BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Tyler Niemerg)
(Property Identification Number) PCB No. 21-
02-14-025-021)) (Tax Certification)
)

NOTICE

PLEASE TAKE NOTICE that I have today filed with the Office of the Clerk of the Pollution
Control Board an <u>APPEARANCE</u> and <u>RECOMMENDATION OF THE ILLINOIS</u>

ENVIRONMENTAL PROTECTION AGENCY, copies of which are herewith served upon you.

Tyler Niemerg 22665 E. 750th Ave. Dieterich, 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 P.O. Box 19033
Springfield, Illinois 62794

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

Amanda S. Kimmel Assistant Counsel

Division of Legal Counsel

DATED: January 8, 2021

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 Niemerg)
(Property Identification Number) PCB No. 21-
02-14-025-021)) (Tax Certification)
)

APPEARANCE

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

Amanda S. Kimmel Assistant Counsel

Division of Legal Counsel

DATED: January 8, 2021

Illinois Environmental Protection Agency 1021 North Grand Avenue East Post Office Box 19276 Springfield, Illinois 62794-9276 (217)782-5544

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Tyler Niemerg)
(Property Identification Number) PCB No. 21-
02-14-025-021)) (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.

- On May 12, 2020, the Illinois EPA received a request from Tyler Niemerg-Dieterich (log number TC-142666, 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 Niemerg 23475 E. 750th Ave. Dieterich, Illinois 62424

The proposed water pollution control facilities in this request are located in the SW ¼ of Section 25, T7N, R7E of the 3rd P.M. in Effingham County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (approximately 173 ft. x 121.5 ft. x 8 ft. deep), six concrete pump out pits (each approximately 6 ft. x 6 ft. x 8 ft.), and approximately 662 linear feet of 4 inch diameter HDPE perforated perimeter drain tile and approximately 20,640 sq. ft. of concrete slatted flooring over this manure pit.

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).
- Based on the information in the application and the purpose of the facility, it is the Illinois EPA's engineering judgment that the described facilities may be considered "pollution control facilities," pursuant to 35 Ill. Adm. Code 125.200(a), with the primary purpose of eliminating, preventing, or reducing water pollution, or as otherwise provided in 35 Ill. Adm. Code 125.200, and are eligible for tax certification from the Board.

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

Bv:

Amanda S. Kimme Assistant Counsel

Division of Legal Counsel

Dated: January 8, 2021

Illinois Environmental Protection Agency 1021 North Grand Ave. E. P.O. Box 19276 Springfield, Illinois 62794-9276 217/782-5544

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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, P.E., Manager, Industrial Unit, Permit Section, Division of Water Pollution Control

Date:

OCT 2 1 2020

Re:

Tyler Niemerg - Dieterich

Recommendation of Tax Certification

Log # TC-142666

BOW ID # W0498010010

Property Identification # 02-14-025-021

The Bureau of Water received a request on May 12, 2020 from Tyler Niemerg, having a principal place of business at 22665 E. 750th Ave., Dieterich, IL 62424, for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Il. Adm. Code 125.204. We offer the following recommendation.

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

Tyler Niemerg 23475 E. 750th Ave. Dieterich, IL 62424

SW 1/4 of Section 25, Township 7-North, Range 7-East of the 3rd PM in Effingham County.

Livestock waste management facilities consisting of:

One (1) concrete livestock waste pit measuring 173 ft. (length) x 121.5 ft. (width) x 8 ft. (depth) with 6 concrete pump out pits approximately 6 ft. (length) x 6 ft. (width) x 8 ft. (depth) and approximately 662 linear feet of 4 inch diameter HDPE perforated perimeter drain tile and approximately 20,640 sq. ft. of concrete slatted flooring over this manure pit.

These livestock waste management facilities are used to collect, transport and/or store livestock wastes 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 Darren Gove at 217/782-0610.

DRG:TC-142666 Tax Cert Recommendation 12May20.docx

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

9511 Harrison Street, Des Plaines, IL 60016 (847) 294-4000 412 SW Washington Street, Suite D, Peoria, IL 61602 (309) 671-3022 2309 W. Main Street, Suite 116, Marion, IL 62959 (618) 993-7200 100 W. Randolph Street, Suite 4-500, Chicago, IL 60601

Page No. 2 Tax Certification Recommendation Log No. TC-142666

cc:

Tax Cert File

Illinois EPA - Bureau of Water - Division of Pollution Control Title 35 Subtitle A Part 125 Tax Certifications Illinois EPA Review Notes for:

Agency Recommendation of Pollution Control Facilities.

