BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

James McCune (Anderson 2)
(Property Identification Number
0809200010)
) PCB 21) (Tax Certification)

NOTICE

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

Jim McCabe 4201 N. Columbus St., Ottawa, IL 61350

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 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: April 9, 2021

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

James McCune (Anderson 2)
(Property Identification Number
0809200010)
) PCB 21) (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: April 9, 2021

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

James McCune (Anderson 2).)
(Property Identification Number) PCB 21-
0809200010)) (Tax Certification)
	1

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 August 13, 2020, the Illinois EPA received a request from James McCune.
 (log number TC-142988, Exhibit A) for an Illinois EPA recommendation
 regarding the tax certification of water pollution control facilities pursuant to 35
 Ill. Adm. Code 125.204.
- The facility's address is: James McCune
 22795 Illinois Highway 40,
 Sheffield, IL 61361

The proposed water pollution control facilities in this request are located in the NE ¼ of Section 9, T17N, R7E of the 4th PM, in Bureau County the above street address and consist of the following:

The livestock waste handling facilities consisting of two (2) concrete manure storage structures (approximately 51 ft. x 189 ft. x 8 ft. as P1 and 110 ft. dia. x 12 ft. ht. as E4), the concrete slatted portion of the floor over the manure pit P1 that capture and contain waste generated in the barns above, and five (5) pumpout pits (approximately 6 ft. x 6 ft. x 8 ft. each) to allow manure removal from the manure pit P1, and plastic perimeter drainage pipes (approximately 540 ft. x 4 in.) located around the footing of the manure pit P1 to prevent flotation of the pit.

- This 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 III. 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).
- 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: April 9, 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

Date:

OCT 2 1 2020

Re: James McCune - Sheffield

Recommendation of Tax Certification

Log# TC-142988

Property Index# 0809200010

The Bureau of Water received a request on August 13, 2020 from James McCune 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:

James McCune (Anderson 2) 22795 Illinois Highway 40 Sheffield, IL 61361

NE 1/4 of Section 9, T17N, R7E of the 4th PM in Bureau County

The livestock waste handling facilities consisting of two (2) concrete manure storage structures (approximately 51 ft. x 189 ft. x 8 ft. as P1 and 110 ft. dia. x .12 ft. ht. as E4), the concrete slatted portion of the floor over the manure pit P1 that capture and contain waste generated in the barn above, five (5) pumpout pits (approximately 6 ft. x 6 ft. x 8 ft. each) to allow manure removal from the manure pit P1, and plastic perimeter drainage pipes (approximately 540 ft. x 4 in.) located around the footing of the manure pit P1 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

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 595 S. State Street, Elgin, IL 60123 (847) 608-3131

2309 W. Main Street, Suite 116, Marion, IL 62959 (618) 993-7200 412 SW Washington Street, Suite D, Peoria, IL 61602 (309) 671-3022 4302 N. Main Street, Rockford, IL 61103 (815) 987-7760

Watershed Unit Tax Certification Review Sheet

Project Name: James McCune	Date: September 15, 2020
Reviewer: WH	Type: Agchem
	∠ Livestock
Log number: TC-142988	
	Contact: Terry Feldmann
Applicant: Jim McCabe	3116 N. Dries Lane, Suite 100
4201 N. Columbus St.	Peoria, IL 61604
Ottawa, IL 61350	A Charles And Addition
	Phone: 309-693-7615
Facility: James McCune - Anderson 2	91/2/2012/2/2015/2015/2015/2015/2015/2015
22795 Illinois Highway 40	Property Index#: 0809200010
Sheffield, IL 61361	Troperty Mackin 0003200010
Silemeld, It 01301	Parcel#:
Logal Description	
Legal Description:	County: Bureau
NE of Section: 9 Twp: 17N R: 7E PM: 4 th	
	Signature: James McCune
Date Control Devices installed: December 2015	Title: Owner
Other:	recycled through the facility and/or land applied.
Physical Description of Pollution Control Devices:	
The livestock waste handling facilities consist of two (2) concreft. as P1 and 110 ft. dia. x 12 ft. ht. as E4) and the concrete slat and contain waste generated in the barn above. The concrete 6 ft. x 8 ft. each) to allow manure removal from the P1. Plastic located around the footing of P1 to prevent flotation of the pit prior to cropland application.	manure pit P1 has five (5) pumpout pits (approximately 6 ft. x perimeter drainage pipe (approximately 540 ft. x 4 in.) are
Pollution control facilities requested by the applicant through application form and the attached drawings.	Description of Pollution Control Facilities, Section C of the
Two (2) concrete manure storage structures (approximately 5	1 ft. x 189 ft. x 8 ft. as P1 and 110 ft. dia. x 12 ft. ht. as F4 l-
Concrete slatted floor at the pit P1;	- 10 to 200 / 10 to 10 t
Pumpout pits attached to the manure pit, 5 x 6 ft. x 6 ft. x 8 ft	
Plastic perimeter drainage tiles at the pit: 540 ft. x 4 in.	
A plan view of the pit and a process flow diagram were sul	omitted with the application. Revise diagam for E4 and
faiclity's physical address were received 9/14/2020 via em	
Recommended Action: Issue tax certification.	
wtaxcert review sheet	

