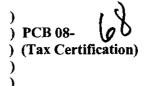
BEFORE THE ILLINOIS POLLUTION CONTROL BOARD CLERK'S OFFICE

Harmet Farms-Cropsey (Property Indentification Number 11-36-400-005)



APR 1 1 2008

STATE OF ILLINOIS Pollution Control Board

NOTICE

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

Steve Santarelli Illinois Department of Revenue 101 West Jefferson Post Office Box 19033 Springfield, Illinois 62794 Richard Harmet 1332 N. 00 East Rd. Cropsey, Illinois 61731

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 Assistant Counsel Division of Legal Counsel

DATED: April 9, 2008

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

Harmet Farms-Cropsey (Property Indentification Number 11-36-400-005)) PCB 08- 6) (Tax Certification) RECEIVED CLERK'S OFFICE

APR 1 1 2008

STATE OF ILLINOIS Pollution Control Board

APPEARANCE

The undersigned, as one of its attorneys, hereby enters an APPEARANCE on behalf of Respondent,

Illinois Environmental Protection Agency.

.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

Bv:

Vera Herst Assistant Counsel Division of Legal Counsel

DATED: April 9, 2008 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

Harmet Farms-Cropsey (Property Indentification Number 11-36-400-005)

) PCB 08- () (Tax Certification)

APR 1 1 2008

STATE OF ILLINOIS Pollution Control Board

RECOMMENDATION

)

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, 35 Ill. Adm. Code 125.204.

 On December 7, 2007, the Illinois EPA received a request from Harmet Farms (log number TC-04-07, 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 applicant's address is:

Harmet Farms 20300 N. 4200 East Road Cropsey, Illinois 61731

3. The proposed water pollution control facilities in this request are located at SE 1/4

of Section 36, T25N, R6E of the 3rd PM in McLean County, at the above street

address and consist of the following:

Livestock waste management facilities consisting of one concrete pit (100 ft. x 192 ft. x 8 ft. deep) with six concrete pump out pits (each 6 ft. x 6 ft. x 8 ft. deep) with plywood covers and the portion of the concrete slotted flooring over the manure pit in one swine building and PVC foundation drainage tubing (4 in. diameter x 658 ft. long). These livestock waste management facilities are used to collect, transport, and/or store livestock wastes prior to cropland application.

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

4. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2006), 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."

- Pollution control facilities are entitled to preferential tax treatment, 35 ILCS 200/11-5.
- Based on the information in the application and the purpose of the facilities, 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

Ven Neur By: ____

Vera Herst Assistant Counsel Division of Legal Counsel

Dated: April 9, 2008 Illinois Environmental Protection Agency 1021 North Grand Ave. E. P.O. Box 19276 Springfield, Illinois 62794-9276 217/782-5544

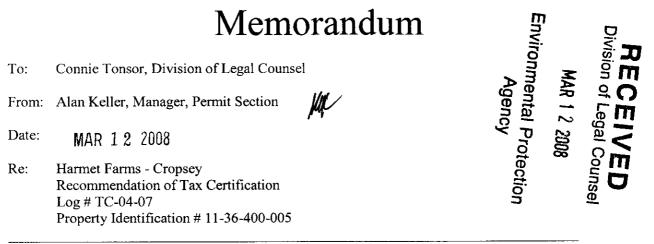
Illinois Environmental Protection Agency



1021 North Grand Avenue East, P.O. Box 19276, Springfield, Illinois 62794-9276 – (217) 782-3397 James R. Thompson Center, 100 West Randolph, Suite 11-300, Chicago, IL 60601 – (312) 814-6026

ROD R. BLAGOJEVICH, GOVERNOR

Douglas P. Scott, Director



The Bureau of Water received a request on December 7, 2007 from Harmet Farms 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:

Harmet Farms 20300 N. 4200 East Road Cropsey, IL 61731

SE 1/4 of Section 36, T25N, R6E of the 3rd PM in McLean County

Livestock waste management facilities consisting of one concrete pit (100 ft. x 192 ft. x 8 ft. deep) with six concrete pump out pits (each 6 ft. x 6 ft. x 8 ft. deep) with plywood covers and the portion of the concrete slotted flooring over the manure pit in one swine building and PVC foundation drainage tubing (4 in. diameter x 658 ft. long). 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 James Allison at 217/782-3362.

