BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Scott Huelsing (Property Identification Number 12-12-011-008)

)) PCB No.) (Tax Certification)

NOTICE

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, copies of which are herewith served upon you.

Scott Huelsing 16204 E. 1635th Ave. Effingham, Illinois 62401

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

Copies also provided electronically as follows:

Illinois Department of Revenue via email at REV.PropTaxApp@illinois.gov 101 West Jefferson P.O. Box 19033 Springfield, Illinois 62794

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By:

Michael S. Roubitchek Assistant Counsel Division of Legal Counsel

DATED: April 2, 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

Scott Huelsing (Property Identification Number 12-12-011-008)

)) PCB No.) (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

Public Bv:

Michael S. Roubitchek Assistant Counsel Division of Legal Counsel

DATED: April 2, 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

Scott Huelsing (Property Identification Number 12-12-011-008)

)) PCB 19-) (Tax Certification))

<u>RECOMMENDATION OF THE ILLINOIS</u> <u>ENVIRONMENTAL PROTECTION AGENCY</u>

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 January 4, 2019, the Illinois EPA received a request from Scott Huelsing(log number TC-140768, 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:

Scott Huelsing 16204 E. 1635th Ave. Effingham, IL 62401

The proposed water pollution control facilities in this request are located in the SW ¼ of Section 11, T8N, R6E of the 3rd P.M. in Effingham County, at the above street address and consist of the following:

Livestock waste management facilities consisting of four concrete manure pits, including:

A 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 captures and contains waste generated in the barn above, four pump out pits (each approximately 6 ft. x 6 ft. x 8 ft.) to allow manure removal from the manure pit, and a HDPE perimeter drainage tile (approximately 640 ft. x 4 in.), around the footing of the manure pit to prevent flotation of the pit.

(2) A concrete manure pit (approximately 200 ft. x 50 ft. x 8 ft. deep), the concrete slatted portion of the floor over the manure

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pit that captures and contains waste generated in the barn above, four pump out pits (each approximately 6 ft. x 6 ft. x 8 ft.) to allow manure removal from the manure pit, and a HDPE perimeter drainage tile (approximately 548 ft. x 4 in.), around the footing of the manure pit to prevent flotation of the pit.

- (3) A concrete manure pit (approximately 121 ft. x 41 ft. x 8 ft. deep), the concrete slatted portion of the floor over the manure pit that captures and contains waste generated in the barn above, two pump out pits (each approximately 6 ft. x 6 ft. x 8 ft.) to allow manure removal from the manure pit, and a HDPE perimeter drainage tile (approximately 307 ft. x 4 in.), around the footing of the manure pit to prevent flotation of the pit.
- (4) A concrete manure pit (approximately 121 ft. x 41 ft. x 8 ft. deep), the concrete slatted portion of the floor over the manure pit that captures and contains waste generated in the barn above, two pump out pits (each approximately 6 ft. x 6 ft. x 8 ft.) to allow manure removal from the manure pit, and a HDPE perimeter drainage tile (approximately 307 ft. x 4 in.), 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 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.

THIS FILING SUBMITTED ON RECYCLED PAPER

- 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:

Michael S. Roubitchek Assistant Counsel Division of Legal Counsel

Dated: April 2, 2019

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 JB PRITZKER, GOVERNOR JOHN J. KIM, ACTING DIRECTOR

Memorandum

To: Charles Gunnarson, Division of Legal Counsel

From: Darin E. LeCrone, Manager, Industrial Unit, Permit Section

Date: FEB 1 4 2019

Re: Scott Huelsing – Effingham Recommendation of Tax Certification Log # TC-140768 Property Index# 12-12-011-008

The Bureau of Water received a request on January 04, 2019 from Scott Huelsing 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:

Scott Huelsing 16204 E. 1635th Ave. Effingham, IL 62401

SW ¼ of Section 11, T8N, R6E of the 3rd PM in Effingham County

The livestock waste handling facilities consisting of four (4) concrete manure pit (approximately 193 ft. x 102 ft. x 8 ft., 200 ft. x 50 ft. x 8 ft., 121 ft. x 41 ft. x 8 ft., and 121 ft. x 41 ft. x 8 ft.), the concrete slatted portion of the floor over the manure pits that capture and contain waste generated in the barns above, twelve (12) pumpout pits (approximately 6 ft. x 6 ft. x 8 ft. each) to allow manure removal from the manure pits, and prevent flotation of the pits. The facility collects, transports and stores livestock waste prior to cropland