Han, Wei

From: Sent: Daniel N. Feucht <dnfeucht@mstutz.com> Monday, September 14, 2020 10:42 AM

To:

Han, Wei

Cc:

Terry L. Feldmann; James McCabe [External] RE: McCune PCF Applications

Subject: Attachments:

Mom's_TC-142989_V2 9-14-20.pdf; M7_TC-142993_V2 9-14-20.pdf; M4_TC-142992_East

Site_V2 9-14-20.pdf; M3_TC-142994_V2 9-14-20.pdf; BoarPower_TC-142990_V2

9-14-20.pdf; A2_TC-142988_V2 9-14-20.pdf

Wei,

Thanks for your timely review. After consulting with James McCune (owner/operator) we are submitting the attached revised facility applications/descriptions.

1: Physical addresses for facilities listed have been added to Page 1 of the applications.

2: Log Number: TC-142988: The manure diagram has been correctly labeled.

3: Log Number: TC-142994: The constructed material of the slurrystore tank is steel with glass lining. The forcemain from the lift station to the slurrystore tank is 6" diameter PVC.

Let me know if this answers your questions or if you have any further. The revised applications will be sent paper mail at your request.

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.

From: Han, Wei < Wei. Han@Illinois.gov >
Sent: Tuesday, August 25, 2020 4:32 PM
To: Daniel N. Feucht < dnfeucht@mstutz.com >

Cc: James McCabe <imccabe@ivfbfm.org>; Terry L. Feldmann <tlfeldmann@mstutz.com>

Subject: RE: McCune PCF Applications

Mr. Feucht,

The Agency has received and reviewed the attached applications. The following information is considered missing and needed for the Agency to complete the review.



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.

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Electronic Filing: Received, Clerk's Office 04/09/2021 **PCB 2021-091** 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 AG	7775				
			0.00	lumber:				Date Rec	'd:	
Facility Type (check o				ication Num				Date:		
This form is to be used for Illinois EPA. Separate a and water operations are	pplications must	t be completed								
f attachments are neede	ed, record them	consecutively o	n an ind	ex sheet.				77/7	AUG I	4 2020
ou may complete this	form online, s	ave a copy loc	ally, pri	nt, sign an	nd submit it to:				it	EPA .
				A D 10	inois EPA ttention: Al Kelle ivision of Water 021 North Grand pringfield, IL 62	Pollution	on Contro ue East, F	on ol	/WPC/PE	ERMIT SEC
. Applicant Infor	mation:									
Company Name:	James McCu	ne								
Person Authorized to Receive Certification	Jim McCabe				Person to Conta for Additional D		Terry L	Feldma	ann, PE	
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Manufa	cturing	Process	Information:
AICH FRIE	Cuming	1 100000	minor marion.

