BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

KJMM Partnership (Property Identification Number 06-045-022-00)

)) PCB 20-) (Tax Certification)

NOTICE

PLEASE TAKE NOTICE that I have today filed with the Office of the Clerk of the Pollution Control Board an <u>APPEARANCE</u> and <u>RECOMMENDATION OF THE ILLINOIS</u>

ENVIRONMENTAL PROTECTION AGENCY, copies of which are herewith served upon you.

Jared Schilling 3818 Klein School Road New Athens, Illinois 62264

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: February 27, 2020

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

)

KJMM Partnership (Property Identification Number 06-045-022-00)

) PCB 20-) (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

By:

Michael S. Roubitchek Assistant Counsel Division of Legal Counsel

DATED: February 27, 2020

Illinois Environmental Protection Agency 1021 North Grand Avenue East Post Office Box 19276 Springfield, Illinois 62794-9276 (217)782-5544

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BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

KJMM Partnership (Property Identification Number 06-045-022-00)

)) PCB 20-) (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 October 18, 2019, the Illinois EPA received a request from Jared Schilling (log number TC-141896, 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:

KJMM Partnership 8945 Wright Road Walsh, IL 62297

The proposed water pollution control facilities in this request are located in the NE ¼ of Section 30, T5S, R6W of the 3rd P.M. in Randolph County, at the above street address and consist of the following:

Livestock waste handling facilities consisting of:

<u>Building P1</u>: one concrete manure pit (approximately 104 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 corrugated perforated perimeter drainage tile (approximately 400 ft. x 4 in. diameter) around the footing of the manure pit to prevent flotation of the pit.

<u>Building P2</u>: one concrete manure pit (approximately 361 ft. x 122 ft. x 10 ft. deep), the concrete slatted portion of the floor over the manure pit that captures and contains waste generated in the barn above, ten pump out pits (each approximately 6 ft. x 6 ft. x 8 ft.) to allow manure removal from the manure pit, and corrugated perforated perimeter drainage tile (approximately 1,100 ft. x 4 in. diameter), with an 800 ft. x 6 in. diameter corrugated perforated pipe outlet, around the footing of the manure pit to prevent flotation of the pit.

<u>Building P3</u>: one concrete manure pit (approximately 458 ft. x 70 ft. x 2 ft. deep), the concrete slatted portion of the floor over the manure pit that captures and contains waste generated in the barn above, and corrugated perforated perimeter drainage tile (approximately 1,100 ft. x 4 in. diameter), with an 100 ft. x 6 in. diameter corrugated perforated pipe outlet, around the footing of the manure pit to prevent flotation of the pit.

<u>Transfer Piping from Building P3 to Building P2</u>: SDR-35 pipe (approximately 500 ft. x 10 in. diameter) that transfers manure from Building P3 to Building P2.

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: February 27, 2020

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

THIS FILING 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, DIRECTOR

Memorandum

To: Charles Gunnarson, Division of Legal Counsel

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

Date: January 21, 2020

Re: KJMM Partnership – Walsh Recommendation of Tax Certification Log# TC-141896 Property Index# 06-045-022-00

The Bureau of Water received a request on October 18, 2019 from Jared Schilling 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:

KJMM Partnership 8945 Wright Road Walsh, IL 62297

NE ¼ of Section 30, T5S, R6W of the 3rd PM in Randolph County

The livestock waste handling facilities consisting of three (3) concrete manure pits (approximately 104 ft. x 41 ft. x 8 ft. for P1, 361 ft. x 122 ft. x 10 ft. for P2, and 458 ft. x 70 ft. x 2 ft. for P3), the concrete slatted portion of the floor over the manure pits that capture and contain waste generated in the barns above, a total of twelve (12) pumpout pits (two 6 ft. x 6 ft. x 8 ft. attached to P1 and ten 6 ft. x 6 ft. x 10 ft. attached to P2) to allow manure removal from the manure pits, SDR-35 plastics pipes (approximately 500 ft. x 10 in. total) that transfer manure from pit P3 to P2, and plastic perimeter drainage tiles (approximately 2,600 ft. x 4 in. and 900 ft. x 6 in. total) located around the footing of the three manure pits to prevent flotation of the pits. 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

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., Suite 116, Marion, IL 62959 (618)993-7200 100 W. Randolph, Suite 10-300, Chicago, IL 60601 (312)814-6026