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

4302 N. Main St., Rockford, IL 61103 (815)987-7760 595 S. State, Elgin, IL 60123 (847)608-3131 2125 S. First St., Champaign, IL 61820 (217)278-5800 2009 Mall St., Collinsville, IL 62234 (618)346-5120

9511 Harrison St., Des Plaines, IL 60016 (847)294-4000 5407 N. University St., Arbor 113, Peoria, IL 61614 (309)693-5462 2309 W. Main St., Sufte 116, Marion, IL 62959 (618)993-7200 100 W. Randolph, Sufte 10-300, Chicago, IL 60601 (312)814-6026

PLEASE PRINT ON RECYCLED PAPER

Watershed Unit Tax Certification Review Sheet

Project Name: Scott Huelsing

Reviewer: WH

Log number: TC-140768

Applicant: Scott Huelsing 16204 E. 1635th Ave. Effingham, IL 62401

Facility: Scott Huelsing 16204 E. 1635th Ave. Effingham, IL 62401

Legal Description: SW ¼ of Section: 11 Twp: 8N R: 6E PM: 3rd Date: January 29, 2019 Type: Agchem

Contact: Same

Phone: 217-857-6231

Property Index#: 12-12-011-008

Parcel#:

County: Effingham

Signature: Scott Huelsing

Title: Owner

Date Control Devices installed: November 2016

Wastes:

Physical Description of Pollution Control Devices:

The livestock waste handling facilities consist of four (4) concrete manure pit (approximately 193 ft. x 102 ft. x 8 ft., 200 ft. x 50 ft. x 8 ft., 121 ft. x 41 ft. x 8 ft., and 121 ft. x 41 ft. x 8 ft.) and the concrete slatted portion of the floor over the manure pits that capture and contain waste generated in the barns above. The concrete manure pits have a total of twelve (12) pumpout pits (approximately 6 ft. x 6 ft. x 8 ft. each) to allow manure removal from the manure pits. HDPE perimeter drainage tile (approximately 1,802 ft. x 4 in.) is located around the footing of the manure pits to prevent flotation of the pits. The facility collects, transports and stores livestock waste prior to cropland application.

Pollution control facilities requested by the applicant through Descriptiom of Pollution Control Facilities, Section 2 of the application form and the attachments. Additional and revised plan view drawings were received 01/29/2019 through email:

Four (4) concrete manure pit (193 ft. x 102 ft. x 8 ft., 200 ft. x 50 ft. x 8 ft., 121 ft. x 41 ft. x 8 ft., and 121 ft. x 41 ft. x 8 ft.) Concrete slatted floor;

Twelve (12) pumpout pits for the manure pits (approximately 6 ft. x 6 ft. x 8 ft. each) HDPE perimeter drainage tile (approximately 1,802 ft. x 4 in.)

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

Recommended Action: Issue tax certification.

