#### BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Stacey Mueller	)
(Property Identification Number	) PCB 20-
0504300007)	) (Tax Certification)
	)

#### NOTICE

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

Stacey Mueller 23228 2300 N. Ave Ohio, IL 61349

#### Copies also provided electronically as follows:

Illinois Department of Revenue Via email at REV.PropTaxApp@illinois.gov 101 West Jefferson Post Office 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 <u>APPEARANCE</u> and <u>RECOMMENDATION OF THE ILLINOIS</u>

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: October 27, 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

Stacey Mueller	)
(Property Identification Number	) PCB 20-
0504300007)	) (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: Joshua Leopold

Assistant Counsel

Division of Legal Counsel

DATED: October 27, 2020

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

#### BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Stacey Mueller	)
(Property Identification Number	) PCB 20-
0504300007)	) (Tax Certification)
	A

### 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.

- On June 25, 2020, the Illinois EPA received a request from Stacey Mueller (log number TC-142873, 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:

  Stacey Mueller
  26451 Yonk Rd.,
  Prophetstown, IL 61277

The proposed water pollution control facilities in this request are located in the SW ¼ of Section 4, T18N, R5E of the 4th PM, in Henry County the above street address and consist of the following:

Livestock waste management facilities consisting of one (1) concrete manure pit (approximately 391 ft. x 51 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 ten (10) pumpout pits (approximately 6 ft. x 5 ft. x 8ft. each) to allow manure removal from the manure pit, and plastic perimeter drainage tiles (approximately 960 ft. x 4 in.) located around the footing of the manure pit to prevent flotation of the 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.

 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.

- 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).
- 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: October 27, 2020

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



### 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:

Mike Roubitchek, Division of Legal Counsel

From:

Darin E. LeCrone, Manager, Industrial Unit, Permit Section 186

Date:

August 17, 2020

Re:

Stacey Mueller - Prophetstown Recommendation of Tax Certification

Log# TC-142873

Property Index# 0504300007

The Bureau of Water received a request on June 25, 2020 from Stacey Mueller 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:

Stacey Mueller 26451 Yonk Rd. Prophetstown, IL 61277

SW 1/4 of Section 4, T18N, R5E of the 4th PM in Henry County

The livestock waste handling facilities consisting of one (1) concrete manure pit (approximately 391 ft. x 51 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, ten (10) pumpout pits (approximately 6 ft. x 5 ft. x 8 ft. each) to allow manure removal from the manure pit, and plastic perimeter drainage tiles (approximately 960 ft. x 4 in.) 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.

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: Stacey Mueller	Date: July 9, 2020
Reviewer: WH	Type: ☐ Agchem ☐ Livestock
Log number: TC-142873	
	Contact: Terry Feldmann
Applicant: Stacey Mueller	3116 N. Dries Lane, Suite 100
23228 2300 N. Avenue	Peoria, IL 61604
Ohio, IL 61349	
Service Control Service	Phone: 309-693-7615
Facility: Stacey Mueller	
26451 Yonk Rd.	Property Index#: 0504300007
Prophetstown, IL 61277	Parcel#:
Legal Description: SW of Section: 4 Twp: 18N R: 5E PM: 4 <sup>th</sup>	County: Henry
	Signature: Stacey Mueller
Date Control Devices installed: January 2008	Title: Owner
Wastes: Livestock waste is applied to cropl Agrichemical rinsate and spillage is Other:	land. s recycled through the facility and/or land applied.
Physical Description of Pollution Control Devices:	
The livestock waste handling facilities consist of one (1) concreoncrete slatted portion of the floor over the manure pit that concrete manure pit has ten (10) pumpout pits (approximate)	capture and contain waste generated in the barn above. The ly 6 ft. x 5 ft. x 8 ft. each) to allow manure removal from the 960 ft. x 4 in.) are located around the footing of the manure pit
Pollution control facilities requested by the applicant throug application form and the attached drawings.	h Description of Pollution Control Facilities, Section C of the
One (1) concrete manure pit; (approximately 391 ft. x 51 ft.)	x 8 ft.)
Concrete slatted floor at the pit; Pumpout pits attached to the manure pit, 10 x 6 ft. x 5 ft. x 8	· ·
Plastic perimeter drainage tiles at the pit: 960 ft. x 4 in.	n.
A plan view of the pit and a process flow diagram were su	ubmitted with the application.
Recommended Action: Issue tax certification.	
wtayrest review sheet	