SAK:DLH:JRA:

cc: Tax Cert File

ROCKFORD – 4302 North Main Street, Rockford, IL 61103 – (815) 987-7760 • . DES PLAINES – 9511 W. Harrison St., Des Plaines, IL 60016 – (847) 294-4000 ELGIN – 595 South State, Elgin, IL 60123 – (847) 608-3131 • PEORIA – 5415 N. University St., Peoria, IL 61614 – (309) 693-5463 BUREAU OF LAND – PEORIA – 7620 N. University St., Peoria, IL 61614 – (309) 693-5462 • CHAMPAIGN – 2125 South First Street, Champaign, IL 61820 – (217) 278-5800 SPRINGFIELD – 4500 S. Sixth Street Rd., Springfield, IL 62706 – (217) 786-6892 • COLLINSVILLE – 2009 Malf Street, Collinsville, IL 62234 – (618) 346-5120 MARION – 2309 W. Main St., Suite 116, Marion, IL 62959 – (618) 993-7200

Vatersned Unit Tax Certification Review Sheet

roiect à amei	Hormet Farms	Location:	Cropsey
eviewer	JeA	Date:	
JZ NO .		Type:	= Agenem
	TC-04-07		XLivestock
.00HC251	Richard P. Harmet	Contact:	Same
	1332 N. 00 East Rd	Phone:	(302) 277-7104
	Cropsey, IL 61731		(30) 238-2032
	·		
actito		Property (D:	11-36-400-005
	20300 14 4200 East Rd		
	Cropsey, EL 61731	·	
See Discription	SE 1/4 Sec 36 T25N RGE of 312 Pic	1. Сонати	
ladan maranananan.		County:	McLean
-		Provided	
Date Cuntros	9/20/07	Fair Cash	\$ 500,000
Cevices installed:		∀a iue:	
Si gn ature:	Richard Harmet	Title:	Ouner
Wasies:	Livestock waste is applied to cropiana.		
	on of Poilution Control Devices:	, 	
Ibldg -	100' × 192' × 8' cone pit w/ 6 - 6×6'	x 81 prapa	, ut post inf carrier up conc. slat
nerimetu	Brein tile 4" & 6581 PVC		· · · · · · · · · · · · · · · · · · ·
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Othes			
Other:			

HARMET FARMS

- To: Dan Heacock Illinois EPA Springfield, IL dan.heacock@illinois.gov
- From: Richard Harmet (Pat) 1332 N 00 East Rd Cropsey, Il 61731 pat@harmetfarms.com

Dear Mr. Heacock,

Subject: TC-04-07 - application for tax certification for livestock waste management facilities

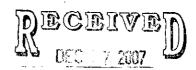
Per our phone conversation earlier this fall I'm am attaching some additional drawings of the manure pit and pumpouts and the following statement further describing what is to be certified:

This application (TC-04-07) covers the concrete pit portion of the hog facility only which includes a 101' x192'x8' reinforced concrete pit covered with a precast slotted concrete floor with 6 6'x6' sumps with treated wood covers constructed to Illinois Department of Agriculture standards (see attached pdf for drawing detail of the pit and sumps). The roof and other items are not considered part of the pollution control measures of this facility.

If you need any additional information, please contact me at 309-277-7104, 309-238-2032 or pat@harmetfarms.com

Thank you,

Richard Harmet



Watershed Management Section

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY ? P. O. Box 19276, Springfield, IL 62794-9276 10

FOR AGENCY USE

This Agency is authorized to request this information under Illinois Revised Statues, 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.