ATTACHMENT B

HIGHLIGHTED TAX CERTIFICATION FORM

	Illinois Envi	ironmer	tal Protoc	TC-140	768 WA
1021 North G				19	•
	rand Avenue East • P.O. B Application for C		Property Tax Trea		82-3397
	Po Po	ollution Cont	rol Facility	с . -	
			FOR AGENC	Y USE ONLY	Ϋ́ρ
/ Eacility Type (check d		File Number:		Date Rec'd:	
	one): O Air O Water	Certification Nur		Date:	
	r any application for certification o	property tax treatm	ient for a pollution control f	acility for air or water from	the Illinois EPA.
			You must have A	Adobe Acrobat Reader 10 or	above installed to
You may complete this	s form online, save a copy loc	aily, print, sign a	ties the feetures	on this form.	and the state of the second
81 - ₈₀				· ·	
	·····		linois EPA		
		A	Attention: Al Keller, Pe	mit Section	Tents and I may
		E	Division of Water Pollut	ion Control	
		1	021 North Grand Avenu	tion Control e East, P.O. Box 19276 276 JAN	04 2010
Applicant Info	mation:		pingheid, IL 02/94-9	2/0 3/11	
				BOWMPC/P	IEPA ERMIT SECTION
Company Name: Person Authorized to	Scott Huelsina		Person to Contact		CRAWLE SECTION
Receive Certification	Scott Huelsing		for Additional Details	Same	
Street Address:	16204 E. 1635th Ave.	····	Street Address:	Jame	<u></u>
City:	Effingham	State: IL	City:	1.	State:
Zip:	62401 Phone:	217-857-6231		Phone:	
Email Address:			Email Address:		12 T
I. Facility Inform	ation:			2	
Facility Location: Qu	arter Section: <u>SW</u> To	wnship: 8-North	Range: 6-East		
	nicipality: Section 11				
			romonp		
Address:		>>	City:		
State: Zip Code	County:	Effingham			2
Property Index Numb	er: 12-12 011-00	F			
Note: The Property Inde	x Number is the numerical refer	rence used to iden	tify a parcel of real prope	erty for assessment and t	laxation purposes.
Manufacturing Opera	ations Information: Conducted at the Above Loc	- 42 - 54			
The structures are sw as waste storage.	vine finishing buildings where	e animals are ho	used on concrete slats	with below ground cor	ncrete pits used
Permit Information:					<u> </u>
NPC Construction Pe	rmit Number:	N/A	Date Issued:		
NPDES Permit Numb		A1/A		Exp. Date	. .
APC Construction Per	mit Number:				
APC Operating Permi	t Number:	N/A	Date Issued:	Eve Date	
lote: Submit copies o	f all relevant permits issued l	by local pollution	control agencies. (e.c	Exp. Date 3. MSD Construction P	ermit)

IL 532-0222 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.

Page

Manufacturing Process Information:

Please provide information on the manufacturing process and materials on which pollution control facility is used, including each maior 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):

The farm consists of four (4) swine finishing buildings. All barns utilize under ground concrete pits to store manure until the appropriate time when it can be applied to agricultural fields at agronomic rates.

Please see the attached list for building dimensions, perimeter tile info, etc.

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

The primary purpose of the pits is to have a year's 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:

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.

	Material Retained, Captured or Recovered			
Contaminant or Pollutant	Description	Disposal or Use Field applied at agronomic rates		
Livestock Manure	Stored in below ground concrete pit			

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

	100 - 100 -
Point(s) of Water Discharge: Environmental Protection	n Agency
Identify the longtion of the discharge to the peeriging stream. This will the call interest to 827940 include water-carried wastes from air pollution control facilities.	9278vatezp9114821338-can
Plans and Specifications Attached 🔘 Yes 🥥 No	0 ₂ 8 4 8
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.	10 - 17 - 10
Are contaminants (or residues) collected by the control facility? Ves O No	
Note: If the collected contaminants are disposed of other than as wastes, state the disposition dollars reclaimed by the sale or reuse of the collected substances. State the cost of reclamation	of the materials, and the value on and related expense.
Project Status:	а
Date Installation Completed: <u>11-2016</u>	
Provide the date the pollution control facility was first placed into service and operated. If not,	explain.
Boo Head November of 2014 1200 Head February 2005 2400 Head July of 2007	
1200 Head February 2000	
2400 Herad Sulu of 2007	\$
Gec Head July of 1992	
Status of installation on date of application:	-
all Barrs are in approtion on the above dates	

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))

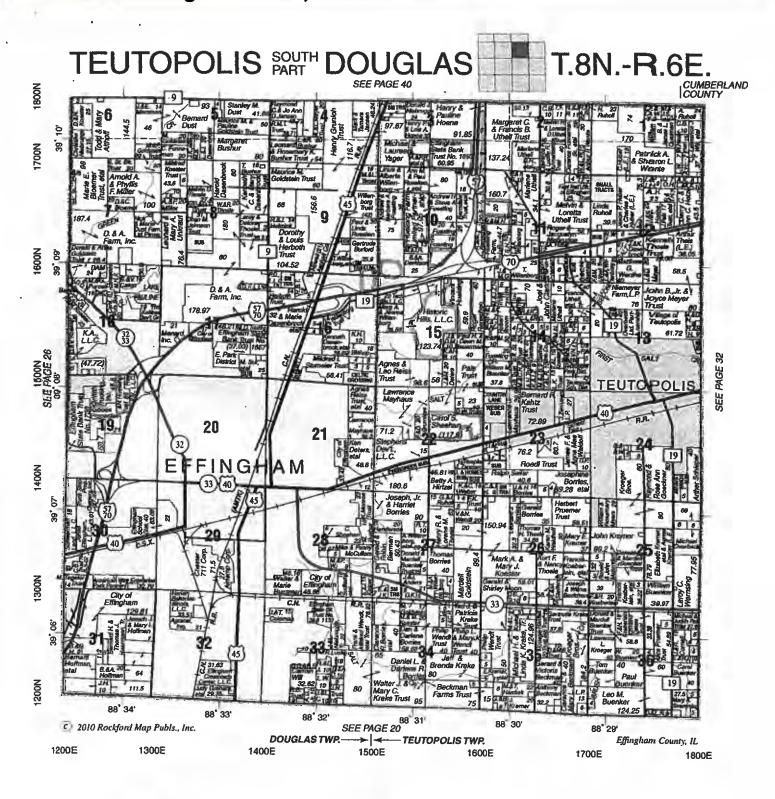
Scott H Huelsing Printed Name:

