

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

|                                 |                       |
|---------------------------------|-----------------------|
| Keith Naftzger – Albany         | )                     |
| (Property Identification Number | ) PCB 15-             |
| 12-014-000-01)                  | ) (Tax Certification) |
|                                 | )                     |
|                                 | )                     |

**NOTICE**

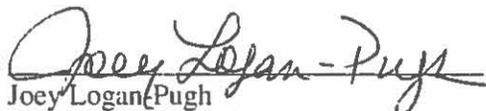
Steve Santarelli  
Illinois Department of Revenue  
101 West Jefferson  
Post Office Box 19033  
Springfield, Illinois 62794

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

Keith Naftzger  
1155 Albany Road  
Albany, Illinois 61230

**PLEASE TAKE NOTICE** that I have today filed with the Office of the Clerk of the Pollution Control Board an **APPEARANCE AND THE RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY**, a copy of which is herewith served upon you.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By:   
Joey Logan-Pugh  
Assistant Counsel  
Division of Legal Counsel

DATED: October 14, 2015

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**

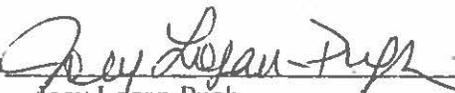
**Keith Naftzger - Albany  
(Property Identification Number  
12-014-000-01)**

)  
) PCB 15-  
) (Tax Certification)  
)

**A P P E A R A N C E**

The undersigned, as one of its attorneys, hereby enters an APPEARANCE on behalf of Respondent,  
Illinois Environmental Protection Agency.

**ILLINOIS ENVIRONMENTAL PROTECTION AGENCY**

By:   
Joey Ldgan-Pugh  
Assistant Counsel  
Division of Legal Counsel

DATED: October 14, 2015

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**

Keith Naftzger – Albany )  
(Property Identification Number ) PCB 15-  
12-014-000-01 ) (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 January 15, 2015, the Illinois EPA received a request from Keith Naftzger (log number TC-02-15, 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: Keith Naftzger  
11196 Fuller Road  
Albany, Illinois 61230

The following proposed water pollution control facilities in this request are located at Section 1, T20N, R2E of the 4th P.M. in Whiteside County, at the above street address and consist of the following:

Livestock waste management facilities consisting of two concrete manure pits (approximately 49.83 ft. x 390 ft. x 8 ft. each) with slotted floors over the pits.

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

4. 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: (a) eliminating, preventing, or reducing air or water pollution ...or (b) 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.

5. In order to receive preferential treatment in accordance with 35 ILCS 200/11-5, 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).
6. Upon receipt of a tax certification application, the Illinois EPA must file a recommendation regarding the application with the Board, in accordance with 35 Ill. Adm. Code 125.205(a).
7. Based on the information in the application and the purpose of the facilities, 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:   
Joey Logan-Pugh  
Assistant Counsel  
Division of Legal Counsel

Dated: October 14, 2015  
Illinois Environmental Protection Agency  
1021 North Grand Ave. East  
P.O. Box 19276  
Springfield, Illinois 62794-9276  
217/782-5544



## ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 • (217) 782-2829

BRUCE RAUNER, GOVERNOR

LISA BONNETT, DIRECTOR

# Memorandum

To: Charles Gunnarson, Division of Legal Counsel

From: Al Keller, Manager, Permit Section

A handwritten signature in black ink, appearing to read "AKK", is written over the name "Al Keller" in the "From:" field.

Date: September 28, 2015

Re: Keith Naftzger  
1155 Albany Road  
Albany, IL 61230  
Recommendation of Tax Certification  
Log # TC-02-15  
Property ID # 12-014-000-01

The Bureau of Water received a request on January 15, 2015 from Keith Naftzger 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:

Keith Naftzger  
11196 Fuller Road  
Albany, IL 61230

Section 1, T20N, R2E of the 4<sup>th</sup> PM in Whiteside County

Livestock waste management facilities consist of two concrete manure pits (each is approximately 49.83 ft. x 390 ft. x 8 ft.) and slotted floors over the pit that collect swine waste. These livestock waste management facilities are used to collect, transport, and/or store livestock waste 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 Jenny Larsen at 217/782-0610.