BOW ID #: W0498010010

Project Name: Tyler Niemerg

Date application received: 5/12/2020

Reviewer: DRG

Log number: TC-142666

Legal Description:

SW 1/4 of Section 25 Twp: 7-North Range: 7-East

PM: 3rd

County: Effingham

Facility Contact: Jacob Nims, 1032 S. 2nd St.,

Springfield, IL 62704

Phone: 217 679-7361

Pollution Control Facility Type:

Swine Livestock Waste Management Facility

Property ID: 02-14-025-021

Applicant: Tyler Niemerg 22665 E. 750th Ave.

Dieterich, IL 62424

Facility: Tyler Niemerg 23475 E. 750th Ave.

Dieterich, IL 62424

Date Control Devices installed: Jan 7, 2019

Application Signature by: Tyler Niemerg

Title: Owner

Contents of Application: New 3page form, plot plan map, plan diagram of bldg., flow diagram, revised form with missing information filled in (composite form), cover letter.

Is there a pollutant control flow diagram? Yes

Is there sufficient diagrams showing the pollution control facilities? Yes

This facility generates the following pollutants and prevents their discharge as indicated:

Livestock waste is collected and land applied to cropland.

Physical description of pollution control facilities that ARE recommended:

Livestock waste management facilities consisting of:

One (1) concrete livestock waste pit measuring 173 ft. (length) x 121.5 ft. (width) x 8 ft. (depth) with 6 concrete pump out pits approximately 6 ft. (length) x 6 ft. (width) x 8 ft. (depth) and approximately 662 linear feet of 4 inch diameter HDPE perforated perimeter drain tile and approximately 20,640 sq. ft. of concrete slatted flooring over this manure pit.

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

Click or tap here to enter text..

Illinois EPA Log #: TC-142666 Page 2 of 2

Notes:

Nothing follows - DRG - (July 21, 2020)



Frank & West

Environmental Engineers, Inc.

October 10, 2017

IEPA BOW/WPC/PERMIT SECTION

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

RE:

Tyler Niemerg facility

Dear Mr. Keller:

Frank & West is submitting an application facility on behalf of the Tyler Niemerg fa

If you have any further questions or con handling facility, please advise.

FRANK & WEST ENVIRONMENTAL ENGINEERS, INC

Jacob Nims Agricultural Engineer

Attachment:

Application for Certification

Al Keller Permit Section Division of Water Bolledon Central Illinois EPA lution control

ivestock waste

P.O. Box 19276

Spring field, IL 62794-9276

ATTACHMENT A TYLER NIEMERG TAX CERTIFICATION FORM

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 U	
		File Number:	TC-142666	Date Rec'd: 5/12/20
Facility Type (chec	k one): O Air O Water	Certification Nu		
This form is to be used	for any application for certificati	on of property tax treatr	nent for a pollution control facili	ty for air or water from the Illinois EPA.
				e Acrobat Reader 10 or above installed to
	• • • •		use the features on the	e Acrobat Reader 10 or above installed to his form.
You may complete t	his form online, save a copy	/ locally, print, sign a	and submit it to:	
			Ilinois EPA	
			Attention: Al Keller, Permi	
			Division of Water Pollution 1021 North Grand Avenue E	
			Springfield, IL 62794-9276	
I. Applicant Int	formation:			
Company Name:	Tvler Niemera			
Person Authorized			Person to Contact	
Receive Certification			for Additional Details	Same
Street Address:				
City:	Dieterich			State:
Zip:	<u>62424</u> Pho	ne: <u>217-663-3809</u>	_ Zip:	Phone:
Email Address:			Email Address:	
II. Facility Infor	mation:			
Facility Location:	Quarter Section: SW	Township: 7-North	Range: 7-East	
	Municipality: Section 25	•		
, ,				
Address:			City:	
		nty: Effingham		
Property Index Nur				***************************************
Note: The Property Ir	dex Number is the numerical	reference used to ide	ntify a parcel of real property	for assessment and taxation purposes
	•			, , , , , , , , , , , , , , , , , , ,
- -	erations Information:			
Nature of Operation	ns Conducted at the Above	Location:	,	
The structure is a	swine finishing building wh	ere swine are house	ed on concrete slats with a	below ground concrete pit used as
waste storage.				
Permit Information	1:			
WPC Construction	Permit Number:	N/A	Date Issued:	
NPDES Permit Nu	mber:	N/A	Date Issued:	Exp. Date:
APC Construction	Permit Number:	N/A	Date Issued:	
APC Operating Pe		N/A	Date Issued:	Exp. Date:
Note: Submit copie	s of all relevant permits iss	ued by local pollutio	n control agencies. (e.g. l	MSD Construction Permit)
This L 532-0222 volu	s Agency is authorized to request intary and no penalties will result	this information under 41 from the failure to provid	15 ILCS 5/4(b)(2012). Disclosure te the information. However. the	of this information is absence of the

information could prevent your application from being processed or could result in denial of your application.

Page

APC 151 4/2016

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:

applicable	
ials Used in the Process:	
applicable	
tion Control Facility Information: se provide a narrative description of the pollution control facility (or low sulfur dioxide emission coal fueled device), and nation of why its primary purpose is to eliminate, prevent or reduce pollution.	an
ibe the Pollution Control Facility (or Low Sulfur Dioxide Emission Coal Fueled Device):	
	-
ibe the Pollution Control Facility (or Low Sulfur Dioxide Emission Coal Fueled Device): acrete pit with dimensions of 173' x 121' 6" x 8' deep is used to store livestock waste until the appropriate time to apply hanure to agricultural fields at agronomic rates. The building has six (6) 6' x 6' x 8' concrete pumpouts 662' of 4" HDPF	-
ibe the Pollution Control Facility (or Low Sulfur Dioxide Emission Coal Fueled Device): ncrete pit with dimensions of 173' x 121' 6" x 8' deep is used to store livestock waste until the appropriate time to apply nanure to agricultural fields at agronomic rates. The building has six (6) 6' x 6' x 8' concrete pumpouts, 662' of 4" HDPE rated tile around the perimeter of the footings, and 20,640 ft^2 of precast concrete slats.	

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		
Contaminant or Pollutant	Description	Disposal or Use	
Livestock Manure	Stored in below ground concrete pit	Field applied at agronomic rates	
		•	

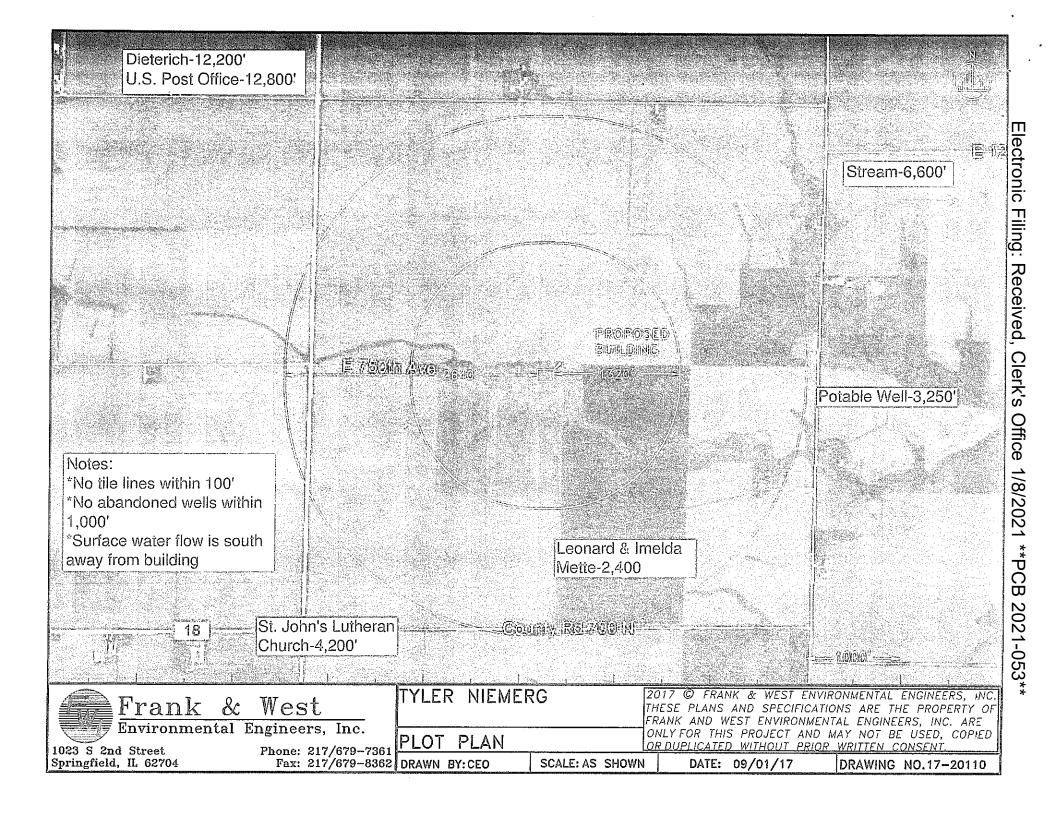
Note: Contaminant or pollutant means that which is removed from the process by the pollution control facility.