Watershed Unit Tax Certification Review Sheet

Project Name: KJMM Partnership

Reviewer: WH

Log number: TC-141896

Applicant: Jared Schilling 3818 Klein School Rd. New Athens, IL 62264

Facility: KJMM Partnership 8945 Wright Rd. Walsh, IL 62297

Legal Description: NE of Section: 30 Twp: 5S R: 6W PM: 4th Date: January 6, 2020

Type: Agchem

Contact: Gayle Baker 3116 N. Dries Lane, Suite 100 Peoria, IL 61604

Phone: 309-693-7615

Property Index#: 06-045-022-00

Parcel#:

County: Rondolph

Signature: Jared Schilling

Date Control Devices installed: January 2018

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 three (3) concrete manure pits (approximately 104 ft. x 41 ft. x 8 ft. for P1, 361 ft.x 122 ft.x 10 ft. for P2, and 458 ft. x 70 ft. x 2 ft. for P3) 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 twelve (12) pumpout pits (two 6 ft. x 6 ft. x 8 ft. attached to P1, and ten 6 ft. x 6 ft. x 10 ft. attached to P2) to allow manure removal from the manure pits, and SDR-35 plastics pipes (approximately 500 ft. x 10 in.) that transfer manure from Pit P3 to P2. Plastic perimeter drainage tiles (approximately 2,600 ft. x 4 in. and 900 ft. x 6 in. total) are 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 C of the application form and the attached drawings.

Three (3) concrete manure pits; (P1: 104 ft. x 41 ft. x 8 ft., P2: 361 ft.x 122 ft.x 10 ft., and P3: 458 ft. x 70 ft. x 2 ft.) Concrete slatted floor at all pits;

Pumpout pits attached to the manure pit, 2 x 6 ft. x 6 ft. x 8 ft. at P1 and 10% ft, x 6 ft. x 10 ft at P2.

Perimeter drainage tiles at all pit: P1: 400 ft. x 4 in. P2: 1,100 x 4 in and 800 ft. x 6 in. P3: 1,100 ft. x 4 in. & 100 x 6 in.

A process flow diagram and a plan view of the pit is submitted with the application.

Recommended Action: Issue tax certification.

MAURER-STUTZ

3116 N. Dries Lane, Suite 100 Peoria, IL 61604

ENGINEERS

SURVEYORS TEL 309-693-7615 FAX 309-693-7616

PROJECT: PROJECT NO.:		NB 40 Tax Certificaiton 23815038.11			

DATE: 10/17/2019

OCT 1 8 2019

LETTER OF TRANSMITTAL

BOW/WPC/PERMIT SECTION

Illinois EF	Illinois EPA Division of Water Pollution Control		SUBJECT:	New Back 40 - IL EPA Pollution Control Facility	
Division of					
1021 N. C	Grand A	ve. East, P.O. Box 19276		Tax Certification	
Springfiel	d, IL 62	2794-9276			
	Al Kelle	er, Permit Section			
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Application for Certification of Water Pollution Control Facility

REMARKS: AI,

Please find enclosed the New Back 40 application and applicable attachments for the certification as a water pollution control facilty.

Regards,

1

Daniel

cc. Jared Schilling, MSI file FROM:

Daniel N. Feucht/ Agricultural Services Group

S:\238\2015 project numbers\23815038.11 New Back Forty - Tax Cert\LOT to EPA.docx

Created on 10/17/2019 10:05:00 AM

Electronic Filing: Received, Clerk's Office 02/27/2020 **PCB 2020-055** Application for Certification (Property Tax Treatment) Pollution Control Facility KJMM Partnership – New Back Forty, LLC Sow Farm By: Maurer-Stutz, Inc

ATTACHMENT 2: Purpose of Pollution Control Facility

The primary purpose of the facilities is to provide housing for gestation and farrowing swine and storage for the manure until it can be properly land applied to cropland at agronomic rates.

ATTACHMENT 3: Date of First Service

The pollution control facility was first placed into service December 20, 2017.

ATTACHMENT 4: Status of Installation

Facilities described in Attachment 1 are fully constructed and in service as of December 20, 2017.