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e No.	Date Received	Certification No.			
Sec. A	Company Name Harmet Farms			APR 1 1 2008	
	Person Authorized to Receive Certification)	Person to Contact for A	Additional Details	
	Richard P. Harmet		Christine Harmet	STATE OF ILLINO	
	Street Address		Street Address	Pollution Control Bo	
	1332 N 00 East Rd		Same		
5	Municipality, State & Zip Code		Municipality, State & Z	ip Code	
APPLICANT	Cropsey, IL 61731		Same		
ЪГ	Telephone Number 309-277-7104, 309-238-2032		Telephone Number Same		
A	Location of Facility		Municipality	Township	
	Quarter Section Township	Range	wuncipanty	rownanip	
	SouthEast T25N	6E	Cropsey	T25N	
	Street Address		County	Book Number	
	20300 N 4200 East Rd		Mclean	09	
	Property Identification Number		Parcel Number		
			11-36-400-005	<u></u>	
ec. B	Nature of Operations Conducted at the Ab				
	Agricultural production for hog product				
	260 lbs and are then shipped to packin			pillage is contained	
٥ z	in the 8 foot deep pits until contents are a	pplied to crop fields	s as fertilizer		
MANUFACTURING OPERATIONS	Water Pollution Control Construction Pern	nit No. NA	Date Issued		
AANUF, OPEF	NPDES PERMIT No.	NA	Date Issued	Expiration Date	
-	Air Pollution Control Construction Permit	No. NA	Date Issued		
	Air Pollution Control Operating Permit No.		Date Issued		
		NA			
Sec. C	Describe Unit Process One 20000 square foot swine finishin	g building with a	8' pit under structure		
NUFACTURING PROCESS					
ESS		·····			
FAC	Materials Used in Process Swine finishing building consisting of a wood structure with steel roof on a concrete foundation that forms				
PF	a 100'x192'x8' deep storage pit which provides at least 14 months manure storage (approximately				
MAI	1,200,000 gallons). The building roc				
		or is insulated and	The slues are open ex		
	curtains and bird netting.				
Sec. D	Describe Pollution Abatement Control Fac	cility			
			ed, water) for 12 mont	ths (design capacity is 14	
TION	8 foot deep pit collects all manure and any spillage (feed, water) for 12 months (design capacity is 14 months). Manure is mixed, tested for nutrient levels and injected on cropland. Per Illinois Department				
POLLUTION CONTROL FACILITY DESCRIPTION					
N CC	of Agriculture, Bureau of Environmental programs water sampling of the buildings' perimeter tile is				
õם E≻	sampled and tested guarterly for contamination from pit contents. Note: manure is removed from any				
고는	of 6 sumps around the perimeter of the building - different sump used each season to prevent buildup.				
글글	1 of 6 sumps around the perimeter of t	he buildina - diffe	rent sumn used each :	season to prevent buildup	

IL 532-0222 APC 151 (Rev. 8/00)

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Tax Certification for Pollution Control Facilities Page 1 of 2 8/00



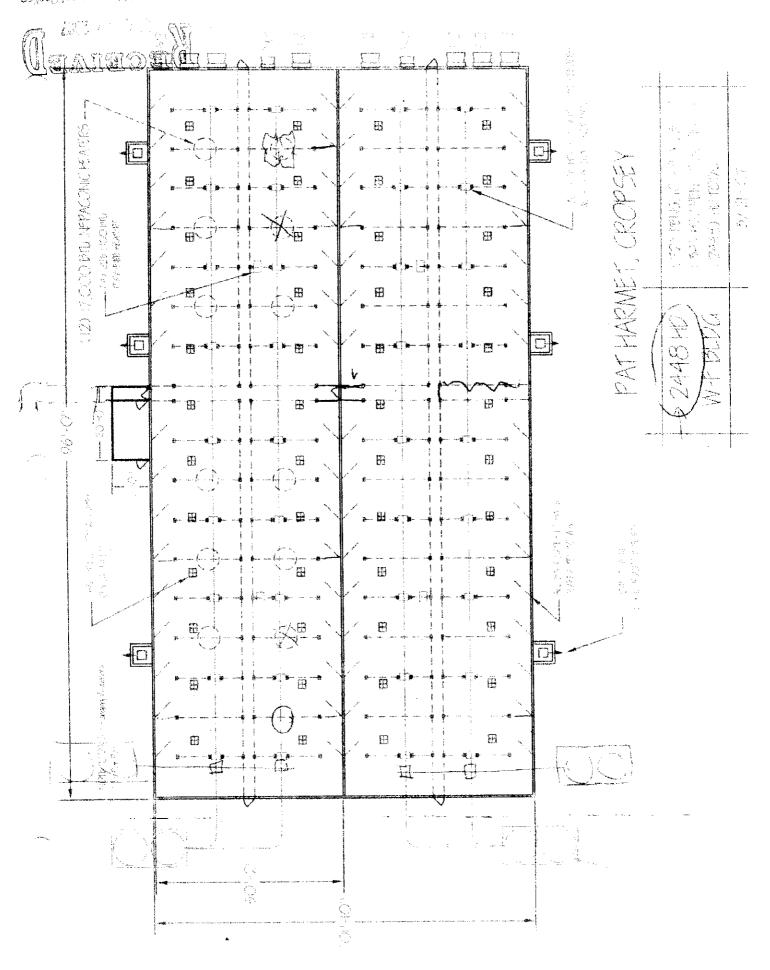
Watershed Management Section BUREAU OF WATER

