

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Clark McWhorter)
(Property Identification Number) **PCB No.**
0327024038)) **(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.

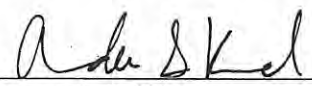
Clark McWhorter
17494 E. 2000th Ave.
Effingham, Illinois 62401

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: 
Amanda S. Kimmel
Assistant Counsel
Division of Legal Counsel

DATED: May 14, 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

Clark McWhorter)
(Property Identification Number) PCB No.
0327024038) (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: 

Amanda S. Kimmel
Assistant Counsel
Division of Legal Counsel

DATED: May 14, 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

Clark McWhorter)
(Property Identification Number) PCB No.
0327024038)) (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 August 10, 2018, the Illinois EPA received a request from Clark McWhorter (log number TC-140160, 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:

Clark McWhorter
17494 E. 2000 th Ave.
Effingham, Illinois 62401

The proposed water pollution control facilities in this request are located in the SE ¼ of Section 24, T9N, R6E of the 3rd P.M. in Effingham County, at the above street address and consist of the following:

Livestock waste handling facilities consisting of one concrete manure pit (approximately 289 ft. x 71 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, eight pump out pits (each approximately 6 ft. x 6 ft. x 8 ft.) to allow manure removal from the manure pit, and an HDPE perforated perimeter drainage tile (approximately 720 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 (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: 
Amanda S. Kimmel
Assistant Counsel
Division of Legal Counsel

Dated: May 14, 2019

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

STATE OF ILLINOIS

COUNTY OF SANGAMON

)
)
)
)
)

CERTIFICATE OF SERVICE

I, the undersigned attorney at law, hereby certify that I have served on the date of May 14, 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:

Clark McWhorter
17494 E. 2000th 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/ Amanda S. Kimmel
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



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 *DEL*

Date: APR 17 2019

Re: Clark McWhorter – Effingham
Recommendation of Tax Certification
Log # TC-140160
Property Index# 03-27-024-038

The Bureau of Water received a request on August 10, 2018 from Clark McWhorter 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:

Clark McWhorter
17494 E. 2000th Ave.
Effingham, IL 62401

SE ¼ of Section 24, T9N, R6E of the 3rd PM in Effingham County

The livestock waste handling facilities consisting of one (1) concrete manure pit (approximately 289 ft. x 71 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 perforated perimeter drainage tile (approximately 720 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: Clark McWhorter

Date: March 29, 2019

Reviewer: WH

Type: Agchem
 Livestock

Log number: TC-140160

Applicant: Clark McWhorter
17494 E. 2000th Ave.
Effingham, IL 62401

Contact: Same

Phone: 217-821-7629

Facility: Clark McWhorter
17494 E. 2000th Ave.
Effingham, IL 62401

Property Index#: 03-27-024-038

Parcel#:

Legal Description:
SE ¼ of Section: 24 Twp: 9N R: 6E PM: 3rd

County: Effingham

Signature: : Clark McWhorter

Date Control Devices installed: February 2017

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 289 ft. x 71 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 perforated perimeter drainage tile (approximately 720 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 email attachments received 03/29/2019:

One (1) concrete manure pit (289 ft. x 71 ft. x 8 ft.)

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 720 ft. x 4 in.)

A process flow diagram is provided by the application received 03/29/2019. Additional information about details of pollution control facilities are provided through the email.

Recommended Action: Issue tax certification.

August 7, 2018

Al Keller

Permit Section

Division of Water Pollution Control

Illinois EPA

P.O. Box 19276

Springfield, Illinois 62794-9276

AUG 10 2018
RDW/wwj

RE: Clark Mcwhorter facility

Dear Mr. Keller:

I am submitting an application for cerification of property tax treatment for pollution control facility.

If you you any questions please please contact me.

Clark Mcwhorter

email: Clark102@yahoo.com

Phone: (217) 821-7629

TC-140160
TJF



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:

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

AUG 10 2018

I. Applicant Information:

Company Name: <u>Clark McWhorter</u>	Person to Contact for Additional Details: <u>Same</u>
Person Authorized to Receive Certification: <u>Clark McWhorter</u>	Street Address: _____
Street Address: <u>17494 E 2000th Ave</u>	City: _____ State: _____
City: <u>Effingham</u> State: <u>IL</u>	City: _____ State: _____
Zip: <u>62401</u> Phone: <u>2178217629</u>	Zip: _____ Phone: _____
Email Address: <u>clark102@yahoo.com</u>	Email Address: _____

II. Facility Information:

Facility Location: Quarter Section: SE Township: 9N Range: 6E
Municipality: Effingham County Township: North Douglas

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

Address: 17494 E 2000th Av City: Effingham
State: IL Zip Code: 62401 County: Effingham Book Number: 2465/205