. SAK:JML:Tax Certs\Livestock\LogTC-02-15.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, Marlon, IL 62959 (618)993-7200  
100 W. Randolph, Suite 11-300, Chicago, IL 60601 (312)814-6026

## Watershed Unit Tax Certification Review Sheet

---

Project Name: Keith Naftzger

Location: Albany, IL

Reviewer: Jenny Larsen

Date: 01/21/2015

Log number: TC-02-15

Type:  Agchem  
 Livestock

Applicant:  
Keith Naftzger  
1155 Albany Road  
Albany, IL 61230

Contact: Matthew Wagner

Phone: (815)275-7642

Facility:  
11196 Fuller Road  
Albany, IL 61230

Property ID: 12-014-000-01

County: Whiteside

Legal Description:  
S: 1 T: 20N R: 2E PM: 4<sup>th</sup>

Signature: Keith Naftzger

Title: Owner

Date Control Devices installed: 8/09 and 10/11

Provided Fair cash Value:  
1,185,000

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:

This facility consists of two concrete manure pits (each 49.83 ft. x 390 ft. x 8 ft.) and slotted floors over the pit to collect swine waste. The manure is pumped out of the pits and applied to the fields as crop fertilizer.

I spoke with Matt Wagner on 2/18/15 and he confirmed that they are applying for just the pits and slotted floors to be certified as a pollution control facility.

Matt confirmed that each pit has the same dimensions and is eight feet deep.

The primary purpose for these structures is to contain livestock waste thereby preventing contaminated water runoff.

Recommended Action: Permit the above mentioned structures.

11196 Fuller Road Albany Il Search Address Refresh Page

| County    | Twp. | Range | Sec. | Mer. | Quad         |
|-----------|------|-------|------|------|--------------|
| Whiteside | 26N  | 2E    | 1    | 4    | Clinton IL4A |

|                                |  |
|--------------------------------|--|
| Town/Precinct: Albany Township |  |
|--------------------------------|--|

|      |            |       |             |
|------|------------|-------|-------------|
| Lat: | 41.7514895 | Long: | -90.2175428 |
|------|------------|-------|-------------|

World Geodetic System of 1984 (WGS84)

< [Map Navigation] >

**Legend**

- Counties
- Townships
- Sections

Illinois State Geological Survey PC 55 data 02/13/18/05 Map data © 2015 Google

APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)  
 POLLUTION CONTROL FACILITY  
 AIR  WATER

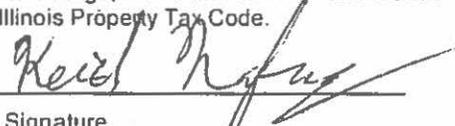
ILLINOIS ENVIRONMENTAL PROTECTION AGENCY  
 P. O. Box 19276, Springfield, IL 62794-9276

This Agency is authorized to request this information under Illinois Revised Statutes, 1979, Chapter, 120, Section 502a-5. Disclosure of this information is voluntary. However, failure to comply could prevent your application from being processed or could result in denial of your application for certification.

FOR AGENCY USE

| File No.                                               | Date Received                                                                                                                                                                                                                                                                                                          | Certification No.                                                                                                                      | Date                                                       |
|--------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|
| Sec. A<br><br>APPLICANT                                | Company Name                                                                                                                                                                                                                                                                                                           |                                                                                                                                        |                                                            |
|                                                        | Person Authorized to Receive Certification<br>Keith Naftzger                                                                                                                                                                                                                                                           |                                                                                                                                        | Person to Contact for Additional Details<br>Matthew Wagner |
|                                                        | Street Address<br>1155 Albany Road                                                                                                                                                                                                                                                                                     |                                                                                                                                        | Street Address<br>709 West Oak Street                      |
|                                                        | Municipality, State & Zip Code<br>Albany, IL 61230                                                                                                                                                                                                                                                                     |                                                                                                                                        | Municipality, State & Zip Code<br>Lena, Illinois 61048     |
|                                                        | Telephone Number<br>(309) 738-6313                                                                                                                                                                                                                                                                                     |                                                                                                                                        | Telephone Number<br>(815) 275-7642                         |
|                                                        | Location of Facility<br>Quarter Section                  Township                  Range                                                                                                                                                                                                                               |                                                                                                                                        | Municipality                  Township                     |
|                                                        | Street Address<br>11196 Fuller Road                                                                                                                                                                                                                                                                                    |                                                                                                                                        | County                  Book Number<br>Whiteside           |
|                                                        | Property Identification Number                                                                                                                                                                                                                                                                                         |                                                                                                                                        | Parcel Number<br>12-014-000-01                             |
|                                                        | Sec. B<br><br>MANUFACTURING OPERATIONS                                                                                                                                                                                                                                                                                 | Nature of Operations Conducted at the Above Location<br>Raising of Hogs, with slatted floor confinement manure storage pit underneath. |                                                            |
| Water Pollution Control Construction Permit No.<br>N/A |                                                                                                                                                                                                                                                                                                                        | Date Issued                                                                                                                            |                                                            |
| NPDES PERMIT No.<br>N/A                                |                                                                                                                                                                                                                                                                                                                        | Date Issued                                                                                                                            | Expiration Date                                            |
| Air Pollution Control Construction Permit No.<br>N/A   |                                                                                                                                                                                                                                                                                                                        | Date Issued                                                                                                                            |                                                            |
| Air Pollution Control Operating Permit No.<br>N/A      |                                                                                                                                                                                                                                                                                                                        | Date Issued                                                                                                                            |                                                            |
| Sec. C<br><br>MANUFACTURING PROCESS                    | Describe Unit Process<br>N/A                                                                                                                                                                                                                                                                                           |                                                                                                                                        |                                                            |
|                                                        | Materials Used in Process<br>N/A                                                                                                                                                                                                                                                                                       |                                                                                                                                        |                                                            |
| Sec. D<br><br>POLLUTION CONTROL FACILITY DESCRIPTION   | Describe Pollution Abatement Control Facility<br>Two facilities are included in this application. The facilities are identical confinement buildings with the first being built in 2009, the second in 2011. These buildings measure 51' 10" x 391' 4" and each have their own manure storage measuring 49'10' x 390'. |                                                                                                                                        |                                                            |

