

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Tim Leman)	
(Property Identification Number)	PCB No. __ -
14-013-00-007))	(Tax Certification)
)	

NOTICE

PLEASE TAKE NOTICE that I have today filed with the Office of the Clerk of the Pollution Control Board an APPEARANCE and RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY, copies of which are herewith served upon you.

Tim Leman
1931 County Road 1050 N
Secor, Illinois 61771

Don Brown, Clerk
Illinois Pollution Control Board
60 E. Van Buren St., Ste. 630
Chicago, Illinois 60605

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

By: 
Gabriel Neibergall
Assistant Counsel
Division of Legal Counsel

DATED: July 9, 2025

Illinois Environmental Protection Agency
2520 W Iles Ave.
P.O. Box 19276
Springfield, Illinois 62794-9276
(217) 782-5544

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Tim Leman
(Property Identification Number
14-013-00-007)

)
)
)
)

PCB No. __ -
(Tax Certification)

A P P E A R A N C E

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: _____



Gabriel Neibergall
Assistant Counsel
Division of Legal Counsel

DATED: July 9, 2025

Illinois Environmental Protection Agency
2520 W Iles Ave.
P.O. Box 19276
Springfield, Illinois 62794-9276
(217)782-5544

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Tim Leman)	
(Property Identification Number)	PCB No. __ -
14-013-00-007))	(Tax Certification)
)	

**RECOMMENDATION OF THE ILLINOIS
ENVIRONMENTAL PROTECTION AGENCY**

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

1. On January 19, 2024, the Illinois EPA received a request from Tim Leman (Log number TC-151611, Exhibit A) for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204.

The facility's address is: Tim Leman
 1931 County Road 1050 N
 Secor, Illinois 61771

2. The proposed water pollution control facilities in this request are located in the SW ¼ of Section 1, T26N, R1W of the 3rd P.M. in Woodford County, at the above street address and consist of the following livestock waste management structures:

One (1) concrete manure pit measuring 135.33 ft. (length) x 71.17 ft. (width) x 8 ft. (depth), concrete slatted flooring over the manure pit, four (4) pumpout pits measuring 6 ft. (length) x 6 ft. (width) x 8 ft. (depth), and a Form-a-Drain perimeter drain measuring 425 ft. (length) x 4 in. (height) to prevent flotation, surrounds the pit.

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

3. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2022), 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 (2022), pollution control facilities must be certified as such by the Board, 35 ILCS 200/11-20 (2022) 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:



Gabriel Neibergall
Assistant Counsel
Division of Legal Counsel

Dated: July 9, 2025

Illinois Environmental Protection Agency
2520 W Iles Ave.
P.O. Box 19276
Springfield, Illinois 62794-9276
217/782-5544



ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

2520 WEST ILES AVENUE, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 • (217) 782-3397

JB PRITZKER, GOVERNOR

JAMES JENNINGS, ACTING DIRECTOR

Memorandum

To: Mike Roubitchek, Division of Legal Counsel

From: Darin LeCrone, P.E., Manager, Permit Section, Division of Water Pollution Control, Illinois Environmental Protection Agency *DL*

Date: JUN 10 2025

Re: Tim Leman - Secor
Recommendation of Tax Certification
Log No.: TC-151611
BOW ID No.: W2038110005
Property Index Number: 14-013-00-007

The Bureau of Water received a request on January 19, 2024, from Tim Leman, having a principal place of business at 1931 County Road 1050 N Secor, IL 61771, 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:

Tim Leman
1931 County Road 1050 N
Secor, IL 61771

SW ¼ of Section 1, T26N, R1W in Woodford County.

Livestock waste handling facilities consist of:

One (1) concrete manure pit measuring 135.33 ft. (length) x 71.17 ft. (width) x 8 ft. (depth), concrete slatted flooring over the manure pit, four (4) pumpout pits measuring 6 ft. (length) x 6 ft. (width) x 8 ft. (depth), and a Form-a-Drain perimeter drain measuring 425 lf. (length) x 4 in. (height) to prevent flotation surrounds the pit.

