

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

Tyler Brummer )  
(Property Identification Number ) PCB 19-  
02-14-035-032) (Tax Certification)  
)

**NOTICE**

**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**, copies of which are herewith served upon you.


Tyler Brummer  
21735 E. 600<sup>th</sup> Avenue  
Dietrich, Illinois 62424

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

**Copies also provided electronically as follows:**

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By:   
\_\_\_\_\_  
Jacob H. Smith  
Assistant Counsel  
Division of Legal Counsel

DATED: April 23, 2019

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**

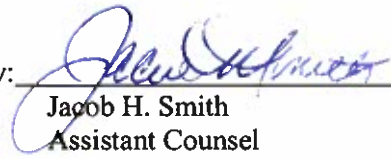
**Tyler Brummer** )  
**(Property Identification Number** ) **PCB 19-**  
**02-14-035-032)** ) **(Tax Certification)**  
 )

**APPEARANCE**

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: \_\_\_\_\_



Jacob H. Smith  
Assistant Counsel  
Division of Legal Counsel

DATED: April 23, 2019

Illinois Environmental Protection Agency  
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**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

**Tyler Brummer** )  
**(Property Identification Number** ) **PCB 19-**  
**02-14-035-032)** ) **(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 March 8, 2019, the Illinois EPA received a request from Tyler Brummer (log number TC-140979, 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: Tyler Brummer  
21735 E. 600<sup>th</sup> Avenue  
Dietrich, IL 62424

The proposed water pollution control facility in this request is located in the SW ¼ of Section 35, T7N, R7E of the 3rd P.M. in Effingham County, at the above street address and consist of the following facilities:

The livestock waste handling facilities consisting of one (1) concrete manure pit (approximately 193 ft. x 102 ft. x 9 ft.), the concrete slatted portion of the floor over the manure pit that capture and contain waste generated in the barn above, four (4) pumpout pits (approximately 6 ft. x 6 ft. x 9 ft. each) to allow manure removal from the manure pit, and Form-A-Drain perimeter drainage tiles (approximately 638 ft. x 6 in.) located around the footing of manure pit to prevent flotation of the pit.

This livestock waste management facility is used to collect, transport, and/or store livestock waste prior to cropland application, and is further described in Exhibit A.

3. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2018), and Section 125.200(a) of the Board's regulations, 35 Ill. Adm. Code 125.200(a), define

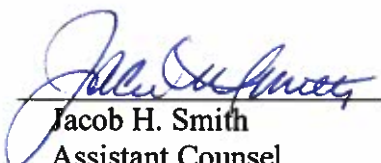
"pollution control facilities" as:

any system, method, construction, device or appliance appurtenant thereto or any portion of any building or equipment, that is designed, constructed, installed or operated for the primary purpose of: eliminating, preventing, or reducing air or water pollution ...or treating, pretreating, modifying or disposing of any potential solid, liquid or gaseous pollutant which if released without treatment, pretreatment modification or disposal might be harmful, detrimental or offensive to human, plant or animal life, or to property.

4. In order to receive preferential tax treatment as pursuant to 35 ILCS 200/11-5 (2018), pollution control facilities must be certified as such by the Board, 35 ILCS 200/11-20 (2014) and 35 Ill. Adm. Code 125.200(a).
5. Upon receipt of a tax certification application, the Illinois EPA must file a recommendation on the application with the Board, 35 Ill Adm. Code 125.204(a).
6. Based on the information in the application and the purpose of the facility, it is the Illinois EPA's engineering judgment that the described facilities may be considered "pollution control facilities," pursuant to 35 Ill. Adm. Code 125.200(a), with the primary purpose of eliminating, preventing, or reducing water pollution, or as otherwise provided in 35 Ill. Adm. Code 125.200, and is 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:   
Jacob H. Smith  
Assistant Counsel  
Division of Legal Counsel

Dated: April 23, 2019

Illinois Environmental Protection Agency  
1021 North Grand Ave. E.  
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) 782-3397

JB PRITZKER, GOVERNOR

JOHN J. KIM, ACTING DIRECTOR

## Memorandum

To: Charles Gunnarson, Division of Legal Counsel

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

Date: **APR 17 2019**

Re: Tyler Brummer – Dietrich  
Recommendation of Tax Certification  
Log # TC-140979  
Property Index# 02-14-035-032

The Bureau of Water received a request on March 08, 2019 from Tyler Brummer 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:

Tyler Brummer  
21735 E. 600<sup>th</sup> Ave.  
Dietrich, IL 62424

SW ¼ of Section 35, T7N, R7E of the 3<sup>rd</sup> PM in Effingham County

The livestock waste handling facilities consisting of one (1) concrete manure pit (approximately 193 ft. x 102 ft. x 9 ft.), the concrete slatted portion of the floor over the manure pit that capture and contain waste generated in the barn above, four (4) pumpout pits (approximately 6 ft. x 6 ft. x 9 ft. each) to allow manure removal from the manure pit, and Form-A-Drain perimeter drainage tiles (approximately 638 ft. x 6 in.) located around the footing of manure pit to prevent flotation of the pit. The facility collects, transports and stores livestock waste prior to cropland application.

