

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Paul Swanson)
(Property Identification Number) PCB No.
02-24-300-004)) (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

Paul Swanson
2601 Knox Hwy 3
Oneida, Illinois 61467

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: 
Christine M. Zeivel
Assistant Counsel
Division of Legal Counsel

DATED: January 24, 2019

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

Paul Swanson)
(Property Identification Number) **PCB No.**
02-24-300-004)) **(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: 
Christine M. Zeivel
Assistant Counsel
Division of Legal Counsel

DATED: January 24, 2019

Illinois Environmental Protection Agency
1021 North Grand Avenue East
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BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Paul Swanson)
(Property Identification Number) **PCB No.**
02-24-300-004)) **(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 December 13, 2018 the Illinois EPA received a request from Paul Swanson (log number TC-140694, 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:

Paul Swanson
2593 Knox Hwy 3
Oneida, IL 61467

The proposed water pollution control facilities in this request are located at the SW ¼ of Section 24, T13N, R2E of the 4th P.M. in Knox County, at the above street address and consist of the following:

Livestock waste handling facilities consisting of one concrete manure pit (approximately 201 ft. x 101 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. x 8 ft. deep each) to allow manure removal from the manure pit, and an HDPE perimeter drainage tile (approximately 704 ft. x 4 in.) located around the footing of the manure pit to prevent flotation of the pit.

These livestock waste management facilities are 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 (2018), 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 (2018), pollution control facilities must be certified as such by the Board, 35 ILCS 200/11-20 (2018) 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: 
Christine M. Zeivel
Assistant Counsel
Division of Legal Counsel

Dated: January 24, 2019
Illinois Environmental Protection Agency
1021 North Grand Ave. East
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 *ASL*
Date: January 3, 2019
Re: Paul Swanson – Oneida
Recommendation of Tax Certification
Log # TC-140694
Property Index# 0224300004

The Bureau of Water received a request on December 13, 2018 from Paul Swanson 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:

Paul Swanson
2593 Knox Hwy 3
Oneida, IL 62467

SW ¼ of Section 24, T13N, R2E of the 4th PM in Knox County

The livestock waste handling facilities consisting of one (1) concrete manure pit (approximately 201 ft. x 101 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. x 8 ft. each) to allow manure removal from the manure pit, and an HDPE perimeter drainage tile (approximately 704 ft. x 4 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

Watershed Unit Tax Certification Review Sheet

Project Name: Paul Swanson

Date: December 18, 2018

Type: Agchem

Livestock

Reviewer: WH

Contact: Same

Log number: TC-140694

Applicant: Paul Swanson
2601 Knox Hwy 3
Oneida, IL 62467

Phone: 309-368-1954

Property Index#: 0224300004

Facility: Paul Swanson
2593 Knox Hwy 3
Oneida, IL 62467

Parcel#:

County: Knox

Legal Description:

SW ¼ of Section: 24 Twp: 13N R: 2E PM: 4th

Signature: Paul Swanson

Title: Owner

Date Control Devices installed: January 2018

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 201 ft. x 101 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. x 8 ft. each) to allow manure removal from the manure pit. HDPE perimeter drainage tile (approximately 704 ft. x 4 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 and the attachments:

One (1) concrete manure pit (201 ft. x 101 ft. x 8ft.)

Concrete slatted floor;

Eight (8) pumpout pits for the manure pit (approximately 6 ft. x 6 ft. x 8 ft. each)

HDPE perimeter drainage tile (approximately 704 ft. x 4 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, December 18, 2018 1:23 PM
To: Han, Wei
Subject: [External] RE: Paul Swanson TC-140694
Attachments: TRIOAK-SWANSON Concrete B 101X201 WTF.PDF

Attached is a plan view drawing. Let me know if you need anything else.

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: Tuesday, December 18, 2018 1:20 PM
To: Jake Nims
Subject: Paul Swanson TC-140694

Jake,

Do you have a plan view drawing for the storage pit with the pumpouts and HDPE perimeter drainage tile? The Board may later require such a drawing. You can email me the drawing.

Thanks,

Wei Han, P.E.
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

State of Illinois - CONFIDENTIALITY NOTICE: The information contained in this communication is confidential, may be attorney-client privileged or attorney work product, may constitute inside information or internal deliberative staff communication, and is intended only for the use of the addressee. Unauthorized use, disclosure or copying of this communication or any part thereof is strictly prohibited and may be unlawful. If you have received this communication in error, please notify the sender immediately by return e-mail and destroy this communication and all copies thereof, including all attachments. Receipt by an unintended recipient does not waive attorney-client privilege, attorney work product privilege, or any other exemption from disclosure.