# Illinois Environmental Protection Agency

1021 North Grand Avenue East • P.O. Box 19276 • Springfield • Illinois • 62794-9276

# Application for Certification (Property Tax Treatment) Pollution Control Facility

					FOR AC				
			File Num	iber:				Date Rec'd	
Facility Type (check o	the state of the s			ion Number	eterstein ist, annabertanist A	44401	- 11911	Date	
This form is to be used i Illinois EPA. Separate a and water operations ar	applications mu	st be complete	d for each co						
f attachments are need	ed, record then	n consecutively	on an index	sheet.					
ou may complete this	s form online,	save a copy lo	ocally, print,	sign and s	ubmit it to				
				Atter Divis 1021	is EPA ntion: Al Kell ion of Water North Grand ngfield, IL 62	Pollutio Avenu	n Contro le East, F		276
. Applicant Info	rmation:								
Company Name:	Stacey Muel	ier			***			The second second	
erson Authorized to					rson to Conta		Election		
Receive Certification	Stacey Muel				Additional E			. Feldmann,	
Street Address:	23228 2300l Ohio	v Ave.	State: IL		eet Address:	8277066		ane, Suite 1	
City: Cip:	61349	Phone	_ State: <u> L</u> : <u>217-292-</u>			Peoria 61604		Phone: 3	State: <u>IL</u> 09-693-7615
	01010		. 211 202						00-030-7016
	muellerstace	y74@gmall.c	om	En	ail Address:	tifeldm	ann@ms	tutz.com	
Email Address:		ey74@gmail.c	om	En	nail Address:	tifeldm	iann@ms	ilutz.com	
Email Address: I. Facility Inform	ation:						iann@ms	itutz.com	***
Email Address:  I. Facility Inform Facility Location: Qu	ation: arter Section:		om ownship: 18		Range: 5	Ε		ilutz.com	
Email Address:  I. Facility Inform Facility Location: Qu Mu	ation: arter Section: inicipality:	SW-5 T	ownship: 18	IN	Range: 5	E o: <mark>Yorkt</mark> o	own	itutz.com	
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Email Address:  II. Facility Inform  Facility Location: Qu  Mu  Note: A plat map loca  Address: 26451 Yonl  State:IL Zip Code  Property Index Numb  Note: The Property Intex at a contract the property in a contr	ation: arter Section: inicipality: tion is reques k Rd. :: 61277 er: 05043000 dex Number i	SW-5 T ted for facilitie County 07 s the numeric	ownship: 18 es located o	N utside of r	Range: 5 Township nunicipal bou City:Prop Book Nu	E O: Yorkto Indaries Thetslow Ther:	own s. vn	- Conference - Con	sment and
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Manufacturing Process Information:

		als on which pollution control facility is used, including facility (or low sulfur dioxide emission coal fueled device).
NA		
Materials Used in the Process:		
NA		
explanation of why its primary purpo	on of the pollution control facility ( use is to eliminate, prevent or red flow diagram describing the pollu cility stating the collection efficier	
See Attachment 1: Facility Pollution		
Describe the Primary Purpose of the	Pollution Control Facility (or Lov	v Sulfur Dioxide Emission Coal Fueled Device);
See Attachment 2: Purpose of the F	'ollution Control Facility	
Identify the statute or regulation (fed control facility (or low sulfur dioxide		if any, requiring the installation of the subject pollution
Federal: Title 35, Subtitle E, Chapte	r I, Part 502&502; State: Title 8,	Chapter 1, Subchapter t, Part 900
Nature of Contaminants or Polluta List air contaminants or water polluta disposal of any contaminants remov	on substances released as efflue	ents to the manufacturing processes. Also list the final asses.
		Retained, Captured or Recovered
Contaminant or Pollutant	Description	Disposal or Use
Swine Manure	Manure	Land Application for Crop Nutrients