The facility is further described in the enclosed applications and supporting documents.

Based on the information included in this submittal, it is our engineering judgment that the above proposed facilities may be considered "Pollution Control Facilities" under 35 IAC 125.200(a), with the primary purpose of eliminating, preventing, or reducing water pollution, or as otherwise provided in this section, and therefore eligible for tax certification from the Illinois Pollution Control Board. The Bureau of Water therefore recommends that the Board issue the requested tax certification for these facilities.

If you have any questions regarding the above, please contact Wei Han at 217/782-0610.

DEL:WH:Tax Cert Recommendation.docx

cc: Tax Cert File

## Watershed Unit Tax Certification Review Sheet

Project Name: Tyler Brummer

Date: April 10, 2019

Type:  Agchem  
 Livestock

Reviewer: WH

Contact: Same

Log number: TC-140979

Phone: 217-821-2363

Applicant: Tyler Brummer  
21735 E. 600<sup>th</sup> Ave.  
Dietrich, IL 62424

Property Index#:

Parcel#: 02-14-035-032

Facility: Tyler Brummer  
21735 E. 600<sup>th</sup> Ave.  
Dietrich, IL 62424

County: Effingham

Legal Description:

Signature: Tyler Brummer

SW of Section: 35 Twp: 7N R: 7E PM: 3<sup>rd</sup>

Title: Owner

Date Control Devices installed: September 2017

Wastes:  Livestock waste is applied to cropland.  
 Agrichemical rinsate and spillage is recycled through the facility and/or land applied.  
 Other: \_\_\_\_\_

### Physical Description of Pollution Control Devices:

The livestock waste handling facilities consist of one (1) concrete manure pit (approximately 193 ft. x 102 ft. x 9 ft.) and the concrete slatted portion of the floor over the manure pit that capture and contain waste generated in the barn above. The concrete manure pit has four (4) pumpout pits (approximately 6 ft. x 6 ft. x 9 ft. each) to allow manure removal from the manure pit. Form-A-Drain perforated perimeter tile (approximately 638 ft. x 6 in.) is located around the footing of the manure pit to prevent flotation of the pit. The facility collects, transports and stores livestock waste prior to cropland application.

Pollution control facilities requested by the applicant through Description of Pollution Control Facilities, Section 2 of the application form and the attachments.

One (1) concrete manure pit;  
Concrete slatted floor;  
Four (4) pumpout pits attached to the manure pit;  
Form-A-Drain perforated perimeter tile.

A process flow diagram is provided by the attachment of the application.

Recommended Action: Issue tax certification.

**RECEIVED**  
MAR 08 2019

IEPA  
BOW/WPC/PERMIT SECTION

March 5, 2019

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

RE: Tyler Brummer facility

Dear Mr. Keller:

Frank & West is submitting an application for certification of property tax treatment for pollution control facility on behalf of the Tyler Brummer facility.

If you have any further questions or comments regarding the Tyler Brummer non-lagoon livestock waste handling facility, please advise.

**FRANK & WEST  
ENVIRONMENTAL ENGINEERS, INC.**

Jacob Nims  
Agricultural Engineer

Attachment: Application for Certification

*Tyler Brummer 217-821-2363*

*I would like to use this for the 2018 year. The reason I did not send by the end of the 2018 year because I did not receive my property assessment on March 1, 2019, which was the reason for not sending in my form till now.*

*Thanks  
Tyler*





# Illinois Environmental Protection Agency

W H

1021 North Grand Avenue East • P.O. Box 19276 • Springfield • Illinois • 62794-9276 • (217) 782-3397

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

FOR AGENCY USE ONLY	
File Number: _____	Date Rec'd: _____
Certification Number: _____	Date: _____

Facility Type (check one):  Air  Water

This form is to be used for any application for certification of property tax treatment for a pollution control facility for air or water from the Illinois EPA.