1021 North G	rand Avenue App	lication for (Box 19276 • S Certification Collution Con	(Property Tax	s • 62794- T reatme	9276 • (217) 782-3397 nt)
			File Number:		GENCY US	E ONLY
Facility Type (check of This form is to be used Illinois EPA.			Certification N on of property tax	Statistic statistics	lution control	facility for air or water from the
You may complete this	s form online	, save a copy lo	ally, print, sign	and submit it to:		RECEIVED
Illinois EPA Attention: Ray E. P Division of Air Pollu 1021 North Grand A Springfield, IL 6279	tion Control Avenue East,		6	Division of Water	Pollution Co	OCT 1 A 2019
. Applicant Info	mation:					
Company Name: Person Authorized to	KJMM Part			Person to Cont		
Receive Certification	Jared Schill	n School Road		_ Street Address: 3116 N. Dries		avle C. Baker, PE
Street Address: Sity:	New Athens					ries Lane, Suite 100
lip:	62264	STREET TO STORE TO ST	State: IL 618-539-3031	_ City:	Peoria	State: IL
mail Address:	jschillin@ya		010-008-0001	_ Zip: _ Email Address:	61604	Phone: <u>309-693-761</u>
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Property Index Number lote: The Property Ind axation purposes.			reference use			operty for assessment and
lanufacturing Opera lature of Operations (ation:			
N/A			19 A.	11.1.1.1	1071	
						Real Property and Provide State
ermit Information:						
VPC Construction Pe		None		Date Issued	l:	
IPDES Permit Numbe		ILR10X222	- An	Date Issued	:8/17/2016	Exp. Date: 8/16/2019
PC Construction Per	mit Number:	None		Date Issued		
	APC Operating Permit Number: None Note: Submit copies of all relevant permits issued b					

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:

N/A

Materials Used in the Process:

N/A

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):

See Attachment 1: Facility Pollution Control Facility Description

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

See Attachment 2: Purpose of the Pollution Control Facility

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).

Federal: Title 35, Subtitle E, Chapter I, Part 502&502; State: Title 8, Chapter 1, Subchapter T, Part 900

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

 Swine Manure
 Manure
 Land Application for Crop Nutrients

 Contaminant or Pollutant
 Manure
 Land Application for Crop Nutrients

 Swine Manure
 Image: Captured or Recovered
 Image: Captured or Use

 Swine Manure
 Manure
 Land Application for Crop Nutrients

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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 Ø Yes O 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? Ø Yes O 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: 1/1/2018

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

See Attachment 3: Date of First Service

Status of installation on date of application:

See Attachment 4: Status of Installation

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))

Jared Schilling	Owner / Manager
Printed Name:	Title:

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

Signature:

10/11/19

Date:

Application for Certification (Property Tax Treatment) Pollution Control Facility KJMM Partnership – New Back Forty, LLC Sow Farm By: Maurer-Stutz, Inc

ATTACHMENT 1: Facility Pollution Control Facility Description

The site consists of the following swine buildings:

P1	103'-6" x 41'-2" x 8'-0"	Concrete Deep pit below precast slatted flooring
P2	361'-0" x 121'-10" x 10'-0"	Concrete Deep pit below precast slatted flooring
P3	458'-0" x 70'-0" x 2'-0"	Concrete shallow pit below slotted flooring

The building identified as P1 on the plans is an 8ft deep pit that consist of a 4" thick slab and 8" thick pit walls. Precast concrete slotted floors enable excreta and wastewater to fall through and accumulate in the below floor pits. The walls have footings that are 10" thick and 2'-0" wide. Columns within the pit are 14" in diameter, 7'-2" tall and supported by 30"x30" square footings. The columns support 10"x9"x12ft long precast concrete floor beams. The floor beams support a 4" thick precast concrete slotted gang slat floor. The barn has 2 pumpout pits that allow manure agitation and transfer through a hose to be pumped for field application. Each pumpout pit is 6'0" x 6'-0" with 8" thick walls. Footings around the pumpout pit walls measure 20" wide by 18" inches thick. The recessed sump area is 4'-4"x 3'-8" x 10" deep. A perimeter drain is used to control the seasonal high water table. The total length of 4" corrugated perforated plastic pipe perimeter drain is 400 ft.

