

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD AUG 30 2004

STATE OF ILLINOIS
Pollution Control Board

Chris & Greg Niebrugge
(Property Identification Number
07-1-23-000-011-000)
Petitioner

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)
) *05-42*
) PCB 04
) (Tax Certification)

**ILLINOIS ENVIRONMENTAL
PROTECTION AGENCY**
Respondent.

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NOTICE

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

Chris & Greg Niebrugge
6923 E. 600 Avenue
Dieterich, Illinois 62424

Steve Santarelli
Illinois Department of Revenue
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 APPEARANCE AND THE RECOMMENDATION of the Illinois Environmental Protection Agency, a copy of which is herewith served upon you.

ENVIRONMENTAL PROTECTION AGENCY
OF THE STATE OF ILLINOIS

By: *Vera Herst*
Vera Herst
Assistant Counsel
Division of Legal Counsel

DATED: August 27, 2004

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

RECEIVED
CLERK'S OFFICE

AUG 30 2004

STATE OF ILLINOIS
Pollution Control Board

Chris & Greg Niebrugge
(Property Identification Numbers
07-1-23-000-011-000)
Petitioner

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ILLINOIS ENVIRONMENTAL
PROTECTION AGENCY
Respondent.

APPEARANCE

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

ENVIRONMENTAL PROTECTION AGENCY
OF THE STATE OF ILLINOIS

By: *Vera Herst*
Vera Herst
Assistant Counsel
Division of Legal Counsel

DATED: August 27, 2004

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

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AUG 30 2004

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD STATE OF ILLINOIS
Pollution Control Board

Chris & Greg Niebrugge)
(Property Identification Number)
07-1-23-000-011-000)
Petitioner)
) PCB 84-
) (Tax Certification)
ILLINOIS ENVIRONMENTAL)
PROTECTION AGENCY)
Respondent.)

RECOMMENDATION

Now Comes the Illinois Environmental Protection Agency ("Illinois EPA"), by Vera Herst, one of its attorneys, and pursuant to Section 125.204 of the Illinois Pollution Control Board's (Board) regulations files the following Recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204.

1. On February 25, 2003, the Illinois EPA received a request from Chris and Greg Niebrugge for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities, pursuant to 35 Ill. Adm. Code 125.204, and noted the request as log number TC-03-03. (Exhibit A)
2. The applicant's address is:
Chris and Greg Niebrugge
6923 E. 600 Avenue
Dieterich, IL 62424
3. The proposed water pollution control facilities in this request are located at: Section 23, T6N, R13W of the 2nd P.M. in Crawford County, at the above street address and consist of the following:
Livestock waste management facilities consisting of one concrete manure pit (66 ft. x 114 ft. x 8 ft. deep) with three 66 ft. x 8 ft. deep concrete walls inside the pit, the slotted concrete portion of the floor over the manure pit, and four pump out areas (4 ft. x 4 ft. x 8 ft. deep) located in each of the two swine isolation buildings.
(These facilities are further described in Exhibit A.)
4. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2002), defines "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: (a) eliminating, preventing, or reducing air or water pollution ...or (b) 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."
5. Pollution control facilities are entitled to preferential tax treatment, 35 ILCS 200/11-5 (2002).

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6. Based on the information in the application and the purpose of the facilities, which is to collect, transport and/or store livestock wastes prior to cropland application., 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. Therefore, the facilities are eligible for tax certification from the Board.
7. Therefore, the Illinois EPA recommends that the Board issue the requested tax certification.

