BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Colwell Pork Farms, LLC- Franklin (Property Identification Number 15-20-300-017)

)) PCB 21-) (Tax Certification))

NOTICE

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

Jarrad Colwell 3126 Colwell Rd. Franklin, IL 62638

Copies also provided electronically as follows:

Illinois Department of Revenue Via email at REV.PropTaxApp@illinois.gov 101 West Jefferson Post Office Box 19033 Springfield, Illinois 62794

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, a copy of which is herewith served upon you.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By:

Joshua Leopold Assistant Counsel Division of Legal Counsel

DATED: April 23, 2021

Illinois Environmental Protection Agency 1021 North Grand Avenue East Post Office Box 19276 Springfield, Illinois 62794-9276 (217) 558-1333

THIS FILING IS SUBMITTED ON RECYCLED PAPER

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Colwell Farms, LLC- Franklin (Property Identification Number 15-20-300-017))) PCB 21-) (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

By:

Joshua Leopold Assistant Counsel Division of Legal Counsel

DATED: April 23, 2020

Illinois Environmental Protection Agency 1021 North Grand Avenue East Post Office Box 19276 Springfield, Illinois 62794-9276 (217)558-133

THIS FILING IS SUBMITTED ON RECYCLED PAPER

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Colwell Farms, LLC- Franklin (Property Identification Number 15-20-300-017)

) PCB 21-) (Tax Certification)

<u>RECOMMENDATION OF THE ILLINOIS</u> <u>ENVIRONMENTAL PROTECTION AGENCY</u>

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 February 8, 2021, the Illinois EPA received a request from Jarrad Colwell. (log number TC-143662, 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:

Colwell Farms, LLC 3122 Colwell Rd. Franklin, IL 62638

The proposed water pollution control facilities in this request are located in the SW ¼ of Section 20, T14N, R8W of the 3rd PM, in Morgan County the above street address and consist of the following:

Livestock waste management facilities consisting of one (1) concrete manure pit (approximately 193 ft. x 102 ft. x 10 ft., the concrete slatted portion of the floor over the manure pits that capture and contain waste generated in the barn above, and eight (8) pump out pits (approximately 6ft. x 6ft. x 10 ft. each) to allow manure removal from the pit, and Form-A-Drain perimeter drainage tiles (approximately 684 ft. x 6 in. total) located around the footing of the manure pit to prevent floatation of the pit. This livestock waste management facility is used to collect, transport, and/or store

livestock waste prior to cropland application, and are further described in Exhibit

Α.

3. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2014), and Section 125.200(a) of the Board's regulations, 35 Ill. Adm. Code 125.200(a), define "pollution control facilities" as:

any system, method, construction, device or appliance appurtenant thereto or any portion of any building or equipment, that is designed, constructed, installed or operated for the primary purpose of: 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.

- In order to receive preferential tax treatment as pursuant to 35 ILCS 200/11-5 (2014), 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 are eligible for tax certification from the Board.

WHEREFORE, the Illinois EPA recommends that the Board issue the

requested tax certification.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: Joshua Ceopold Assistant Counsel

Division of Legal Counsel

Dated: April 23, 2021

Illinois Environmental Protection Agency 1021 North Grand Ave. E. P.O. Box 19276 Springfield, Illinois 62794-9276 217/558-1333



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: March 25, 2021

Re: Colwell Pork Farms LLC – Franklin Recommendation of Tax Certification Log # TC-143662 Property Index# 15-20-300-017

The Bureau of Water received a request on February 8, 2021 from Jarrad Colwell 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:

Colwell Pork Farms LLC 3122 Colwell Rd. Franklin, IL 62638

SW ¼ of Section 20, T14N, R8W of the 3rd PM in Morgan County

The livestock waste handling facilities consisting of one (1) concrete manure pit (approximately 193 ft. x 102 ft. x 10 ft.), the concrete slatted portion of the floor over the manure pit that capture and contain waste generated in the barn above, eight (8) pumpout pits (approximately 6 ft. x 6 ft. x 10 ft. each) to allow manure removal from the manure pit, and Form-A-Drain perimeter drainage tiles (approximately 684 ft. x 6 in. total) 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

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 595 S. State Street, Elgin, IL 60123 (847) 608-3131

2309 W. Main Street, Suite 116, Marion, IL 62959 (618) 993-7200 412 SW Washington Street, Suite D, Peoria, IL 61602 (309) 671-3022 4302 N. Main Street, Rockford, IL 61103 (815) 987-7760