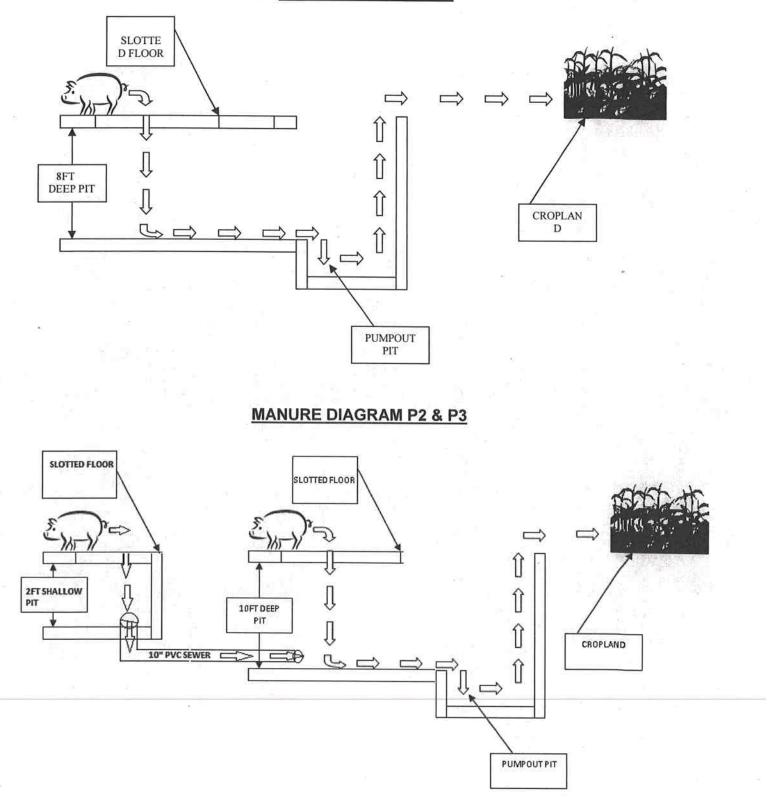
The building identified as P2 on the plans is a 10ft deep pit that consist of a 4" thick slab and 8" thick pit walls. Precast concrete slotted floors enable excreta and wastewater to fall through and accumulate in the below floor pits. The walls have footings that are 10" thick and 2'-0" wide. Columns within the pit are 14" in diameter, 9'-2" tall and supported by 30"x30" square footings. The columns support 10"x9"x12ft long precast concrete floor beams. The floor beams support a 4" thick precast concrete slotted gang slat floor. The barn has 10 pumpout pits that allow manure agitation and transfer through a hose to be pumped for field application. Each pumpout pit is 6'0" x 6'-0" with 8" thick walls. Footings around the pumpout pit walls measure 20" wide by 18" inches thick. The recessed sump area is 4'-4"x 3'-8" x 10" deep. A perimeter drain is used to control the seasonal high water table. The total length of 4" corrugated perforated plastic pipe perimeter drain is 1100 ft with an 800 ft 6" diameter corrugated perforated pipe outlet.

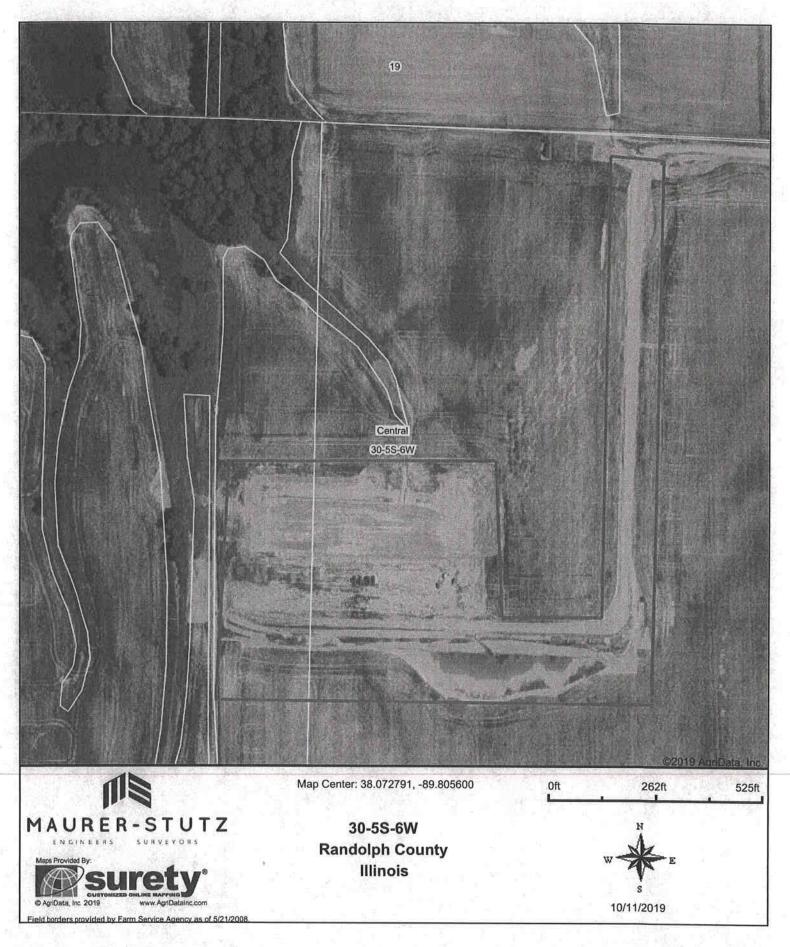
The building identified as P3 consists of slotted flooring over 2ft deep pits with 4" thick slabs. In between the pits are walkways with 4" thick concrete slabs of various widths depending on the use of the walkway. The pits are 7'-8" wide and 62'-6" long. The barn consists of 36 pits. The exterior building walls (including the South pit wall) are 8" thick with footings that are 9" thick and 24" wide. The remaining pit walls are 6" thick. Slotted flooring enables manure and wastewater to fall through and collect in the below floor pits. The pits utilizes pull plugs and drain via 10" SDR-35 sewer pipe, which runs into deep pit barn P2. The barn contains 36 pull plug locations. There is 500 FT of 10" diameter SDR-35 pipe to transfer the manure from P3 to barn P2. A perimeter drain is used to control the seasonal high water table. The total length of 4" corrugated perforated plastic pipe perimeter drain is 1100 ft with an 100 ft 6" diameter corrugated perforated pipe outlet