Sec. E	(1) Nat	ure of Contaminants or Pollutants						
ر م	•		Material Reta	Material Retained, Captured or Recovered				
NTS	Contaminant or Pollutant		DESCRIPTION	DISPOSAL OR USE				
AINA	Swine manure		Animal Waste	Injected into crop land as fertilizer				
Y - CONTAMINANTS								
L ON								
5		· · · · · · · · · · · · · · · · · · ·						
ACI	(2) Dei							
OLF	(2) Point(s) of Waste Water Discharge None							
NTR			Plans and Specifications	s Attached Yes x No				
00	(3)	Are contaminants (or residues) collected by the control facility? Yes × No						
NOL		Date installation completed 9/2007status of installation on date of applicationCompleted						
POLLUTION CONTROL FACILITY ACCOUNTING DATA		FAIR CASH VALUE IF CONSIDERED REAL PROPERTY: \$ 500000						
POL	• •	NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY: \$ 100000						
UNG								
NN .								
000				\$ 10000				
4		e. PERCENTAGE CONTROL FACILIT						
Sec. F	The fol	owing information is submitted in accorda	ance with the Illinois Property Tax	Code, as amended, and to the best of my				
ш		dge, is true and correct. The facilities cla Property Tax Code.	imed herein are "pollution control	facilities" as defined in Section 11-10 of the				
SIGNATURE	RITOIS	Property Tax Code.						
NA								
SIG	Signal		Title					
Sec. G	Signa	Inature Title INSTRUCTIONS FOR COMPILING AND FILING APPLICATION						
0000.0								
	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							
	Sec. A	Information refers to applicant as listed in facilities. Define facility location by street a outside of municipal boundaries. The pro	address or legal description. A plat m	hap location is required for facilities located				
	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	State the type of control facility. State permit number, date, and agency issuing permit. A narrative description and a process flow diagram describing the <u>pollution control facility</u> . Include a listing of each major piece of equipment included in the claimed fair cash value for reat property. Include an <u>average</u> analysis of the influent and effluent of the control facility stating the collection efficiency.						
INSTRUCTIONS	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.						
Ż		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 co	rporate authorized signature.					
		Submit to: At	tention:	Attention:				
			nomas McSwiggin	Donald E. Sutton				
. pag-ant- 1	T		ermit Section vision of Water Pollution Control	Permit Section				
	<u> </u>							

Tax Certification for Pollution Control Facilities Page 2 of 2 8/00

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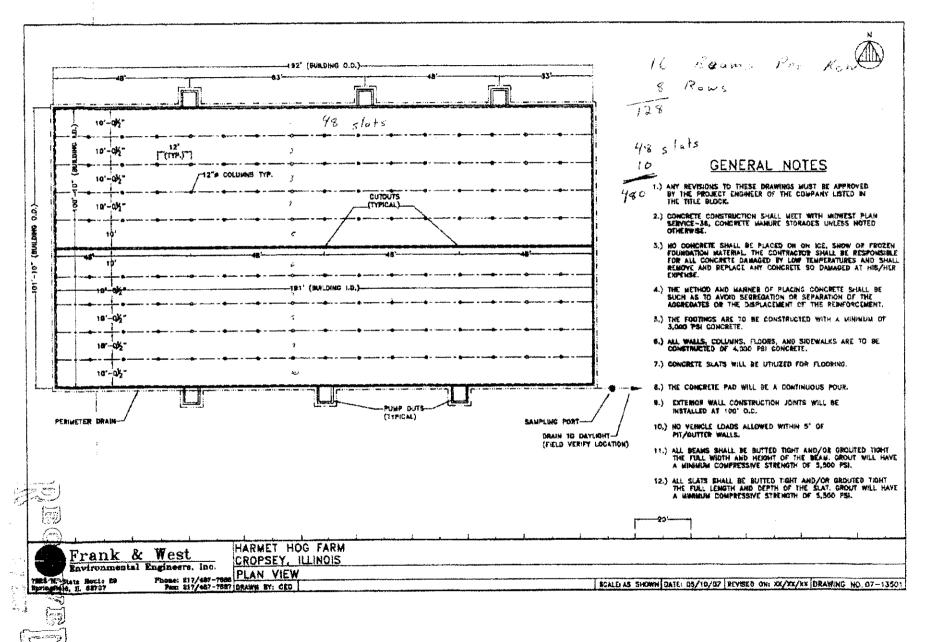
Watershed Management Section



