

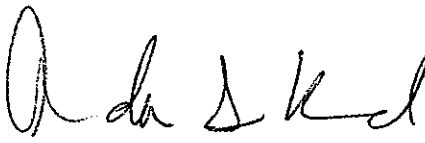
**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

**Defenbaugh Livestock** )  
**(Property Identification Number** ) **PCB No. 20-**  
**02-02-10-100-005)** ) **(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: July 30, 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**

Defenbaugh Livestock )  
(Property Identification Number ) PCB No. 20-  
02-02-10-100-005 ) (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.

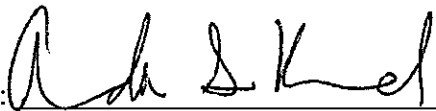
Defenbaugh Livestock  
Kevin Defenbaugh  
31125 N. 975 E. Rd.  
Blackstone, Illinois 61313

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:   
Amanda S. Kimmel  
Assistant Counsel  
Division of Legal Counsel

DATED: July 30, 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**

Defenbaugh Livestock )  
(Property Identification Number ) PCB No. 20-  
02-02-10-100-005) (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 June 3, 2019, the Illinois EPA received a request from Defenbaugh Livestock (log number TC-141344, 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: Defenbaugh Livestock  
Kevin Defenbaugh  
9400 E. 3200 N. Rd.  
Blackstone, Illinois 61313

The proposed water pollution control facilities in this request are located in the NW ¼ of Section 10, T30N, R4E of the 3rd P.M. in Livingston County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (approximately 197 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, and six concrete pump out pits (each approximately 6 ft. x 6 ft. x 8 ft.) to allow manure removal from the manure 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: July 30, 2019

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

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.

