

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

Eri-Lyn Farms, Inc. )  
(Property Identification Number ) PCB 19-  
15-06-400-001 ) (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.

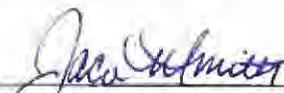
Nate Vock  
11480 Crosby Road  
Morrison, Illinois 61270

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  
Springfield, Illinois 62794

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

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

DATED: June 11, 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**

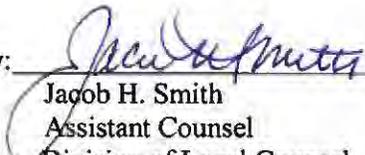
**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

Eri-Lyn Farms, Inc. )  
(Property Identification Number ) PCB 19-  
15-06-400-001) (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: June 11, 2019

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**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

**Eri-Lyn Farms, Inc.** )  
**(Property Identification Number** ) **PCB 19-**  
**15-06-400-001)** ) **(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 April 5, 2018, the Illinois EPA received a request from Nate Vock on behalf of Eri-Lyn Farms, Inc. (log number TC-139554, 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: Eri-Lyn Farms, Inc.  
11480 Crosby Road  
Morrison, IL 61270

The proposed water pollution control facility in this request is located in the SW  $\frac{1}{4}$  and NE  $\frac{1}{4}$  of Section 6, T20N, R5E of the 4th P.M. in Whiteside County, at the above street address and consist of the following facilities:

Livestock waste handling facilities consisting of one (1) concrete manure pit (approximately 240 ft. x 100 ft. x 9 ft.), the concrete slatted portion of the floor over the manure pits that capture and contain waste generated in the barn above, and six (6) pumpout pits (approximately 6 ft. x 6 ft. x 9 ft. each) to allow manure removal from the manure pits.

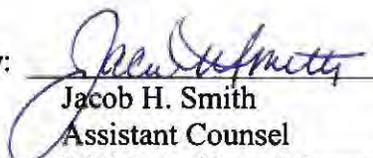
These livestock waste management facilities are used to collect, transport, and/or store livestock waste prior to cropland application, and is further described in Exhibit A.

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 (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: June 11, 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 *DSL*

Date: June 6, 2019

Re: Eri-Lyn Farms, Inc. – Morrison  
Recommendation of Tax Certification  
Log # TC-139554  
Property Index# 15-06-400-001

The Bureau of Water received a request on April 5, 2018 from Nate Vock 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:

Eri-Lyn Farms, Inc.  
11480 Crosby Rd.  
Morrison, IL 61270

SW  $\frac{1}{4}$  and NE  $\frac{1}{4}$  of Section 6, T20N, R5E of the 4<sup>th</sup> PM in Whiteside County

The livestock waste handling facilities consisting of one (1) concrete manure pit (approximately 240 ft. x 100 ft. x 9 ft.), the concrete slatted portion of the floor over the manure pit that capture and contain waste generated in the barn above, and six (6) pumpout pits (approximately 6 ft. x 6 ft. x 9 ft. each) to allow 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: Eri-Lyn Farms, Inc.

Date: May 22, 2019

Type:  Agchem  
 Livestock

Reviewer: WH

Contact: Same

Log number: TC-139554

Applicant: Nate Vock  
11480 Crosby Rd.  
Morrison, IL 61270

Phone: 815-441-2953

Property Index#:

Facility: Eri-Lyn Farms, Inc.  
11480 Crosby Rd.  
Morrison, IL 61270

Parcel#: 15-06-400-001

County: Whiteside

Legal Description:

SW ¼ and NE ¼ of Section: 6 Twp: 20N R: 5E  
PM: 4<sup>th</sup>

Signature: Nate Vock

Title: Owner

Date Control Devices installed: November 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 240 ft. x 100 ft. x 9 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 six (6) pumpout pits (approximately 6 ft. x 6 ft. x 9 ft. each) 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 Description of Pollution Control Facilities, Section 2 of the application form:

One (1) concrete manure pit (240 ft. x 100 ft. x 9 ft.);  
Concrete slatted floor;  
Six (6) pumpout pits (approximately 6 ft. x 6 ft. x 9 ft. each)

A process flow diagram with narrative is provided by Section D of the application form. A plan view drawing is provided through email of 05/20/2019.