<u>Owver</u> Title:

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

WINDulan Signature:

12-27-18 Date:



MILANO & GRUNLOH ENGINEERS AND SURVEYORS

114 West Washington, P.O. Box 897 Effingham, Illinois 62401

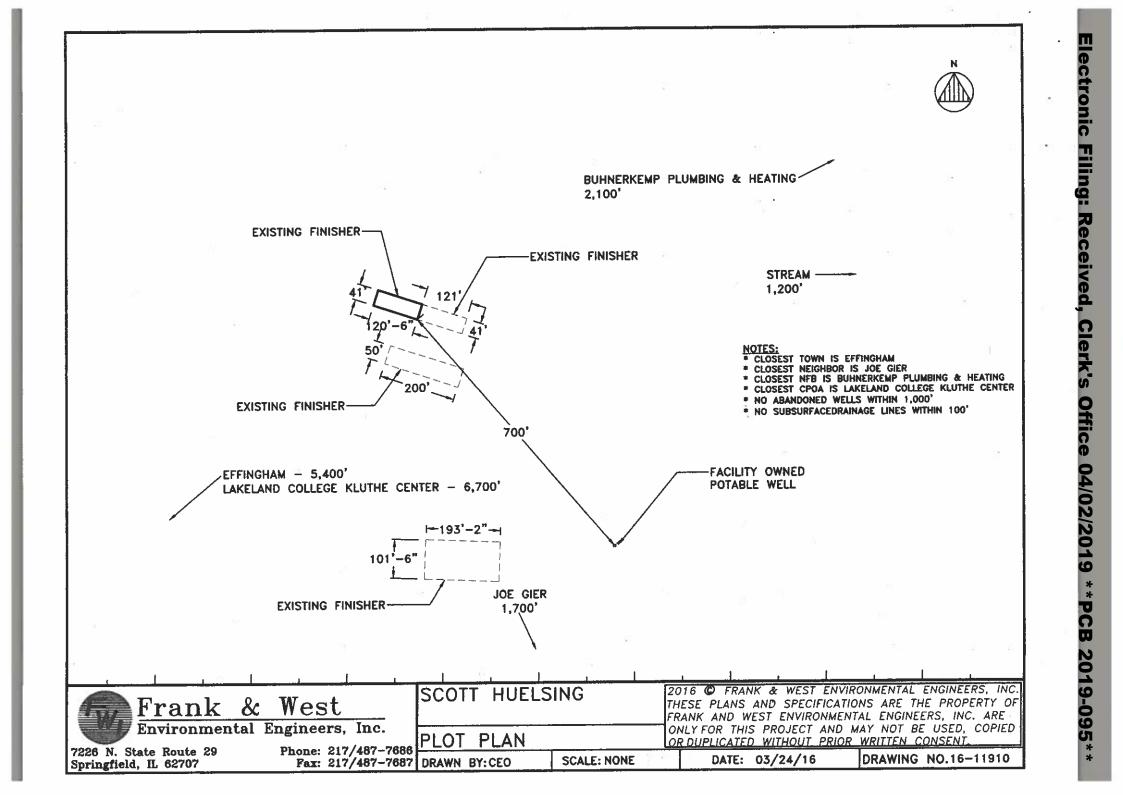
Phone: (217) 347-7262 or (800) 677-2714 E-Mail: mgengineers@mgengineers.com www.mgengineers.com

