pollution control facilities to final disposal on cropland.

Please provide the information listed above so the Agency can complete the review of the subject application. Please include the above log number on all correspondence.

If you have any questions or comments concerning the above items, please contact me at 217-782-0610.

Very truly yours,

A handwritten signature in black ink, appearing to read "Wei Han".

Wei Han
BOW/DWPC/Permit Section
Illinois Environmental Protection Agency

WH:TC-140211.doc

cc: WH File

TC-140211

WH



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:

AUG 22 2018

Illinois EPA
 Attention: Ray E. Pilapil, Permit Section
 Division of Air Pollution Control
 1021 North Grand Avenue East, P.O. Box 19276
 Springfield, IL 62794-9276

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

I. Applicant Information:

Company Name: <u>Jakobs Bros Farms</u>	Person to Contact for Additional Details: <u>David Jakobs</u>
Person Authorized to Receive Certification: <u>David Jakobs</u>	Street Address: <u>21950 Ridge Rd</u>
Street Address: <u>21950 Ridge Rd</u>	City: <u>STERLING</u> State: <u>IL</u>
City: <u>STERLING</u> State: <u>IL</u>	Zip: <u>61081</u> Phone: <u>8155358023</u>
Zip: <u>61081</u> Phone: <u>8155358023</u>	Email Address: <u>dsjakobs@gmail.com</u>
Email Address: <u>dsjakobs@gmail.com</u>	

II. Facility Information:

Facility Location: Quarter Section: 14 Township: 22N Range: 6E
 Municipality: _____ Township: Genesee

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

Address: 24597 Pilgrim Rd City: STERLING
 State: IL Zip Code: 61081 County: Whiteside Book Number: _____
 Property Index Number: 04-14-200-001

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:

Feeding Beef Cattle

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:

Materials Used in the Process:

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):

See Attached

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

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).

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
<i>Beef Manure</i>		<i>Hauled to crop fields</i>

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: May 2016

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

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))

David Jacobs
Printed Name:

Owner
Title:

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


Signature:

7/30/18
Date:



July 30, 2018

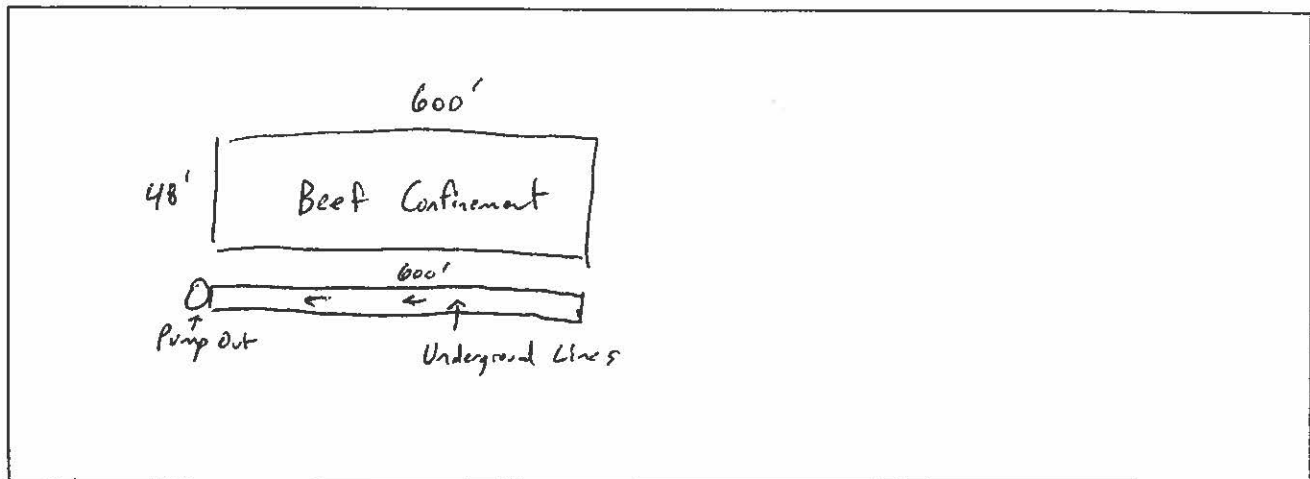
To Whom It May Concern,

We operate a beef confinement facility which has several pollution measures to control and eliminate any runoff to the waters of the state. Waterways are now protected due to the measures that were taken. Manure is collected in confinement pits overlain with slatted floors. It is then pumped out and applied to our crop fields at an agronomic rate.

Equipment installed includes:

- Slatted floor 48' x 600' over 10' pits
- Underground lines - 600'
- Gutters

Below is a process flow diagram of the facility:



Sincerely,

David Jakobs

Jakobs Bros. Farms

STATE OF ILLINOIS

COUNTY OF SANGAMON

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)
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)
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CERTIFICATE OF SERVICE

I, the undersigned attorney at law, hereby certify that I have served on the date of November 7, 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

David Jacobs
21950 Ridge Road
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/ Jacob H. Smith
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