Illinois Environmental Protection Agency **RECEIVED**

1021 North Grand Avenue East • P.O. Box 19276 • Springfield • Illinois • 62794-9276 • (217) 782-3387 **DEC 13 2018**

Application for Certification (Property Tax Treatment) Pollution Control Facility

IEPA
BOW/WPC/PERMIT SECTION

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 may complete this form online, save a copy locally, print, sign and submit.

You must have Adobe Acrobat Reader 10.0 or above installed to use the features on this form.

Illinois EPA
Attention: Al Keller, Permit Section
Division of Water Pollution Control
1021 North Grand Avenue East, P.O. Box 19276

I. Applicant Information:

Company Name: Paul Swanson
Person Authorized to Receive Certification: Paul Swanson Person to Contact for Additional Details: Same
Street Address: 2601 Knox Hwy 3 Street Address: _____
City: Onieda State: IL City: _____ State: _____
Zip: 61467 Phone: 309-368-1954 Zip: _____ Phone: _____
Email Address: _____ Email Address: _____

II. Facility Information:

Facility Location: Quarter Section: SW Township: 13-North Range: 2-East
Municipality: Section 24 Township: _____
Note: A plat map location is requested for facilities located outside of municipal boundaries.
Address: 2593 Knox Highway 3 City: oneida
State: IL Zip Code: 61467 County: Knox Book Number: _____
Property Index Number: 0224300004

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:

Description of the Process:

Not applicable

Materials Used in the Process:

Not applicable

Pollution Control Facility Information:

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

A concrete pit with dimensions of 201' x 101' 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' x 8' concrete pumpouts, 704' of 4" HDPE perforated tile around the perimeter of the footings, and 20,200 ft² of precast concrete slats.

Describe the Primary Purpose of the Pollution

The primary purpose of the pits 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

Nature of Contaminants or Pollutants:

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

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: January 15-2018

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

1-15-18

Status of installation on date of application:

In operation

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))

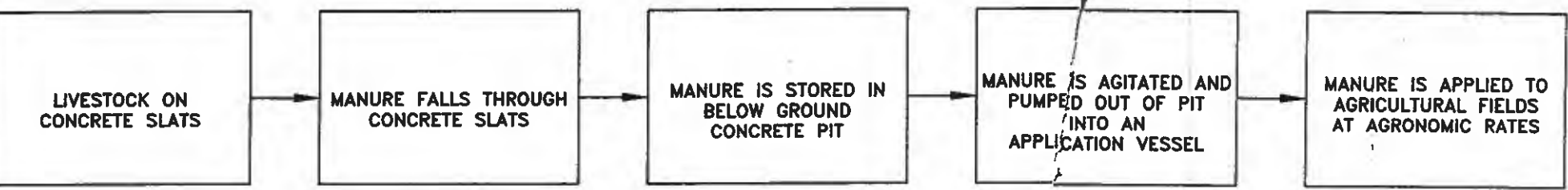
Paul M Swanson Printed Name: owner Title:

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

Paul M Swanson Signature: 12-3-18 Date:

Electronic Filing: Received, Clerk's Office 1/24/20198 **PCB 2019-084

POLLUTION CONTROL FACILITY
PROCESS FLOW DIAGRAM





Frank & West
Environmental Engineers, Inc.

July 11, 2017

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

RE: Paul Swanson facility

Dear Mr. Keller:

Frank & West is submitting an application for certification of property tax treatment for pollution control facility on behalf of the Paul Swanson facility.

If you have any further questions or comments regarding the Paul Swanson non-lagoon livestock waste handling facility, please advise.

FRANK & WEST
ENVIRONMENTAL ENGINEERS, INC.

A handwritten signature in black ink, appearing to read 'Jacob Nims', is written over the printed name and title.

Jacob Nims
Agricultural Engineer

Attachment: Application for Certification

RECEIVED
DEC 13 2018

IEPA
BOW/WPC/PERMIT SECTION

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 January 24, 2019, the attached **NOTICE, 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

Paul Swanson
2601 Know Hwy 3
Oneida, Illinois 61467

[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/ Christine M. Zeivel
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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