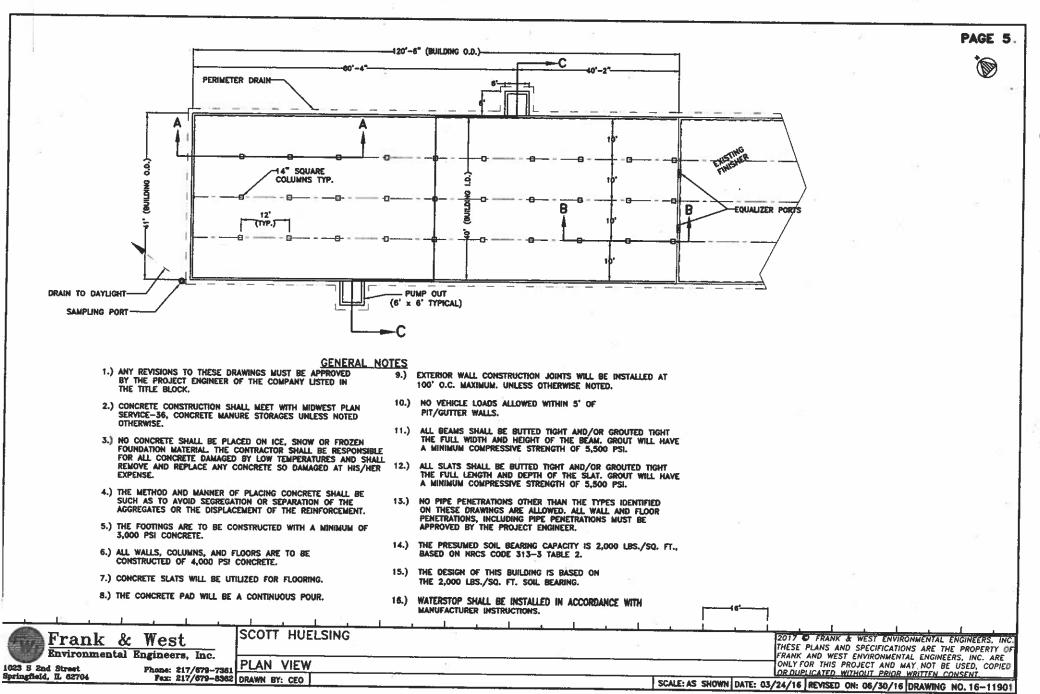
Chuck Grunloh, Lee Beckman, Doug Grunloh

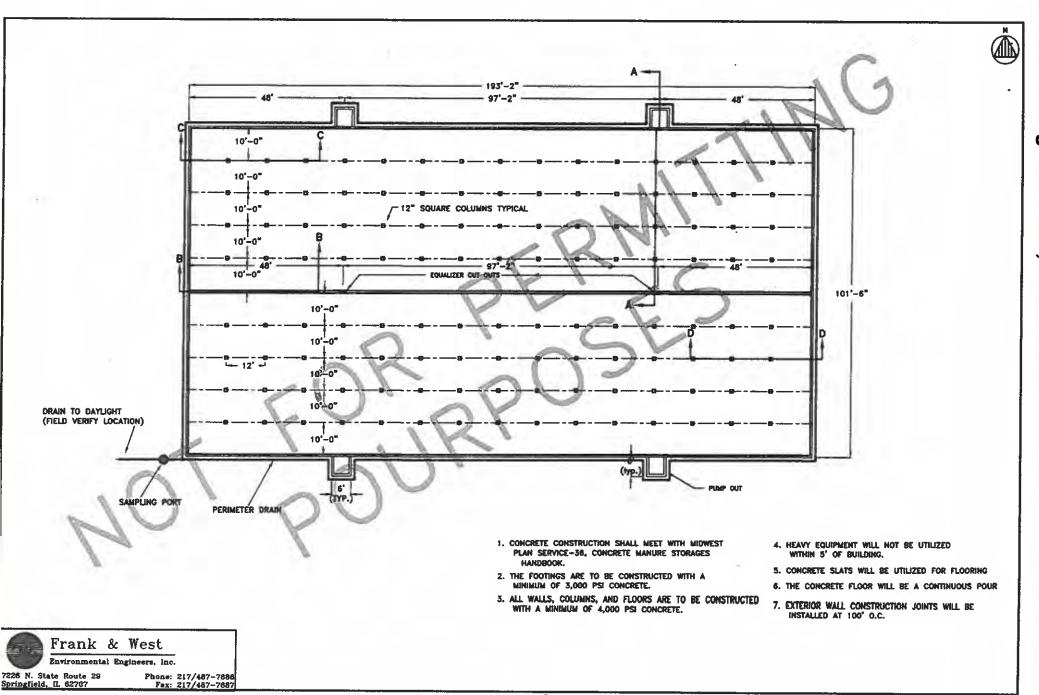
Ragan Appraisal Services, Inc.