Property Index Number: 03-27-024-038

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: <u>N/A</u>	Date Issued: _____
NPDES Permit Number: <u>N/A</u>	Date Issued: _____ Exp. Date: _____
APC Construction Permit Number: <u>N/A</u>	Date Issued: _____
APC Operating Permit Number: <u>N/A</u>	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. 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):

A concrete pit with dimensions of 289' x 71' 3" 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 concrete pumpouts, 720' of 4" HDPE perforated tile around the perimeter of the footings, and 20,160ft² of precast 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

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 a below ground pit	Field applied at agronomic rates

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: Feb 6, 2017 _____

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

Same February 6th, 2017

Status of installation on date of application:

Completed and operational

III. Verification and Signature:

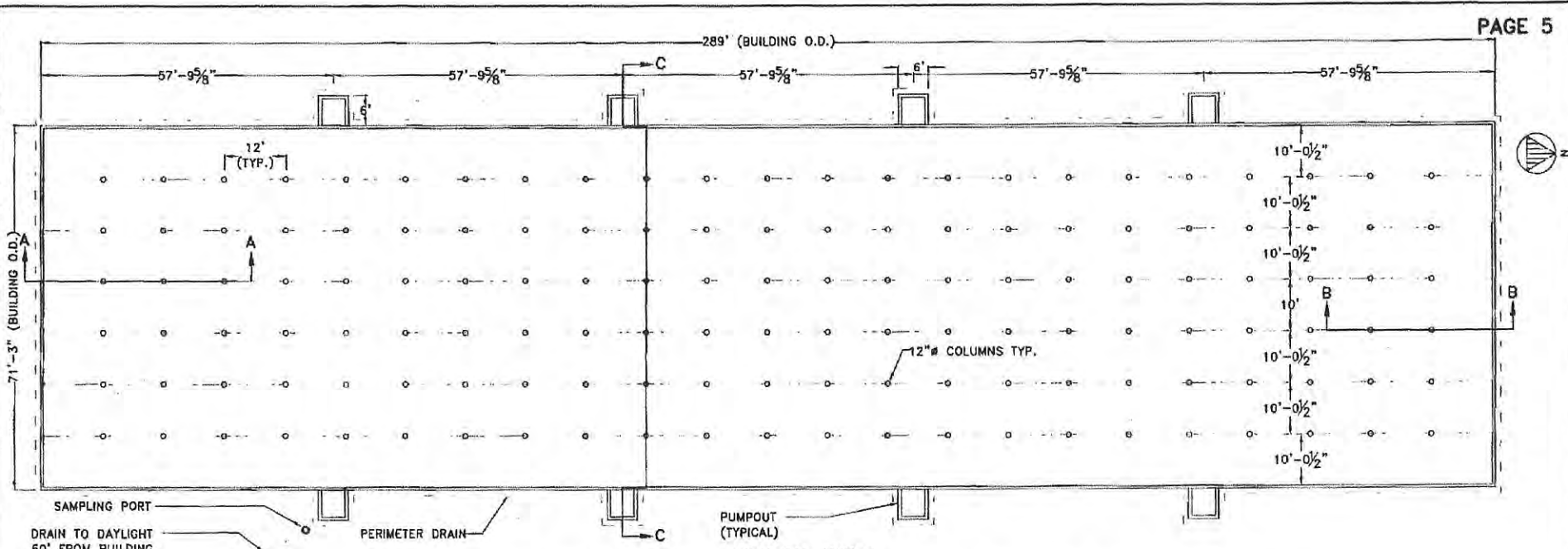
The following information is submitted in accordance with the Illinois Property Tax Code, as amended, and to the best of my knowledge is true and correct.

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))

Clark McWhorter _____ Owner _____
Printed Name: Title:

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

Signature: Date:



GENERAL NOTES

- 1.) ANY REVISIONS TO THESE DRAWINGS MUST BE APPROVED BY THE PROJECT ENGINEER OF THE COMPANY LISTED IN THE TITLE BLOCK.
- 2.) CONCRETE CONSTRUCTION SHALL MEET WITH MIDWEST PLAN SERVICE-36, CONCRETE MANURE STORAGES UNLESS NOTED OTHERWISE.
- 3.) NO CONCRETE SHALL BE PLACED ON ON ICE, SNOW OR FROZEN FOUNDATION MATERIAL. THE CONTRACTOR SHALL BE RESPONSIBLE FOR ALL CONCRETE DAMAGED BY LOW TEMPERATURES AND SHALL REMOVE AND REPLACE ANY CONCRETE SO DAMAGED AT HIS/HER EXPENSE.
- 4.) THE METHOD AND MANNER OF PLACING CONCRETE SHALL BE SUCH AS TO AVOID SEGREGATION OR SEPARATION OF THE AGGREGATES OR THE DISPLACEMENT OF THE REINFORCEMENT.
- 5.) THE FOOTINGS ARE TO BE CONSTRUCTED WITH A MINIMUM OF 3,000 PSI CONCRETE.
- 6.) ALL WALLS, COLUMNS, AND FLOORS ARE TO BE CONSTRUCTED OF 4,000 PSI CONCRETE.
- 7.) CONCRETE SLATS WILL BE UTILIZED FOR FLOORING.
- 8.) THE CONCRETE PAD WILL BE A CONTINUOUS POUR.
- 9.) EXTERIOR WALL CONSTRUCTION JOINTS WILL BE INSTALLED AT 100' O.C. MAXIMUM. UNLESS OTHERWISE NOTED.
- 10.) NO VEHICLE LOADS ALLOWED WITHIN 5' OF PIT/GUTTER WALLS.
- 11.) ALL BEAMS SHALL BE BUTTED TIGHT AND/OR GROUTED TIGHT THE FULL WIDTH AND HEIGHT OF THE BEAM. GROUT WILL HAVE A MINIMUM COMPRESSIVE STRENGTH OF 5,500 PSI.
- 12.) ALL SLATS SHALL BE BUTTED TIGHT AND/OR GROUTED TIGHT THE FULL LENGTH AND DEPTH OF THE SLAT. GROUT WILL HAVE A MINIMUM COMPRESSIVE STRENGTH OF 5,500 PSI.
- 13.) NO PIPE PENETRATIONS OTHER THAN THE TYPES IDENTIFIED ON THESE DRAWINGS ARE ALLOWED. ALL WALL AND FLOOR PENETRATIONS, INCLUDING PIPE PENETRATIONS MUST BE APPROVED BY THE PROJECT ENGINEER.
- 14.) THE PRESUMED SOIL BEARING CAPACITY IS 2,000 LBS./SQ. FT., BASED ON NRCS CODE 313-3 TABLE 2.
- 15.) THE DESIGN OF THIS BUILDING IS BASED ON THE 2,000 LBS./SQ. FT. SOIL BEARING.
- 16.) WATERSTOP SHALL BE INSTALLED IN ACCORDANCE WITH MANUFACTURER INSTRUCTIONS.

Frank & West
Environmental Engineers, Inc.

7226 N. State Route 29
Springfield, IL 62707

Phone: 217/487-7086
Fax: 217/487-7687

CLARK McWHORTER

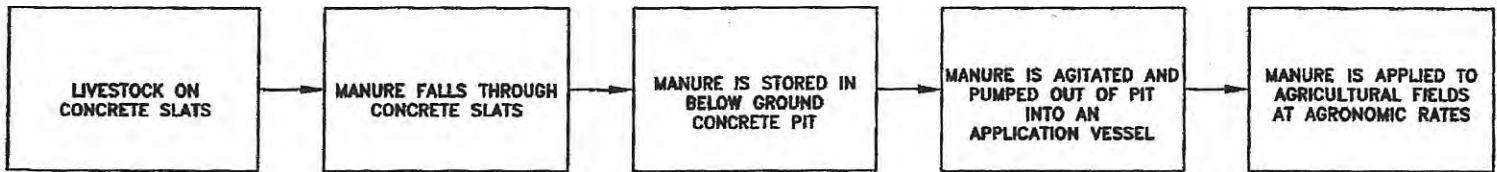
PLAN VIEW

DRAWN BY: CEO

2016 © FRANK & WEST ENVIRONMENTAL ENGINEERS, INC. THESE PLANS AND SPECIFICATIONS ARE THE PROPERTY OF FRANK AND WEST ENVIRONMENTAL ENGINEERS, INC. ARE ONLY FOR THIS PROJECT AND MAY NOT BE USED, COPIED OR DUPLICATED WITHOUT PRIOR WRITTEN CONSENT.