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 strea include water-carried wastes from air pollution control facil	m. This will typically refer to a source of water pollution but can lities
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 faci	ihty
Are contaminants (or residues) collected by the control	ol facility?
	than as wastes, state the disposition of the materials, and the value stances. State the cost of reclamation and related expense.
Project Status:	
Date Installation Completed: Jan 1, 2008	
Provide the date the pollution control facility was first place	ed into service and operated. If not, explain
Status of installation on date of application:	
Sec Attachment 4: Status of Installation	
III. Verification and Signature:	411
The following information is submitted in accordance with knowledge is true and correct.	the Illinois Property Tax Code, as amended, and to the best of my
	or fraudulent material statement, orally or in writing, to the ubsequent offense after conviction is a Class 3 felony. (415
Stacey Mueller	0,,,,,,(
Printed Name:	Owner Title:
For incorporated entities, signature should be from an a	uthorized corporate representative
Stany miller Signature	(o - Z Z - Z o
Signature	Date'

# Application for Certification (Property Tax Treatment) Pollution Control Facility STACEY MUELLER – Prophetstown Finisher By: Maurer-Stutz, Inc

### **ATTACHMENT 1: Facility Pollution Control Facility Description**

The farm consists of the following swine buildings and storage structures:

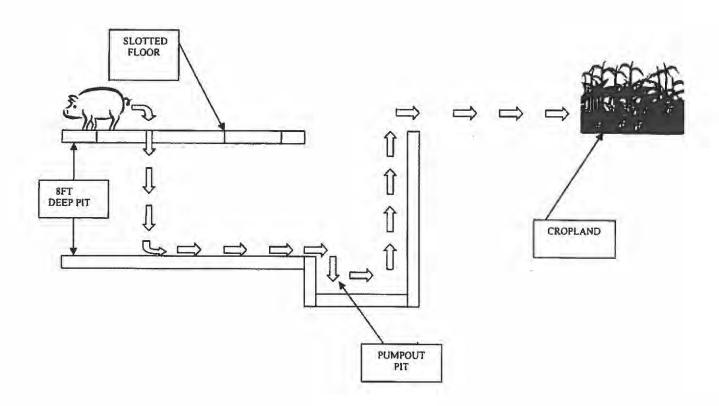
P1.	391'-4" x 51'-2" x 8'-0"	Deep pit below slats
	A TO THE PARTY OF	concrete storage pit

The building identified as P1 on the plans has an 8ft deep pit that consist of a 4" thick base 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 9" thick and 4'-0" wide. Columns within the pit are 14" in diameter, 7'-2" tall and supported by 38"x38" square footings. The columns support 8"x10"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. Each pumpout pit is 6'0" x 5'-0" with 8" thick walls. Footings around the pumpout pit walls measure 14-16" wide by 13" inches thick. The recessed sump area is 2'-6"x 4'-4" x 9" deep. The pumpouts collect manure and allow manure transfer through a hose to be pumped for field application. A perimeter drain is used to control the seasonal high water table. The total length of 4" corrugated perforated plastic pipe perimeter drain is 960 ft.

The facility protects ground and surface water by providing collection and storage of livestock waste for about 365 days with use of the holding pond. Subsequently, the waste will be applied agronomically to cropland under proper soil and weather conditions for safe use.

# Application for Certification (Property Tax Treatment) Pollution Control Facility STACEY MUELLER – Prophetstown Finisher By: Maurer-Stutz, Inc