Watershed Unit Tax Certification Review Sheet

Project Name: Colwell Pork Farms LLC

	Date: March 18, 2021
Benjamme Mill	Type: Agchem
Reviewer: WH	🔀 Livestock
Log number: TC-143662	Contrast C.
tog humber, re-145002	Contact: Same
Applicant: Jarrad Colwell	
3126 Colwell Rd.	Property Index#: 15-20-300-017
Franklin, IL 62638	
	Parcel#:
Facility: Colwell Pork Farms LLC	Country Manager
3122 Colwell Rd.	County: Morgan
Franklin, IL 62638	Signature: Jarrad Colwell
	Signature. Jarrad Colwell
Legal Description:	Title: Owner
SW ¼ of Section: 20 Twp: 14N R: 8W PM: 3 rd	
Date Control Devices installed: January 2021	
, <u>, , , , , , , , , , , , , , , , , , </u>	
Wastes: 🛛 Livestock waste is applied to cropland.	
Agrichemical rinsate and spillage is recy	cled through the facility and/or land applied.
Other:	· · · · ·
Physical Description of Pollution Control Devices:	
The livestock waste handling facilities consist of one (1) concrete m concrete slatted portion of the floor over the manure pit that captu	anure pit (approximately 193 ft. x 102 ft. x 10 ft.) and the
concrete manure pit has eight (8) pumpout pits (approximately 6 ft	x 6 ft. x 10 ft. each) to allow manure removal from the
manure pit. Form-a-Drain perimeter drainage tiles (approximately)	684 ft. x 6 in. total) are located around the footing of the
manure pit to prevent flotation of the pit. The facility collects, transapplication.	sports and stores livestock waste prior to cropland
Pollution control facilities requested by the applicant through D	Description of Pollution Control Facilities, Section 2 of
the application form and the attachments: One (1) concrete manure pit	
Concrete slatted floor;	
Eight (8) pumpout pits for the manure pit;	
Form-a-Drain perimeter drainage tiles.	
A process flow diagram with narrative is provided by the attach	ment of the application
I show the provided py the actual	incon or the application.

Recommended Action: Issue tax certification.

taxcert review sheet

Han, Wei

From: Sent:	Jake Nims <jnims@fwieng.com> Thursday, March 11, 2021 11:41 AM</jnims@fwieng.com>	
To: Subject:	Han, Wei [External] FW: TC-143662 Colwell Pork Farms	

Mr. Han,

Please see Mr. Colwell's response below.

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: Jarrad Colwell [mailto:colwelljarrad@gmail.com] Sent: Thursday, March 11, 2021 11:34 AM To: Jake Nims Subject: Re: TC-143662 Colwell Pork Farms

15-20-300-017. This is the correct parcel number. Thanks, Jarrad

Sent from my iPhone

On Mar 10, 2021, at 2:16 PM, Jake Nims <jnims@fwieng.com> wrote:

FYI, I just received this from the EPA.

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, March 10, 2021 2:11 PM To: Jake Nims Subject: TC-143662 Colwell Pork Farms

Han, Wei

From: Sent: To: Subject: Han, Wei Wednesday, March 10, 2021 2:11 PM Jake Nims TC-143662 Colwell Pork Farms

Mr. Nims,

The applicant provided two property ID numbers, 15-20-300-017 and 15-20-400-008 for the manure pit to be certified. Please clarify by indicating which property ID number is for the manure pit.

1

Thanks,

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: <u>Wei.Han@Illinois.gov</u>

Facility Type (check one): O		Solution Control		
			FOR AGENCY USE	
	Air 🔗 Water	File Number: Certification Num	ber:	
				air or water from the Illinois EPA
You may complete this form on Illinois EPA	line, save a copy loc		Use the features on this for d submit it to:	obat Reader 10 or above instálled t m.
Attention: Ray E. Pilapil, Pe	rmit Section		nois EPA tention: Al Keller, Permit Sec	
Division of Air Pollution Cont	rol		vision of Water Pollution Con	
1021 North Grand Avenue Eas Springfield, IL 62794-9276	t, P.O. Box 19276	10	21 North Grand Avenue East, F pringfield, IL 62794-9276	
I. Applicant Information):			
	Pork Farms LLC			
Person Authorized to			Person to Contact	
Receive Certification Jarrad (
Street Address: <u>3126 Co</u>	Diwell Rd.		Street Address:	
	<u> </u>			State:
	Phone:			Phone:
	arrad@gmail.com		Email Address:	
II. Facility Information:				
Facility Location: Quarter Sec		vnship: <u>14-North</u>		
. Municipality:	Section 20		Township:	
Address:			City:	
State: Zip Code:		Morgan		
Property Index Number:				····
Note: The Property Index Number	is the numerical refere	ence used to identi	y a parcel of real property for as	sessment and taxation numos
				and and another purpos
Manufacturing Operations Inf				
Nature of Operations Conducted	d at the Above Loca	ition:		
The structure is a swine finishir waste storage.	ng building where sy	vine are housed o	on concrete slats with a below	v ground concrete pit used a
Permit Information:				
WPC Construction Permit Num	ber:	N/A	Date Issued:	
NPDES Permit Number:			Date Issued:	
APC Construction Permit Numb		N/A	Date Issued:	
PC Operating Permit Number:		N/A	Date Issued:	Exp. Date:
lote: Submit copies of all releva	int permits issued by	y local pollution c	ontrol agencies. (e.g. MSD (CS 5/4(b)(2012). Disclosure of this	Construction Permit)