Recommended Action: Issue tax certification.

**Han, Wei**

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**From:** Nate Vock <natevock@yahoo.com>  
**Sent:** Wednesday, May 22, 2019 3:44 PM  
**To:** Han, Wei  
**Subject:** Re: [External] Re: Eri-Lyn Farms, TC-139554

Mr Han

The slats are concrete slate.  
The pit overall depth is 9' deep  
The pump out depth is 9 ft as well

Thank you NATE VOCK

Sent from Yahoo Mail for iPhone

On Tuesday, May 21, 2019, 10:45 AM, Han, Wei <Wei.Han@Illinois.gov> wrote:

Mr. Vock.

Thank you for the information. The application state that the manure pit is 8 feet deep. The message below said it is 9 feet in depth (240'x100'x9'). Please confirm the depth of the manure pit.

Also, what is the depth of the 8'x6' pumpout pit?

What is the construction material of the slat floor over the manure pit?

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

1. Legal description

600x600 PR OF NW SE SEC 6 two 20 ring 5 6401x

2. The manure pit is 240' x 100' x 9' located under the building

Constructed of rebar reinforcement and concrete.. water stop and water stop construction control breaks

3. Slated area is 100' x 240' that collects manure

Sent from Yahoo Mail for iPhone

On Thursday, May 16, 2019, 4:28 PM, Han, Wei <[Wei.Han@Illinois.gov](mailto:Wei.Han@Illinois.gov)> wrote:

Mr. Vock,

Nice talking to you. The Agency has received your application for tax certification for a swine farm located in Morrison IL. The following information is needed in order to complete our review:

1. The quarter ID (SE, SW, NE, or NW) of Section 6 of the facility's property legal description.
2. Construction material of the 240' x 100' x 8' manure pit, i.e., concrete, steel, etc.
3. Construction material (concrete, steel, etc.) and dimensions of the floor above the mature pit that collect manure from the barn above.
4. Construction material (concrete, steel, etc.) and dimensions of the six pumpout pit attached to the manure pit.
5. A plan view drawing the manure pit showing all dimensions and locations 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.