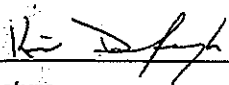
FOR AGENCY USE

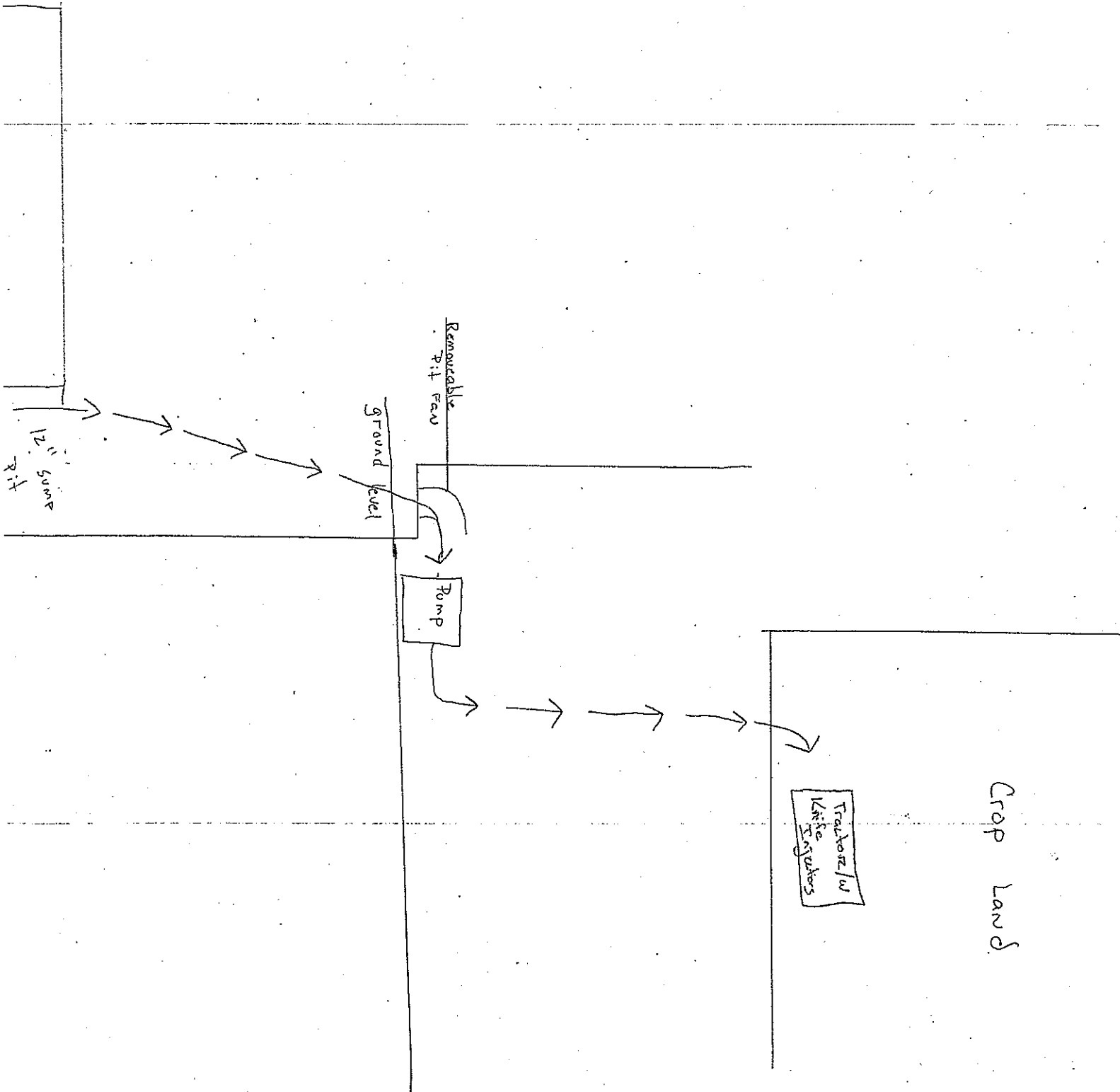
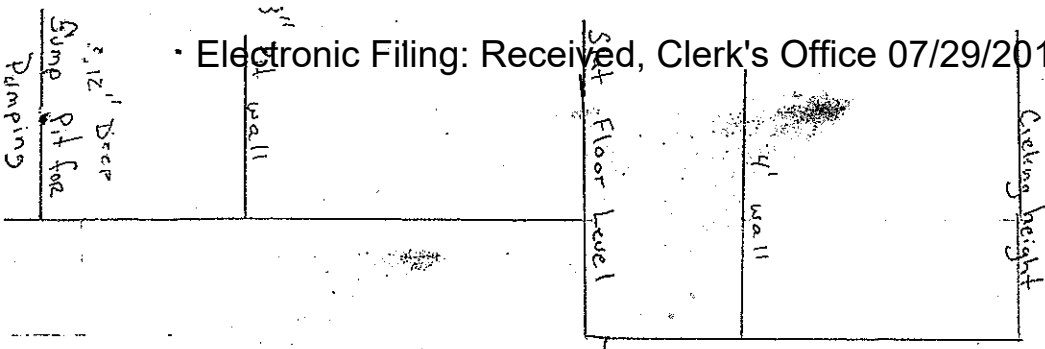
File No.	Date Received	Certification No.	Date	
Sec. A  APPLICANT	Company Name <i>Defenbaugh Livestock</i>			Person to Contact for Additional Details
	Person Authorized to Receive Certification <i>Kevin Defenbaugh</i>		Person to Contact for Additional Details	
	Street Address <i>31125 N 975 E RD</i>		Street Address	
	Municipality, State & Zip Code <i>Blackstone IL 61313</i>		Municipality, State & Zip Code	
	Telephone Number <i>815-867-0184</i>		Telephone Number	
	Location of Facility	Township	Range	Municipality
	Quarter Section <i>NW</i>	<i>30-N</i>	<i>4E</i>	Township
	Street Address <i>9400 E 3200 N RD</i>		County <i>Blackstone</i>	Book Number
	Property Identification Number		Parcel Number	
Sec. B  MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location <i>Finishing hogs</i>			
	Water Pollution Control Construction Permit No.		Date Issued	
	NPDES PERMIT No.		Date Issued	Expiration Date
	Air Pollution Control Construction Permit No.		Date Issued	
	Air Pollution Control Operating Permit No.		Date Issued	
Sec. C  MANUFACTURING PROCESS	Describe Unit Process <i>manure from the animals go through the slatted floor, into the holding pit. It is then pumped from the pit into a transfer hose that leads to an injection tool putting it into the ground.</i>			
	Materials Used in Process <i>slats, Holding pit, pumps, Hoses, Injection knife tool.</i>			
Sec. D  POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility			