ENVIRONMENTAL PROTECTION AGENCY
OF THE STATE OF ILLINOIS

By: Vera Herst
Vera Herst
Assistant Counsel
Division of Legal Counsel

DATED: August 27, 2004

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

STATE OF ILLINOIS

COUNTY OF SANGAMON

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PROOF OF SERVICE

I, the undersigned, on oath state that I have served the attached **APPEARANCE AND THE RECOMMENDATION**, upon the person to whom it is directed, by placing a copy in an envelope addressed to:

Dorothy M. Gunn, Clerk
Illinois Pollution Control Board
James R. Thompson Center
100 West Randolph Street, Suite 11-500
Chicago, Illinois 60601
(first class mail)

Chris & Greg Niebrugge
6923 E. 600 Avenue
Dieterich, Illinois 62424
(first class mail)

Steve Santarelli
Illinois Department of Revenue
101 West Jefferson
Post Office Box 19033
Springfield, Illinois 62794
(first class mail)

and mailing it from Springfield, Illinois on August 27, 2004, with sufficient postage affixed as indicated above.

Nancy J D Lamport

SUBSCRIBED AND SWORN TO BEFORE ME
this 27th day of August, 2004

Cynthia L. Wolfe
Notary Public



THIS FILING IS SUBMITTED ON RECYCLED PAPER

Watershed Unit Tax Certification Review Sheet

Project Name: Chris + Greg Niebrugge
Reviewer: Thaddeus Faust
Log No.: TC-03-03

Location: Dieterich
Date: 7/30/04
Type: Agchem
 Livestock

Applicant: Greg Niebrugge
320 W. Center street
Dieterich, IL 62424

Contact: Greg Niebrugge
Phone: 217-925-5276

Facility: Chris + Greg Niebrugge
6923 E. 600th Ave.
Dieterich, IL 62424

Property ID: 07-1-23-000-011-000

Legal Description: Section 23, T6N, R13W of 2nd P.M.

County: Crawford

Date Control Devices Installed: 1997

Provided Fair Cash Value: \$467,000

Signature: signed by D. Niebrugge

Title: OWNER

Wastes: Livestock waste is applied to cropland.
 Agrichemical rinsate and spillage is recycled through the facility and/or land applied.
 Other: _____

Physical Description of Pollution Control Devices:

in each of 2 buildings:
one 66 ft x 114 ft x 8 ft deep concrete manure pit w/ concrete slatted fl
four 4 ft x 4 ft x 8 ft deep pumpout area

Other: two pits total (1 each building)
eight pumpouts total (4 per pit)

8/10/04: spoke with Greg Niebrugge who said that all material in manure
pit, walls + floors, were constructed of concrete

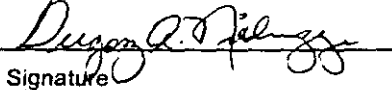
TL-03-03 DLH

APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)
 POLLUTION CONTROL FACILITY
 AIR WATER

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
 P. O. Box 19276, Springfield, IL 62794-9276

This Agency is authorized to request this information under Illinois Revised Statutes, 1979, Chapter, 120, Section 502a-5. Disclosure of this information is voluntary. However, failure to comply could prevent your application from being processed or could result in denial of your application for certification.

FOR AGENCY USE				
File No.	Date Received	Certification No.	Date	
Sec. A APPLICANT	Company Name <i>Chris & Greg Niebrugge</i>		<i>Greg Niebrugge</i>	
	Person Authorized to Receive Certification <i>Greg Niebrugge</i>		Person to Contact for Additional Details <i>Greg Niebrugge</i>	
	Street Address <i>320 W. Center Street</i>		Street Address <i>320 W. Center Street</i>	
	Municipality, State & Zip Code <i>Dieterich IL 62424</i>		Municipality, State & Zip Code <i>Dieterich IL 62424</i>	
	Telephone Number <i>217-925-5276</i>		Telephone Number <i>217-925-5276</i>	
	Location of Facility Quarter Section	Township	Municipality	Township
	<i>23</i>	<i>G</i>	<i>North 13 West</i>	<i>Martin</i>
	Street Address <i>6923 E 600 Rd</i>	County <i>Crawford</i>	Book Number <i>15</i>	
	Property Identification Number	Parcel Number	<i>07-1-23-000-011-000</i>	
Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location <i>Swine Production</i>			
	Water Pollution Control Construction Permit No. <i>NA</i>	Date Issued		
	NPDES PERMIT No. <i>NA</i>	Date Issued	Expiration Date	
	Air Pollution Control Construction Permit No. <i>NA</i>	Date Issued		
	Air Pollution Control Operating Permit No. <i>NA</i>	Date Issued		
Sec. C MANUFACTURING PROCESS	Describe Unit Process <i>Ignore } 2 - 65' x 113' x 8' Deep Manure Pits to contain swine manure</i>			
	Materials Used in Process <i>2,448 - 9'3" Concrete Slats 96 - 8" x 10' x 10' concrete Beams along w/ manure pits above.</i>			
Sec. D POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility <i>Attached RECEIVED DOCUMENT MAR 03 2003</i>			