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

The 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 Ill. Adm. Code 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.

2125 S. First Street, Champaign, IL 61820 (217) 278-5800
115 S. LaSalle Street, Suite 2203, Chicago, IL 60603
1101 Eastport Plaza Dr., Suite 100, 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

Page No. 2

Tax Certification Recommendation

Log No. TC-151611

If you have any questions regarding this letter, please contact Sarah Coulton at 217/782-0610.

SC:TC-151611_Tax Cert Recommendation_12Mar25.docx

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 #: W2038110005

Project Name: Tim Leman

Date application received: 1/19/2024

Reviewer: SC

Log number: TC-151611

Legal Description:

SW 1 ¼ Section Twp: 26N Range 1W

County: Woodford

Facility Contact: Matthew Wagner

709 West Oak St, Lena, IL 61048

Phone: 815-275-7642

wagnerconsultag@mediacombb.net

Pollution Control Facility Type:

Swine Livestock Waste Management Facility

Property ID: 14-013-00-007

Applicant: Tim Leman

1931 County Road 1050 N

Secor, IL 61771

Facility: Tim Leman

1931 County Road 1050 N

Secor, IL 61771

Date Control Devices installed: 12/8/2023

Application Signature by: Matthew Wagner

Title: Designated Representative

Contents of Application: Application form, construction plans, pollution control diagram

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:

The livestock waste handling facilities consist of one (1) concrete manure pit (approximately 135.33 ft. x 71.17 ft. x 8 ft.) and the concrete slatted flooring over the manure pit. The concrete manure pit has four (4) pumpout pits approximately 6 ft. x 6 ft. x 8 ft). The pit is surrounded by 425 ft. x 4 in. of Form-a-Drain perimeter drain tile to prevent flotation of the pit.

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

One (1) concrete manure pit,

Concrete slatted floor,

Four (4) pumpout pits,

and one (1) perimeter drain.

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

Illinois EPA Log #: TC-151611

Page 2 of 2

Recommended Action: Issue tax certification.

In addition to the above described facilities, the Agency determined that the following facilities ARE NOT pollution control facilities according to § 125.200 having 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 pretreatment, treatment, modification or disposal might be harmful, detrimental or offensive to human, plant or animal life, or to property and therefore ARE NOT recommended.

Not applicable.

Notes:

Nothing follows – SC - (March 12, 2025)



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 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. Separate applications must be completed for each pollution control facility claimed. Send the application only to the appropriate address listed below. Do not mix types (air and water). Where both air and water operations are related, send applications to each of the addresses.

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

Note: This form should be completed within Acrobat before being saved, printed, signed, and submitted.

Air: Illinois EPA

Attention: William D. Marr, Permit Section
Bureau of Air
1021 North Grand Avenue East, P.O. Box 19276
Springfield, IL 62794-9276

Water: Illinois EPA

Attention: Darin LeCrone, Permit Section
Bureau of Water
1021 North Grand Avenue East, P.O. Box 19276
Springfield, IL 62794-9276

I. Applicant Information

Company Name: Tim Leman

Person Authorized to Receive Certification	Person to Contact for Additional Information
Name: <u>Tim Leman</u>	Name: <u>Matthew Wagner</u>
Street Addr: <u>1931 County Road 1050 North</u>	Street Addr: <u>709 West Oak Street</u>
City: <u>Secor</u> State: <u>IL</u>	City: <u>Lena</u> State: <u>IL</u>
ZIP: <u>61771</u> Phone: <u>309-303-6678</u>	ZIP: <u>61048</u> Phone: <u>815-275-7642</u>
Email: <u>tnleman@live.com</u>	Email: <u>wagnerconsultag@mediacombb.net</u>

II. Facility Information

Facility Location: Quarter Section: SW Township: 26-North Range: 1-West
Municipality: Secor Township: Palestine

Note: A plat map location is requested for facilities located outside of municipal boundaries.