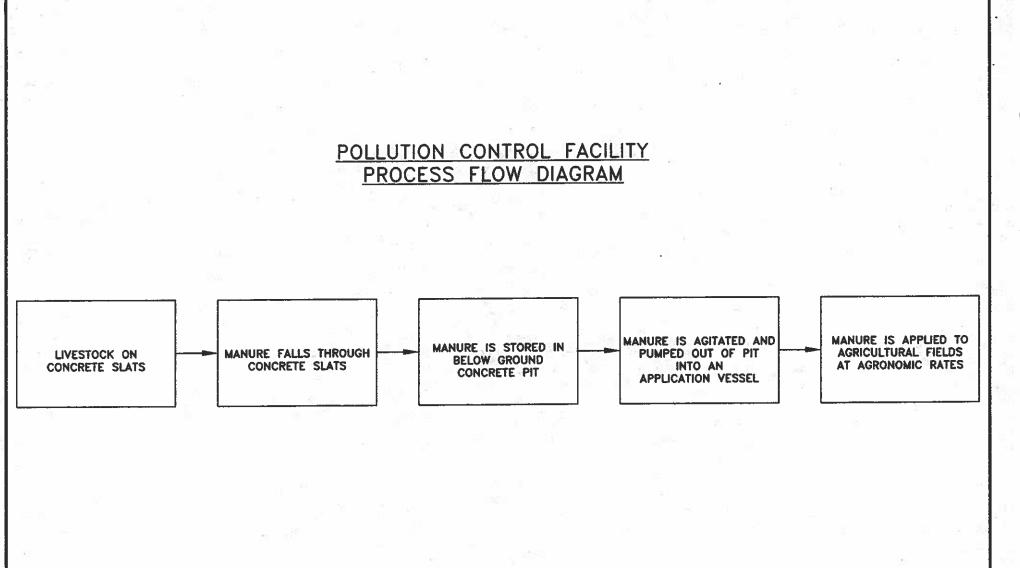
David M. Ragan (217) 347-8822 Fax: (866) 596-3280 Illinois State Certified General Real Estate Appraiser Effingham, Illinois E-mail: dave@raganappraisal.com www.raganappraisal.com

Pollution Control Facility	Dimensions	Number of Pumpouts	Pumpout Size	Length of Perimeter Tile	Type of Tile	Area of Precast Concrete Slat
Finishing Barn	193'2" x 101'6" x 8' deep		Cha Cha Dhalana		89	N 8 4
Finishing Barn	200' x 50' x 8' deep	4	6' x 6' x 8' deep	640'	4" HDPE perforated tile	19,200 ft^2
Finishing Barn	121' x 41' x 8' deep	- 4	6' x 6' x 8' deep	548'	4" HDPE perforated tile	10,000 ft^2
Finishing Barn	120'6" x 41 x 8' deep	2	6' x 6' x 8' deep	307'	4" HDPE perforated tile	4,800 ft^2
	ALLO O A HAND DEED	<u> </u>	6' x 6' x 8' deep	307'	4" HDPE perforated tile	4,800 ft^2









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ATTACHMENT C



Frank & West

Environmental Engineers, Inc.

December 19, 2018

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

4 2018

IEPA BOWIMPC/PERMIT-SECTION

RE: Scott Huesling facility

Dear Mr. Keller:

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

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

FRANK & WEST ENVIRONMENTAL ENGINEERS, INC.

MIND

Jacób Nims Agricultural Engineer

Attachment:

Application for Certification

Han, Wei

From: Sent: To: Subject: Attachments: Jake Nims <jnims@fwieng.com> Monday, January 28, 2019 10:51 AM Han, Wei [External] RE: Scott Huelsing - TC-140768 Huelsing plan view drawings 1-28-19.pdf

Mr. Han,

Attached are the drawings that you requested. Please let me know if you have any questions.