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

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

**RECEIVED**  
MAR 08 2019

IEPA  
BOW/WPC/PERMIT SECTION

### I. Applicant Information:

Company Name: <u>Tyler Brummer</u>	Person to Contact _____
Person Authorized to Receive Certification: <u>Tyler Brummer</u>	for Additional Details: <u>Same</u>
Street Address: <u>21735 E. 600th Ave.</u>	Street Address: _____
City: <u>Dietrich</u> State: <u>IL</u>	City: _____ State: _____
Zip: <u>62424</u> Phone: <u>217-821-2363</u>	Zip: _____ Phone: _____
Email Address: _____	Email Address: _____

### II. Facility Information:

Facility Location: Quarter Section: SW Township: 7-North Range: 7-East  
Municipality: Section 35 Township: \_\_\_\_\_

Address: \_\_\_\_\_ City: \_\_\_\_\_  
State: \_\_\_\_\_ Zip Code: \_\_\_\_\_ County: Effingham Book Number: \_\_\_\_\_

Property Index Number: 02-14-035-032

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

### Manufacturing Operations Information:

Nature of Operations Conducted at the Above Location:

The structure is a swine finishing building where swine are housed on concrete slats with a below ground concrete pit used as waste storage.

### Permit Information:

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

Note: Submit copies of all relevant permits issued by local pollution control agencies. (e.g. MSD Construction Permit)

This Agency is authorized to request this information under 415 ILCS 5/4(b)(2012). Disclosure of this information is voluntary and no penalties will result from the failure to provide the information. However, the absence of the information could prevent your application from being processed or could result in denial of your application.

**Manufacturing Process Information:**

Please provide information on the manufacturing process and materials on which pollution control facility is used, including each major piece of equipment associated with the pollution control facility (or low sulfur dioxide emission coal fueled device).  
Description of the Process:

Not applicable

**Materials Used in the Process:**

Not applicable

**Pollution Control Facility Information:**

Please provide a narrative description of the pollution control facility (or low sulfur dioxide emission coal fueled device), and an explanation of why its primary purpose is to eliminate, prevent or reduce pollution.

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

A concrete pit with dimensions of 193' x 101'6" x 9' deep is used to store livestock waste until the appropriate time to apply the manure to agricultural fields at agronomic rates. The building has four (4) 6' x 6' x 9' concrete pumpouts, 638' of 6" Form-A-Drain tile around the perimeter of the footings, and 19,200 ft<sup>2</sup> of precast concrete slats.

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

The primary purpose of the pits is to have a years worth of livestock manure storage to allow flexibility for application to agricultural fields when conditions are ideal.

**Identify the statute or regulation (federal or state), or local ordinance, if any, requiring the installation of the subject pollution control facility (or low sulfur dioxide emission coal fueled device).**

Not applicable

**Nature of Contaminants or Pollutants:**

List air contaminants or water pollution substances released as effluents to the manufacturing processes. Also list the final disposal of any contaminants removed from the manufacturing processes.

Contaminant or Pollutant	Material Retained, Captured or Recovered	
	Description	Disposal or Use
Livestock Manure	Stored in below ground concrete pit	Field applied at agronomic rates

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



# Illinois Environmental Protection Agency

## Point(s) of Waste Water Discharge:

Identify the location of the discharge to the receiving stream. This will typically refer to a source of water pollution but can include water-carried wastes from air pollution control facilities.  
1021 North Grand Avenue East P.O. Box 19278 Springfield Illinois 62704-0278 (217) 782-3397

Plans and Specifications Attached  Yes  No

Submit Drawings, which clearly show:

- (a) Point(s) of discharge to receiving stream; and
- (b) Sewers and process piping to and from the control facility.

Are contaminants (or residues) collected by the control facility?  Yes  No

Note: If the collected contaminants are disposed of other than as wastes, state the disposition of the materials, and the value dollars reclaimed by the sale or reuse of the collected substances. State the cost of reclamation and related expense.

### Project Status:

Date Installation Completed: 9-1-17

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

Status of installation on date of application:

*In operation*

### III. Verification and Signature:

The following information is submitted in accordance with the Illinois Property Tax Code, as amended, and to the best of my knowledge is true and correct.

**Any person who knowingly makes a false, fictitious, or fraudulent material statement, orally or in writing, to the Illinois EPA commits a Class 4 felony. A second or subsequent offense after conviction is a Class 3 felony. (415 ILCS 5/44(h))**

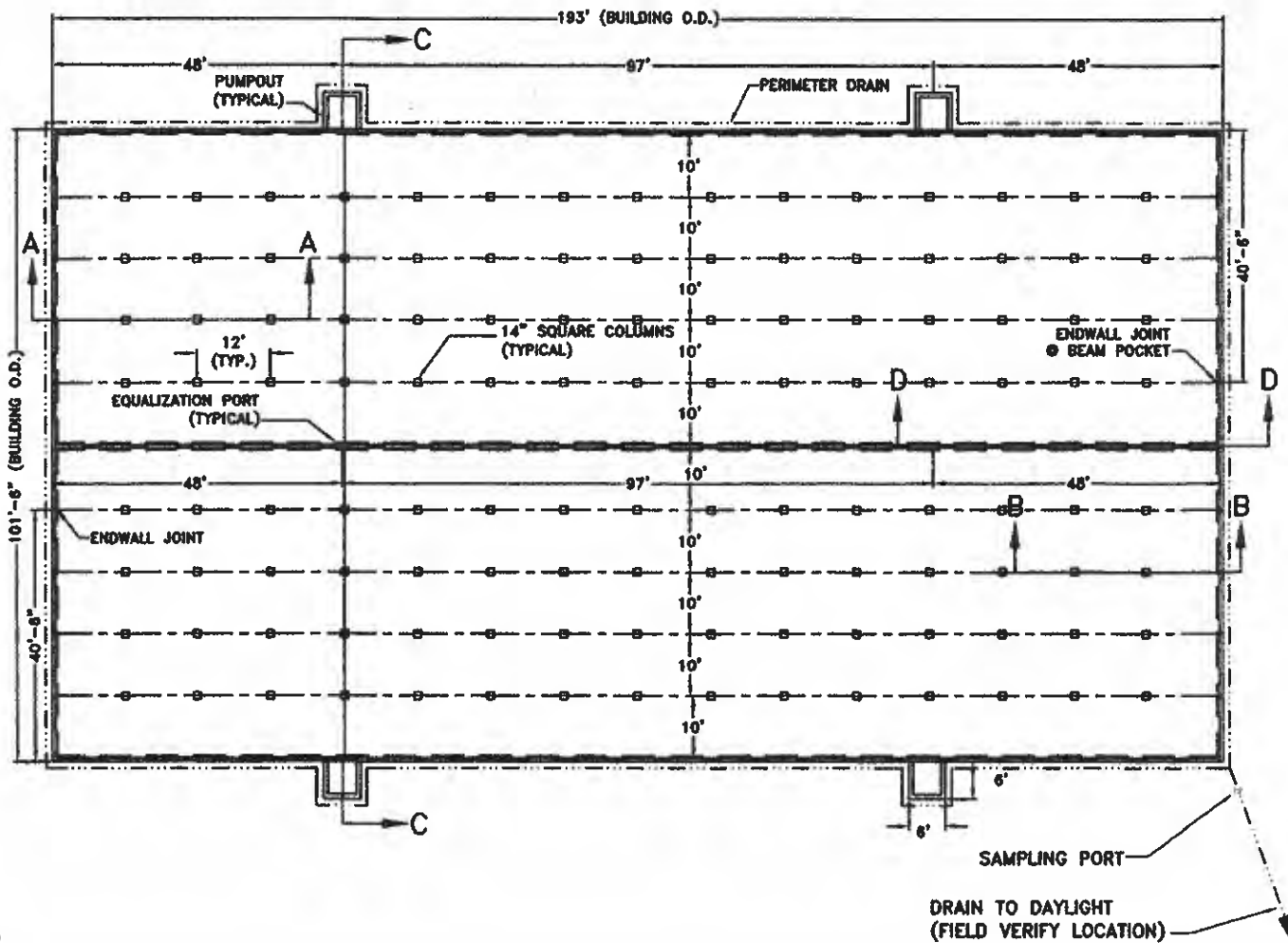
Tyler G. Brummer  
Printed Name:

Owner  
Title:

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

*Tyler G. Brummer*  
Signature:

3-5-19  
Date:



### GENERAL NOTES

- 1.) ANY REVISIONS TO THESE DRAWINGS MUST BE APPROVED BY THE PROJECT ENGINEER OF THE COMPANY LISTED IN THE TITLE BLOCK.
- 2.) CONCRETE CONSTRUCTION SHALL MEET WITH MIDWEST PLAN SERVICE-36, CONCRETE MANURE STORAGE UNLESS NOTED OTHERWISE.
- 3.) NO CONCRETE SHALL BE PLACED ON ICE, SNOW OR FROZEN FOUNDATION MATERIAL. THE CONTRACTOR SHALL BE RESPONSIBLE FOR ALL CONCRETE DAMAGED BY LOW TEMPERATURES AND SHALL REMOVE AND REPLACE ANY CONCRETE SO DAMAGED AT HIS/HER EXPENSE.
- 4.) THE METHOD AND MANNER OF PLACING CONCRETE SHALL BE SUCH AS TO AVOID SEGREGATION OR SEPARATION OF THE AGGREGATES OR THE DISPLACEMENT OF THE REINFORCEMENT.
- 5.) THE FOOTINGS ARE TO BE CONSTRUCTED WITH A MINIMUM OF 3,000 PSI CONCRETE.
- 6.) ALL WALLS, COLUMNS, AND FLOORS ARE TO BE CONSTRUCTED OF 4,000 PSI CONCRETE.
- 7.) CONCRETE SLATS WILL BE UTILIZED FOR FLOORING.
- 8.) THE CONCRETE PAD WILL BE A CONTINUOUS POUR.
- 9.) EXTERIOR WALL CONSTRUCTION JOINTS WILL BE INSTALLED AT 100' O.C.
- 10.) NO VEHICLE LOADS ALLOWED WITHIN 5' OF PIT/GUTTER WALLS.
- 11.) ALL BEAMS SHALL BE BUTTED TIGHT AND/OR GROUTED TIGHT THE FULL WIDTH AND HEIGHT OF THE BEAM. GROUT WILL HAVE A MINIMUM COMPRESSIVE STRENGTH OF 5,500 PSI.
- 12.) ALL SLATS SHALL BE BUTTED TIGHT AND/OR GROUTED TIGHT THE FULL LENGTH AND DEPTH OF THE SLAT. GROUT WILL HAVE A MINIMUM COMPRESSIVE STRENGTH OF 5,500 PSI.
- 13.) NO PIPE PENETRATIONS OTHER THAN THE TYPES IDENTIFIED ON THESE DRAWINGS ARE ALLOWED. ALL WALL AND FLOOR PENETRATIONS, INCLUDING PIPE PENETRATIONS MUST BE APPROVED BY THE PROJECT ENGINEER.
- 14.) PIT WALLS HAVE BEEN DESIGNED IN ACCORDANCE WITH THE LATERAL EARTH PRESSURE VALUES FOUND IN MWPS-36, TABLE 3-1.

**Frank & West**  
Environmental Engineers, Inc.  
7826 N. State Route 29  
Springfield, IL 62707  
Phone: 217/487-7885  
Fax: 217/487-7887

TYLER BRUMMER

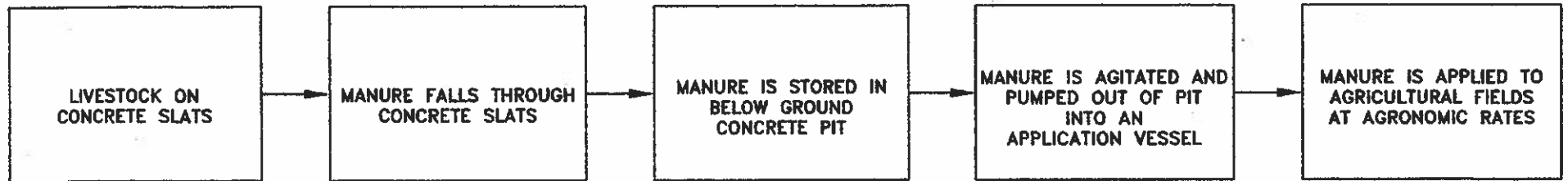
PLAN VIEW

DRAWN BY: CEO

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SCALE: AS SHOWN | DATE: 03/30/18 | REVISED ON: 05/18/17 | DRAWING NO. 16-12901

POLLUTION CONTROL FACILITY  
PROCESS FLOW DIAGRAM



STATE OF ILLINOIS

COUNTY OF SANGAMON

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)  
)  
)  
)

**CERTIFICATE OF SERVICE**

I, the undersigned attorney at law, hereby certify that I have served on the date of April 23, 2019, the attached **APPEARANCE** and **RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY**, upon the following persons by causing to be mailed a true copy thereof in an envelope duly addressed, bearing proper first class postage, and deposited in the United States mail at Springfield, Illinois:

Tyler Brummer  
21735 E. 600<sup>th</sup> Avenue  
Dietrich, Illinois 62424

**Copies also provided electronically as follows:**

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via email at REV.PropTaxApp.illinois.gov  
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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/ Jacob H. Smith  
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)

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