Address: 1931 County Road 1050 North City: Secor
State: IL Zip Code: 61771 County: Woodford Book Number: _____
Property Index Number: 14-013-00-007 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

Raising of swine.

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.

IL 532-0222

APC 151 Rev. 5/2021

Application for Certification (Property Tax Treatment) Pollution Control Facility

Page 1 of 3

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

N/A

Materials Used in the Process

N/A

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).

Slatted Floor Confinement 71'2" x 135'4"

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

The facility provides for waste storage for the manure laden wastewater until waste is land applied at the appropriate agronomic rates.

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).

The Livestock Management Facilities Act and Natural Resource Conservation Service Agency Waste Storage Facility Practice Code (313) were met in regards to the pollution control devices that were installed.

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
Swine manure	Liquid	Slatted floor confinement pit
Washdown water	Liquid	Slatted floor confinement pit

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:

- Point(s) of discharge to receiving stream; and
- 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: Dec 5, 2023

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

The pollution control device was placed into service on December 8, 2023.

Status of installation on date of application

Operational

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))

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

Matthew L. Wagner
Printed Name
Matthew L. Wagner
Signature

Professional Engineer
Title
1/12/24
Date

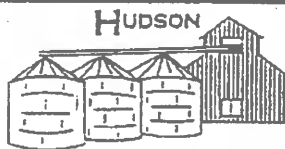
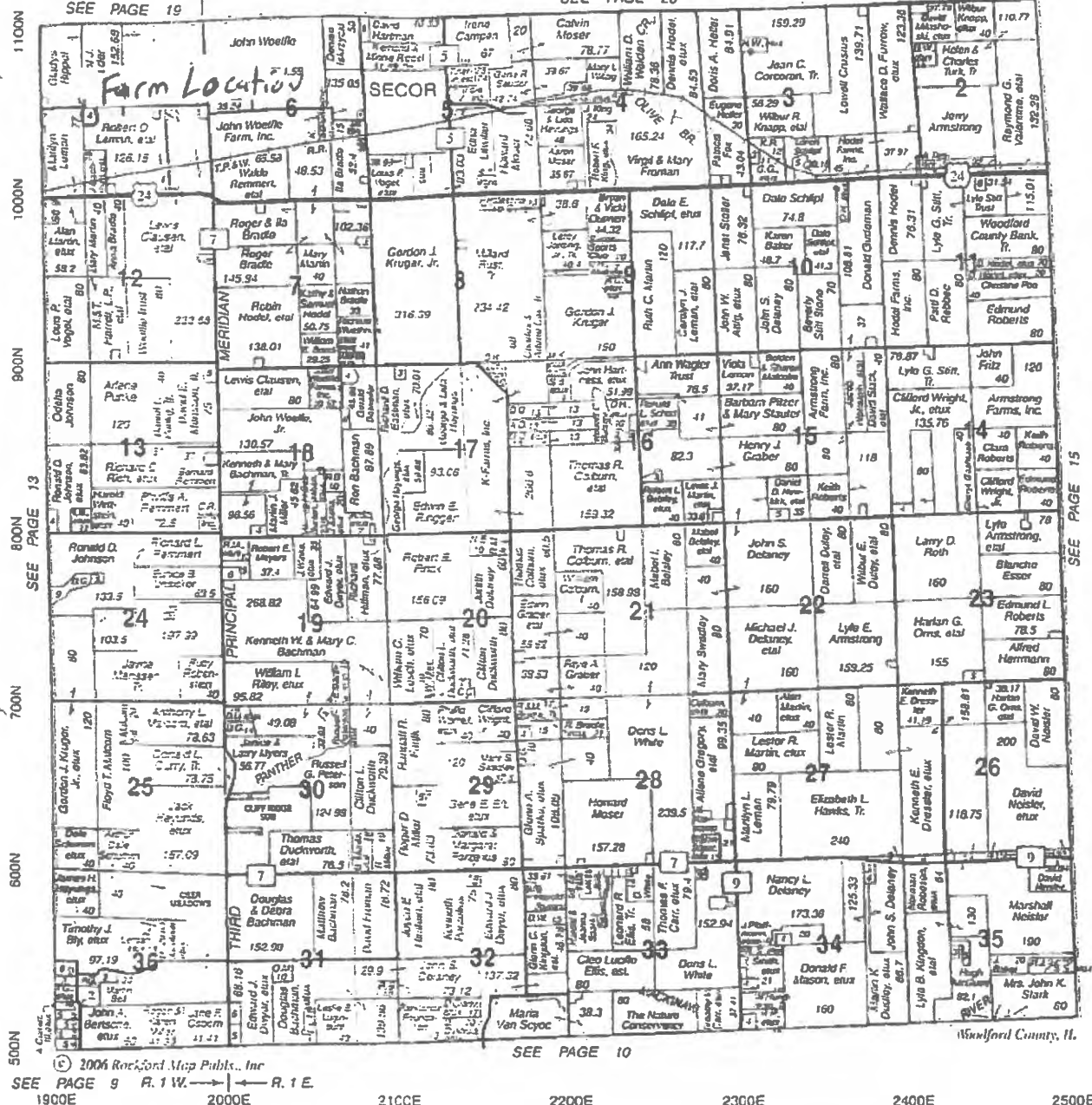
NORTHEAST
PART