RECEIVED  
 JUN 5 2015

|        |                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                     |                                                                         |
|--------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|-------------------------------------------------------------------------|
| Sec. E | (1) Nature of Contaminants or Pollutants<br>Manure and Wastewater from existing hog facilities                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                     |                                                                         |
|        | CONTAMINANTS                                                                                                                                                                                                                                                                                | Material Retained, Captured or Recovered                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                     |                                                                         |
|        |                                                                                                                                                                                                                                                                                             | Contaminant or Pollutant                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | DESCRIPTION                                                         | DISPOSAL OR USE                                                         |
|        |                                                                                                                                                                                                                                                                                             | Swine manure                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Liquid                                                              | Slatted floor manure storage                                            |
|        |                                                                                                                                                                                                                                                                                             | Washdown water                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Liquid                                                              | Slatted floor manure storage                                            |
|        | (2) Point(s) of Waste Water Discharge<br>N/A                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                     |                                                                         |
|        | Plans and Specifications Attached                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> |                                                                         |
|        | (3)                                                                                                                                                                                                                                                                                         | Are contaminants (or residues) collected by the control facility?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> |                                                                         |
|        | (4)                                                                                                                                                                                                                                                                                         | Date installation completed <u>see Attach</u> status of installation on date of application <u>See Attached</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                     |                                                                         |
|        | ACCOUNTING DATA                                                                                                                                                                                                                                                                             | (5) a.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:                        | \$ <u>See Attached Sheet</u>                                            |
| b.     |                                                                                                                                                                                                                                                                                             | NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | \$ <u>See Attached Sheet</u>                                        |                                                                         |
| c.     |                                                                                                                                                                                                                                                                                             | PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | \$ <u>See Attached Sheet</u>                                        |                                                                         |
| d.     |                                                                                                                                                                                                                                                                                             | PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | \$ <u>See Attached Sheet</u>                                        |                                                                         |
| e.     |                                                                                                                                                                                                                                                                                             | PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | % <u>See Attached Sheet</u>                                         |                                                                         |
| Sec. F | The following information is submitted in accordance with the Illinois Property Tax Code, as amended, and to the best of my knowledge, is true and correct. The facilities claimed herein are "pollution control facilities" as defined in Section 11-10 of the Illinois Property Tax Code. |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                     |                                                                         |
|        | SIGNATURE                                                                                                                                                                                                                                                                                   | <br>_____ owner<br>Signature Title                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                     |                                                                         |
| Sec. G | INSTRUCTIONS FOR COMPILING AND FILING APPLICATION                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                     |                                                                         |
|        | General: Separate applications must be completed for each control facility claimed. Do not mix types (water and air). Where both air and water operations are related, file two applications. If attachments are needed, record them consecutively on an index sheet.                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                     |                                                                         |
|        | Sec. A                                                                                                                                                                                                                                                                                      | Information refers to applicant as listed in the tax records and the person to be contacted for further details or for inspection of facilities. Define facility location by street address or legal description. A plat map location is required for facilities located outside of municipal boundaries. The property identification number is required.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                     |                                                                         |
|        | Sec. B                                                                                                                                                                                                                                                                                      | Self-explanatory. Submit copies of all permits issued by local pollution control agencies. (e.g. MSD Construction Permit)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                     |                                                                         |
|        | Sec. C                                                                                                                                                                                                                                                                                      | Refers to manufacturing processes or materials on which pollution control facility is used.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                     |                                                                         |
|        | Sec. D                                                                                                                                                                                                                                                                                      | Narrative description of the pollution control facility, indicating that its primary purpose is to eliminate, prevent or reduce pollution. State the type of control facility. State permit number, date, and agency issuing permit. A narrative description and a process flow diagram describing the <u>pollution control facility</u> . Include a listing of each major piece of equipment included in the claimed fair cash value for real property. Include an <u>average</u> analysis of the influent and effluent of the control facility stating the collection efficiency.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                     |                                                                         |
|        | Sec. E                                                                                                                                                                                                                                                                                      | List air contaminants, or water pollution substances released as effluents to the manufacturing processes. List also the final disposal of any contaminants removed from the manufacturing processes.<br>Item (1) - Refers to pollutants and contaminants removed from the process by the pollution control facility.<br>Item (2) - Refers to water pollution but can apply to water-carried wastes from air pollution control facilities. Submit drawings, which clearly show (a) Point(s) of discharge to receiving stream, and (b) Sewers and process piping to and from the control facility.<br>Item (3) - If the collected contaminants are disposed of other than as wastes, state the disposition of the materials, and the value in dollars reclaimed by sale or reuse of the collected substances. State the cost of reclamation and related expense.<br>Item (4) - State the date which the pollution control facility was first placed in service and operated. If not, explain.<br>Item (5) - This information is essential to the certification and assessment actions. This accounting data must be completed to activate project review prior to certification by this Agency. |                                                                     |                                                                         |
|        | Sec. F                                                                                                                                                                                                                                                                                      | Self-explanatory. Signature must be a corporate authorized signature.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                     |                                                                         |
|        | Submit to:                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Attention:                                                          | Attention:                                                              |
|        | Illinois EPA<br>P.O. Box 19276<br>Springfield, IL 62794-9276                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Al Keller<br>Permit Section<br>Division of Water Pollution Control  | Donald E. Sutton<br>Permit Section<br>Division of Air Pollution Control |