Sec. E POLLUTION CONTROL FACILITY - CONTAMINANTS ACCOUNTING DATA	(1) Nature of Contaminants or Pollutants		
			Material Retained, Captured or Recovered
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	Sludge manure	From 1800 Hd English animal	Via Truway
	(2) Point(s) of Waste Water Discharge Waste to be applied on leased land		
	Plans and Specifications Attached		Yes <input checked="" type="checkbox"/> No
	(3)	Are contaminants (or residues) collected by the control facility?	Yes <input checked="" type="checkbox"/> No
	(4)	Date installation completed 1997	status of installation on date of application 1997
	(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$467,000.00
		b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$467,000.00
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$65,000.00	
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$34,000.00	
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% 47%	
Sec. F 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. The facilities claimed herein are "pollution control facilities" as defined in Section 11-10 of the Illinois Property Tax Code.		
	 Signature _____ Title <u>OWNER</u>		
Sec. G INSTRUCTIONS	INSTRUCTIONS FOR COMPILING AND FILING APPLICATION		
	General: Separate applications must be completed for each control facility claimed. Do not mix types (water and air). Where both air and water operations are related, file two applications. If attachments are needed, record them consecutively on an index sheet.		
Sec. A	Information refers to applicant as listed in the tax records and the person to be contacted for further details or for inspection of facilities. Define facility location by street address or legal description. A plat map location is required for facilities located outside of municipal boundaries. The property identification number is required.		
Sec. B	Self-explanatory. Submit copies of all permits issued by local pollution control agencies. (e.g. MSD Construction Permit)		
Sec. C	Refers to manufacturing processes or materials on which pollution control facility is used.		
Sec. D	Narrative description of the pollution control facility, indicating that its primary purpose is to eliminate, prevent or reduce pollution. State the type of control facility. State permit number, date, and agency issuing permit. A narrative description and a process flow diagram describing the pollution control facility. Include a listing of each major piece of equipment included in the claimed fair cash value for real property. Include an average analysis of the influent and effluent of the control facility stating the collection efficiency.		
Sec. E	List air contaminants, or water pollution substances released as effluents to the manufacturing processes. List also the final disposal of any contaminants removed from the manufacturing processes. Item (1) - Refers to pollutants and contaminants removed from the process by the pollution control facility. Item (2) - Refers to water pollution but can apply to water-carried wastes from air pollution control facilities. 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. Item (3) - If the collected contaminants are disposed of other than as wastes, state the disposition of the materials, and the value in dollars reclaimed by sale or reuse of the collected substances. State the cost of reclamation and related expense. Item (4) - State the date which the pollution control facility was first placed in service and operated. If not, explain. Item (5) - This information is essential to the certification and assessment actions. This accounting data must be completed to activate project review prior to certification by this Agency.		
Sec. F	Self-explanatory. Signature must be a corporate authorized signature.		
	Submit to:	Attention:	Attention:
	Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Thomas McSwiggin Permit Section Division of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution Control

1st Stage

66' x 114 x 8' Deep Pit

2,448 7" x 9'3" Slat

96 8" x 10' x 10' Beams

There is 4 - 4' x 4' x 8' Deep Pumpout Area's

There is a Building of this Stage

1 of 2 Bldgs.

