

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Organic Nutrient Solutions)
(Property Identification Number) PCB 20-
04-11-100-005) (Tax Certification)
)

NOTICE

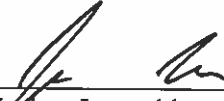
Don Brown, Clerk
Illinois Pollution Control Board
James R. Thompson Center
100 West Randolph Street, Suite 11-500
Chicago, Illinois 60601

Organic Nutrient Solutions, LLC
1915 County Highway 13
Little York, IL 61453

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

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**, a copy of which is herewith served upon you.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: 

Joshua Leopold
Assistant Counsel
Division of Legal Counsel

DATED: June 3, 2020

Illinois Environmental Protection Agency
1021 North Grand Avenue East
Post Office Box 19276
Springfield, Illinois 62794-9276
(217) 558-1333

THIS FILING IS SUBMITTED ON RECYCLED PAPER

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

**Organic Nutrient Solutions
(Property Identification Number
04-11-100-005)**


)
) **PCB 20-**
) **(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: _____


Joshua Leopold
Assistant Counsel
Division of Legal Counsel

DATED: June 3, 2020

Illinois Environmental Protection Agency
1021 North Grand Avenue East
Post Office Box 19276
Springfield, Illinois 62794-9276
(217)558-133

THIS FILING IS SUBMITTED ON RECYCLED PAPER

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Organic Nutrient Solutions)
(Property Identification Number) **PCB 20-**
04-11-100-005)) **(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 December 13, 2019, and supplemented on March 20, 2020, the Illinois EPA received a request from Organic Nutrient Solutions (log number TC-142108, 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:

Organic Nutrient Solutions
1915 County Highway 13
Little York, IL 61453

The proposed water pollution control facilities in this request are located in the SW ¼ of Section 11, Township 11-North, Range 4-West of the West 4th PM in Henderson County the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete livestock waste pit (approximately 281.33 ft. x 71.12 ft. x 8 ft.) with four pump out pits (each approximately 6 ft. x 6 ft. x 8 ft.), approximately 756 linear feet of 4-inch diameter drain tile, and approximately 19,600 sq. ft. of concrete slatted flooring over this manure pit.

This livestock waste management facility is 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.

4. 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:



Joshua Leopold
Assistant Counsel
Division of Legal Counsel

Dated: June 3, 2020

Illinois Environmental Protection Agency
1021 North Grand Ave. E.
P.O. Box 19276
Springfield, Illinois 62794-9276
217/558-1333



Memorandum

To: Charles Gunnarson, Division of Legal Counsel
From: Darin E. LeCrone P.E., Manager, Industrial Unit, Permit Section
Date: April 22, 2020
Re: Organic Nutrient Solutions, LLC - Peoria
Recommendation of Tax Certification
Log # TC-142108
BOW ID # W1878100007
Property Identification # 04-11-100-005

DEL

The Bureau of Water received a request on December 13, 2019 from Organic Nutrient Solutions, LLC, having its principal place of business at 1915 County Highway 13, Little York, IL 61453, for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Il. Adm. Code 125.204. We offer the following recommendation.

The water pollution control facilities in this request include the following:

Organic Nutrient Solutions, LLC
1915 County Highway 13
Little York, IL 61453

SW 1/4 of Section 11, Township 11-North, Range 4-West of the West 4th PM in Henderson County.

Livestock waste management facilities consisting of:

One (1) concrete livestock waste pit measuring 281.33 ft. (length) x 71.12 ft. (width) x 8 ft. (depth) with 4 concrete pump out pits approximately 6 ft. (length) x 6 ft. (width) x 8 ft. (depth) and approximately 756 linear feet of 4 inch diameter perimeter drain tile and approximately 19,600 sq. ft. of concrete slatted flooring over this manure pit.

These livestock waste management facilities are used to collect, transport and/or store livestock wastes prior to cropland application.

These facilities are 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 Darren Gove at 217/782-0610.