SCALE: AS SHOWN DATE: 04/15/16 REVISED ON: 08/11/16 DRAWING NO. 16-13701

POLLUTION CONTROL FACILITY
PROCESS FLOW DIAGRAM

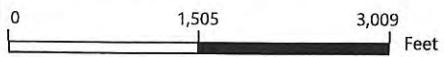


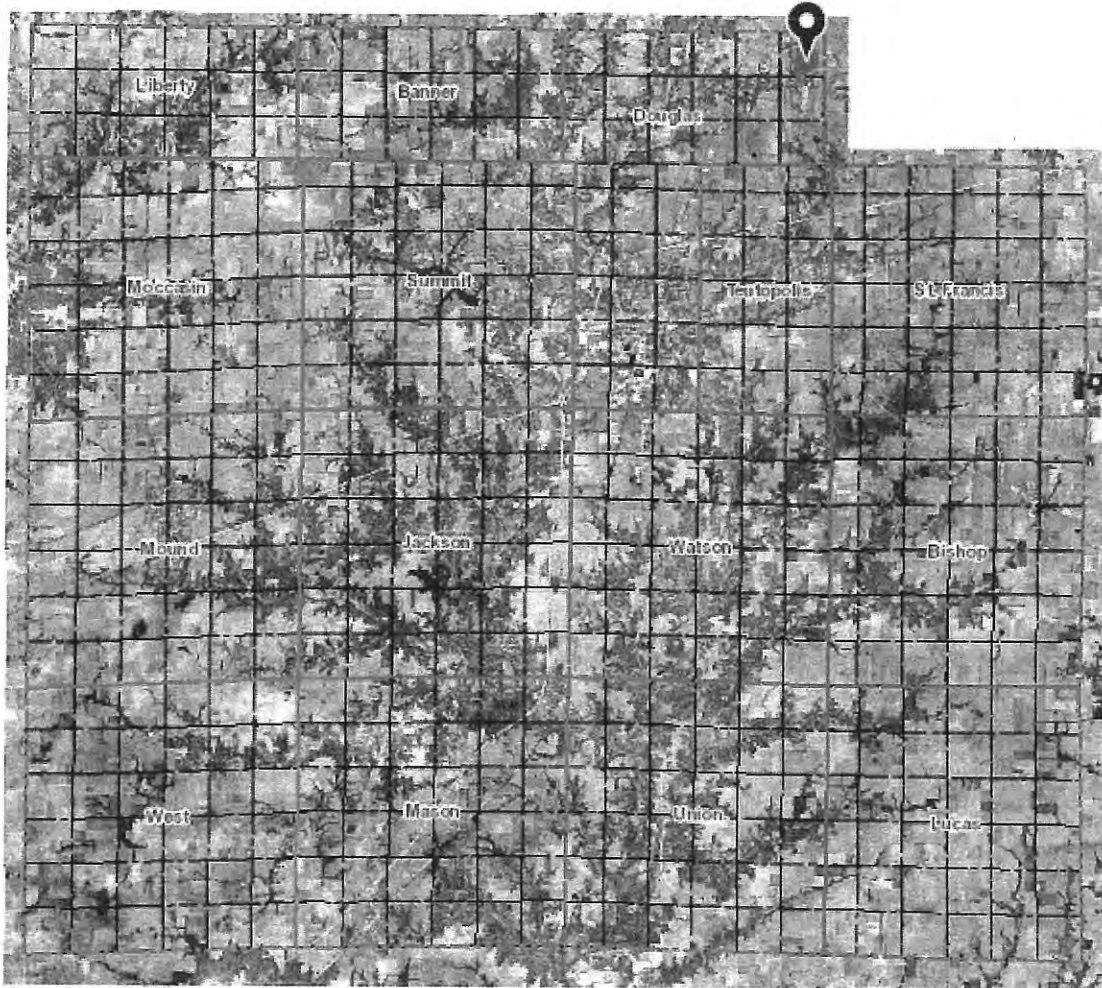
Electronic Filing: Received, Clerk's Office 05/14/2019 **PCB 2019-105**



Enter Map Title...
Web Print: 08/03/2018

The data in this map is provided as is, without guarantee or warranty of accuracy and completeness. This data is compiled for Assessment and Tax Information purposes and does not represent a survey of the land.





Han, Wei

From: Clark McWhorter <clark102@yahoo.com>
Sent: Friday, March 29, 2019 9:26 AM
To: Han, Wei
Subject: [External] Re: Tax Certification Application TC-140160 Effingham
Attachments: pollution control page3.pdf

Good Morning

1: Legal description. part of the W 1/2, SE. 1/4 sec. 24, T9N, R6E, 3RD P.M. Effingham County, Illinois
2: Attached
3: Pump outs are 8ft deep.

Please let me know if there are any other questions.

Thanks Clark

On Tuesday, March 26, 2019, 1:28:44 PM CDT, Han, Wei <Wei.Han@Illinois.gov> wrote:

Mr. McWhorter,

The Agency has received your application for tax certification for a livestock facility located in Effingham, IL. The following information is needed in order to complete our review:

1. The Section number of the facility's legal description.
2. Section III Verification and Signature of the application form must be signed. Please provide a signed page 3 of the application form.
3. The depth of the pumpout pits.

Please let me know if you have any questions.

Thanks,

Wei Han, P.E.

Illinois Environmental Protection Agency

BOW/DWPC/Permit Section

1021 North Grand Avenue E.

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: Feb 6, 2017

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

Same February 6th, 2017

Status of installation on date of application:

Completed and operational


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))

<u>Clark McWhorter</u>	<u>Owner</u>
Printed Name:	Title:

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

<u></u>	<u>3-28-19</u>
Signature:	Date: