BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

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Randy Schmidgall (Property Identification Number 17-011-005-20)

PCB No. 21-_____ (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 <u>NOTICE OF FILING</u>, <u>APPEARANCE</u>, <u>RECOMMENDATION</u>, and <u>CERTIFICATE OF SERVICE</u>, 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

Randy Schmidgall (Property Identification Number 17-011-005-20)

PCB No. 21-_____ (Tax Certification)

APPEARANCE

The undersigned, as one of its attorneys, hereby enters an Appearance on behalf of the

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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 P.O. Box 19276 Springfield, IL 62794-9276 (217) 782-5544 Gabriel.Neibergall@illinois.gov

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Randy Schmidgall (Property Identification Number 17-011-005-20)

PCB No. 21-(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.

 On December 30, 2019, the Illinois EPA received a request from Randy Schmidgall (log number TC-142735, 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:

Randy 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.

 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: <u>/s/ Gabriel H. Neibergall</u> Gabriel H. Neibergall Assistant Counsel Division of Legal Counsel <u>Gabriel.Neibergall@illinois.gov</u>

DATED: November 20, 2020

Gabriel H. Neibergall, #6323183 Division of Legal Counsel Illinois Environmental Protection Agency 1021 N. Grand Ave. East P.O. Box 19276 Springfield, IL 62794-9276 (217) 782-5544 Gabriel.Neibergall@illinois.gov



ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 · (217) 782-3397 JB PRITZKER, GOVERNOR JOHN J. KIM, DIRECTOR

Memorandum

To: Mike Roubitchek, Division of Legal Counsel

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

Date: OCT 2 1 2020

Re: Randy Schmidgall – Bloomington Recommendation of Tax Certification Log# TC-142735 Property Index# 17-011-005-20

The Bureau of Water received a request on December 30, 2019 from Randy Schmidgall for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 III. Adm. Code 125.204. We offer the following recommendation.

The water pollution control facilities in this request include the following:

Randy Schmidgall 15946 North 975 E. Rd. Bloomington, IL 61705

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

4302 N. Main St., Rockford, IL 61103 (815)987-7760 595 S. State, Elgin, IL 60123 (847)608-3131 2125 S. First St., Champolgn, IL 61820 (217)278-5800 2009 Mall St., Collinsville, IL 62234 (618)346-5120

Watershed Unit Tax Certification Review Sheet

Project Name: Randy Schmidgall	Date: June 24, 2020	
Reviewer: WH	Type: Agchem	
Log number: TC-142735		
	Contact: Same	
Applicant: Randy Schmidgall		
15946 North 975 E. Rd.		
Bloomington, IL 61705	Phone: 309-275-5454	
Facility: Randy Schmidgall	Property Index#: 17-011-005-20	
15946 North 975 E. Rd.	-	
Bloomington, IL 61705	Parcel#:	
Legal Description:	County: Logan	
SW of Section: 11 Twp: 21N R: 4W PM: 3rd	Signature: Randy Schmidgall	
Date Control Devices installed: December 2018	Title: Owner	
Date control Devices installed. December 2018		

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 SchmidgII <rmschmidgall78@gmail.com></rmschmidgall78@gmail.com>	
Sent:	Thursday, June 18, 2020 2:27 PM	
To:	Han, Wei	X.
Subject:	[External] Fwd: TC-142735 Randy Schmidgall	
Attachments:	DEEP PIT DIAGRAM Model (1).pdf	

Dear Mr. Han,

The tax id number we have been given is 17-011-005-20 I have forwarded the diagram provided by Mr. Jake Nims. If there is anything else you need please let one of us know. Marjorie Schmidgall

------ Forwarded message ------From: Tim Schmidgall <<u>timschmidgall@gmail.com</u>> Date: Wed, Jun 17, 2020 at 7:00 PM Subject: Fwd: TC-142735 Randy Schmidgall To: Randy Schmidgall <<u>rmschmidgall78@gmail.com</u>>

Sent from my iPhone

Begin forwarded message:

From: Jake Nims <<u>inims@fwieng.com</u>> Date: June 17, 2020 at 2:05:30 PM CDT To: Tim Schmidgall <<u>timschmidgall@gmail.com</u>> Subject: FW: TC-142735 Randy Schmidgall

See below

From: Han, Wei [mailto:<u>Wei.Han@Illinois.gov]</u> Sent: Wednesday, June 17, 2020 2:04 PM To: Jake Nims Subject: TC-142735 Randy Schmidgall

Mr. Nims,

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

- 1. A signed copy of the application form
- 2. Property Identification Number;
- 3. 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.

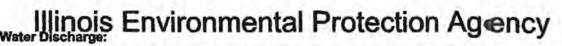
P.O. Box 19276

Springfield, IL 62794-9276

Phone: 217-524-3034

Email: Wei.Han@Illinois.gov

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Identify the logation of the discharge to the penerging stream. Tels will table all meter to server server stream include water-carried wastes from air pollution control facilities.

Plans and Specifications Attached O Yes Ø 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? Ves O No

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

Project Status:

Point(s) of

Date Installation Completed:

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

Status of installation on date of application:

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))

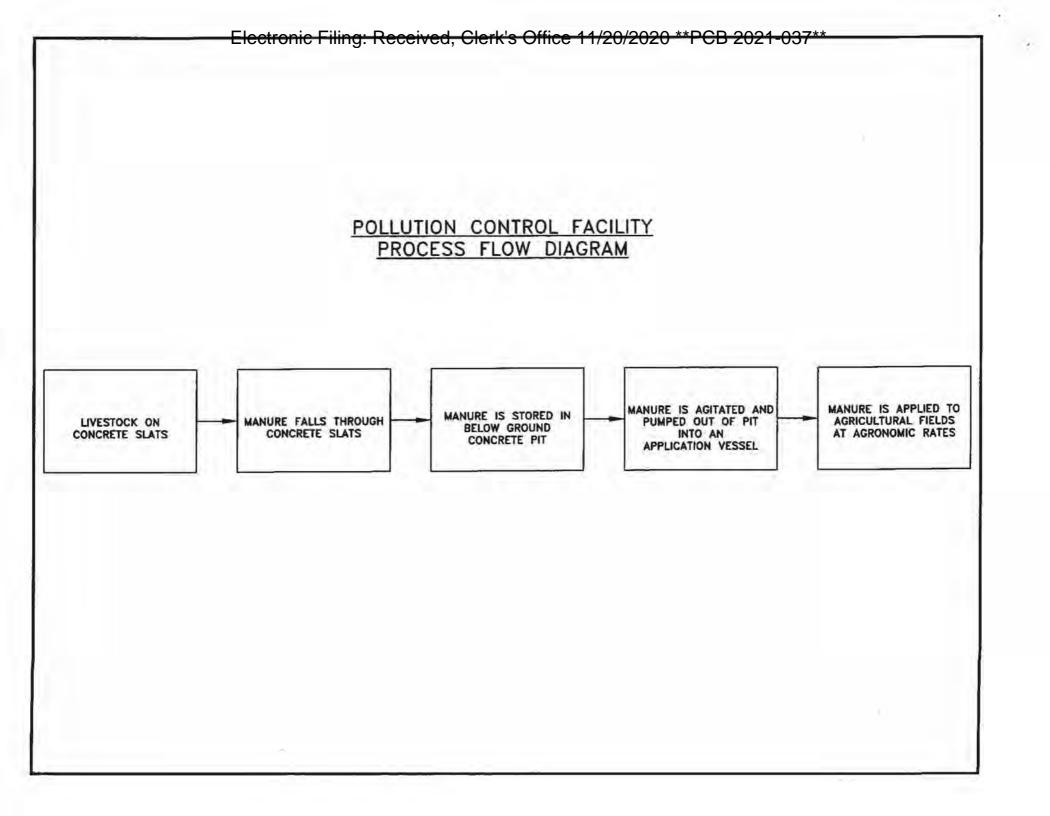
Randall Schmidgell Printed Names DWner

Title:

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

Rondall Signature:

Date:



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Han,	We	
a south,		

From:	Marjorie Schmidgll <rmschmidgall78@gmail.com></rmschmidgall78@gmail.com>	
Sent:	Thursday, June 18, 2020 4:24 PM	
To:	Han, Wei	
Subject:	Re: [External] Fwd: TC-142735 Randy Schmidgall	
Attachments:	SignedPollutionCertRand.pdf	

The site was assigned just one tax id number. I have scanned the signed application page. Thank you for your quick response. We do appreciate your help on this. Marjorie Schmidgall

On Thu, Jun 18, 2020 at 4:14 PM Han, Wei < Wei.Han@illinois.gov> wrote:

Hi, Marjorie

Thank you for the information on all three properties. I noticed that all three properties have same property ID numbers. Please make sure this is right. The property ID number can usually be found from your property tax bill. The process flow charts are okay.

The application form for Randy Schmidgall property was not signed by the applicant. Please sign the form and submit it again. Electronic copy will be fine.

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

From: Marjorie Schmidgll <<u>rmschmidgall78@gmail.com</u>> Sent: Thursday, June 18, 2020 2:27 PM To: Han, Wei <Wei.Han@Illinois.gov> Subject: [External] Fwd: TC-142735 Randy Schmidgali

Dear Mr. Han,

The tax id number we have been given is 17-011-005-20

I have forwarded the diagram provided by Mr. Jake Nims. If there is anything else you need please let one of us know.

Marjorie Schmidgall

------ Forwarded message ------From: Tim Schmidgall <<u>timschmidgall@gmail.com</u>> Date: Wed, Jun 17, 2020 at 7:00 PM Subject: Fwd: TC-142735 Randy Schmidgall To: Randy Schmidgall <<u>rmschmidgall78@gmail.com</u>>

Sent from my iPhone

Begin forwarded message:

From: Jake Nims <<u>inims@fwieng.com</u>> Date: June 17, 2020 at 2:05:30 PM CDT To: Tim Schmidgall <<u>timschmidgall@gmail.com</u>> Subject: FW: TC-142735 Randy Schmidgall

See below

From: Han, Wei [mailto:<u>Wei.Han@Illinois.gov]</u> Sent: Wednesday, June 17, 2020 2:04 PM To: Jake Nims Subject: TC-142735 Randy Schmidgall The following information is needed for the Agency to complete the review of the subject application for Tax Certification:

- 1. A signed copy of the application form
- 2. Property Identification Number;
- 3. 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

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P.O. Box 19276

Springfield, IL 62794-9276

Phone: 217-524-3034

Email: Wei.Han@Illinois.gov

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Han, Wei

From:	Marjorie Schmidgll <rmschmidgall78@gmail.com></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 appreciate d.

Marjorie Schmidgall RM Schmidgall

On Tue, Jun 23, 2020 at 11:35 AM Marjorie Schmidgll <<u>rmschmidgall78@gmail.com</u>> 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 A19 Brockieth Grand Avenue East Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired. Agent: Post Office 120x 19276 Kopringfield filmens -2794-92 Addres Print your name and address on the reverse so that we can return the card to you. B. Received by (Printed Name) DEC 20 2019 C. Date of Delivery Attach this card to the back of the mailpiece, 2019 or on the front if space permits. different from Item 1? D Yes D. Is delivery as 1. Article Addressed to: D No If YE delivery address below: Illinois EPA & Al Keller, Permit Sector-Division of Water Pollation Contra 1021 N. Grand Ave East 3. -PO Box 19276 Springfill, IL 62794-9276 4. Restricted Delivery? (Extra Fee) 1 Yes 2. Article Number 7019 0160 0000 7765 0212 (Transfer from service label) PS Form 3811, July 2013 **Domestic Return Receipt**

0	Illinois En	vironmenta	al Protection	n Agency
1021 North	Grand Avenue East • P.C Application for		perty Tax Treatme	APRIL CONTRACTOR AND
			FOR AGENCY US	EONLY
	and the second second	File Number:		Date Rec'd:
	k one): O Air O Water	Certification Number		Date:
his form is to be use	d for any application for certification	on of property tax treatment	for a pollution control facility	for air or waiter from the Illinois EPA.
ou may complete	this form online, save a copy	/ locally, print, sign and	the factories of the	Revelati Boulari (Dan dan 1700) Anima Jiwa
Annilianut in	fa	Atte Divi 102	bis EPA ntion: Al Keller, Permit S sion of Water Pollution C I North Grand Avenue Eas ngfield, IL 62794-9276	Control
Applicant In				
ompany Name:	Randy Schmiddall	P	erson to Contact	
erson Authorized eceive Certificati				Same
treet Address:	15946 North 975 E. Rd	l. S		
ity:	Bloominaton			State:
ip:	61705 Pho	one: 309-275-5454 Zi	· · · · · · · · · · · · · · · · · · ·	Phone:
mail Address:		E	mail Address:	An and a second s
. Facility Info	rmation:			
	Quarter Section: SW	Township: 21-North	Range: 4-West	
	Municipality: Section 11			
	manopany, cousin 11			
Address:			City:	
State: Zip C	ode: Cour	nty: Logan		
and the second s	umber:			
			y a parcel of real property I	for assessment and taxation purpos
and the second sec	perations Information: ons Conducted at the Above	Location:		
The structure is a waste storage.	a swine finishing building wh	ere swine are housed o	on concrete slats with a l	below ground concrete pit used a
Permit Informati	on:			
WPC Constructio	n Permit Number:	N/A	Date Issued:	
NPDES Permit N		N/A	Date Issued:	Exp. Date:
APC Construction	n Permit Number:	N/A	Date Issued:	
APC Operating P		. N/A	Date Issued:	Exp. Date:
Note: Submit cop	les of all relevant permits iss his Agency is authorized to request	t this information under 415 l		ISD Construction Permit) of this information is

.

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 ft^2 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).

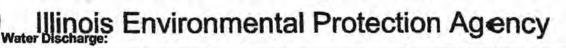
Not applicable

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.

Material Retained, Captured or Recovered		
Description	Disposal or Use Field applied at agronomic rates	
Stored in below ground concrete pit		
	<u>A</u>	
1		
	Description	

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



Identify the logation of the discharge to the penerging strength . This will be a strength to saparosation of the penerging strength . This will be call the second strength and include water-carried wastes from air pollution control facilities.

Plans and Specifications Attached O 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.

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:

Point(s) of

Date Installation Completed:

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

Status of installation on date of application:

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))

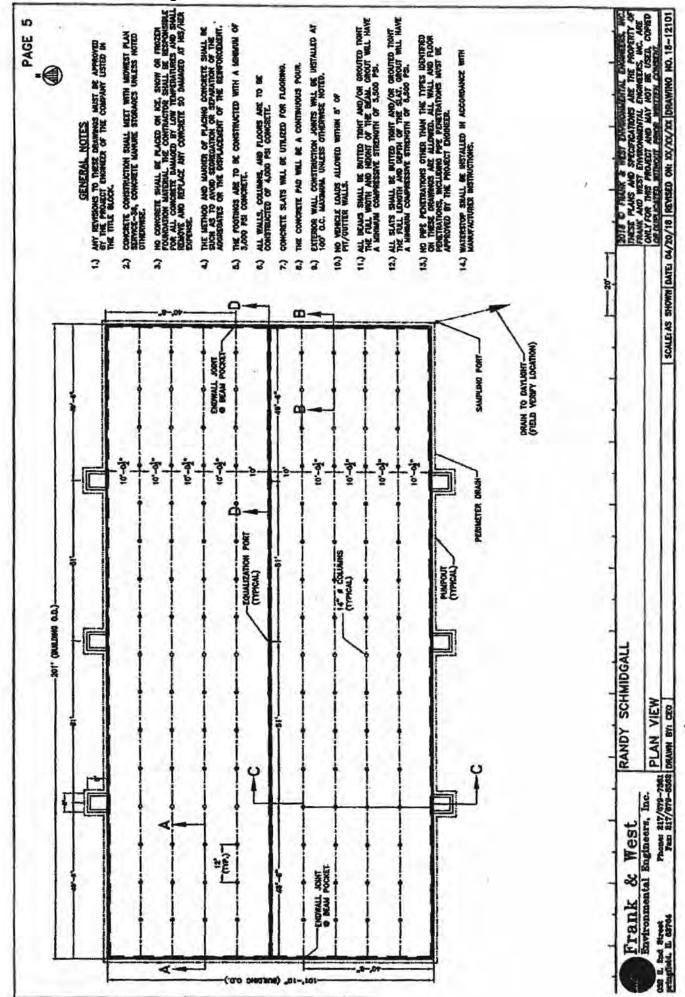
Printed Name:

Title:

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

Signature:

Date:



Hafliger, Belinda

From: Sent: To: Cc: Subject: Attachments: Tsai, Shu-Mei Wednesday, June 3, 2020 8:31 AM Hafliger, Belinda; LeCrone, Darin Marjorie Schmidgll FW: [External] Application for Pollution Control Facility 2020-06-02_132600.pdf

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 Schmidgll <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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June 5, 2018

Randy Schmidgall 15946 North 975 E. Rd. Bloomington, IL 61705

RE: tax form

Dear Mr. Schmidgall:

Attached are the documents pertaining to the tax certification program for your proposed livestock waste handling facility. They include the tax certification form with your facility information, a highlighted tax certification form showing the remaining areas that must be filled out by you, and a cover letter to mail to the Illinois EPA along with the completed tax certification form.

This form should be mailed to the Illinois EPA once construction of your proposed building is complete.

If you have any further questions or comments regarding this matter, please advise.

FRANK & WEST ENVIRONMENTAL ENGINEERS, INC.

MN-

Jacob Nims Agricultural Engineer

Attachment A: Attachment B: Attachment C: Randy Schmidgall Certification Form Highlighted Tax Certification Form IEPA Cover Letter

Neibergall, Gabriel

From:	Marjorie Schmidgll <rmschmidgall78@gmail.com></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 <<u>Gabriel.Neibergall@illinois.gov</u>> 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?
- Are all three buildings / structures located at the same site, which you've identified by PIN 17-011-005-20 in Logan County?
- 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 <<u>jennifer@ilpork.com</u>> Sent: Thursday, November 12, 2020 10:41 AM To: Gove, Darren <<u>Darren.Gove@Illinois.gov</u>>; Han, Wei <<u>Wei.Han@Illinois.gov</u>>; Sias, Kara <<u>Kara.Sias@Illinois.gov</u>> Cc: Jennifer Tirey <<u>jennifer@ilpork.com</u>> 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 Schmidgll <<u>rmschmidgall78@gmail.com</u>> Sent: Wednesday, November 11, 2020 4:23 PM To: Jennifer Tirey <<u>jennifer@ilpork.com</u>> 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

State of Illinois - CONFIDENTIALITY NOTICE: The information contained in this communication is confidential, may be attorney-client privileged or attorney work product, may constitute inside information or internal deliberative staff communication, and is intended only for the use of the addressee. Unauthorized use, disclosure or copying of this communication or any part thereof is strictly prohibited and may be unlawful. If you have received this communication in error, please notify the sender immediately by return e-mail and destroy this communication and all copies thereof, including all attachments. Receipt by an unintended recipient does not waive attorney-client privilege, attorney work product privilege, or any other exemption from disclosure.

) 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 <u>NOTICE OF FILING</u>, <u>APPEARANCE</u>, and <u>RECOMMENDATION</u>, upon the following persons by causing to be mailed a true copy thereof in an envelope duly addressed, bearing proper first class postage, and deposited in the United States mail at Springfield, Illinois:

Randy Schmidgall 15946 North 975 E. Rd. Bloomington, IL 61705

Copies also provided electronically as follows:

Illinois Department of Revenue via email at <u>REV.PropTaxApp@illinois.gov</u> 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: <u>/s/ Gabriel H. Neibergall</u> Gabriel H. Neibergall Assistant Counsel Division of Legal Counsel <u>Gabriel.Neibergall@illinois.gov</u>

DATED: November 20, 2020

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