DRG:TC-142108_Tax Cert Recommendation_13Dec19.docx

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

9511 Harrison Street, Des Plaines, IL 60016 (847) 294-4000
412 SW Washington Street, Suite D, Peoria, IL 61602 (309) 671-3022
2309 W. Main Street, Suite 116, Marion, IL 62959 (618) 993-7200
100 W. Randolph Street, Suite 4-500, Chicago, IL 60601

TC-142108

REVIEW NOTES

Page of

Project Name ~~Lake Winwood Dredging and Treatment~~ Project Location ~~VA~~ Cty ~~Marshall~~
 Log No. ~~2020-1181~~ Descr ~~proposed construction of in-stream rock riffles and sediment basins~~ Date 3/17/2020 Reviewer

Organic Nutrient Solutions

Application for Tax Certification: Org: Organic Nutrient Solutions, LLC

Applicant Address is incomplete: Need street address

Facility address is incomplete: See BAH email 12/18/19

Location verified in PLSS Though actual $\frac{1}{4}$ section is SW not NW

Application has attached Map,

structure diagram, and process flow diagram ✓ Complete

Facilities noted on application Pit, flooring, drain pipe are considered Pollution Control Facilities.

⇒ Approve Certification Recommendation

Note. Address Request has been emailed 3/18/20. Ready for submittal upon response.

Mr Thompson called back on 3/19/20 and indicated the Certification should be made out to the facility address because there is no street address in pericia.

Gove, Darren

From: Paul Thompson <paul.and.breann.thompson@gmail.com>
Sent: Friday, March 20, 2020 9:50 AM
To: Gove, Darren
Subject: [External] RE: RE: RE: Tax Certification request for Organic Nutrient Solutions, LLC

That is the correct address. Thank you for confirming.

Breann

From: Gove, Darren
Sent: Friday, March 20, 2020 9:48 AM
To: Paul Thompson
Subject: RE: RE: Tax Certification request for Organic Nutrient Solutions, LLC

Yes, Mr. Thompson, at the facility, advised that the Agency use 1915 County Hwy 13, Little York, IL 61453 as the applicant address.

Please advise if you feel this is not correct.

Thank you

Darren Gove
Permit Section, DWPC
BOW, Illinois EPA
217 782-3362

From: Paul Thompson <paul.and.breann.thompson@gmail.com>
Sent: Friday, March 20, 2020 9:11 AM
To: Gove, Darren <Darren.Gove@Illinois.gov>
Subject: [External] RE: Tax Certification request for Organic Nutrient Solutions, LLC

Hi Darren –

Can you confirm this has all been addressed?

Thanks!

Breann

From: Gove, Darren
Sent: Wednesday, March 18, 2020 1:04 PM
To: paul.and.breann.thompson@gmail.com
Subject: Tax Certification request for Organic Nutrient Solutions, LLC

Hello,

Hafliger, Belinda

From: Paul and Breann Thompson <paul.and.breann.thompson@gmail.com>
Sent: Wednesday, December 18, 2019 2:06 PM
To: Hafliger, Belinda
Subject: [External] Re: Tax Certification

The street address is:
1915 County Hwy 13
Little York, IL 61453

Thanks
Breann

On Dec 18, 2019, at 10:03 PM, Hafliger, Belinda <Belinda.Hafliger@illinois.gov> wrote:

I am from the EPA and in order to process your application I need a street address.
Thank you

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.



Frank & West
Environmental Engineers, Inc.

RECEIVED

DEC 13 2019

IEPA
BOW/WPC/PERMITS

July 15, 2019

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

RE: Organic Nutrient Solutions, LLC facility

Dear Mr. Keller:

Frank & West is submitting an application for certification of property tax treatment for pollution control facility on behalf of the Organic Nutrient Solutions, LLC facility.

If you have any further questions or comments regarding the Organic Nutrient Solutions, LLC non-lagoon livestock waste handling facility, please advise.

FRANK & WEST
ENVIRONMENTAL ENGINEERS, INC.

A handwritten signature in black ink, appearing to read 'Jacob Nims', is written over the printed name.

Jacob Nims
Agricultural Engineer

Attachment: Application for Certification

ATTACHMENT
APPLICATION FOR CERTIFICATION

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.

You must have Adobe Acrobat Reader 10 or above installed to use the features on this form.