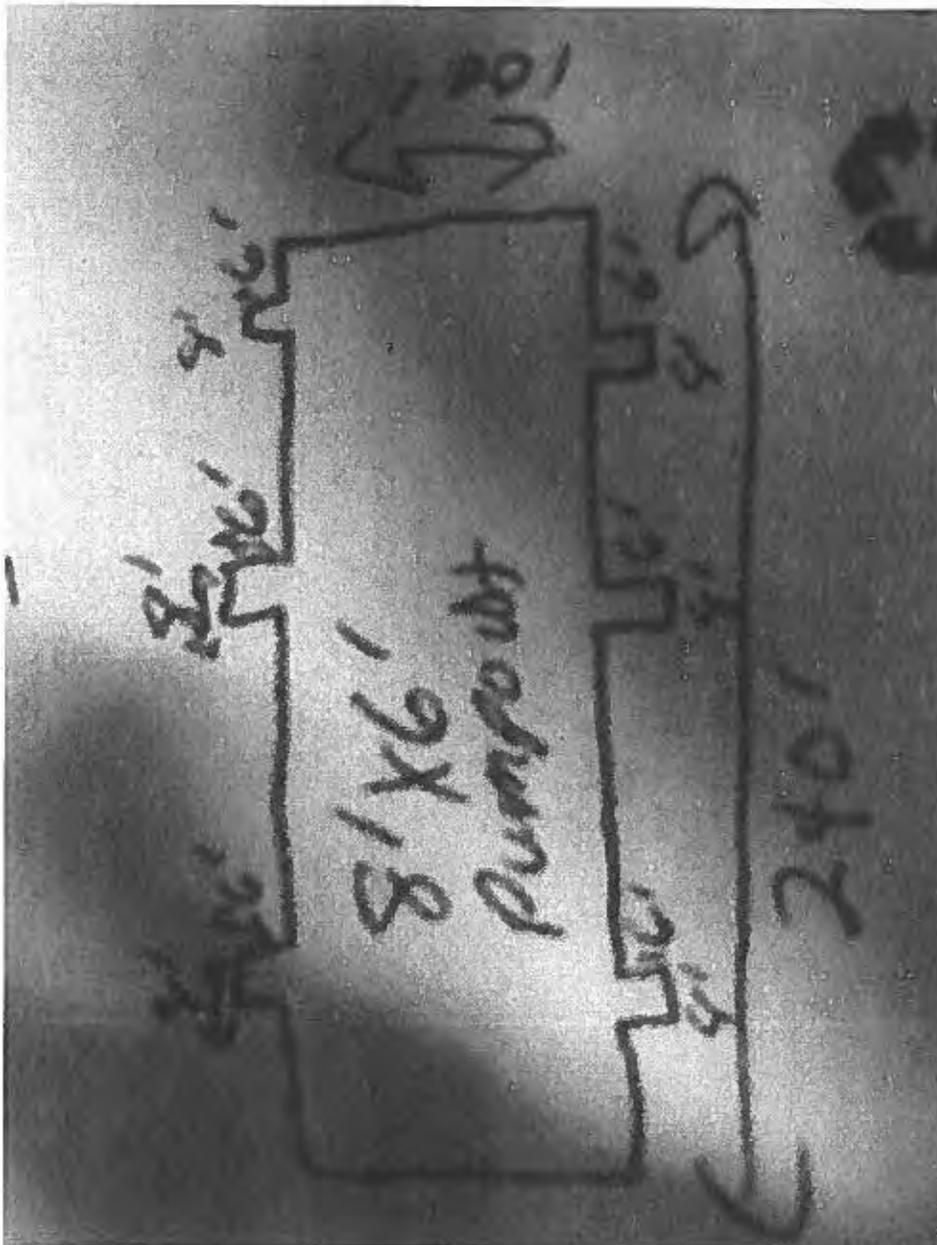
P.O. Box 19276

Springfield, IL 62794-9276

Phone: 217-524-3034

Email: [Wei.Han@Illinois.gov](mailto: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.



TJF

APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)  
 POLLUTION CONTROL FACILITY  
 AIR  WATER

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY  
 P. O. Box 19276, Springfield, IL 62794-9276

This Agency is authorized to request this information under Illinois Revised Statutes, 1979, Chapter, 120, Section 502a-5. Disclosure of this information is voluntary. However, failure to comply could prevent your application from being processed or could result in denial of your application for certification

FOR AGENCY USE

File No.	Date Received	Certification No.	Date	
Sec. A  APPLICANT	Company Name <i>Eri-Lyn Farms inc.</i>			
	Person Authorized to Receive Certification <i>Nate Vack</i>		Person to Contact for Additional Details <i>Nate Vack</i>	
	Street Address <i>11480 Crosby rd</i>		Street Address <i>11480 crosby rd</i>	
	Municipality, State & Zip Code <i>Morrison IL 61270</i>		Municipality, State & Zip Code <i>Morrison IL 61270</i>	
	Telephone Number <i>815-441-2953</i>		Telephone Number <i>815-441-2953</i>	
	Location of Facility Quarter Section Township Range <i>SW-NE 06 20-N 5-E 4th</i>		Municipality Township <i>Whiteside County Lyndon Twp</i>	
	Street Address <i>11480 crosby rd</i>		County Book Number <i>Whiteside</i>	
	Property Identification Number		Parcel Number <i>15-06-400-001</i>	
	Sec. B  MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location <i>Vegetable Processing Hog Facility Hog Manure Storage</i>		
Water Pollution Control Construction Permit No.		Date Issued		
NPDES PERMIT No.		Date Issued Expiration Date <i>R APR 10 2018</i>		
Air Pollution Control Construction Permit No.		Date Issued		
Air Pollution Control Operating Permit No.		Date Issued		
Sec. C  MANUFACTURING PROCESS	Describe Unit Process  <i>ILPA BOW/WPC/PERMIT SECTION</i>			
	Materials Used in Process			<i>RECEIVED APR - 5 2018 SINNS/IFAS</i>
Sec. D  POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility  <i>Manure Holding Deep Pit 230' x 100' w 8' Deep</i> <i>Drip line hose</i> <i>180 Field Application</i> <i>1 mile away</i> <i>Rock Creek</i> <i>- Contained Holding Facility</i> <i>- good Application tactics</i> <i>- 200 ft from waterways</i> <i>- Injection Application</i>			