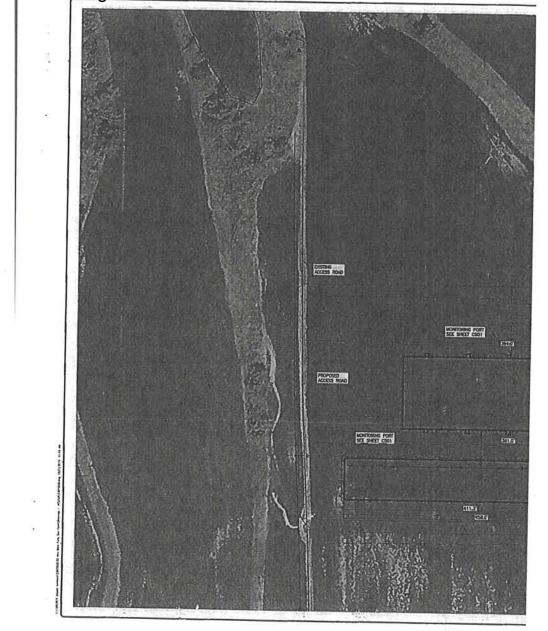
The facility protects ground and surface water by providing collection and storage of livestock waste for about 12 months. Subsequently, the waste may be applied agronomically to cropland under proper soil and weather conditions for safe use.

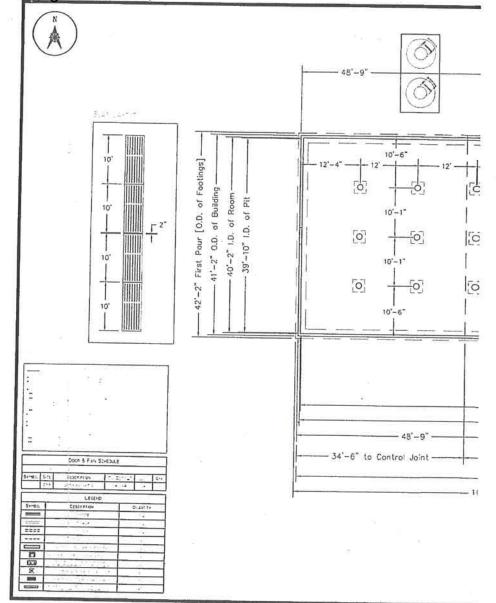
Application for Certification (Property Tax Treatment) Pollution Control Facility KJMM Partnership – New Back Forty, LLC Sow Farm By: Maurer-Stutz, Inc

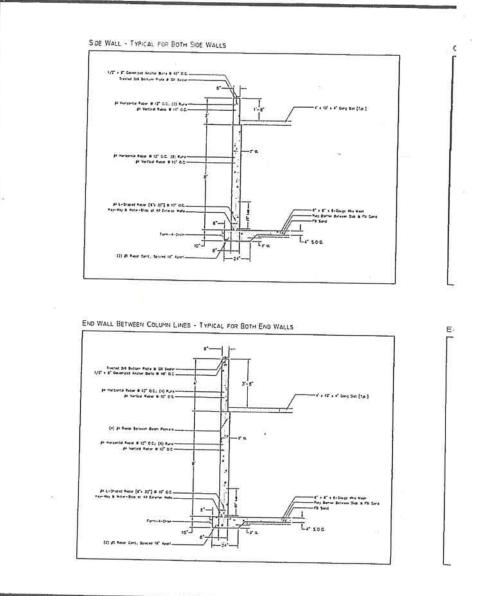
MANURE DIAGRAM P1











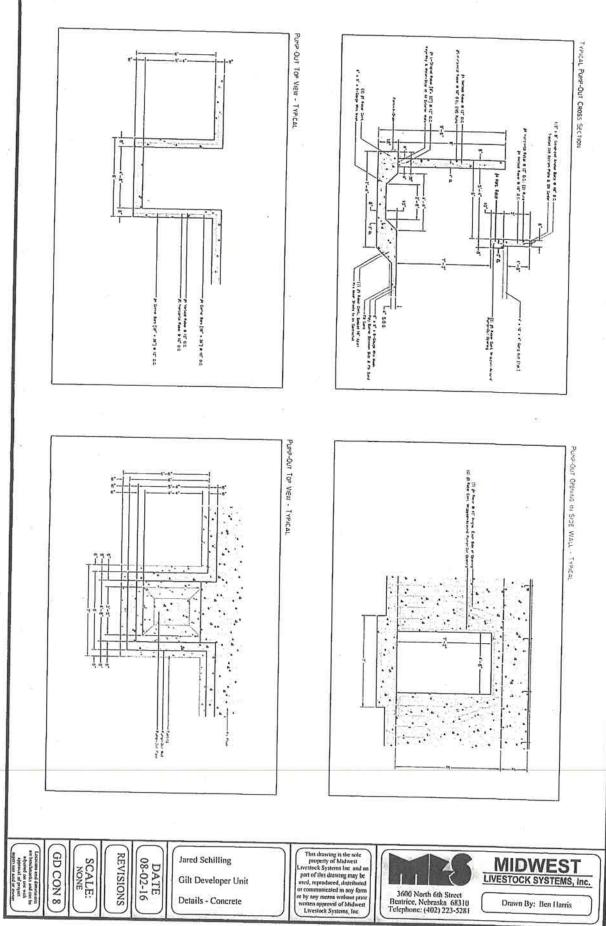
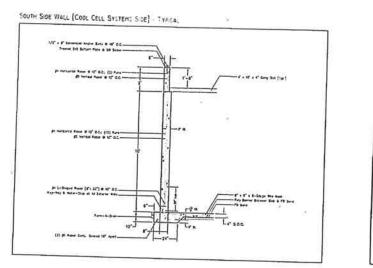
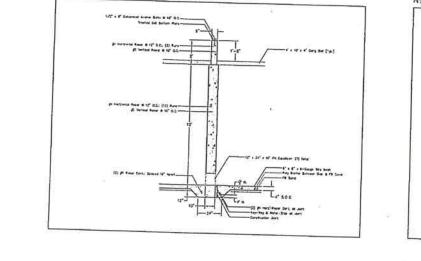
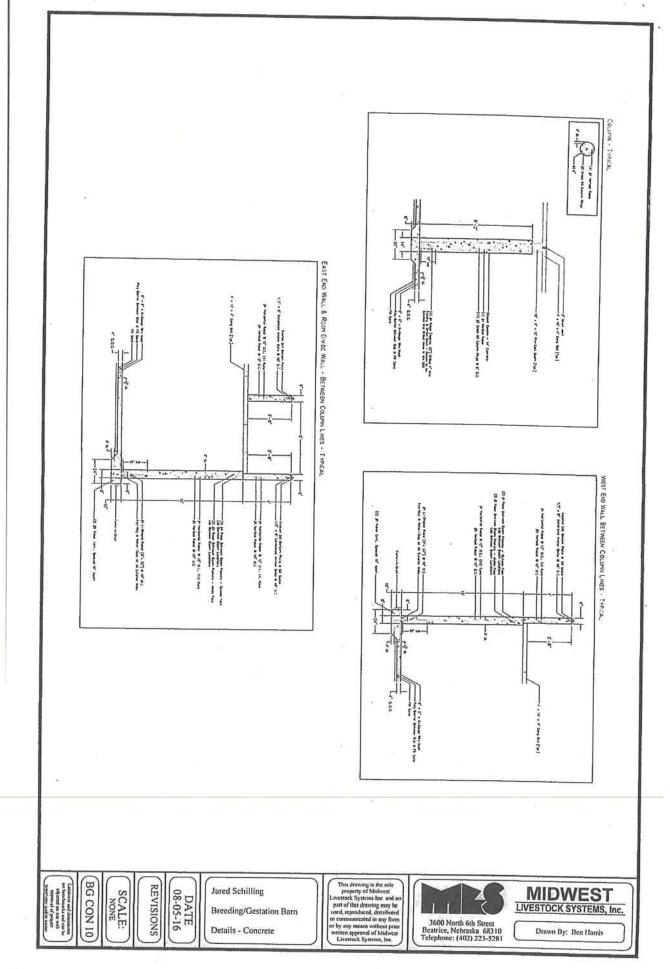