PALESTINE

T.26N.-R.1W-1E.

SEE PAGE 19

SEE PAGE 20



GRAIN CO.

Complete Grain and Feed Service

Roger A. Harper ~ General Manager

P.O. Box 529 ★ Hudson, Illinois 61748

(309) 726-1671

STUDE R
FERTILIZER, INC.
ROANOKE, IL 61561

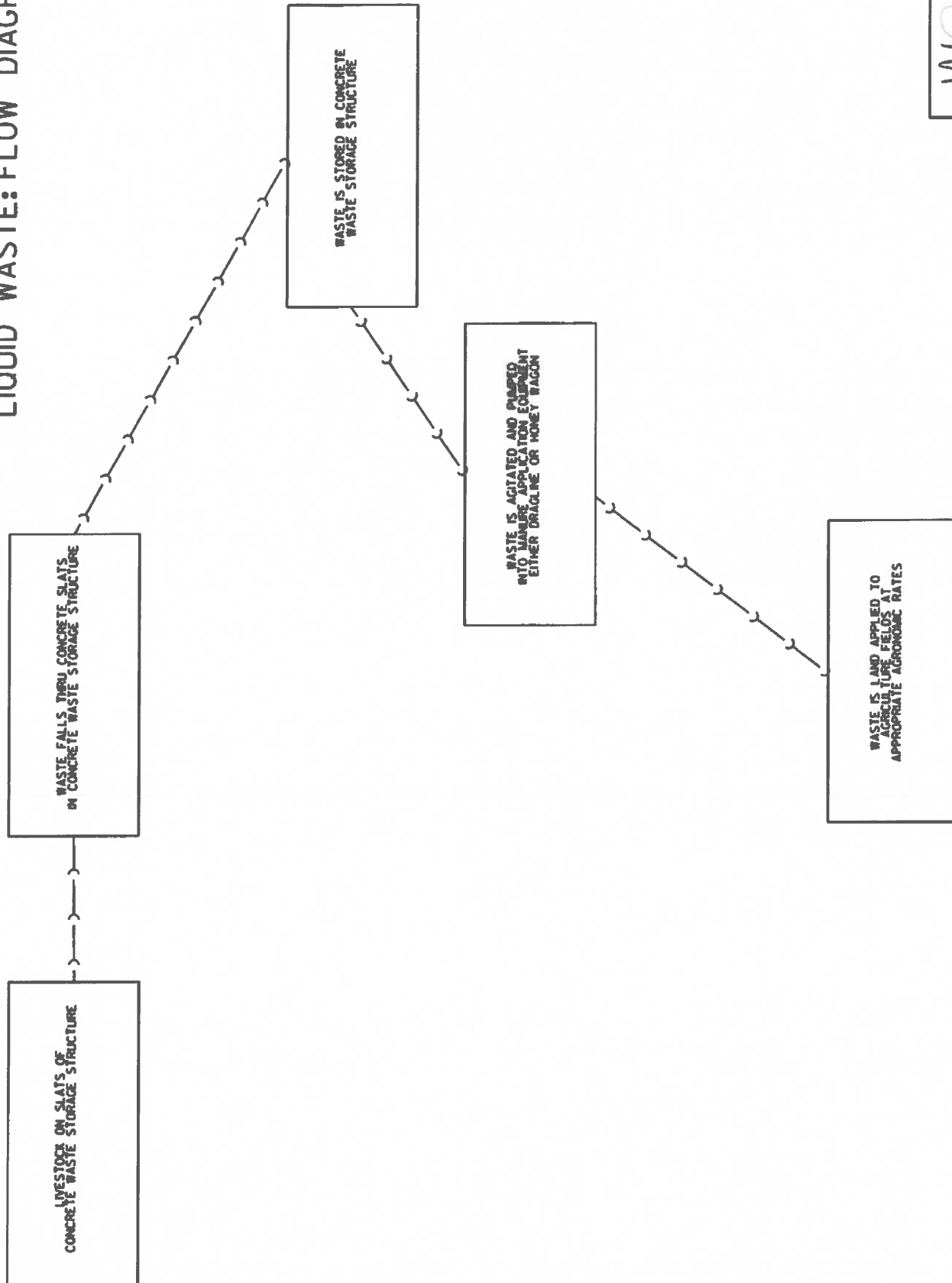


1517 County Road 2100E

Roanoke, Illinois 61561

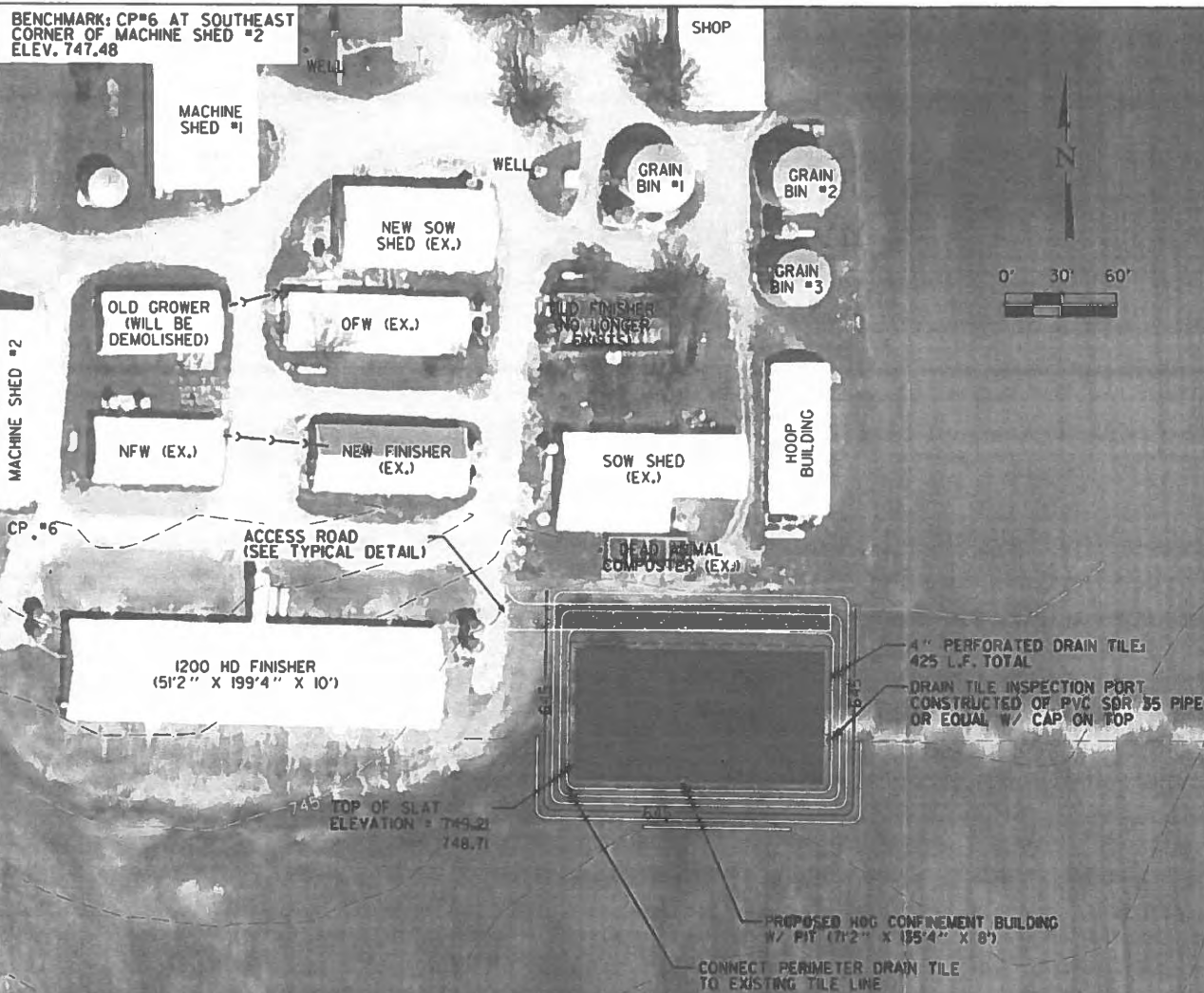
(309) 923-7400

LIQUID WASTE: FLOW DIAGRAM



WCA