POLLUTION CONTROL FACILITY - CONTAMINANTS	Sec. E (1) Nature of Contaminants or Pollutants		
			Material Retained, Captured or Recovered
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	Manure Air	N <sub>2</sub> P <sub>1</sub> K cut digest	Field application
ACCOUNTING DATA	(2) Point(s) of Waste Water Discharge		
	6 pit pumps - 230x100x8ft		
	Plans and Specifications Attached		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
	(3) Are contaminants (or residues) collected by the control facility?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
	(4) Date installation completed	11/15/17	status of installation on date of application Full operation
	(5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$	135,260
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$	
c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$	125,250	
d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$	0	
e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	%	60	
SIGNATURE	Sec. F 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. The facilities claimed herein are "pollution control facilities" as defined in Section 11-10 of the Illinois Property Tax Code.		
	 Signature		owner/operator Title
INSTRUCTIONS	Sec. G INSTRUCTIONS FOR COMPILING AND FILING APPLICATION		
	General: Separate applications must be completed for each control facility claimed. Do not mix types (water and air). Where both air and water operations are related, file two applications. If attachments are needed, record them consecutively on an index sheet.		
	Sec. A	Information refers to applicant as listed in the tax records and the person to be contacted for further details or for inspection of facilities. Define facility location by street address or legal description. A plat map location is required for facilities located outside of municipal boundaries. The property identification number is required.	
	Sec. B	Self-explanatory. Submit copies of all permits issued by local pollution control agencies. (e.g. MSD Construction Permit)	
	Sec. C	Refers to manufacturing processes or materials on which pollution control facility is used.	
	Sec. D	Narrative description of the pollution control facility, indicating that its primary purpose is to eliminate, prevent or reduce pollution. State the type of control facility. State permit number, date, and agency issuing permit. A narrative description and a process flow diagram describing the pollution control facility. Include a listing of each major piece of equipment included in the claimed fair cash value for real property. Include an average analysis of the influent and effluent of the control facility stating the collection efficiency.	
	Sec. E	List air contaminants, or water pollution substances released as effluents to the manufacturing processes. List also the final disposal of any contaminants removed from the manufacturing processes. Item (1) - Refers to pollutants and contaminants removed from the process by the pollution control facility. Item (2) - Refers to water pollution but can apply to water-carried wastes from air pollution control facilities. 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. Item (3) - If the collected contaminants are disposed of other than as wastes, state the disposition of the materials, and the value in dollars reclaimed by sale or reuse of the collected substances. State the cost of reclamation and related expense. Item (4) - State the date which the pollution control facility was first placed in service and operated. If not, explain. Item (5) - This information is essential to the certification and assessment actions. This accounting data must be completed to activate project review prior to certification by this Agency.	
	Sec. F	Self-explanatory. Signature must be a corporate authorized signature.	
Submit to: Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276			
Attention: Al Keller Permit Section Division of Water Pollution Control			
Attention: Donald E. Sutton Permit Section Division of Air Pollution Control			

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 June 11, 2019, 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:

Nate Vock  
11480 Crosby Road  
Morrison, Illinois 61270

**Copies also provided electronically as follows:**

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**[Electronic Filing]**

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Chicago, Illinois 60601

**ILLINOIS ENVIRONMENTAL PROTECTION AGENCY**

/s/ Jacob H. Smith  
Assistant Counsel  
Division of Legal Counsel  
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217.782.5544  
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