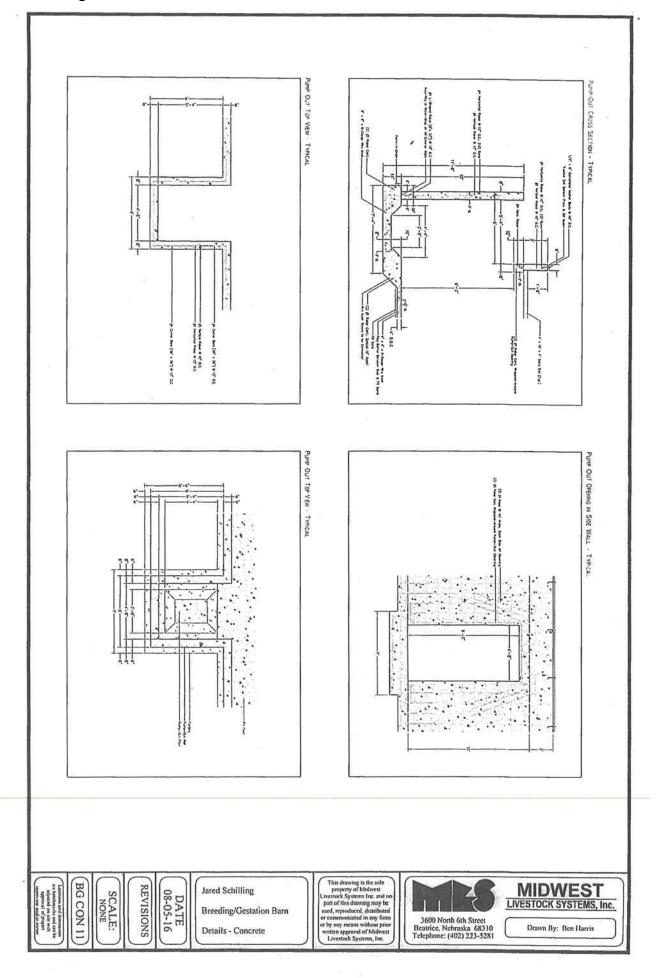
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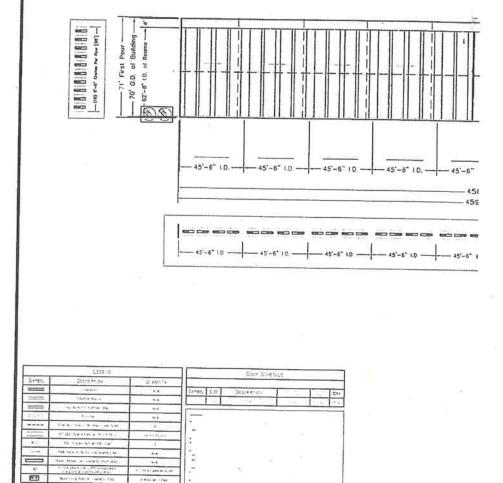
CENTER PIT DIVIDE WALL/SUPPORT WALL AT PIT EQUALIZER + TYPICAL