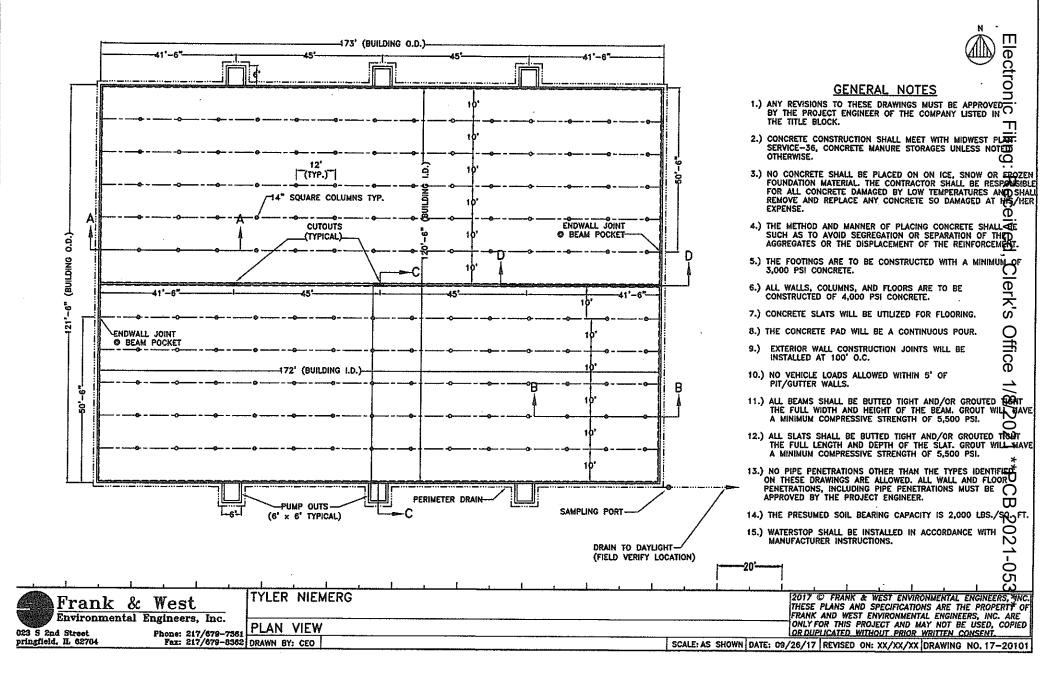
tectronic Filing: Received, Clerk's Office 1/8/2021 **PCB 2021-053**
Illinois Environmental Protection Agency Identify the to carrence and the property of t include water-carried wastes from air pollution control facilities. Plans and Specifications Attached Yes Submit Drawings, which clearly show: (a) 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:** 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:

Date:

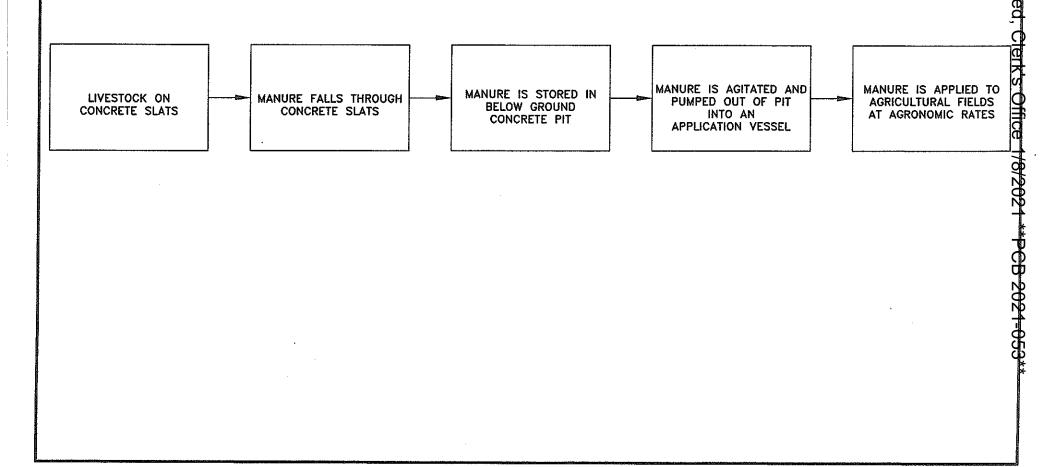
For incorporated entities, signature should be from an authorized corporate representative.