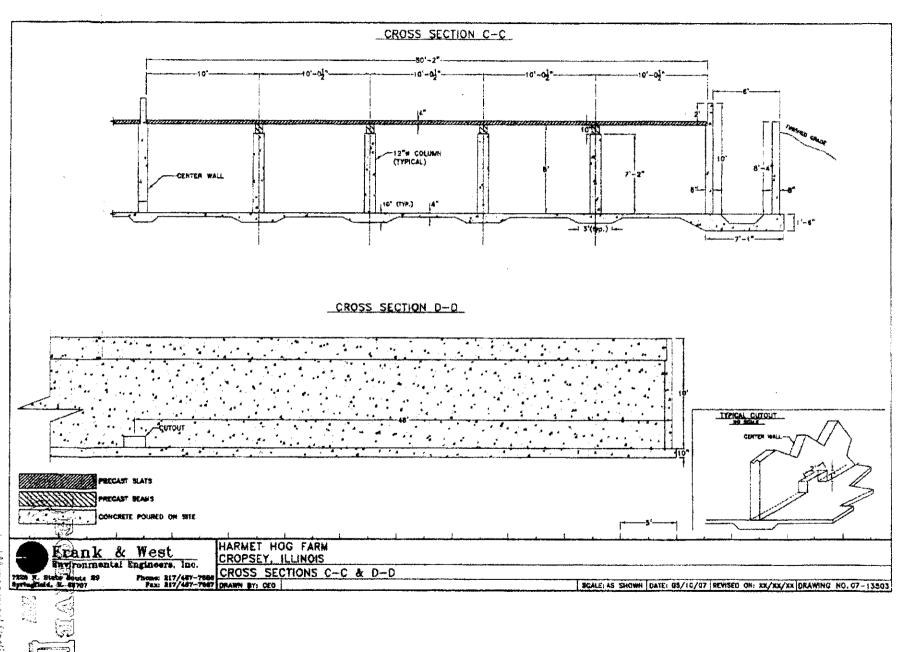
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(Pat Hormet Cropsey 16

