BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Andy Anderson - Sheffield)	
(Property Identification Number)	PCB No. 26 -
13-02-400-002))	(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.

Andy Anderson P.O. Box 386 Annawan, Illinois 61234

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: China Hidspath
Emma Hudspath
Assistant Counsel
Division of Legal Counsel

DATED: October 7, 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

Andy Anderson - Sheffield)	
(Property Identification Number)	PCB No. 26 -
13-02-400-002))	(Tax Certification)
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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: Ymus Hidopask Emma Hudspath Assistant Counsel

Division of Legal Counsel

DATED: October 7, 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

Andy Anderson - Sheffield)	
(Property Identification Number) P(CB No. 26 -
13-02-400-002)) (T	ax 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 December 16, 2024, the Illinois EPA received a request from Andy Anderson Sheffield (Log number TC-151939, 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:

Andy Anderson

17499-17251 County Rd 475 E

Sheffield, IL 61361

The proposed water pollution control facilities in this request are located in the SE ¼ of Section 2, T16N, R6E of the 4th P.M. in Knox County, at the above street address and consist of the following livestock waste management structures:

One (1) concrete manure pit measuring 197.33 ft. (length) x 101.83 ft. (width) x 8 ft. (depth), precast concrete slatted flooring over the manure pit, all concrete columns, and precast beams supporting the floor. The manure deep pit has eight (8) pumpout pits measuring 6 ft. (length) x 6 ft. (width) x 8 ft. (depth) to allow manure removal fro the pit. The pit has a recessed sump area measureing 6 ft. (length) x 4.33 ft. (width) x 9 ft. (depth).

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 (2024), 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 (2024), 4.

pollution control facilities must be certified as such by the Board, 35 ILCS 200/11-20

(2024) 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 6.

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: Yum J Hyrypoti Emma L. Hudspath

Assistant Counsel

Division of Legal Counsel

Dated: October 7, 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

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

Date: AUG 11 7 2025

Re: Andy Anderson - Sheffield

Recommendation of Tax Certification

Log No.: TC-151939

BOW ID No.: W0118160008

Property Index Number(s): 13-02-400-002

The Bureau of Water received a request on 12/16/2024 from Andy Anderson, having a principal place of business at P.O. Box 386 Annawan, IL 61234, 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:

Andy Anderson 17499-17251 County Rd 475 E Sheffield, IL 61361

SE ¼ of Section 2, T16N, R6E, of the 4th Principal Meridian in Bureau County

Livestock waste handling facilities consist of:

One (1) concrete manure pit measuring 197.33 ft. (length) x 101.83 ft. (width) x 8 ft. (depth), precast concrete slatted flooring over the manure pit, all concrete columns, and precast beams supporting the floor. The manure deep pit has eight (8) pumpout pits measuring 6 ft. (length) x 6 ft. (width) x 8 ft. (depth) to allow manure removal from the pit. The pit has a recessed sump area measuring 6 ft. (length) x 4.33 ft. (width) x 9 ft. (depth).

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

Page No. 2 Tax Certification Recommendation Log No. TC-151939

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 this letter, please contact Sarah Coulton at 217/782-0610.

SC:TC-151939_Tax Cert Recommendation_23April25.docx

cc: Tax Cert File Todd Bennett

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 #: W0118160008

Pollution Control Facility Type:

Swine Livestock Waste Management Facility Project Name: Andy Anderson

Annawan, IL 61234

Date Control Devices installed: 12/10/2024

Date application received: 12/16/2024 **Property ID**: 13-02-400-002

Reviewer: SC

Applicant: Andy Anderson Log number: TC-151939 P.O. Box 386

Legal Description:

SE 2 1/4 Section Twp: 16N Range: 6E 4 PM

Facility: Andy Anderson 17499-17251 County Rd. 475 E

Sheffield, IL 61361 County: Bureau

Facility Contact: Daniel Feucht

3116 N Dries Lane, STE: 100

Peoria, IL 61614 Application Signature by: Andy Anderson

Phone: 309-693-7615 Title: Owner

dnfeucht@mstutz.com

Contents of Application: Application forms, pollution control diagram, specs, maps

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 deep pit (approximately 197.33 ft. x 101.83 ft. x 8 ft.) and precast concrete slatted flooring over the manure pits. The manure deep pit has eight (8) pumpout pits (approximately 6 ft, x 6 ft, x 8 ft.) to allow manure removal from the pit. The recessed sump area for the pit is 6 ft. x 4.33 ft. x 9 ft.