#### MANURE DIAGRAM



### **ATTACHMENT 2: Purpose of Pollution Control Facility**

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

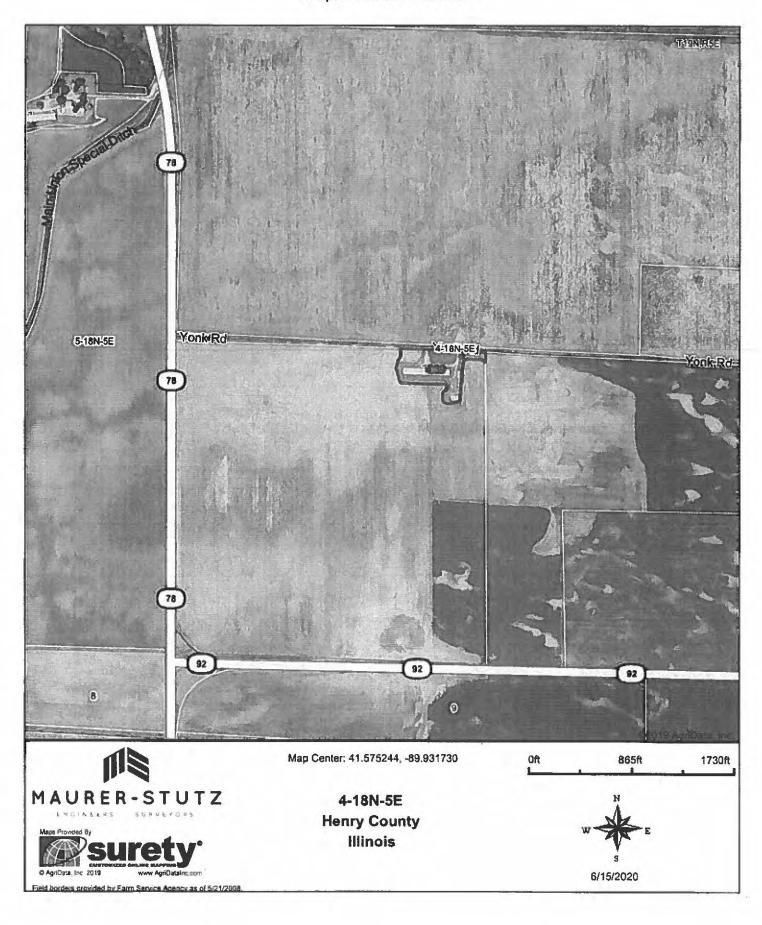
### **ATTACHMENT 3: Date of First Service**

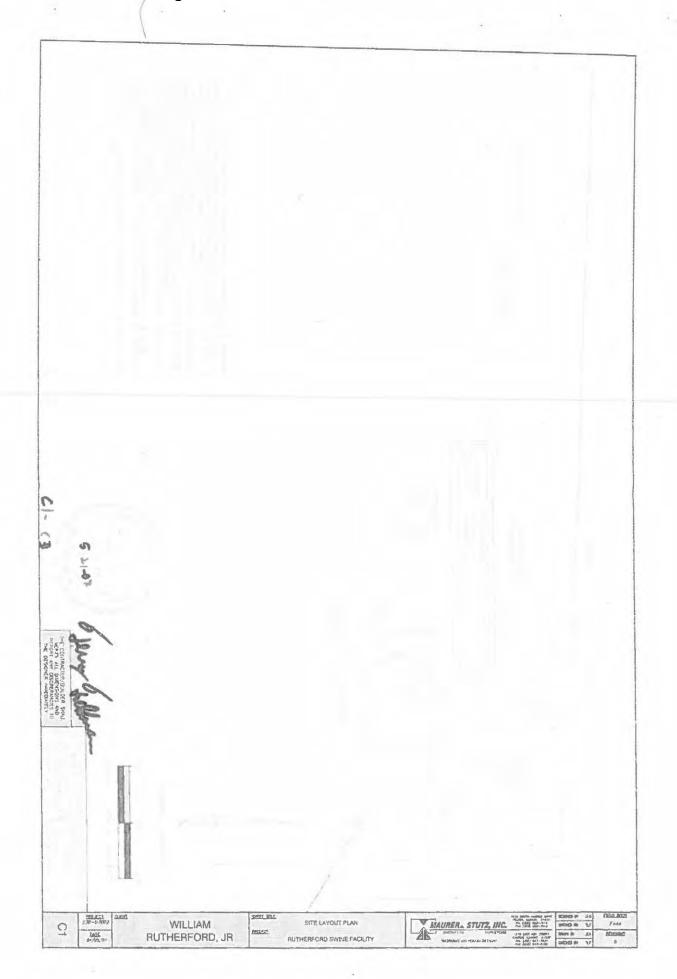
The pollution control facility was constructed in 2007, being placed into service in January 2008.