Signature:





POLLUTION CONTROL FACILITY PROCESS FLOW DIAGRAM



ATTACHMENT B HIGHLIGHTED TAX CERTIFICATION FORM

Electronic Filing: Received, Clerk's Office 1/8/2021 **PCB 2021-053** Illinois Environmental Protection Agency

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 US	EONLY
	File Numbe	er:	Date Rec'd:
Facility Type (check one): O Air			Date:
This form is to be used for any application Illinois EPA. Separate applications must water operations are related, file two app	be completed for each cont	tax treatment for a pollution control rol facility claimed. Do not mix type	ol facility for air or water from the eas (air and water). Where both air and
If attachments are needed, record them of	consecutively on an index st	neet.	
You may complete this form online, sa	ive a copy locally, print, si	gn and submit it to:	
		Illinois EPA Attention: Al Keller, Permit Division of Water Pollution (1021 North Grand Avenue E Springfield, IL 62794-9276	Control
I. Applicant Information:			
Chant Address.		Person to Contact for Additional Details Street Address:	
City:	State:		State:
Zip:Email Address:	Phone:	Zip: Email Address:	Phone:
II. Facility Information:			-
Facility Location: Quarter Section:	Township:	Range:	
Municipality:	·	Township:	
Note: A plat map location is requested	d for facilities located out		
Address: 23475 E 750	H Ave	City: Plate orl	
State: IL Zip Code: 63424	County: Efficiely	m Book Number: 3	389 26: 141
Property Index Number: 03 - 14 - 6 Note: The Property Index Number is taxation purposes	から numerical reference เ		, ,
Manufacturing Operations Informa Nature of Operations Conducted at the			
	MARIN		
Permit Information:		***************************************	
WPC Construction Permit Number: _		Date Issued:	
NPDES Permit Number:		Date Issued:	Exp. Date:
APC Construction Permit Number:		Date Issued:	, , <u></u>
APC Operating Permit Number: Note: Submit co <u>pies of all relevant pe</u>	rmits issued by local poll	Date Issued: ution control agencies. (e.g. M	Exp. Date:SD Construction Permit)

IL 532-0222 APC 151 4/2016 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 Inform Please provide information on the	ne manufacturing process and materia	als on which pollution control facility is used, including
Description of the Process:	associated with the politilon control is	acility (or low sulfur dioxide emission coal fueled device).
Materials Used in the Process:		
		·
explanation of why its primary puring the control influent and effluent of the control influence in	ription of the pollution control facility (urpose is to eliminate, prevent or redu ess flow diagram describing the pollut of facility stating the collection efficien	
Describe the Pollution Control Fa	acility (or Low Sulfur Dioxide Emission	n Coal Fueled Device):
	•	
Describe the Primary Purpose of	f the Pollution Control Facility (or Low	Sulfur Dioxide Emission Coal Fueled Device):
Identify the statute or regulation control facility (or low sulfur dioxi	(federal or state), or local ordinance, ide emission coal fueled device).	if any, requiring the installation of the subject pollution
Nature of Contaminants or Pol List air contaminants or water po disposal of any contaminants rer		nts to the manufacturing processes. Also list the final sees.
	Material R	etained, Captured or Recovered
Contaminant or Pollutant	Description	Disposal or Use
	1	t a

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

Point(s) of Waste Water Discharge:
Identify the location of the discharge to the receiving stream. This will typically refer to a source of water pollution but can include water-carried wastes from air pollution control facilities.
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? O Yes O 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: January 7, 16/9.* Provide the date the pollution control facility was first placed into service and operated. If not, explain.
Status of installation on date of application:
Status of installation on date of application: Facility is in operation.
Facility is in operation.
Facility is 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.
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)
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))

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 January 8, 2021, the attached NOTICE, 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 Niemerg 22665 E. 750th Ave. Dieterich, Illinois 62424

Copies also provided electronically as follows:

Illinois Department of Revenue
via email at REV PropTaxApp@illinois.gov
101 West Jefferson
P.O. Box 19033
Springfield, Illinois 62794

[Electronic Filing]

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

/s/ Amanda S. Kimmel 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