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 2 of the application form and the attachments:

One (1) concrete manure pits, Precast concrete slatted floor,

Illinois EPA Log #: TC-151939

Page 2 of 2

Eight (8) pumpout pits, One (1) sump pit areas,

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

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 - (April 23, 2025)



Illinois Environmental Protection Agency

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

Division of Water Pollution Control Tax Certification Form for Livestock Operations

This form's purpose is for the application for tax certification of water pollution control facilities at a livestock operation in accordance with 35 III. Admin. Code Part 125. For purposes of this form, a water pollution control facility ("facility") is designed, constructed, installed or operated for the primary purpose of eliminating, preventing, or reducing water pollution. Multiple facilities may be submitted using this form; however, all facilities must be located on the same livestock operation site. Separate applications must be completed for separate livestock operations.

All other types of operations (e.g. industrial, agrichemical, etc.) and air pollution control facilities must use form IL 532-0222 APC 151 (Application for Certification (Property Tax Treatment) Pollution Control Facility).

Please follow the instructions found throughout this form. If you need additional assistance with filling out this form, please call the Bureau of Water at 217-782-3362. Additional information about the tax certification process and applicable regulations including definitions may be found at the Agency website: www.illinois.gov/epa/topics/forms/water-permits/tax-certification.

I. Applicant Information Company: Andy Anderson)					
	Person Authorized to Receive Certification		Name:	Person to Contact for Additional Details Daniel Feucht		
Street Addr: P.O. Box 386			Street Addr	3116 N Dries Lar	ne, STE:100	
City: Annawan	State: IL	ZIP: 61234	City:	Peoria	State: IL	ZIP: 61614
Phone: 309-507-1042		ext:	Phone	309-693-7615	The same	ext:
Email: aemowers78@	gmail.com		Email:	dnfeucht@me.U	z.com	MAD
II. Livestock Operation Info	ormation				DEC 1 6 202	24
The location of the parcel of be provided. The Public Lan map location is requested for	d Survey System	n information is a	vailable on coun	ty plat maps or at	www.stalling	and county must is edu/plss. A plat
Quarter Section: SE - 2	Township	: <u>16-N</u> R:	ange: <u>6-E</u> Pr	ime Meridian: 4th	County: E	Bureau
Municipality Name:			Townshi	p Name: Mineral		
Street Address: 17499-1	7251 County Ro	l. 475e	City:	Sheffield	State: IL	ZIP: 61361
Property Index Number(s):	13-02-400-	002				
A property index number (Pl applicable to the requested know your PIN you may obta Department of Revenue well	acilities, you mu ain it from your r	st identify all app ecords or your Co	licable PINs in thounty's tax asses	ne above line and ssors website which	in Section III be th may be foun	elow. If you do not
Livestock Activities: Provi	de descriptions of	the livestock opera	tions including type	e of animals at the s	ite. (Text box wi	il expand.)
Swine livestock farm.						
Pollutant Sources: Identify leachate, etc.). Provide estima						manure, silage
Swine manure - est. 1,200,0	000 gallons annu	aally				