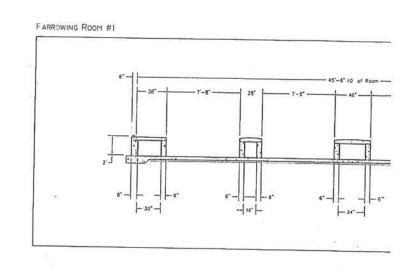


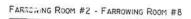


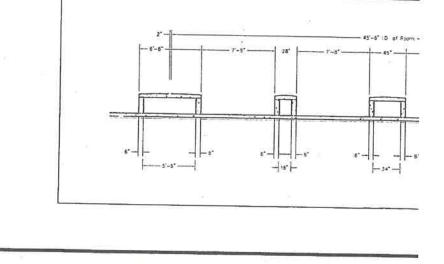


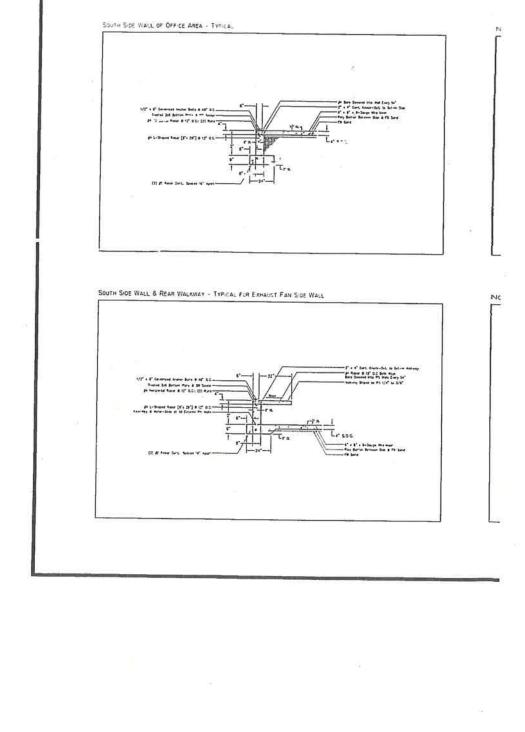


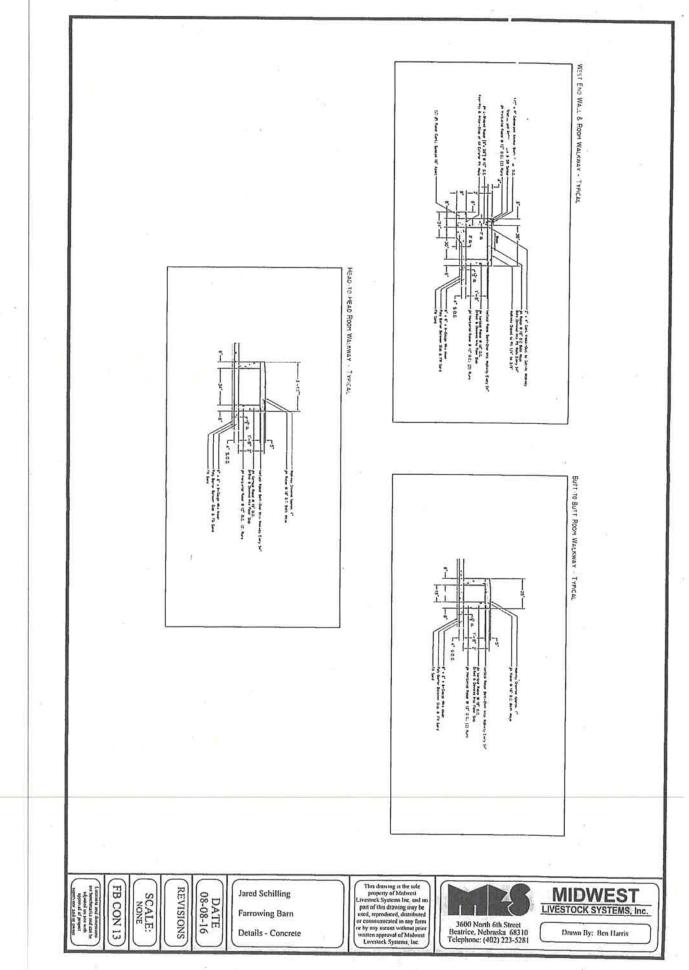


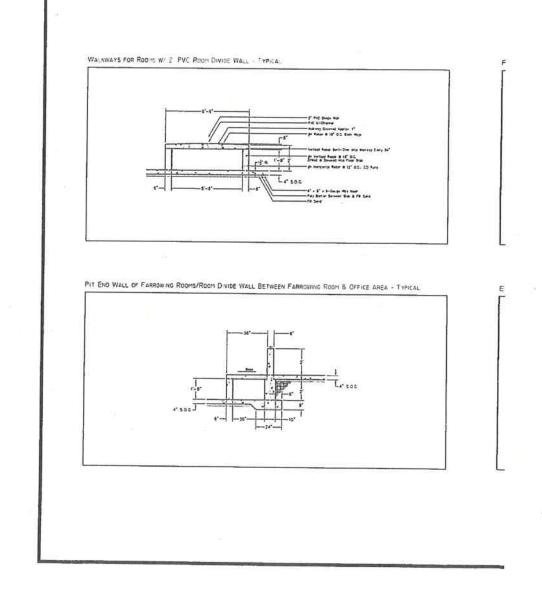












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STATE OF ILLINOIS

COUNTY OF SANGAMON

CERTIFICATE OF SERVICE

I, the undersigned attorney at law, hereby certify that I have served on the date of February 27, 2020, 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:

Jared Schilling 3818 Klein School Road New Athens, Illinois 62264

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)

THIS FILING IS SUBMITTED ON RECYCLED PAPER