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:

A
aterials Used in the Process:
A
billution Control Facility Information: ease provide a narrative description of the pollution control facility (or low sulfur dioxide emission coal fueled clevice), and planation of why its primary purpose is to eliminate, prevent or reduce pollution. State the type of control facility, as well arrative description and a process flow diagram describing the pollution control facility. Include an average analysis of the fluent and effluent of the control facility stating the collection efficiency, if applicable.
escribe the Pollution Control Facility (or Low Sulfur Dioxide Emission Coal Fueled Device):
ee Attachment 1: Facility Pollution Control Facility Description
escribe the Primary Purpose of the Pollution Control Facility (or Low Sulfur Dioxide Emission Coal Fueled Device);
ee 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		

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 stre include water-carried wastes from air pollution control fac	eam. This will typically refer to a source of water polluti on but can icilities.	
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 fa	acility,	
Are contaminants (or residues) collected by the cont	trol facility?	
	er than as wastes, state the disposition of the materials, and the valu bubstances. State the cost of reclamation and related expense.	ue
Project Status:		
Date Installation Completed: 12-31-2015		
Provide the date the pollution control facility was first pla	aced into service and operated. If not, explain.	
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 knowledge is true and correct.	th the Illinois Property Tax Code, as amended, and to the best of m	У
	, or fraudulent material statement, orally or in writing, to the subsequent offense after conviction is a Class 3 felony. (415	
James McCune	OWNER	
Printed Name:	Title:	
For incorporated entities, signature should be from an	authorized corporate representative.	
0-2-	8-13-2020	
Signature:	Date:	

Application for Certification (Property Tax Treatment) Pollution Control Facility

James McCune – Anderson 2

By: Maurer-Stutz, Inc

ATTACHMENT 1: Facility Pollution Control Facility Description

The facility consists of three shallow pit finisher barns, one deep pit finisher barn, a slurrystore, and a concrete round tank. The shallow pit barns drain either to concrete tank, E4, or to a small reception pit/lift station that is used to pump the manure to the slurry store, E5.

In a certification issued in December of 1999, buildings/structures E1, E2, E3, E5, and the lift station were certified. Since that certification, Buildings E4 and P1 have been constructed.

The farm is seeking certification on the following swine building and storage structures:

E4	110'-0"Ø x 12'-0"	Round concrete uncovered storage pit
P1	51'-2" x 189'-4" x 8'-0"	Deep pit below slats concrete storage pit

The concrete tank, identified as E4 on the plans, is 12ft deep and consist of a 5" thick base slab and 10" thick pit walls. The walls have footings that are 10" thick and 24" wide. The recessed sump area is 5'-0"x 5'-0" x 11" deep. The tank has 2 recessed sump areas that collect manure and allow manure transfer through a hose to be pumped for field application. Two 8" PVC gate valves and 20' of 8" SDR-35 PVC gravity sewer pipe have been added to the previously certified waste transfer pipe system. The gate valves allow manure to be directed either to E4 or the lift station from the shallow pit barns.

The building identified as P1 on the plans has an 8ft deep pit that consists 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 18"" wide. Columns within the pits are 12" in diameter, 7'-2" tall and supported by 36"x36" 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. Each pumpout pit is 6'0" x 6'-0" with 8" thick walls. Footings around the pumpout pit walls measure 1'-6" by 1'-4" inches thick. The recessed sump area is 3'-10"x 5'-4" x 11" deep. The barn has 5 pumpout pits that 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 540 ft.

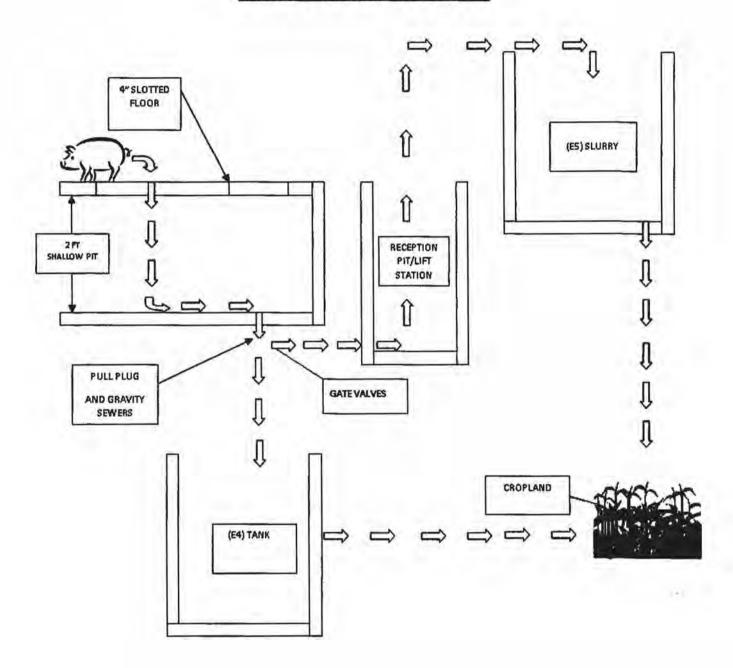
The facility protects ground and surface water by providing collection and storage of livestock waste for around 365 days. The waste will be applied agronomically to cropland under proper soil and weather conditions.