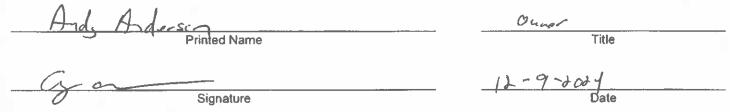
Are the pollutants collected by the facility land applied?	∀es	○No
If No, provide a description of the final disposition of the pollutants which are collected by the facility.		
II. Pollution Control Facility Information Applicant must ensure each requested pollution control facility is represented accurately in both Part A and Part B of this S	Section.	
Part A. Operational Diagram Jsing the space provided below or on a separate sheet of paper, provide a plan sketch or map of the livestocl o show the location and layout of all the requested facilities. All requested facilities must be clearly identified of Each facility should be labeled with the pollution control facility number identified in Part B of this Section and o help distinguish between other requested facilities. Please include labels of roadways, downstream waterwand and marks and a north seeking arrow.	on this dia primary di	gram. im <mark>ensio</mark> ns
Check this box if the required diagram was completed on a separate sheet and attached to this application	ŧ.	
Part B. Pollution Control Facility Data For each separate requested pollution control facility in this application, provide written or typed responses to questions. Use the button below the questions to add blank questions for each additional requested facility.	all of the f	ollowing
Pollution Control Facility Number 2		
Name of pollution control facility: P1 - Swine Deep Pit Barn		
Provide a physical description including all pertinent dimensions (length, width, depth, diameter), construction (e.g. steel, HDPE, concrete block, etc.), and rating (e.g. 10 HP centrifugal pump). (Text box will expand.) The building identified as P1 is a 197'-4" x 101'-10" x 8ft deep pit that consists of a 4" thick base slab and 8"	' thick pit v	walls.
Precast concrete slotted floors enable excreta and wastewater to fall through and accumulate in the below f walls have footings that are 8" thick and 1'-4" wide. The side walls have footings that are 8" thick and 1'-4" wide divider wall is 10" thick and has a footing that is 10" thick and 2'-10" wide. Columns within the pit are 14" in and supported by 45" diameter round footings. The columns support 8"x9"x12ft long precast concrete floor beams support a 4" thick precast concrete slotted gang slat floor. The barn has 8 pumpout pits. Each pump 6'-0" with 8" thick walls. Footings around the pumpout pit walls measure 16" wide by 13" inches thick. The area is 6'-0" x 4'-4" x 9" deep. The pumpouts collect manure and allow manure transfer through a hose to be application.	vide. The diameter, beams. To out pit is 6 recessed	center 7'-2" tall he floor 5'-0" x sump
Is the requested facility used 100 percent for elimination, prevention, or reduction of water pollution?	∀es	○ No
If No, list all other uses of the facility and provide a use-percentage estimate for each of those other uses.	<u> </u>	
Original cost of the pollution control facility: 484,000		
Date of installation or status of installation: 12-10-2024		
Property Index Number (PIN): 13-02-400-002		
Applicable Illinois EPA permit number(s): N/A		
Are supplemental diagrams or construction drawings for this pollution control facility attached to the application?	∀es	○No
If Yes, please label the diagram with the specific pollution control facility number identified above.		
V. Discharge Point Locations and Receiving Waters		
Provide a written description of the surface water drainage characteristics of the operation which may convey		
polluted stormwater runoff from the facility to downstream waterways. Identify the location(s) on the property surface discharge leaves the property.	at which r	unoff or

Identify local ditches, streams, rivers, ponds or lakes that may receive wastewater or polluted stormwater runoff from the
operation. Also identify any named waterways that are immediately downstream from the local waterway.
UN-named tributary to Mud Creek (East) and immediately downstream of the farm
· · · · · · · · · · · · · · · · · · ·

V. Approvals of Application and Signature

The information on this form and attachments 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))



VI. Submittal of Your Application

Completing this Form: The absence of information requested in this form may result in denial of your application for tax certification. If information is omitted, Agency staff will determine when and if such information or data is essential and may contact you to obtain this information to complete its review. This application form may be completed and stored locally in electronic form for future printing. Electronic submittal or email submittal of this form is not authorized. If handwritten, the form must be legibly completed.

Attachments: Please only send attachments on 8.5" x 11" paper, do not send 11" x 17" sheets.

Please mail the completed and signed form and necessary attachments to:

Illinois Environmental Protection Agency
Division of Water Pollution Control, Mail Code #15
Attention: Permit Section
1021 North Grand Avenue East
P.O. Box 19276
Springfield, Illinois 62794-9276

Application for Certification (Property Tax Treatment) Pollution Control Facility
Andy Anderson
By: Maurer-Stutz, Inc

ATTACHMENT 1: Facility Pollution Control Facility Description

The farm consists of the following swine buildings and storage structures:

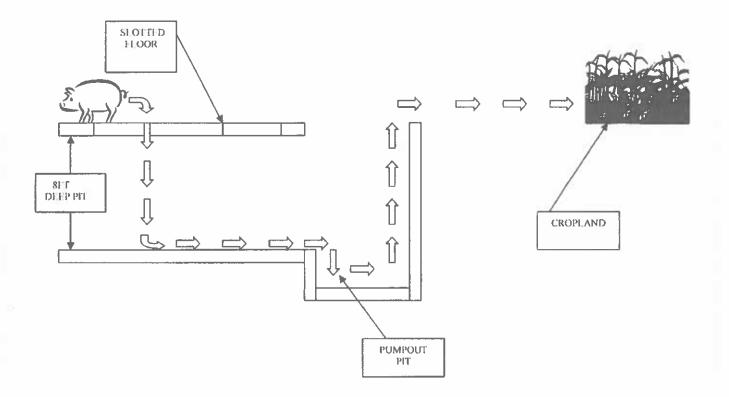
P1	101'-10" x 197'-4" x 8'-0"	Deep pit below slats concrete storage pit		
		concrete storage pit		