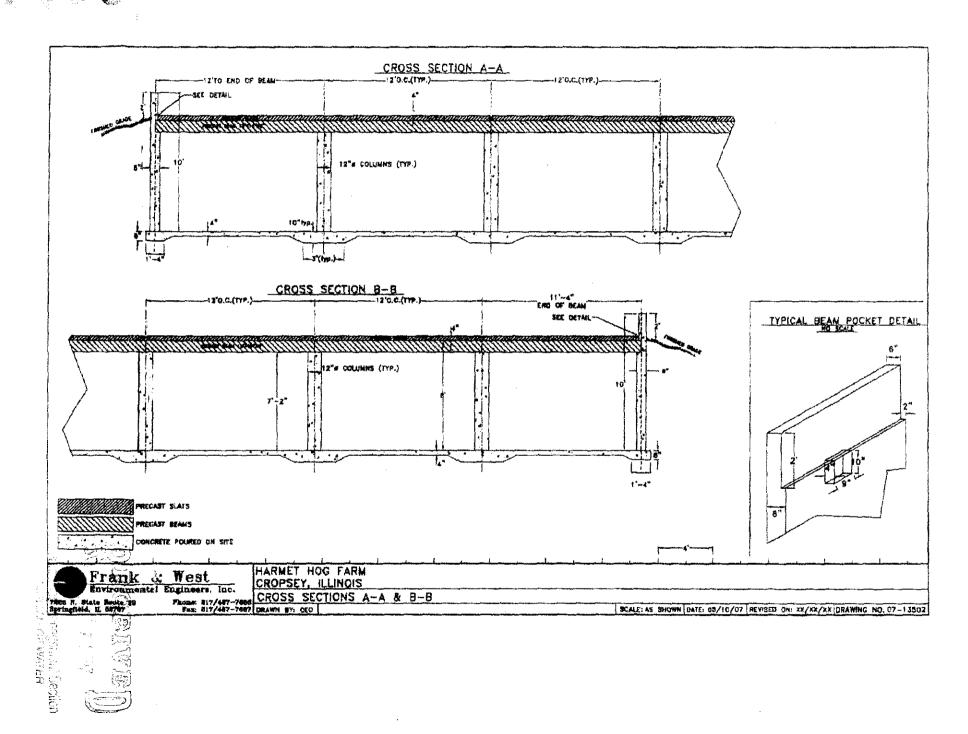




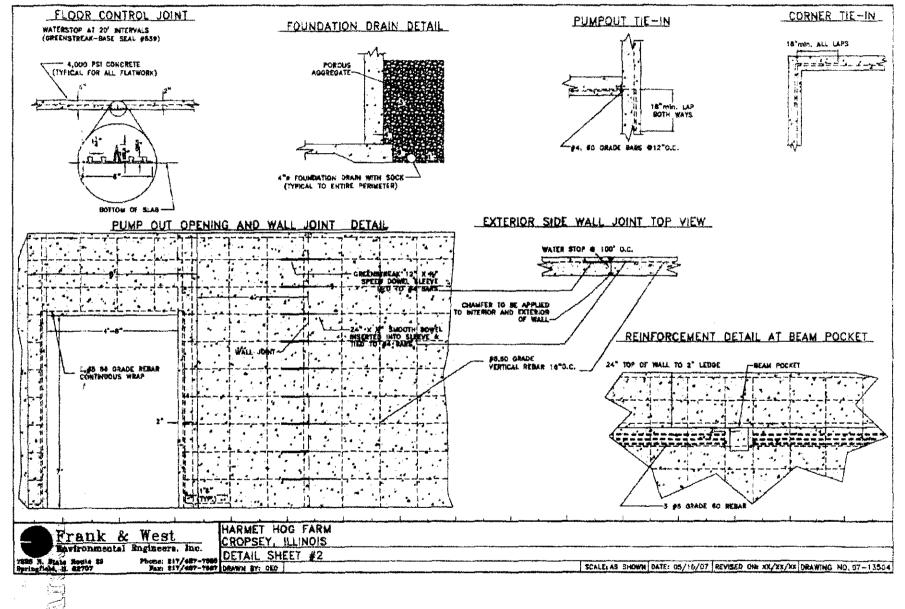
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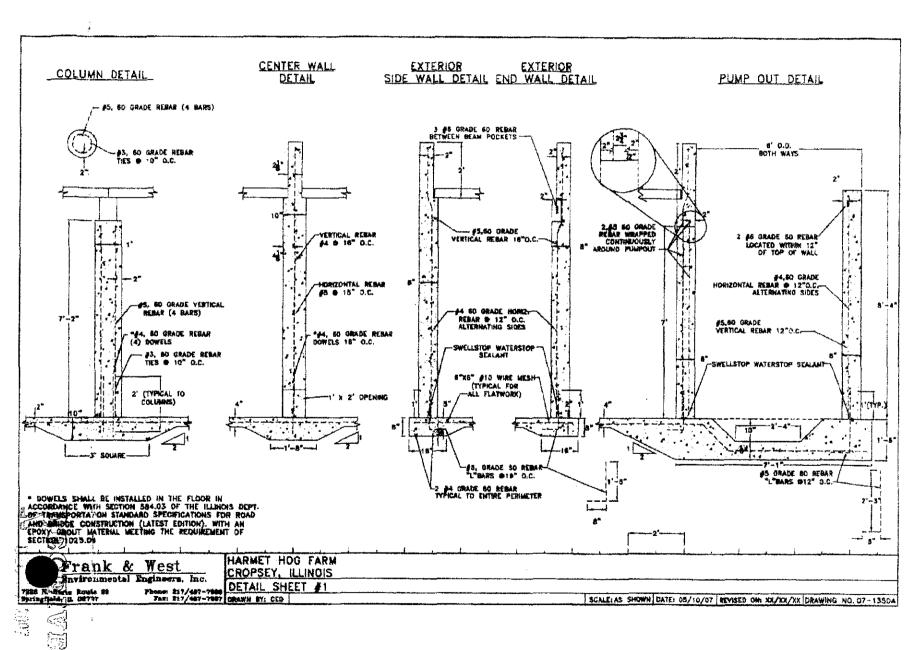
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Watershed Micheronical Section BUREAU OF WATER