Application for Certification (Property Tax Treatment) Pollution Control Facility

James McCune – Anderson 2

By: Maurer-Stutz, Inc

MANURE DIAGRAM - E1, E2, & E3

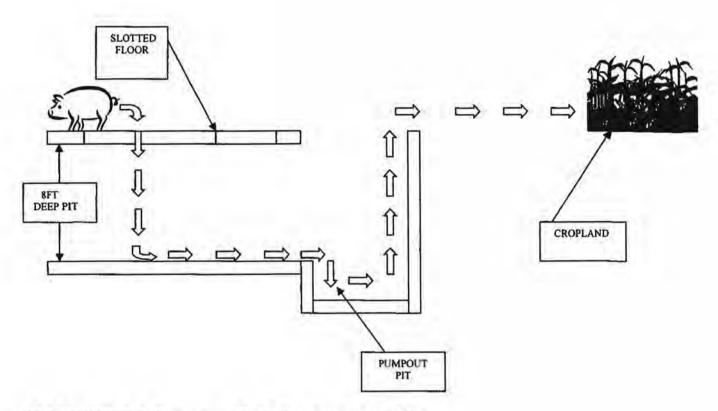


Application for Certification (Property Tax Treatment) Pollution Control Facil ity

James McCune – Anderson 2

By: Maurer-Stutz, Inc

MANURE DIAGRAM: P1



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.

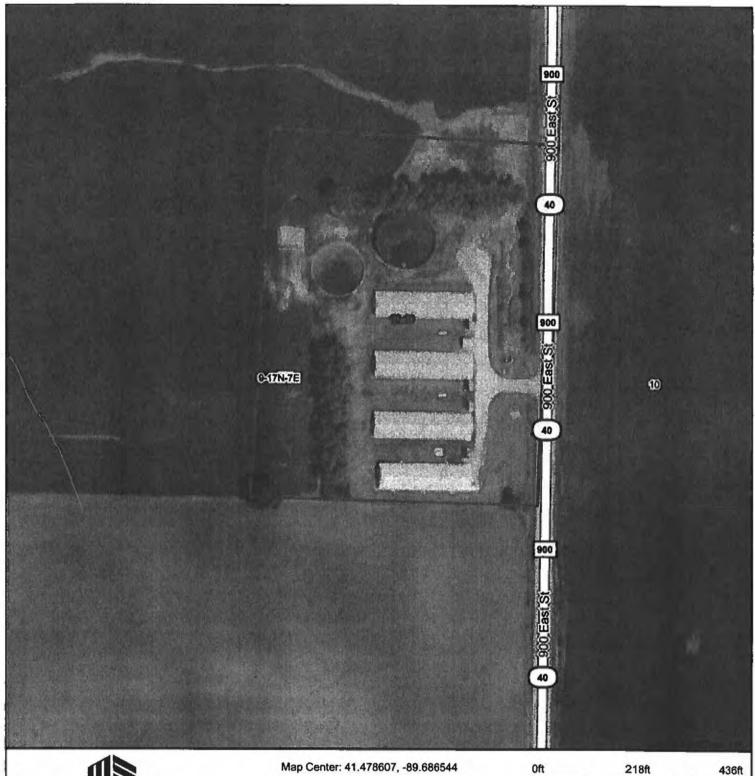
ATTACHMENT 3: Date of First Service

The pollution control facility was first placed into service and operated in 1999. Additional buildings expanding the facility were constructed in 2013 & 2015, with the last constructed being placed into service in January 2016.