The building identified as P1 is a 197'-4" x 101'-10" x 8ft deep pit that consists of a 4" thick base slab and 8" thick pit walls. Precast concrete slotted floors enable excreta and wastewater to fall through and accumulate in the below floor pits. The end walls have footings that are 8" thick and 1'-4" wide. The side walls have footings that are 8" thick and 1'-4" wide. The center divider wall is 10" thick and has a footing that is 10" thick and 2'-10" wide. Columns within the pit are 14" in diameter, 7'-2" tall and supported by 45" diameter round footings. The columns support 8"x9"x12ft long precast concrete floor beams. The floor beams support a 4" thick precast concrete slotted gang slat floor. The barn has 8 pumpout pits. Each pumpout pit is 6'-0" x 6'-0" with 8" thick walls. Footings around the pumpout pit walls measure 16" wide by 13" inches thick. The recessed sump area is 6'-0" x 4'-4" x 9" deep. The pumpouts collect manure and allow manure transfer through a hose to be pumped for field application.

The facility protects ground and surface water by providing collection and storage of livestock waste for about 365 days. Subsequently, the waste will be applied agronomically to cropland under proper soil and weather conditions for safe use.

Application for Certification (Property Tax Treatment) Pollution Control Facility
Andy Anderson
By: Maurer-Stutz, Inc

MANURE DIAGRAM



Application for Certification (Property Tax Treatment) Pollution Control Facility
Andy Anderson
By: Maurer-Stutz, Inc

ATTACHMENT 2: Purpose of Pollution Control Facility

The primary purpose of the facilities is to provide collection and storage for the manure until it can be properly land applied to cropland at agronomic rates.

ATTACHMENT 3: Date of First Service

The pollution control facility was constructed in 2024, being placed into service in December 2024.

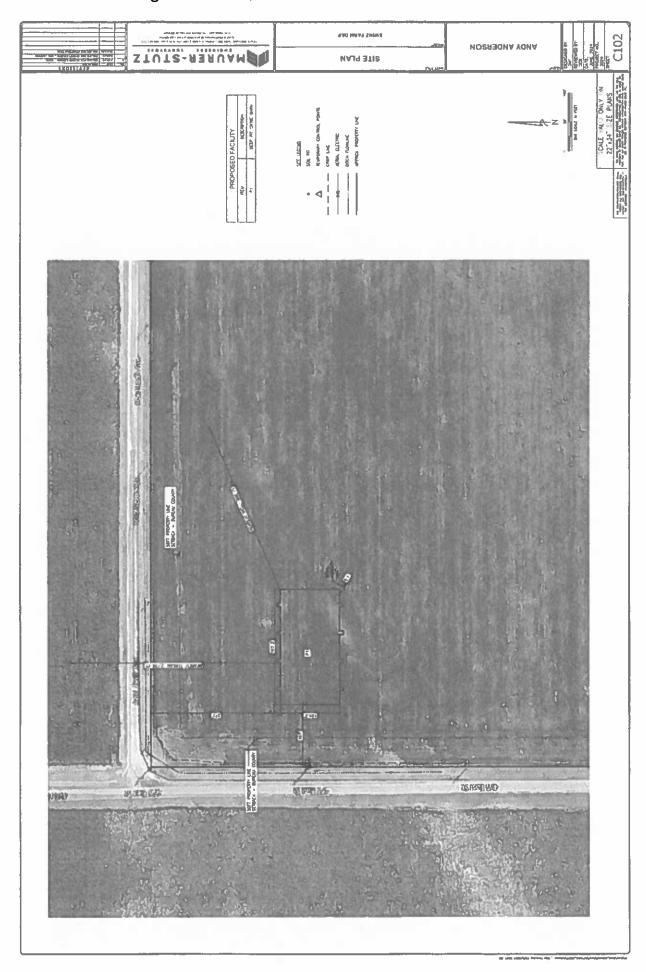
ATTACHMENT 4: Status of Installation

Facilities described in Attachment 1 are fully constructed and in service as of December 10, 2024.