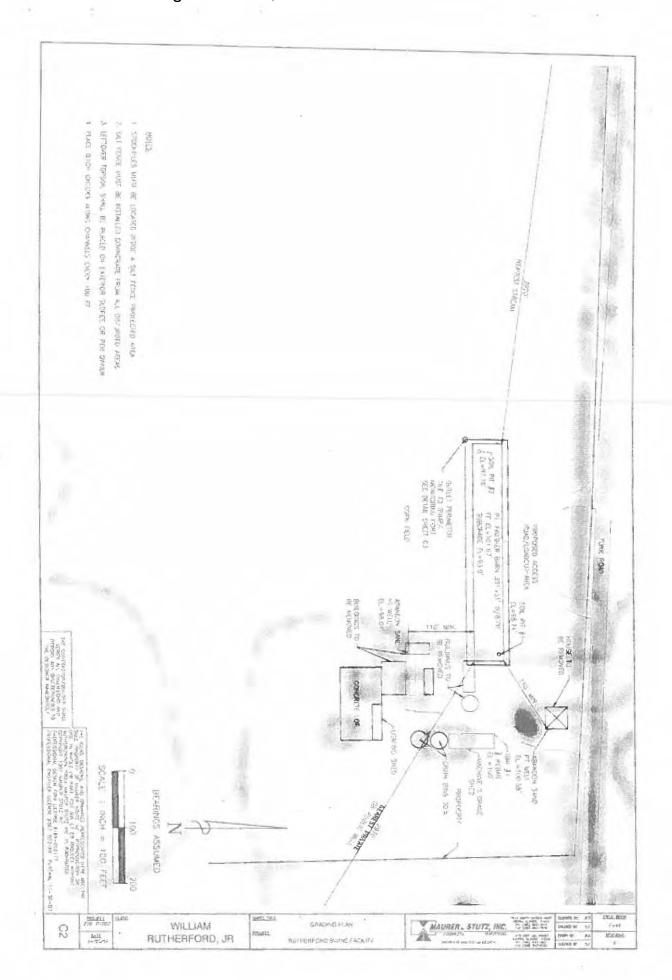
### ATTACHMENT 4: Status of Installation

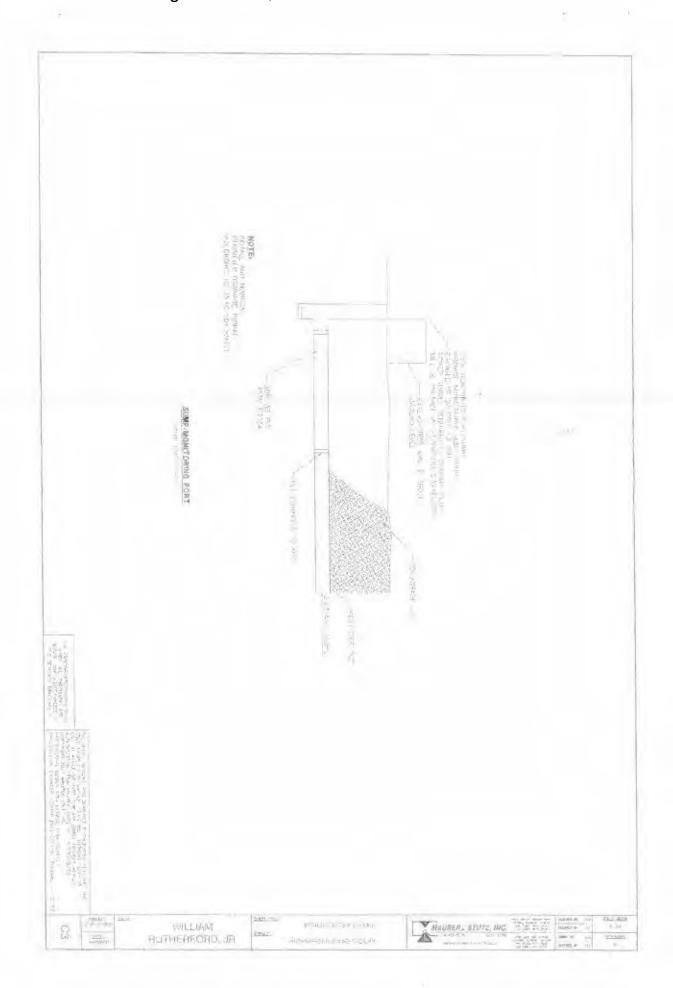
Facilities described in Attachment 1 are fully constructed and in service as of January 1, 2008.