RECEIVED  
 JUN 03 2019  
 SW/WS/IFAS

RECEIVED  
 JUN 03 2019

IEPA  
 SW/WS/PCP PERMIT SECTION

Sec. E	(1) Nature of Contaminants or Pollutants <u>Swine Manure</u>			
	CONTAMINANTS		Material Retained, Captured or Recovered	
		Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
		<u>Manure</u>	<u>liquid Slurry</u>	<u>Ag land injection</u>
		(2) Point(s) of Waste Water Discharge <u>6 pump out sumps 3 on each East/West side</u>		
		Plans and Specifications Attached	Yes <input checked="" type="checkbox"/>	No <input 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 <u>1-1-19</u> status of installation on date of application <u>Started</u>			
ACCOUNTING DATA	(5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:		\$ 780000	
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:		\$ 600 000	
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:		\$ 17000	
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:		\$ 8000	
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:		% 421,000	
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		<u>Owner</u>	
	Signature	Title		
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 <u>pollution control facility</u> . Include a listing of each major piece of equipment included in the claimed fair cash value for real property. Include an <u>average</u> 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:	Attention:	Attention:
		Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Al Keller Permit Section Division of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution Control







**Han, Wei**

---

**From:** Kevin Defenbaugh <kevindfarms@aol.com>  
**Sent:** Friday, June 21, 2019 8:48 PM  
**To:** Han, Wei  
**Subject:** [External] Re: TC-141344 Defenbaugh Livestock

Mr. Han,

Here is the information you requested. The property id number is 02-02-10-100-005. The property is in section 10 of Livingston county. The manure pit is 8' deep. And the 6 pump outs are 6'x6'x8' deep.

Thank-you,

Kevin Defenbaugh  
Defenbaugh Livestock

On Jun 21, 2019 11:18 AM, "Han, Wei" <Wei.Han@Illinois.gov> wrote:

Mr. Defenbaugh,

As we talked over the phone, the Agency received the subject application on June 3, 2019. Please provide the following information for the Agency to complete the review:

1. The property tax identification number. If the livestock facility does not have such a number, please provide the tax ID for the land where the facility is located.
2. The section number of the property's legal description, and the county's name.
3. Depth of the manure pit.
4. Dimensions of the pumpout pits (length, width, and depth) attached to the manure pit.

Please let me know if you have any questions:

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



## 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, DIRECTOR

# Memorandum

To: Charles Gunnarson, Division of Legal Counsel

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

Date: July 15, 2019

Re: Defenbaugh Livestock – Blackstone  
Recommendation of Tax Certification  
Log# TC-141344  
Property Index# 02-02-10-100-005

The Bureau of Water received a request on June 3, 2019 from Kevin Defenbaugh 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:

Defenbaugh Livestock  
9400 E. 3200 N. Rd.  
Blackstone, IL

NW ¼ of Section 10, T30N, R4E of the 3<sup>rd</sup> PM in Livingston County

The livestock waste handling facilities consisting of one (1) concrete manure pit (approximately 197 ft. x 102 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, and six (6) pumpout pits (approximately 6 ft. x 6 ft. x 8 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: Defenbaugh Livestock

Date: June 24, 2019

Reviewer: WH

Type:  Agchem  
 Livestock

Log number: TC-141344

Contact: Same as applicant

Applicant: Kevin Defenbaugh  
31125 N 975 E. Rd.  
Blackstone, IL 61313

Phone: 815-867-0184

Property Index#: 02-02-10-100-005

Facility: Defenbaugh Livestock  
9400 E. 3200 N. Rd.  
Blackstone, IL

Parcel#:

County: Livingston

Legal Description:

Signature: Kevin Defenbaugh

NW of Section: 10 Twp: 30N R: 4E PM: 3<sup>rd</sup>

Title: Owner

Date Control Devices installed: January 2019

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 197 ft. x 102 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 six (6) pumpout pits (approximately 6 ft. x 6 ft. x 8 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 C of the application form and the attached drawings.

One (1) concrete manure pits;  
Concrete slatted floor;  
Pumpout pits attached to the manure pit;

A process flow diagram is also submitted with the application.

Recommended Action: Issue tax certification.

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 July 30, 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:

Defenbaugh Livestock  
Kevin Defenbaugh  
31125 N. 975 E. Rd.  
Blackstone, Illinois 61313

**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**