

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Jay Schmidgall)
(Property Identification Number) PCB No. 21-____
17-011-005-20) (Tax Certification)
)

NOTICE OF FILING

TO: See attached Certificate of Service.

PLEASE TAKE NOTICE that I have today electronically filed with the Office of the Clerk of the Illinois Pollution Control Board Illinois EPA's NOTICE OF FILING, APPEARANCE, RECOMMENDATION, and CERTIFICATE OF SERVICE, copies of which are herewith served upon you.

Respectfully submitted,

ILLINOIS ENVIRONMENTAL
PROTECTION AGENCY

By: /s/ Gabriel H. Neibergall
Gabriel H. Neibergall
Assistant Counsel
Division of Legal Counsel
Gabriel.Neibergall@illinois.gov

DATED: November 20, 2020

1021 N. Grand Ave. East
P.O. Box 19276
Springfield, IL 62794-9276
(217) 782-5544

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Jay Schmidgall)	
(Property Identification Number)	PCB No. 21-____
17-011-005-20))	(Tax Certification)
)	

APPEARANCE

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

Respectfully submitted,

ILLINOIS ENVIRONMENTAL
PROTECTION AGENCY

By: /s/ Gabriel H. Neibergall
Gabriel H. Neibergall
Assistant Counsel
Division of Legal Counsel
Gabriel.Neibergall@illinois.gov

DATED: November 20, 2020

Gabriel H. Neibergall, #6323183
Division of Legal Counsel
Illinois Environmental Protection Agency
1021 N. Grand Ave. East
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BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Jay Schmidgall)
(Property Identification Number) PCB No. 21-_____
17-011-005-20) (Tax Certification)
)

RECOMMENDATION

The Illinois Environmental Protection Agency (“Illinois EPA”) hereby files its Recommendation pursuant to Section 125.204 of the regulations of the Illinois Pollution Control Board (“Board”), 35 Ill. Adm. Code 125.204.

1. On December 30, 2019, the Illinois EPA received a request from Jay Schmidgall (log number TC-142734, **Exhibit A**) for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204.¹
2. The facility’s address is: Jay Schmidgall
2540 400th Ave.
Emden, IL 62635

The proposed water pollution control facilities in this request are located in the SW ¼ of Section 11, T21N, R4W of the 3rd P.M. in Logan County, at the above street address and consist of the following:

Livestock waste handling facilities consisting of one concrete manure pit (approximately 201 ft. x 102 ft. x 8 ft.), the concrete slatted portion of the floor over the manure pit that captures and contains waste generated in the barn above, six pump out pits (each approximately 6 ft. x 6 ft. x 8 ft.) to allow manure removal from the manure pit, and perimeter drainage tiles (approximately 680 ft. x 6 in. Form-A-Drain) located around the footing of the manure pit to prevent flotation of the pit.

¹ To prevent confusion, Counsel for the Illinois EPA would like to note that three separate—but schematically identical—livestock waste handling facilities exist at the listed facility address and PIN. Each facility has a different owner and, therefore, the Illinois EPA has filed three separate recommendations with the Board.

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

3. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (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 (2018) and 35 Ill. Adm. Code 125.200(a).
5. Upon receipt of a tax certification application, the Illinois EPA must file a recommendation on the application with the Board, 35 Ill Adm. Code 125.204(a).
6. Based on the information in the application and the purpose of the facility, it is the Illinois EPA's engineering judgment that the described facilities may be considered "pollution control facilities," pursuant to 35 Ill. Adm. Code 125.200(a), with the primary purpose of eliminating, preventing, or reducing water pollution, or as otherwise provided in 35 Ill. Adm. Code 125.200, and are eligible for tax certification from the Board.

WHEREFORE, the Illinois EPA recommends that the Board issue the requested tax certification.

Respectfully submitted,

ILLINOIS ENVIRONMENTAL
PROTECTION AGENCY

By: /s/ Gabriel H. Neibergall
Gabriel H. Neibergall
Assistant Counsel
Division of Legal Counsel
Gabriel.Neibergall@illinois.gov

DATED: November 20, 2020

Gabriel H. Neibergall, #6323183
Division of Legal Counsel
Illinois Environmental Protection Agency
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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 *DEL*

Date: OCT 21 2020

Re: Jay Schmidgall – Mackinaw
Recommendation of Tax Certification
Log# TC-142734
Property Index# 17-011-005-20

The Bureau of Water received a request on December 30, 2019 from Jay Schmidgall 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:

Jay Schmidgall
30642 Townline Rd.
Mackinaw, IL 61755

SW ¼ of Section 11, T21N, R4W of the 3rd PM in Logan County

The livestock waste handling facilities consisting of one (1) concrete manure pit (approximately 201 ft. x 102 ft. x 8 ft.), the concrete slatted portion of the floor over the manure pit that capture and contain waste generated in the barn above, six (6) pumpout pits (approximately 6 ft. x 6 ft. x 8 ft. each) to allow manure removal from the manure pit, and perimeter drainage tiles (approximately 680 ft. x 6 in. Form-A-Drain) located around the footing of the manure pit to prevent flotation of the pit. The facility collects, transports and stores livestock waste prior to cropland application.

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

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

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

DEL:WH:Tax Cert Recommendation.docx

cc: Tax Cert File

Watershed Unit Tax Certification Review Sheet

Project Name: Jay Schmidgall

Date: June 24, 2020

Reviewer: WH

Type: Agchem
 Livestock

Log number: TC-142734

Contact: Same

Applicant: Jay Schmidgall
30642 Townline Rd.
Mackinaw, IL 61755

Phone: 309-392-2271

Facility: Jay Schmidgall
30642 Townline Rd.
Mackinaw, IL 61755

Property Index#: 17-011-005-20

Parcel#:

Legal Description:
SW of Section: 11 Twp: 21N R: 4W PM: 3rd

County: Logan

Signature: Jay Schmidgall

Date Control Devices installed: December 2018

Title: Owner

- 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 201 ft. x 102 ft. x 8 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 six (6) pumpout pits (approximately 6 ft. x 6 ft. x 8 ft. each) to allow manure removal from the manure pit. Perimeter drainage tiles (approximately 680 ft. x 6 in. Form-A-Drain) are 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 C of the application form and the attached drawings.

One (1) concrete manure pit; (approximately 201 ft. x 102 ft. x 8 ft)

Concrete slatted floor at the pit;

Pumpout pits attached to the manure pit, 6 x 6 ft. x 6 ft. x 8 ft.

Perimeter drainage tiles at the pit: 680 ft. x 6 in Form-A-Drain

A plan view of the pit was submitted with the application. A process flow diagram was submitted via email of 06/18/2020.

Recommended Action: Issue tax certification.

Han, Wei

From: Marjorie Schmidgall <rmschmidgall78@gmail.com>
Sent: Thursday, June 18, 2020 2:21 PM
To: Han, Wei
Subject: [External] Fwd: TC-142734 Jay Schmidgall
Attachments: DEEP PIT DIAGRAM Model (1).pdf

Mr. Han,
This is the Tax ID Number we have been given.
17-011-005-20
There is a diagram included from Jake Nims.
Let me know if there is anything else you need.

Marjorie Schmidgall

----- Forwarded message -----

From: Tim Schmidgall <timschmidgall@gmail.com>
Date: Wed, Jun 17, 2020 at 6:59 PM
Subject: Fwd: TC-142734 Jay Schmidgall
To: Randy Schmidgall <rmschmidgall78@gmail.com>

Sent from my iPhone

Begin forwarded message:

From: Jake Nims <jnims@fwieng.com>
Date: June 17, 2020 at 1:51:07 PM CDT
To: Tim Schmidgall <timschmidgall@gmail.com>
Subject: FW: TC-142734 Jay Schmidgall

Please address item #1. The attached diagram will address #2.

Jake Nims

Frank & West Environmental Engineers, Inc.

1032 S. 2nd St.

Springfield, IL 62704

(217) 679-7361 office

(217) 679-8362 fax

(309) 530-2894 cell

From: Han, Wei [mailto:Wei.Han@Illinois.gov]
Sent: Wednesday, June 17, 2020 1:49 PM
To: Jake Nims
Subject: TC-142734 Jay Schmidgall

Mr. Nims,

The following information is needed for the Agency to complete the review of the subject application for Tax Certification:

1. Property Identification Number;
2. A flow diagram showing the process from livestock generation to land application.

Please let me know if you have any questions.

Wei Han, P.E.

Illinois Environmental Protection Agency

BOW/DWPC/Permit Section

1021 North Grand Avenue E.

P.O. Box 19276

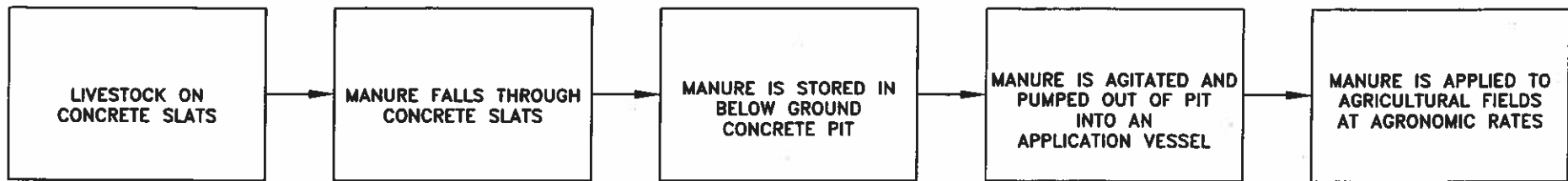
Springfield, IL 62794-9276

Phone: 217-524-3034

Email: Wei.Han@Illinois.gov

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POLLUTION CONTROL FACILITY
PROCESS FLOW DIAGRAM



Han, Wei

From: Marjorie Schmidgll <rmschmidgall78@gmail.com>
Sent: Tuesday, June 23, 2020 4:00 PM
To: Gove, Darren; Han, Wei; Tsai, Shu-Mei; Hafliger, Belinda
Subject: [External] Re: certification application forms
Attachments: certifiedmailreceiptdec302019.pdf

All,
FYI I have attached the signed mail receipt I have in my file regarding the date that the applications were received at the Illinois EPA. My request would be that the dates be applied in the database as having been received in 2019, since that is when the applications were received. Every consideration you could give to this matter is appreciated.

Marjorie Schmidgall
RM Schmidgall

On Tue, Jun 23, 2020 at 11:35 AM Marjorie Schmidgll <rmschmidgall78@gmail.com> wrote:

All,
As July 1 is just a week away, I would like to know the status of the applications we had submitted last year for a pollution control tax credit for hog buildings built in Logan County. The applications were prepared by Jacob Nims, Agricultural -Engineer at Frank & West Environmental Engineers, Inc.

I have been in contact with several of you, trying to get the process started. We submitted the applications in 2019, but were unaware that the applications were never started, and had been misplaced. Since there is a large tax savings attached with the certification of these buildings, I am anxious to know where the application stands today.


I now believe there are numbers assigned which are:

TC-142733 Tim Schmidgall
TC-142734 Jay Schmidgall
TC-142735 Randall Schmidgall

I hope knowing these numbers exist is a good sign that the status of the applications is moving through the proper channels, but I would appreciate an update if at all possible. If there is more information needed, I hope someone can let me know what is still needed.

Thank you for any help you may be able to give.

Marjorie Schmidgall
Randall Schmidgall
RM Schmidgall, Inc.
309-275-5436

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
<ul style="list-style-type: none"> ■ Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired. ■ Print your name and address on the reverse so that we can return the card to you. ■ Attach this card to the back of the mailpiece, or on the front if space permits. 	<p>A. 1021 N. Grand Avenue East Post Office Box 19276 Springfield, Illinois 62794-9276 <input type="checkbox"/> Agent <input checked="" type="checkbox"/> Addressee</p> <p>B. Received by (Printed Name) DEC 30 2019 C. Date of Delivery</p>
<p>1. Article Addressed to: Illinois EPA 2 Al Keller, Permit Section Division of Water Pollution Control 1021 N. Grand Ave East PO Box 19276 Springfield, IL 62794-9276</p>	<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No</p> <p>3. Barcode Type <input type="checkbox"/> Standard Mail <input checked="" type="checkbox"/> Registered Mail <input type="checkbox"/> Collect on Delivery</p> 
<p>2. Article Number (Transfer from service label)</p>	<p>4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes</p> <p style="text-align: center;">7019 0160 0000 7765 0212</p>
<p>PS Form 3811, July 2013 Domestic Return Receipt</p>	



Illinois Environmental Protection Agency

WH

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

Application for Certification (Property Tax Treatment) Pollution Control Facility

FOR AGENCY USE ONLY

File Number: _____ Date Rec'd: _____
 Certification Number: _____ Date: _____

Facility Type (check one): Air Water

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

You must have Adobe Acrobat Reader 4.0 or above installed to use the features on this form.

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

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

I. Applicant Information:

Company Name: Jay Schmidgall
 Person Authorized to Receive Certification: Jay Schmidgall
 Street Address: 30642 Townline Rd.
 City: Mackinaw State: IL
 Zip: 61755 Phone: 309-392-2271
 Email Address: _____

Person to Contact for Additional Details: Same
 Street Address: _____
 City: _____ State: _____
 Zip: _____ Phone: _____
 Email Address: _____

II. Facility Information:

Facility Location: Quarter Section: SW Township: 21-North Range: 4-West
 Municipality: Section 11 Township: _____

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

Property Index Number: _____

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 201' x 101'10" x 8' deep is used to store livestock waste until the appropriate time to apply the manure to agricultural fields at agronomic rates. The building has six (6) 6' x 6' x 8' deep pumpouts, 680' of 6" Form-a-Drain around the perimeter of the footings, and 20,000 ft² of precast concrete slats.

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

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

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

Not applicable

Nature of Contaminants or Pollutants:

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

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

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



Illinois Environmental Protection Agency

Point(s) of ~~Water~~ 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 62794-0278 (217) 782-3357

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: 12-31-18

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

12-31-18

Status of installation on date of application:

In Use

III. Verification and Signature:

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

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

Jay Lang Schmidgall Printed Name: owner Title:

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

Jay Schmidgall Signature: 12-26-19 Date:

1000 S. 2nd Street
Greensboro, N.C. 27404

Frank & West
Environmental Engineers, Inc.

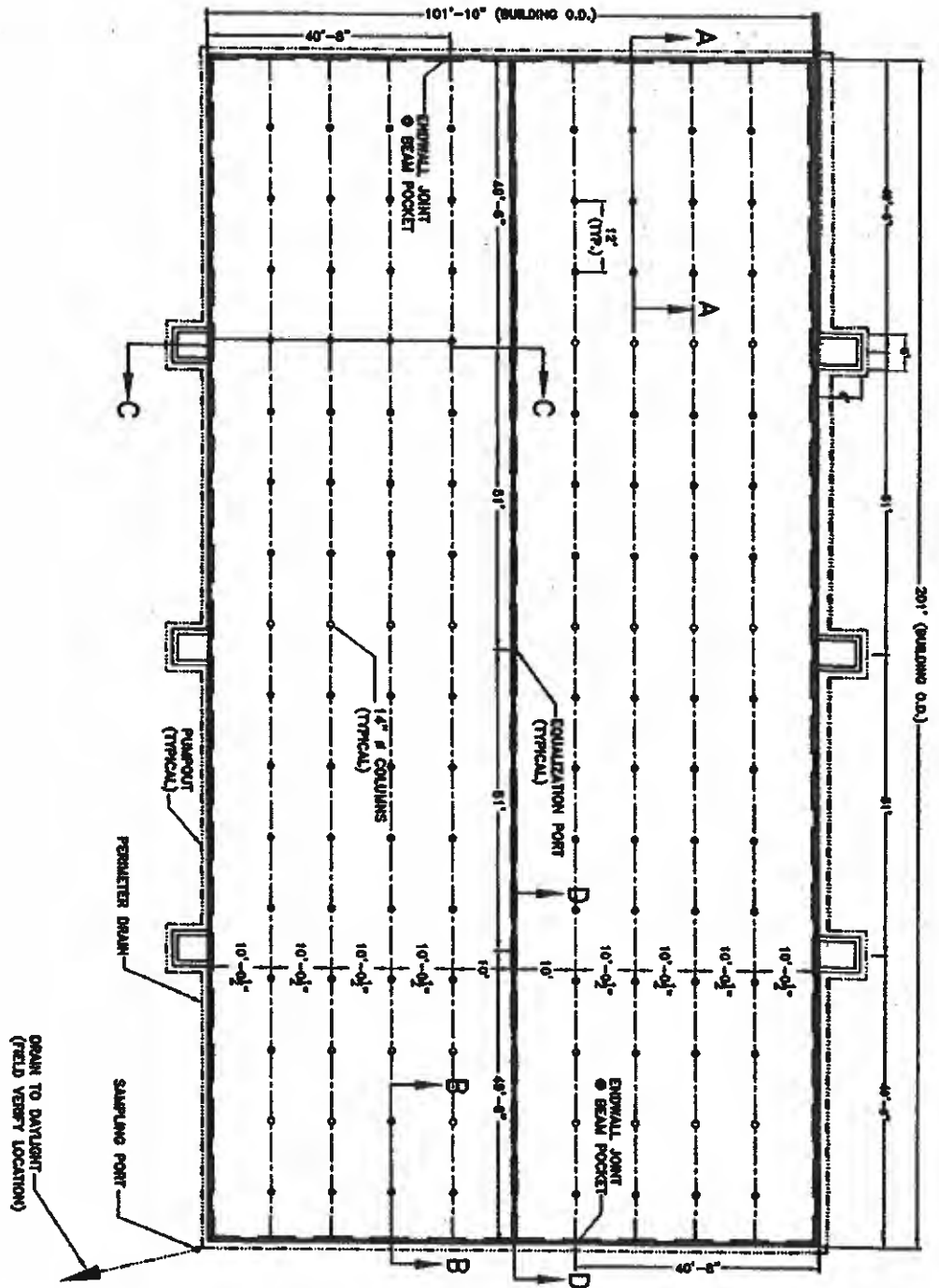
Phone: 817/676-7581
Fax: 817/676-8828

JAY SCHMIDGALL
DRAWN BY: CEO

SCALE: AS SHOWN DATE: 04/29/18 (REVISED ON: 05/15/18) DRAWING NO. 18-12111

JAY SCHMIDGALL

PLAN VIEW



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 MINIMUM PLAN SERVICE-34, CONCRETE FINISH STORAGES 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 ON THE DISJOINTS 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 SLABS WILL BE UTILIZED FOR FLOORING.
- 8.) THE CONCRETE PAD WILL BE A CONTINUOUS POUR.
- 9.) EXTERIOR WALL CONSTRUCTION JOISTS WILL BE INSTALLED AT 100' O.C. BAYSPAN, UNLESS OTHERWISE NOTED.
- 10.) NO VEHICLE LOADS ALLOWED WITHIN 5' OF PT/GUTTER WALLS.
- 11.) ALL BEAMS SHALL BE BUTTED TIGHT AND/OR GROUDED TIGHT. THE FULL WIDTH AND HEIGHT OF THE BEAM GROUP WILL HAVE A MINIMUM COMPRESSIVE STRENGTH OF 5,000 PSI.
- 12.) ALL SLABS SHALL BE BUTTED TIGHT AND/OR GROUDED TIGHT. THE FULL LENGTH AND DEPTH OF THE SLAT GROUP WILL HAVE A MINIMUM COMPRESSIVE STRENGTH OF 5,000 PSI.
- 13.) NO PFC PENETRATIONS OTHER THAN THE TYPES IDENTIFIED ON THESE DRAWINGS ARE ALLOWED. ALL WALL AND FLOOR PENETRATIONS, INCLUDING PFC PENETRATIONS MUST BE APPROVED BY THE PROJECT ENGINEER.
- 14.) WATERSTOP SHALL BE INSTALLED IN ACCORDANCE WITH MANUFACTURER INSTRUCTIONS.

2018 © FRANK & WEST ENVIRONMENTAL ENGINEERS, INC. THESE PLANS AND SPECIFICATIONS ARE THE PROPERTY OF FRANK AND WEST ENVIRONMENTAL ENGINEERS, INC. AND ONLY FOR THIS PROJECT AND MAY NOT BE USED, COPIED OR REPRODUCED WITHOUT EXPRESS WRITTEN CONSENT.

Hafliger, Belinda

From: Marjorie Schmidgll <rmschmidgall78@gmail.com>
Sent: Monday, June 8, 2020 12:43 PM
To: Hafliger, Belinda
Subject: Re: FW: [External] Application for Pollution Control Facility
Attachments: jaywaterpollutionapp.pdf; timwaterpollutionapp.pdf

Here are the other two applications that you do not have. They were included in the packet received in December. Let me know if there is anything else you need.

Thanks,
Marjorie Schmidgall

On Mon, Jun 8, 2020 at 10:16 AM Hafliger, Belinda <Belinda.Hafliger@illinois.gov> wrote:

I need everything I have nothing? But, what shu-mei gave me.

From: Marjorie Schmidgll <rmschmidgall78@gmail.com>
Sent: Monday, June 8, 2020 10:10 AM
To: Hafliger, Belinda <Belinda.Hafliger@illinois.gov>
Subject: Re: FW: [External] Application for Pollution Control Facility

There were three under 3 different names, but they are exactly alike. Should I scan the two of them to you? The other two names are Tim Schmidgall and Jay Schmidgall, both prepared by Frank & West Engineering.

Marjorie Schmidgall

On Mon, Jun 8, 2020 at 9:59 AM Hafliger, Belinda <Belinda.Hafliger@illinois.gov> wrote:

Ok, the one that shu-mei sent me I'll put that date on the recv. Date.

Thanks

From: Marjorie Schmidgll <rmschmidgall78@gmail.com>
Sent: Monday, June 8, 2020 9:35 AM
To: Hafliger, Belinda <Belinda.Hafliger@illinois.gov>
Cc: Tsai, Shu-Mei <Shu-Mei.Tsai@illinois.gov>; LeCrone, Darin <Darin.LeCrone@illinois.gov>
Subject: Re: FW: [External] Application for Pollution Control Facility

I have a receipt that it was received by Kyle J. on December 30, 2019.

Thank you.

Marjorie Schmidgall

Randall Schmidgall

On Mon, Jun 8, 2020 at 8:27 AM Haflinger, Belinda <Belinda.Haflinger@illinois.gov> wrote:

Can you please advise when you send the application for Tax Certification?

From: Marjorie Schmidgall <rmschmidgall78@gmail.com>

Sent: Wednesday, June 3, 2020 2:30 PM

To: Tsai, Shu-Mei <Shu-Mei.Tsai@Illinois.gov>

Cc: Haflinger, Belinda <Belinda.Haflinger@Illinois.gov>; LeCrone, Darin <Darin.LeCrone@Illinois.gov>

Subject: Re: FW: [External] Application for Pollution Control Facility

Hi All,

I am wondering if there has been any of the applications found. We would like to have Logan County aware that this was requested before the end of the year, since there would have been a very large property tax savings. It will be due on July 1 and again on September 1. Is there any way that we could work together on this?

Your help is very much appreciated if we could unearth the applications and push them through your system.

Marjorie Schmidgall

Randall Schmidgall

On Wed, Jun 3, 2020 at 8:30 AM Tsai, Shu-Mei <Shu-Mei.Tsai@illinois.gov> wrote:

Hello, Belinda:

Please check if you log in this request. I searched the name and address but I could not find out we have this in house.

I also search the name for Schmidgall Farm, but I didn't find out anything. Please check with it..

Darin:

Please check if you have this request. Thank you

Shu-Mei

From: Marjorie Schmidgall <rmschmidgall78@gmail.com>
Sent: Tuesday, June 2, 2020 1:39 PM
To: Tsai, Shu-Mei <Shu-Mei.Tsai@Illinois.gov>
Subject: [External] Application for Pollution Control Facility

Dear Shu-Mei,

I was happy to speak with you on the phone. Thank you for your prompt call. I am attaching the application. This is one. We have 3 there concerning hog buildings. One is under the name Randy Schmidgall, one is under the name Tim Schmidgall,

and one is under the name Jay Schmidgall.

Thank you for any help you can give us on this application.

Marjorie Schmidgall

309-275-5436

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Frank & West
Environmental Engineers, Inc.

June 5, 2018

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

RE: Jay Schmidgall facility

Dear Mr. Keller:

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

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

FRANK & WEST
ENVIRONMENTAL ENGINEERS, INC.

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

Jacob Nims
Agricultural Engineer

Attachment: Application for Certification

Neibergall, Gabriel

From: Marjorie Schmidgall <rmschmidgall78@gmail.com>
Sent: Wednesday, November 18, 2020 6:35 PM
To: Neibergall, Gabriel
Subject: [External] Re: Question re: Tax Cert Applications (Log Nos. TC-142733, TC-142734 & TC-142735)

All your questions are yes, except the address of the hog buildings is 2540 400th Avenue, Emden, IL 62635.
Marjorie Schmidgall
RM Schmidgall, Inc.

On Wed, Nov 18, 2020 at 5:14 PM Neibergall, Gabriel <Gabriel.Neibergall@illinois.gov> wrote:

Ms. Schmidgall:

Good afternoon. I was recently (this month) assigned to review and make recommendations re: the subject tax certifications. I have the following questions:

1. Please confirm that there are three (3) different buildings / structures for which you / the listed owners are seeking certification as water pollution control facilities?
2. Are all three buildings / structures located at the same site, which you've identified by PIN 17-011-005-20 in Logan County?
3. The applications did not contain a street address for the site / facilities. Can you confirm that the nearest street address for all of the pollution control facilities would be: **RM Schmidgall Inc., 2530 400th Ave., Atlanta IL 61723**? This is the "site address" for the PIN you provided the Agency. If this is not correct, please provide the nearest street address(es).

Thank you for your assistance with this matter. I am working primarily remotely, so e-mail is the best way to reach me.

Respectfully,

-Gabe Neibergall

Gabriel H. Neibergall
Assistant Counsel
Illinois Environmental Protection Agency
Division of Legal Counsel
1021 North Grand Avenue East, P.O. Box 19276
Springfield, IL 62794-9276
Phone: 217-785-4824 / Fax: 217-782-9807
E-mail: gabriel.neibergall@illinois.gov

From: Jennifer Tirey <jennifer@ilpork.com>
Sent: Thursday, November 12, 2020 10:41 AM
To: Gove, Darren <Darren.Gove@Illinois.gov>; Han, Wei <Wei.Han@Illinois.gov>; Sias, Kara <Kara.Sias@Illinois.gov>
Cc: Jennifer Tirey <jennifer@ilpork.com>
Subject: [External] FW: real estate taxes in Logan county

Good morning Darren,

I am writing on behalf of one of my pork producer members, the Schmidgall's in Logan Co. They applied for the tax certification in 2019 and haven't gotten any other updates since applying in 2019. In the meantime, they received their tax bill and it was taxed at 100% per building. Can you help me determine where this application is and what they can do to rectify the situation?

I am attaching the documents that the Schmidgall's shared with me for your review.

Thank you,

Jennifer

Jennifer Tirey
Executive Director

Illinois Pork Producers Association
(217) 971-3842

From: Marjorie Schmidgall <rmschmidgall78@gmail.com>
Sent: Wednesday, November 11, 2020 4:23 PM
To: Jennifer Tirey <jennifer@ilpork.com>
Subject: real estate taxes in Logan county

Jennifer,

Thank you for talking to me this morning. It is a relief to have someone listen and try to help us with this. We have talked with Nic Anderson, and he has tried to help as well. We appreciate any help we get, since this has moved like mud through the process. I am attaching all three applications. Each building is in a different name, but we received one tax bill under RM Schmidgall, Inc.

I mentioned seeing numbers attached to each application:

TC-142735 Randall Schmidgall

TC-142733 Tim Schmidgall

TC-142734 Jay Schmidgall

Thank you!

Marjorie Schmidgall

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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 November 20, 2020, the attached **NOTICE OF FILING**, **APPEARANCE**, and **RECOMMENDATION**, 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:

Jay Schmidgall
30642 Townline Rd.
Mackinaw, IL 61755

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]

Illinois Pollution Control Board
Don Brown, Clerk
State of Illinois Center
100 West Randolph, Suite 11-500
Chicago, Illinois 60601
don.brown@illinois.gov

Respectfully submitted,

ILLINOIS ENVIRONMENTAL
PROTECTION AGENCY

By: /s/ Gabriel H. Neibergall
Gabriel H. Neibergall
Assistant Counsel
Division of Legal Counsel
Gabriel.Neibergall@illinois.gov

DATED: November 20, 2020

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