ATTACHMENT 4: Status of Installation

Facilities described in Attachment 1 are fully constructed and in service as of January 1, 2016.

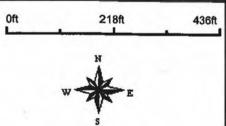
Electronic Filing: Received, Clerk's Office 04/09/2021 **PCB 2021-091** James McCune - Anderson 2 Site





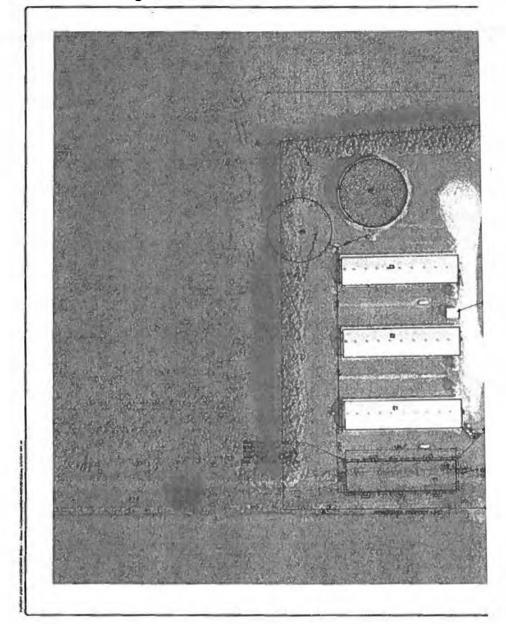


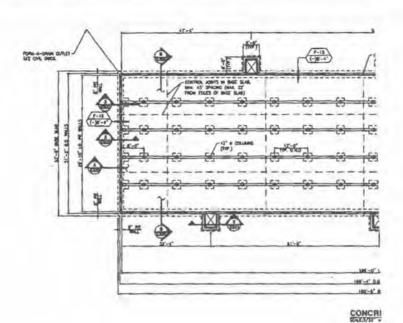
9-17N-7E Bureau County Illinois



6/18/2020

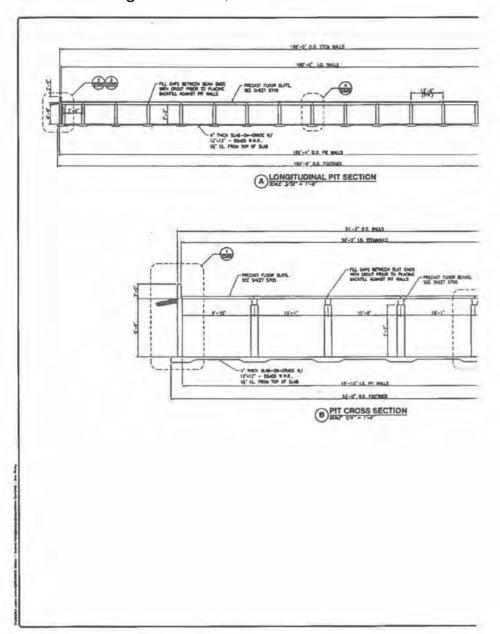
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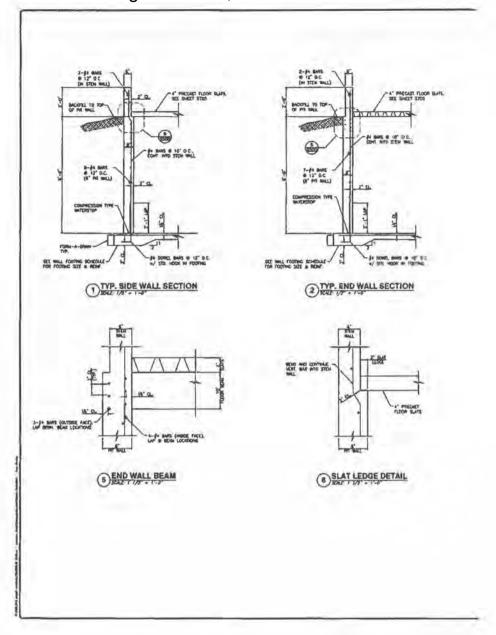