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: Friday, January 25, 2019 4:35 PM To: Jake Nims Subject: Scott Huelsing - TC-140768

Mr. Nims,

The submittal of this application consists four manure pits. Among those, two were provided with plan view drawings (120.5' x 41 ft and 193' x 101.5'). Please provide plan view for the other two pits. Also on the drawing of 193'x101.5' pit there is a water mark "NOT FOR PERMITTING PURPOSES". Please revise this drawing by removing the water mark.

Please let me know if you have questions.

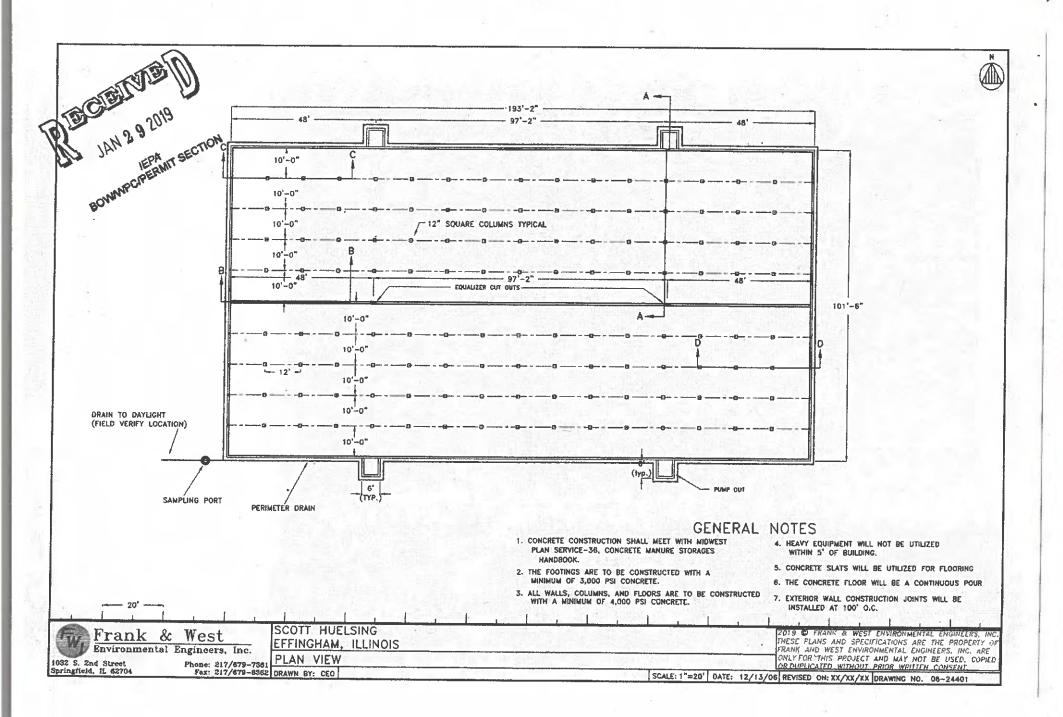
Thank you,

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

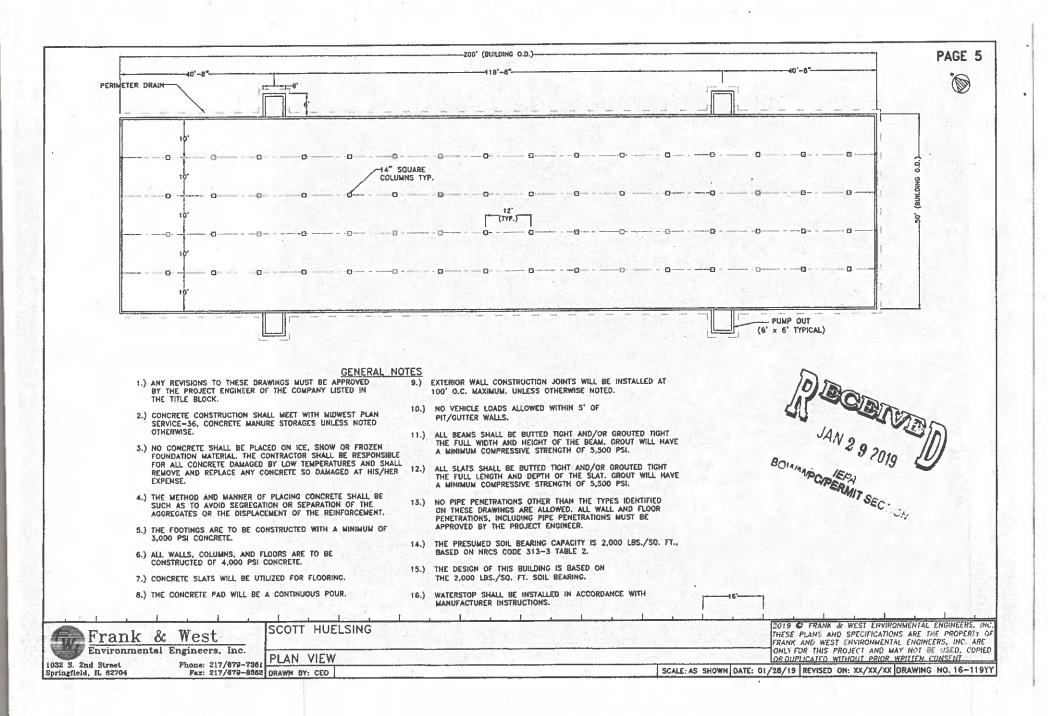
Phone: 217-524-3034 Email: <u>Wei.Han@Illinois.gov</u>