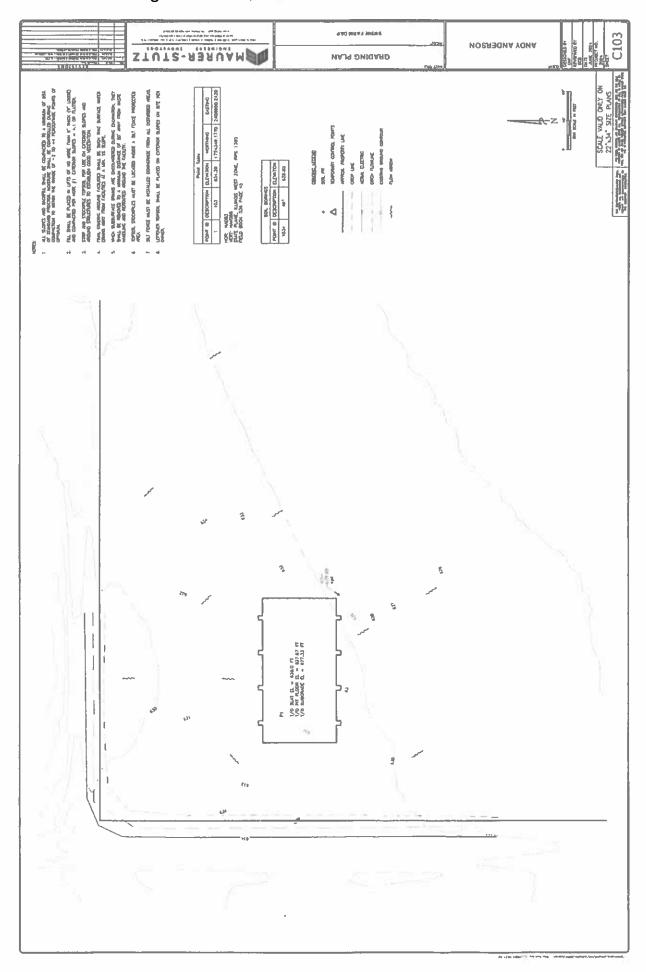
Aerial Map

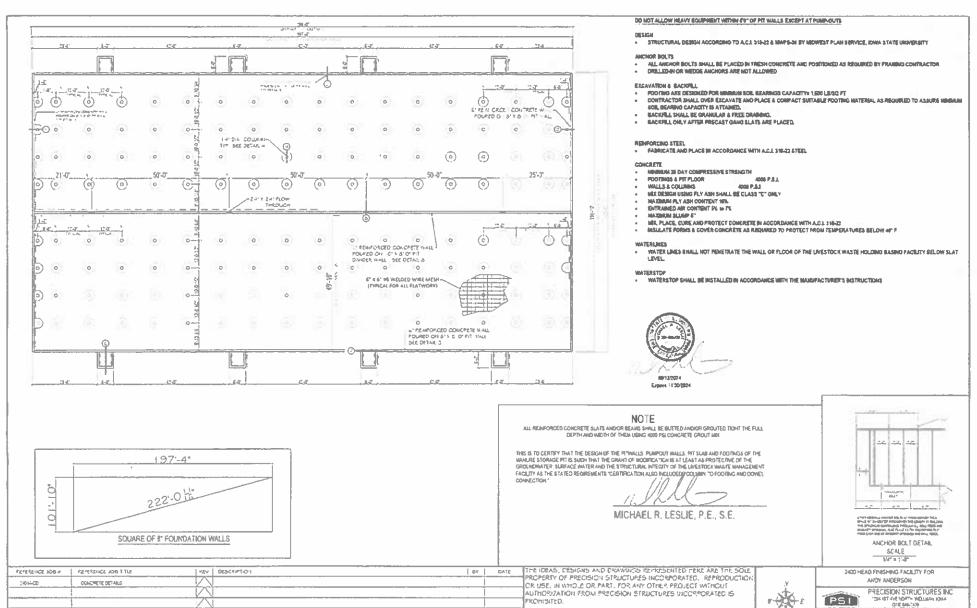


Electronic Filing: Received, Clerk's Office 10/07/2025 **PCB 2026-026*



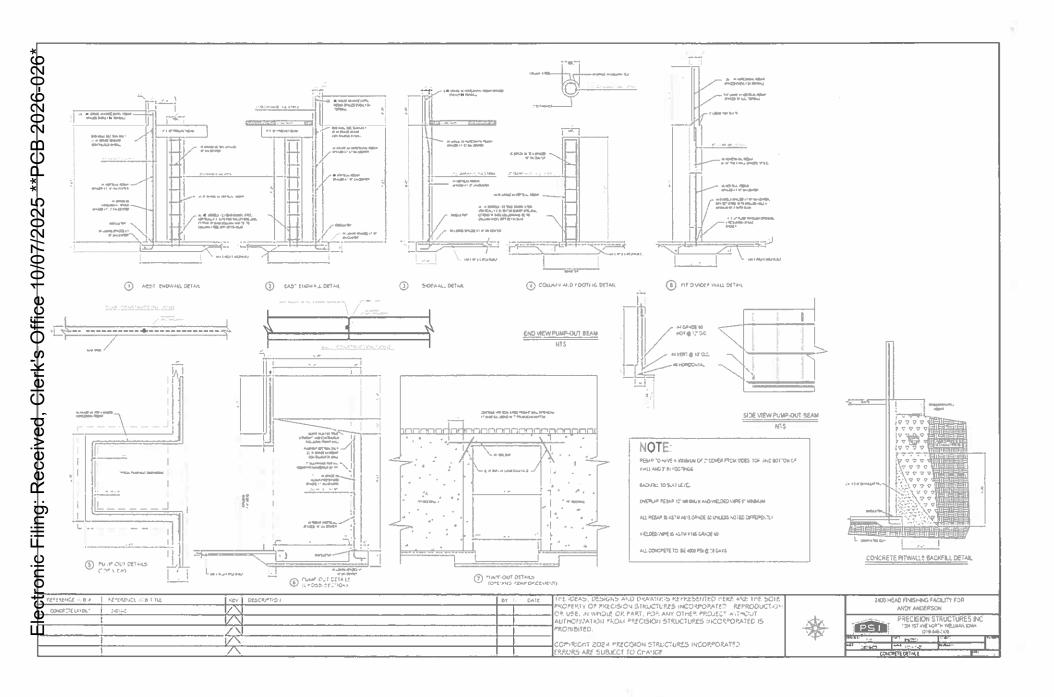
Electronic Filing: Received, Clerk's Office 10/07/2025 **PCB 2026-026*

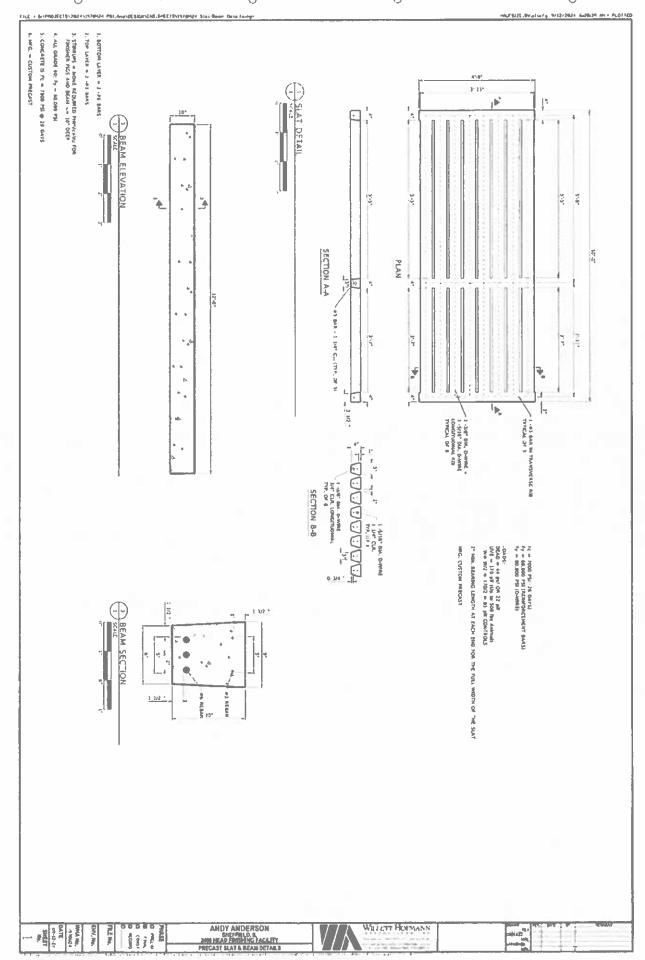




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ERRORS ARE SUBJECT TO CHANGE





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 October 7, 2025, the attached <u>NOTICE</u>, <u>APPEARANCE</u> and <u>RECOMMENDATION OF THE ILLINOIS</u>

<u>ENVIRONMENTAL 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:

Andy Anderson P.O. Box 386 Annawan, Illinois 61234

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/ Emma Hudspath 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)