|     |                                                               | Slatted Floor<br>Confinement Building | Slatted Floor<br>Confinement Building |
|-----|---------------------------------------------------------------|---------------------------------------|---------------------------------------|
| (4) | Date Installation Completed                                   | 8/10/2009                             | 10/5/2011                             |
|     | Status of Installation on date of application                 | Complete                              | Complete                              |
| (5) | a.) Fair cash value if considered real property               | \$ 585,000                            | \$ 600,000                            |
|     | * b.) Net salvage value if considered real property           | \$ 409,000                            | \$ 420,000                            |
|     | c.) Productive gross annual income of control facility        | \$ 98,400                             | \$ 98,400                             |
|     | d.) Productive net annual income of control facility          | \$ 12,000                             | \$ 12,000                             |
|     | e.) Percentage control facility bears to whole facility value | 65.00%                                | 65.00%                                |

\* Net salvage value is calculated as the remaining concrete for the facilities being the salvage value.



Wagner Consulting & Agriculture  
 709 West Oak Street  
 Lena, Illinois 61048  
[wagnerconsultag@mediacombb.net](mailto:wagnerconsultag@mediacombb.net)  
 PH: 815-275-7642

STATE OF ILLINOIS

COUNTY OF SANGAMON

)  
)  
)  
)  
)

**PROOF OF SERVICE**

I, the undersigned attorney at law, hereby certify that on October 14, 2015, I served true and correct copies of an **APPEARANCE AND THE RECOMMENDATION**, upon the persons and by the methods as follows:

**[1<sup>st</sup> Class U.S. Mail]**

Steve Santarelli  
Illinois Department of Revenue  
101 West Jefferson  
P.O. Box 19033  
Springfield, Illinois 62794

**[1<sup>st</sup> Class U.S. Mail]**

Keith Naftzger  
1155 Albany Road  
Albany, Illinois 61230

**[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/ Joey Logan-Pugh  
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**