You may complete this form online, save a copy locally, print, sign and submit it to:

RECEIVED
 DEC 13 2019

IEPA
 BOW/WPC/PERMIT SECTION

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

I. Applicant Information:

Company Name: Organic Nutrient Solutions, LLC
 Person Authorized to Receive Certification: Paul & Breann Thompson Person to Contact for Additional Details: Same
 Street Address: P.O. Box 1955 Street Address: _____
 City: Peoria State: IL City: _____ State: _____
 Zip: 61656 Phone: 309-337-5630 Zip: _____ Phone: _____
 Email Address: paul.and.breann.thompson@gmail.com Email Address: _____

II. Facility Information:

Facility Location: Quarter Section: NW Township: 11-North Range: 4-West
 Municipality: Section 11 Township: _____

Address: _____ City: _____
 State: _____ Zip Code: _____ County: Henderson Book Number: _____

Property Index Number: 04-11-100-005

Note: The Property Index Number is the numerical reference used to identify a parcel of real property for assessment and taxation purpose

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: _____ N/A Date Issued: _____
 NPDES Permit Number: _____ N/A Date Issued: _____ Exp. Date: _____
 APC Construction Permit Number: _____ N/A Date Issued: _____
 APC Operating Permit Number: _____ N/A 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.

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

A concrete pit with dimensions of 281'4" x 71'2" 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 four (4) 6' x 6' x 8' deep pumpouts, 756' of 4" HDPE tile around the perimeter of the footings, and 19,600 ft² of precast concrete 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 below ground concrete pit	Field applied at agronomic rates

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



Illinois Environmental Protection Agency

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: November 18, 2019

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

Status of installation on date of application:

Completed and in use.

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))

Breann Thompson
Printed Name:

Treasurer
Title:

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

Breann Thompson
Signature:

November 26, 2019
Date:

Notes:
*No abandoned wells within 1,000'
*No tile lines within 100'
*Surface water flow is north and west away from building
*Thompson Trucking does not meet the definition of a "populated area as defined at 8 IAC 900.103

Little York-24,500'



Stream-1,740'

2300N

1850-E

1320'

2640'

PROPOSED BUILDING FOOTPRINT

Thompson Trucking-2,000'

Larry Thompson-2,100' Potable Well

Rozetta Baptist Church 11,600

Farm Residence

1000'



Frank & West
Environmental Engineers, Inc.

1032 S. 2nd Street
Springfield, IL 62704

Phone: 217/679-7361
Fax: 217/679-8362

ORGANIC NUTRIENT SOLUTIONS LLC

SET BACK MAP

DRAWN BY:CEO

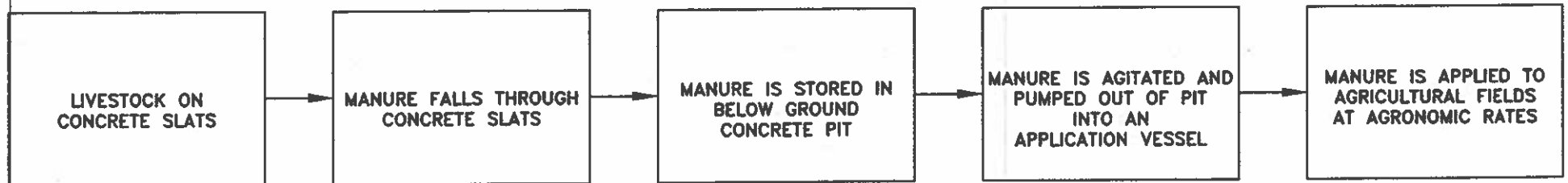
SCALE: AS SHOWN

DATE: 05/16/19

DRAWING NO.19-13210

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POLLUTION CONTROL FACILITY
PROCESS FLOW DIAGRAM



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 June 3, 2020, 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:

Organic Nutrient Solutions
1915 County Highway 13,
Little York, IL 61453

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/ Joshua Leopold
Assistant Counsel
Division of Legal Counsel
1021 North Grand Avenue East
P.O. Box 19276
Springfield, Illinois 62794-9276
217-558-1333

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