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

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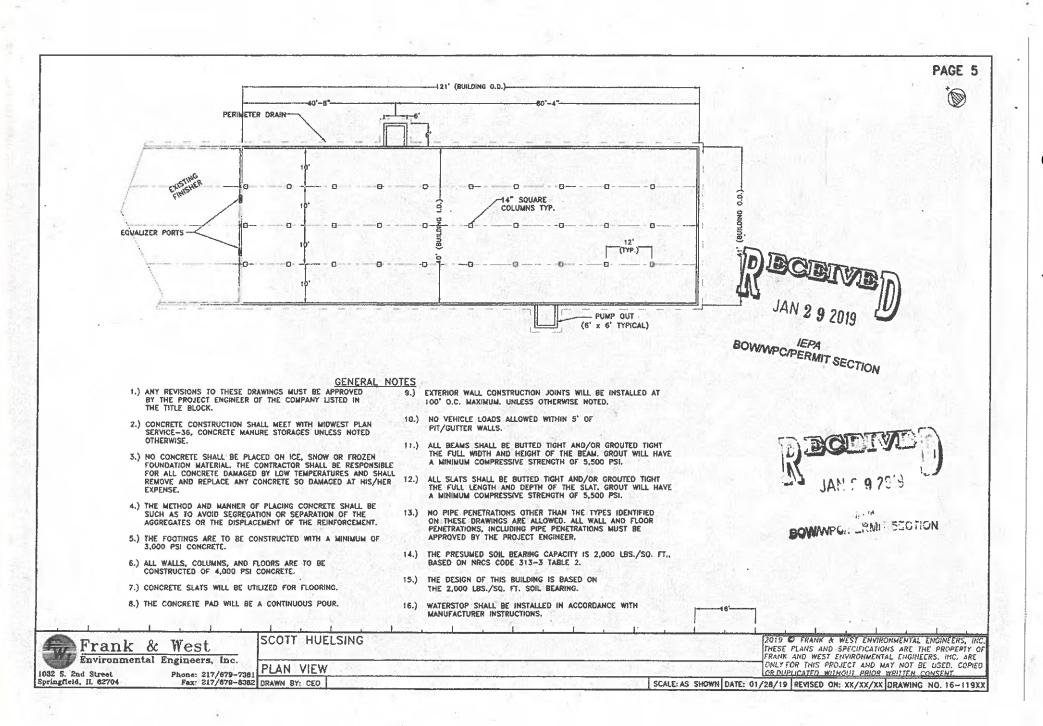


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STATE OF ILLINOIS

COUNTY OF SANGAMON

CERTIFICATE OF SERVICE

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I, the undersigned attorney at law, hereby certify that I have served on the date of April 2, 2019, the attached <u>NOTICE</u>, <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:

Scott Huelsing 16204 E. 1635th Ave. Effingham, Illinois 62401

Copies also provided electronically as follows:

Illinois Department of Revenue via email at REV.PropTaxApp@illinois.gov 101 West Jefferson P.O. Box 19033 Springfield, Illinois 62794

[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)

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