WAGNER CONSULTING & ASSOCIATES
100 WEST OAK STREET
LEDA, ILLINOIS 60440
815-275-7640
WAGNERCONSULTING@GMAIL.COM

BENCHMARK: CP#6 AT SOUTHEAST
CORNER OF MACHINE SHED #2
ELEV. 747.48



SPECIFICATIONS

4" PERFORATED DRAIN TILE

1. PERFORATED DRAIN TILE SHALL BE 4" DIAMETER, HAVE 1/2" DIAMETER OPENINGS AND CONFORMING TO AASHTO M-294 AND M-252 AND ASTM F-405 AND F-667.

2. GRANULAR BACKFILL SHALL BE USED AROUND DRAIN TILE.

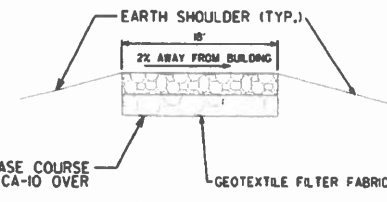
4" PERFORATED DRAIN TILE;
425 L.F. TOTAL

DRAIN TILE INSPECTION PORT
CONSTRUCTED OF PVC SDR 35 PIPE
OR EQUAL W/ CAP ON TOP

TOP OF SLAT
ELEVATION = 749.21
748.71

PROPOSED HOG CONFINEMENT BUILDING
W/ PIT (71'2" X 135'4" X 8')

CONNECT PERIMETER DRAIN TILE
TO EXISTING TILE LINE



TYPICAL ACCESS ROAD SECTION

REVISIONS			
NO.	DATE	BY	REMARKS

DRAWN
M.L.W.
CHECKED
A.S.W.
APPROVED
M.L.W.