### Prophetstown Finisher

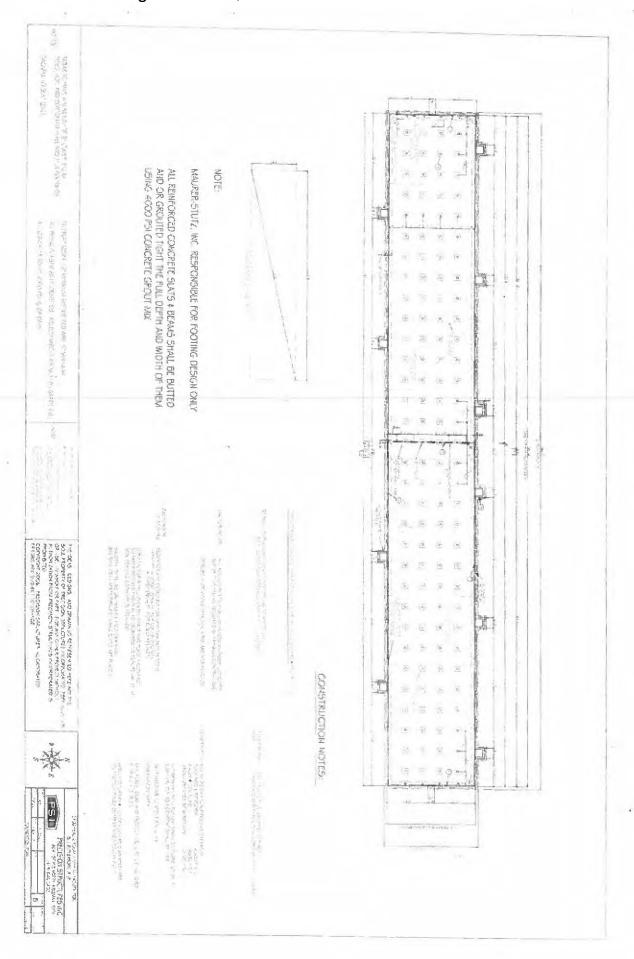


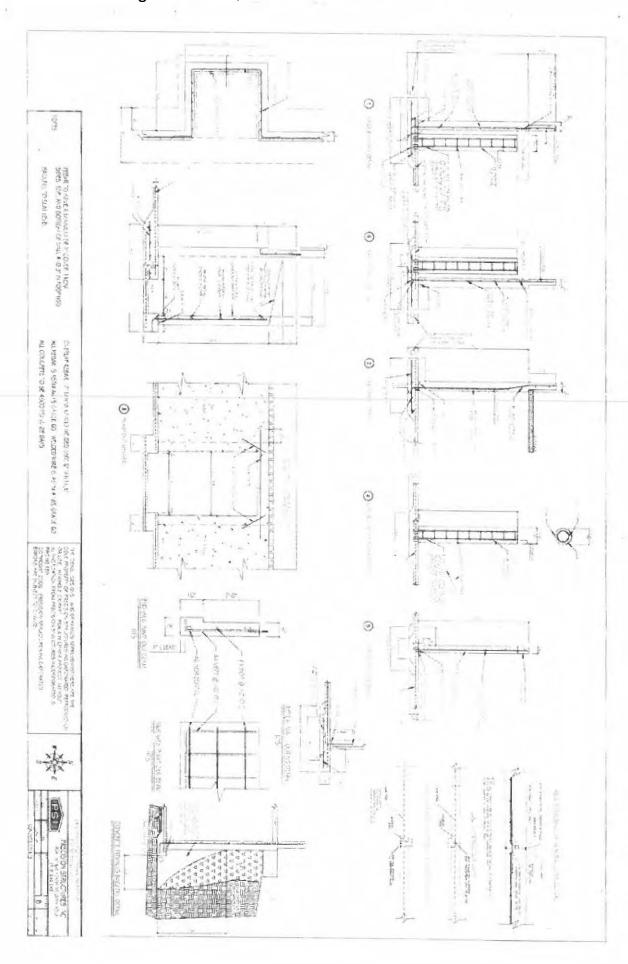


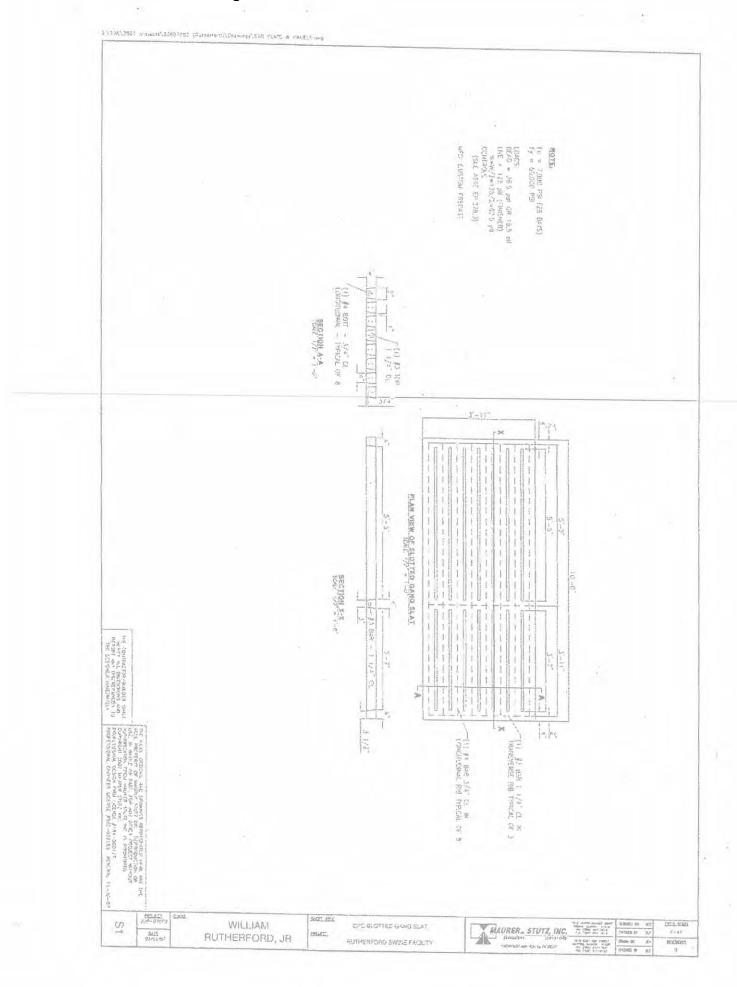




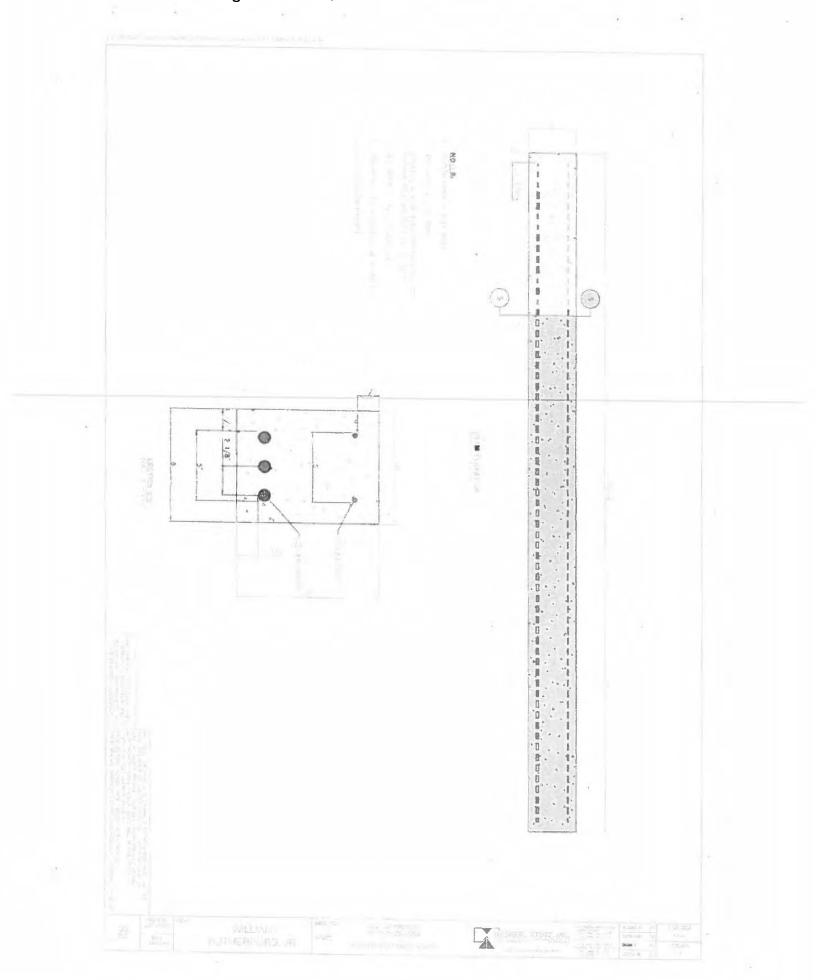
Electronic Filing: Received, Clerk's Office 10/27/2020 \*\*PCB 2021-032\*\*







Electronic Filing: Received, Clerk's Office 10/27/2020 \*\*PCB 2021-032\*\*





6/23/2020

Illinois EPA
Attn: Permit Section
Division of Water Pollution Control
1021 N. Grand Avenue East, P.O. Box 19276
Springfield, IL 62794-9276

To whom it may concern,

Please find enclosed the Pollution Control Facility (Property Tax Treatment) application along with supporting attachments for Stacey Mueller's Prophetstown Finisher Barn.

Please contact Terry L. Feldmann, PE or myself at (309) 693-7615 if you have any questions.

Regards,

Daniel N. Feucht, CCA Agricultural Services Group

cc. Stacey Mueller, MSI File