Manufacturing Process Information:

Please provide information on the manufacturing process and materials on which pollution control facility is used, including each maior 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 101'10" x 10' deep is used to store livestock waste until the appropriate time to apply the manure to agricultural fields at agronomic rates. The building has eight (8) 6' x 6' x 10' deep pumpouts, 684' of 6" form a drain perimeter tile, and 19,200 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			
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.

Point(s) of Water Discharge:				
Identify the logation of the discharge to the peeriging stream. This will be include water-carried wastes from air pollution control facilities.	ABica	Hirefer 1	to 8:	anates and the pollytion statican
Plans and Specifications Attached O Yes O 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?	0	Yes	0	No
Note: If the collected contaminants are disposed of other than as wastes dollars reclaimed by the sale or reuse of the collected substances. State	s, sta te the	te the di cost of i	spos recla	sition of the materials, and the value amation 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))

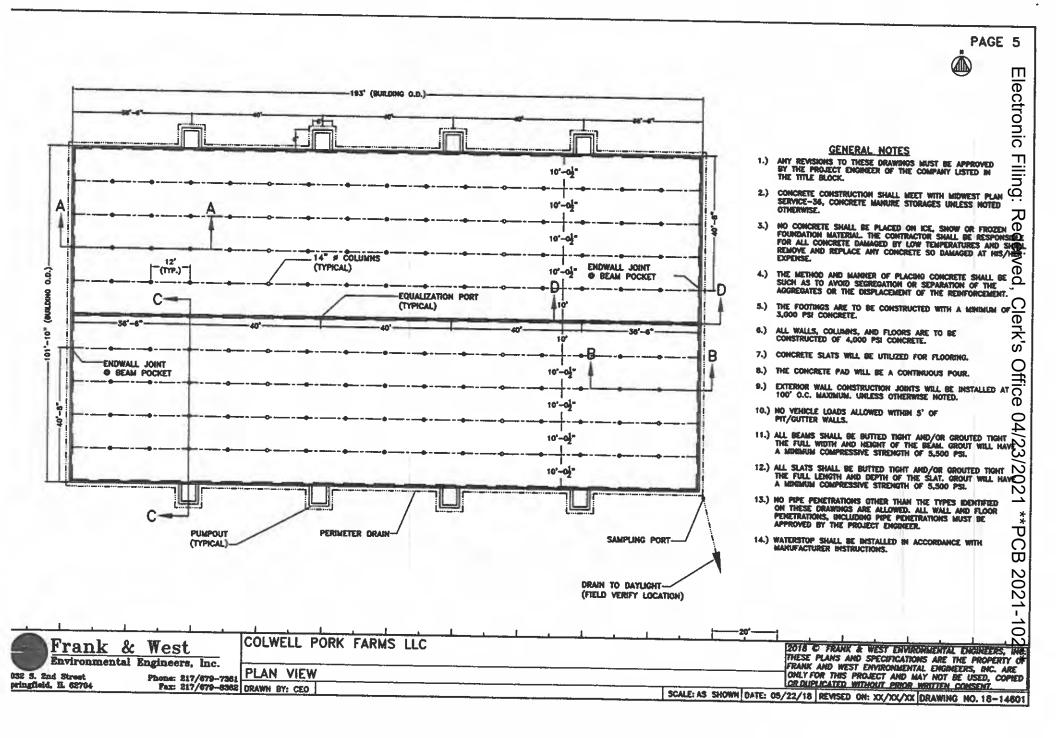
Printed Name:

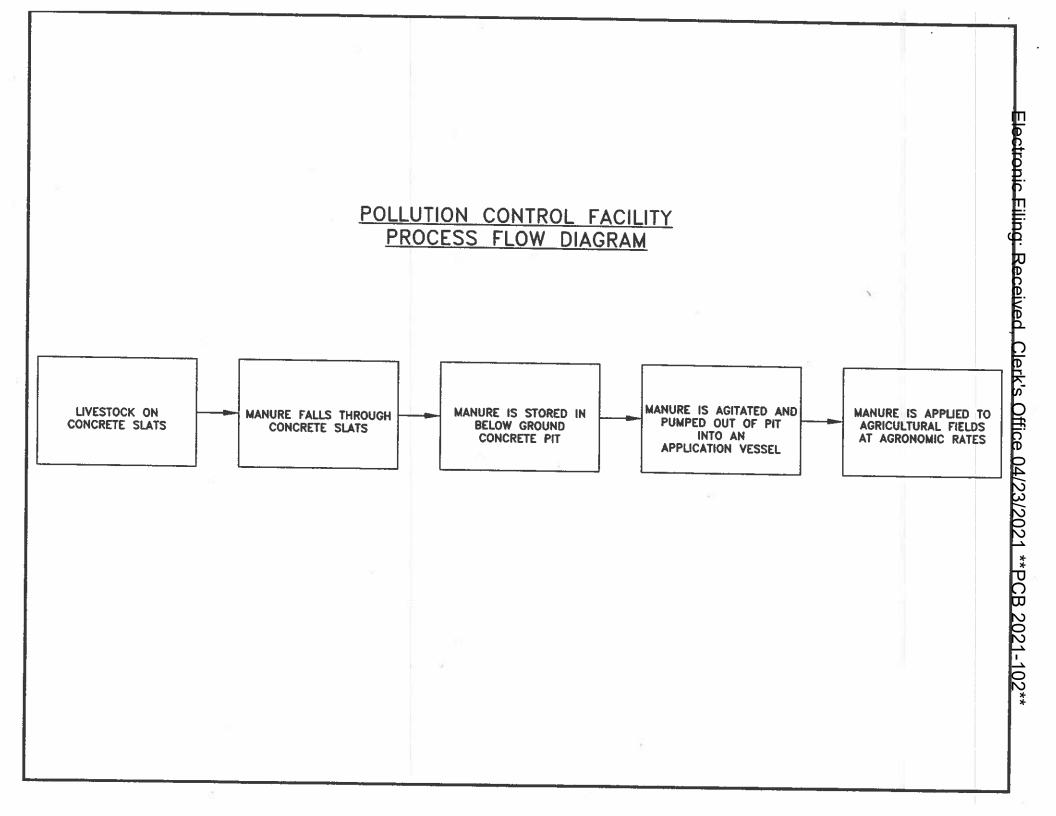
Title:

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

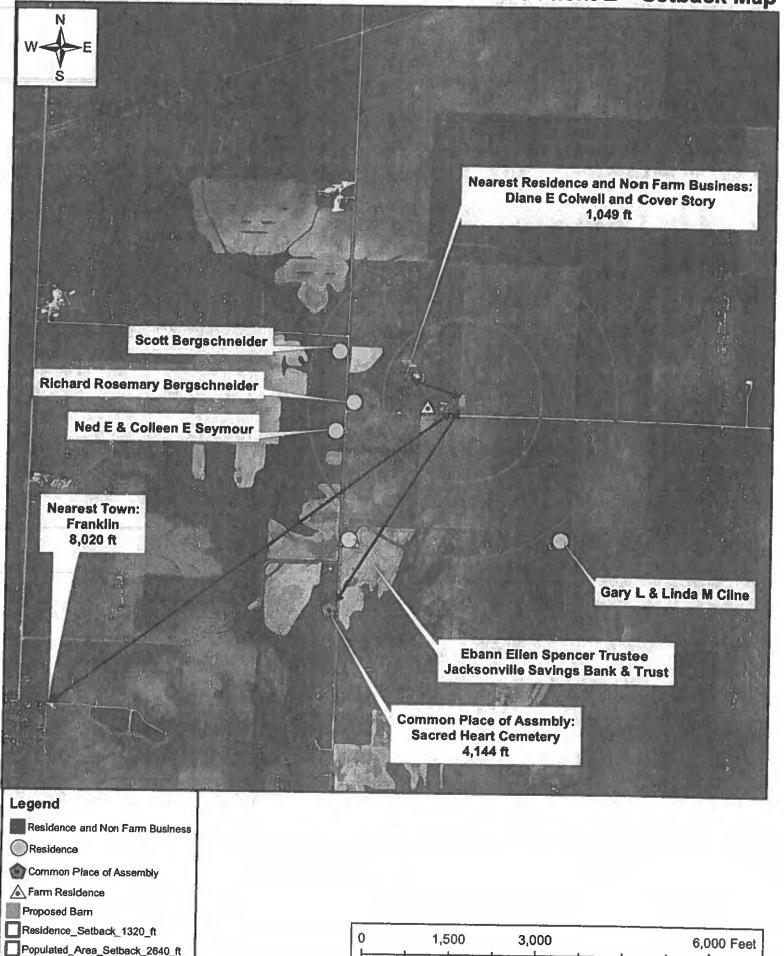
Signature:

Date:





Electronic Filing: Received, Clerk's Office 04/23/2021 **PCB 2021-102**
Colwell Pork Farms LLC.
Attachment E - Setback Map



ATTACHMENT B

HIGHLIGHTED TAX CERTIFICATION FORM

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

Facility Type (check one): O Air Ø Water

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

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. Separate applications must be completed for each control facility claimed. Do not mix types (air and water). Where both air and water operations are related, file two applications.

If attachments are needed, record them consecutively on an index sheet.

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:		·····		
Person Authorized Receive Certification			Person to Contact for Additional Details	
Street Address:				
City:	540	State:		State:
Zip:				Phone:
Email Address:		<u>.</u>		
II. Facility Infor	mation:			
Facility Location:	Quarter Section:	Township:	Range:	
	Municipality:		Township:	· · · · · · · · · · · · · · · · · · ·
Note: A plat map lo	cation is requested for t	acilities located outs	Township: side of municipal boundaries.y	
Address: 3122	Colwell Bo	ad	City: Frankl	<u>in</u>
State:エレ Zip Co	de: 62638 C	ounty: Norson	Book Number:	
Property Index Nur	mber: 15-20-300	-017 15	-20-400-008	
Note: The Property	Index Number is the nu	imerical reference u	sed to identify a parcel of real	property for assessment and
taxation purposes.			a parosi or rear	property for assessment and
Manufacturing On	erations information:			
	s Conducted at the Abo	ove Location:		
Permit Information	<u> </u>		<u> </u>	
			Data lanuadi	
NPDES Permit Nur	Permit Number:			
			Date Issued:	Nam da al- Lavaggar my.
APC Operating Per			Date Issued:	Exp. Date:
Note: Submit copies	S of all relevant permits	issued by local pollu	tion control agencies. (e.g. M	SD Construction Permit)
IL 532-0222 volu	ntary and no penalties will re	sult from the failure to pro	r 415 ILCS 5/4(b)(2012). Disclosure (bvide the information. However, the a assed or could result in denial of your	bsence of the

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:

Materials Used in the Process:

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. State the type of control facility, as well as a narrative description and a process flow diagram describing the pollution control facility. Include an average analysis of the influent and effluent of the control facility stating the collection efficiency, if applicable.

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

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

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).

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		
-				
12				

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 Or Yes - O 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: /-6-202

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

1-7-2021

Status of installation on date of application.

Facility is in service

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))

Jarrad G. Colwell Printed Name: owne

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

2-1-2021 arrod y. Colvell

ATTACHMENT C



Frank & West

Environmental Engineers, Inc.

January 27, 2021

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

RE: Colwell Pork Farms LLC facility

Dear Mr. Keller:

Frank & West is submitting an application for certification of property tax treatment for pollution control facility on behalf of the Colwell Pork Farms LLC facility.

If you have any further questions or comments regarding the Colwell Pork Farms LLC non-lagoon livestock waste handling facility, please advise.

FRANK & WEST ENVIRONMENTAL ENGINEERS, INC.

Acd MAS

Jacob Nims Agricultural Engineer

Attachment:

Application for Certification

ATTACHMENT

APPLICATION FOR CERTIFICATION



Frank & West

Environmental Engineers, Inc.

FB **0 8 2**021

IEPA BOWATPCIPERMIT SECTION

January 27, 2021

Jarrad Colwell 3126 Colwell Rd. Franklin, IL 62638

RE: tax form

Dear Mr. Colwell:

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.

SIMUS

Jacob Nims Agricultural Engineer

Attachment A: Attachment B: Attachment C: Colwell Pork Farms LLC Certification Form Highlighted Tax Certification Form IEPA Cover Letter

ATTACHMENT A

COLWELL PORK FARMS LLC

))))))

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 April 23, 2021, the attached <u>APPEARANCE</u> and <u>RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL</u> <u>PROTECTION AGENCY</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:

> Jarrad Colwell 3126 Colwell Rd. Franklin, IL 62638

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/ Joshua Leopold Assistant Counsel Division of Legal Counsel 1021 North Grand Avenue East P.O. Box 19276 Springfield, Illinois 62794-9276 217-558-1333

THIS FILING IS SUBMITTED ON RECYCLED PAPER