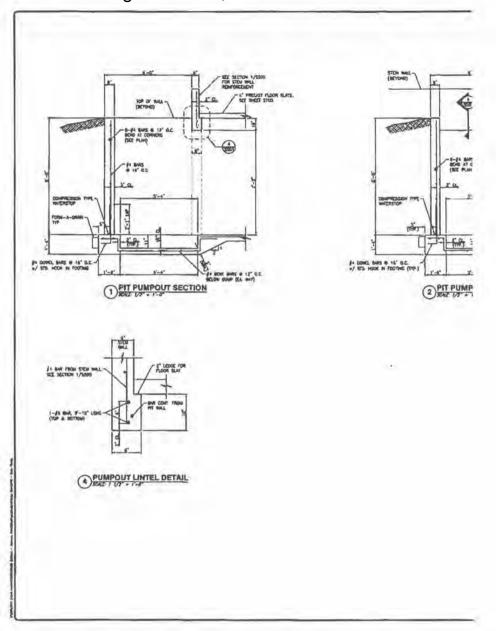
- PLOOF DEAD LOAD 36.5 per (SLATS)
- 5 FLOOR LATE LOAD + 57 S and (FRINSHER PICS) E. ROOF SHOW LOAD 20 par
- 7 MATERIAL SOIL PRESSURE WAS AN'/
- S. LOCATON BUREAU CO., ALIMONS

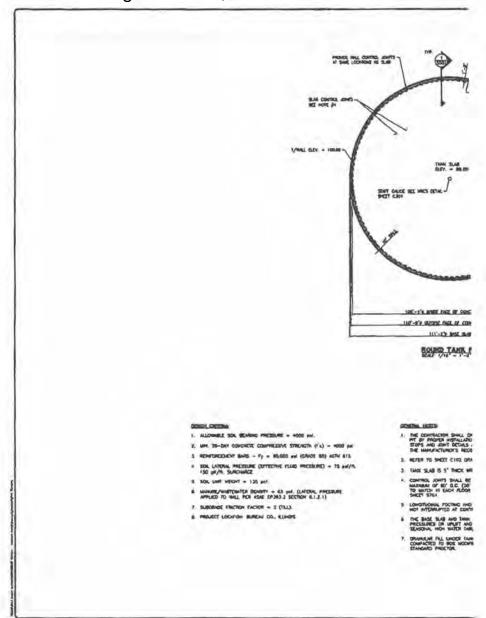
- I WALL JOHTS IN THE ENDHALL SHALL BE CONSTRUCTION JOHTS IN HORIZONTAL BARS CONTRACUS ON UP SPLICED ACROSS THE JOH



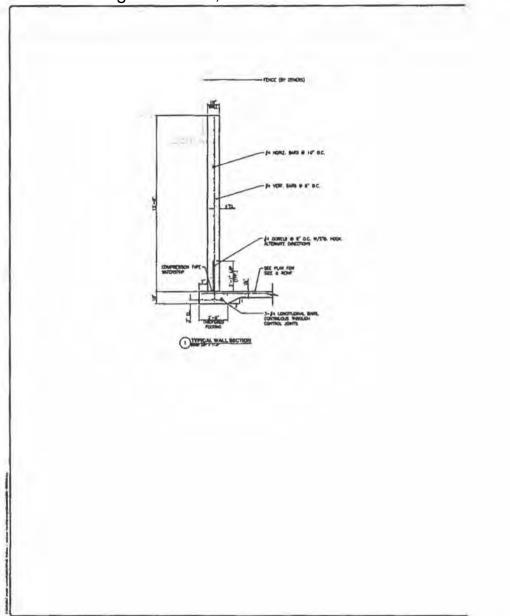


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STATE OF ILLINOIS)
COUNTY OF SANGAMON)

CERTIFICATE OF SERVICE

I, the undersigned attorney at law, hereby certify that I have served on the date of April 9, 2021, 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:

Jim McCabe 4201 N. Columbus St., Ottawa, IL 61350

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