WAGNER CONSULTING & AGRICULTURE
709 WEST OAK STREET
LENA, ILLINOIS, 61048
815-275-7642
WAGNERCONSULTAG@MEDIACOMBB.NET

CONTACT JULIE AT 811 OR 800-892-0123
With the following:

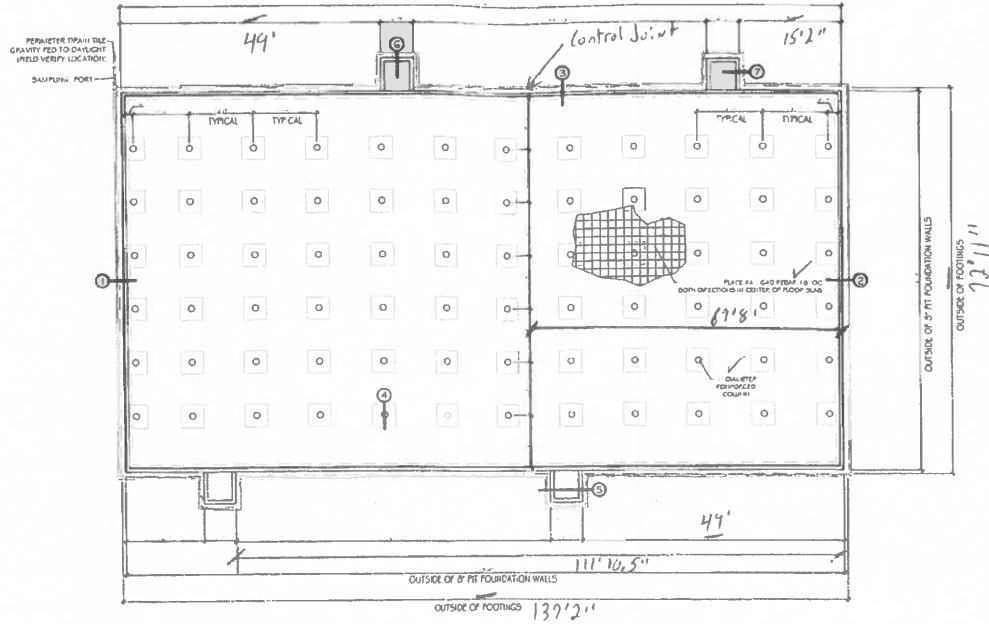


City: _____
County: _____
City/Township: _____
Sec & 1/4 Sec. No.: _____
48+DUPS (2 working days BEFORE YOU GO)

TIM LEMAN
1931 COUNTY ROAD 1050 NORTH
SECOR, ILLINOIS 61771

CIVIL SITE PLAN

PROJECT NO.
16W23
DATE
10/30/23
SHEET NO.
2
OF 151 SHEETS



DESIGNER'S NOTES

1. ALL REINFORCEMENT SHALL BE #4 BARS UNLESS OTHERWISE NOTED.

2. ALL REINFORCEMENT SHALL BE PLACED IN THE CENTER OF THE SLAB UNLESS OTHERWISE NOTED.

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CONCRETE LAYOUT

THIS IS TO CERTIFY THAT THE DESIGN OF THE WALLS, FOOTINGS, SLAB AND FOOTINGS OF THE WAREHOUSE STORAGE PIT IS SUCH THAT THE GRANT OF UNDERMINING IS AT LEAST AS PROTECTIVE OF THE GRANTOR'S SURFACE WATER AND THE STRUCTURAL INTEGRITY OF THE UNDERGROUND WASTE MANAGEMENT FACILITY AS THE STATE REQUIREMENTS (CONSTRUCTION) ALSO INCLUDES EQUALLY TO FOOTING AND SLAB DESIGN CONSTRUCTION.

TO THE BEST OF MY PROFESSIONAL KNOWLEDGE, JUDGMENT AND BELIEF THE DESIGN CONSTRUCTION DRAWINGS MEET THE REQUIREMENTS OF THE IOWA CONSTRUCTION CODE STANDARDS.

MICHAEL R. LESLIE, P.E., S.E.