### Hafliger, Belinda

From:

Han, Wei

Sent:

Tuesday, June 23, 2020 8:59 AM

To:

Hafliger, Belinda

Subject:

Attachments:

FW: Mueller Prophetstown Finisher PTax Application Prophetstown Finisher PTax Submittal\_6-23-20.pdf

Can you print out the attachment and log it as a tax certification application.

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

From: Daniel N. Feucht <dnfeucht@mstutz.com>

Sent: Tuesday, June 23, 2020 8:29 AM

To: LeCrone, Darin < Darin.LeCrone@Illinois.gov>

Cc: Han, Wei <Wei.Han@Illinois.gov>; Terry L. Feldmann <tlfeldmann@mstutz.com>; Stacey Mueller

<muellerstacey74@gmail.com>

Subject: [External] Mueller Prophetstown Finisher PTax Application

Darin,

Please find attached the Pollution Control Facility (Property Tax Treatment) application along with supporting attachments for Stacey Mueller's Prophetstown Finisher Barn.

Please contact Terry L. Feldmann or myself at (309) 693-7615 if you have any questions.

This application is following by paper mail as well.

Regards,

Daniel

Daniel Feucht, CCA MAURER-STUTZ | Agricultural Services Group 3116 N. Dries Lane Suite 100 | Peoria, IL 61604 Ph: (309) 693-7615 | Fax: (309) 693-7616 | Cell: (309) 635-5046

Email: dnfeucht@mstutz.com | Website: www.mstutz.com

Please consider the environment before printing this email.

	)
STATE OF ILLINOIS	j
	)
COUNTY OF SANGAMON	ý
	)

### **CERTIFICATE OF SERVICE**

I, the undersigned attorney at law, hereby certify that I have served on the date of October 27, 2020, the attached <u>APPEARANCE</u> and <u>RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL</u>

<u>PROTECTION AGENCY</u>, 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:

Stacey Mueller 23228 2300N Ave, Ohio, IL 61349

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

THIS FILING IS SUBMITTED ON RECYCLED PAPER