REFERENCE JOB #	REFERENCE JOB TITLE	REV	DESCRIPTION	BY	DATE

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COPYRIGHT 2023 PRECISION STRUCTURES INCORPORATED
ERRORS ARE SUBJECT TO CHANGE

200 HEAD ONE ROOM LARGE PEW DESIGN FINISH FACILITY FOR TIM LEHMAN

PSI
PRECISION STRUCTURES INC
1204 - 51 AVE NORTH, WELLSVILLE, IOWA
(319) 646-2430

DATE: 06/20/23
BY: JKL
CHECKED: JKL
SCALE: 1/8" = 1'-0"

CONCRETE LAYOUT



Wagner Consulting & Agriculture, LLC.
709 West Oak Street
Lena, Illinois 61048
wagnerconsultag@mediacombb.net
815-275-7642

January 11, 2024

Illinois EPA
Division of Water Pollution Control
1021 North Grand Avenue East
P.O. Box 19276
Springfield, Illinois 62794-9276

Attn: Al Keller, Permit Section
Permit Section

Re: Tax Certification for Livestock Waste Management Facilities

To Al Keller:

RECEIVED
JAN 19 2024

IEPA
BOW/WPC/PERMIT SECTION

On behalf of Tim Leman, we are submitting the tax certification for the recently constructed livestock waste management facility. We are also including a copy of the as-built construction drawings for the project, plat book, and flow diagram.

If you should have any questions or require additional information, please feel free to call me at 815-275-7642.

Sincerely,

WAGNER CONSULTING & AGRICULTURE, LLC.

BY


Matthew Wagner, P.E.

MW:aw

Encl.

cc: Tim Leman w/ encl.
File

Coulton, Sarah N.

From: Matt Wagner <wagnerconsultag@mediacombb.net>
Sent: Wednesday, March 12, 2025 2:15 PM
To: Coulton, Sarah N.
Subject: [External] RE: Tax Certification Application Review: Add'l Information Required

Good afternoon Sarah,

There would be a total of 4 pump out pits with dimensions of 6' x 6'.

The material used for the perimeter drain was form-a-drain.
The slatted floor was concrete slats.

Should you need anything else, please let me know. Thanks.

Matthew Wagner, P.E.

Wagner Consulting & Agriculture, LLC.

709 West Oak Street

Lena, Illinois 61048

wagnerconsultag@mediacombb.net

Phone: 815-275-7642

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From: Coulton, Sarah N. [mailto:Sarah.Coulton@Illinois.gov]
Sent: Tuesday, March 11, 2025 4:34 PM
To: wagnerconsultag@mediacombb.net
Subject: Tax Certification Application Review: Add'l Information Required

Good afternoon, Mr. Wagner,

I am in the process of reviewing Tim Leman's tax certification application received on 1/19/24 and I need additional information. Please provide the number of pumpout pits and their dimensions. Please also describe the material used for the perimeter drain and the material for the slatted flooring.

Sincerely,
Sarah

Sarah Coulton

Environmental Protection Specialist

Industrial, 401/Mines Sub-Unit, Permit Section, Division of Water Pollution Control

Illinois Environmental Protection Agency, Bureau of Water

2520 West Iles

Springfield, IL 62794-9276

Sarah.Coulton@illinois.gov

Telephone: (217) 785-7428

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STATE OF ILLINOIS

COUNTY OF SANGAMON

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CERTIFICATE OF SERVICE

I, the undersigned attorney at law, hereby certify that I have served on the date of July 9, 2025, 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:

Tim Leman
1931 County Road 1050 N
Secor, Illinois 61771

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
60 E. Van Buren St., Ste. 630
Chicago, Illinois 60605

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

/s/ Gabriel Neibergall
Assistant Counsel
Division of Legal Counsel
2520 W Iles Ave.
P.O. Box 19276
Springfield, Illinois 62794-9276
217.782.5544
217.782.9143 (TDD)