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APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT) POLLUTION CONTROL FACILITY

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

FOR AGENCY USE

This Agency is authorized to request this information under Illinois Revised Statues, 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.

-04-07

File No.	Date Received	Certification No.		Date 6-19-07	
Sec. A	Company Name Harmet Farms				
	Person Authorized to Receive Certification Richard P. Harmet Street Address		Person to Contact fo Christine Harmet Street Address	or Additional Details	-
	1332 N 00 East Rd		Same		
APPLICANT	Municipality, State & Zip Code Cropsey, IL 61731		Municipality, State & Same	Zip Code	
	Telephone Number 309-277-7104, 309-238-2032		Telephone Number Same		
_	Location of Facility	,	Municipality	Township	4
	Quarter Section Township T25 N F	~	Cronoov	Cropsey Township	
	SouthEast Cropsey Township Street Address	0E	Cropsey County	Book Number	4
	20300 N 4200 East Rd		Mclean	09	
	Property Identification Number		Parcel Number 11-36-400-005]
Sec. B	Nature of Operations Conducted at the Above I Agricultural production for hog production. 260 lbs and are then shipped to packing far in the 8 foot deep pits until contents are applie	Swine arrive cilities - all ma	anure, urine, and any	+	
ACTURI	Water Pollution Control Construction Permit No	D. NA	Date Issued		ļ
MANUFACTURING OPERATIONS	NPDES PERMIT No.	NA	Date Issued	Expiration Date]
	Air Pollution Control Construction Permit No.	NA	Date Issued		
	Air Pollution Control Operating Permit No.	NA	Date Issued		j
Sec. C	Describe Unit Process One 20000 square foot swine finishing bu	ilding with a	8' pit under structure)	
CURING		~			}
MANUFAC	Materials Used in Process Swine finishing building consisting of a wood structure with steel roof on a concrete foundation that forms a 100'x192'x8' deep storage pit which provides at least 14 months manure storage (approximately 1,200,000 gallons). The building roof is insulated and the sides are open except for moveable				
	curtains and bird netting. Concrete Station flooring 6-4/x4/+8 concrete to the				0 10.00 V S (14)
Sec. D	Describe Pollution Abatement Control Facility 8 foot deep pit collects all manure and any spillage (feed, water) for 12 months (design capacity is 14 months). Manure is mixed tested for nutriont levels and injected on cropland. Per Illinois Department				
DESC	of Agriculture, Bureau of Environmental pl				}
POLLUTION CONTROL FACILITY DESCRIPTION	sampled and tested quarterly for contamination from pit contents. Note: manure is removed from any of 7 sumps around the perimeter of the building - different sump used each season to prevent buildup.				
L.					

Sec. E	(1) Nature of Contaminants or Pollutants							
ŝ	Material Retained, Captured or Recovered							
(IN)	Contam	inant or Pollutant	DESCRIPTION	DISPOSAL OR USE				
AIN.	Swine manure		Animal Waste	Injected into crop land as fertilizer				
POLLUTION CONTROL FACILITY - CONTAMINANTS CONTAMINANTS								
νŐ				· · · · · · · · · · · · · · · · · · ·				
ГIJ				· · · · · · · · · · · · · · · · · · ·				
FAC	(2) Poir	it(s) of Waste Water Discharge	None					
I I I	(2) 1 011	(2) Point(s) of Waste Water Discharge None						
NTF	Plans and Specifications Attached Yes × No							
1 CO	(3) A							
NOL		ate installation completed 9/2007		on date of application Completed				
TA								
POI	(-) b							
UND NI			<u></u>					
END	C.	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY: \$ 91200						
000	d	PRODUCTIVE NET ANNUAL INC	OME OF CONTROL FACILITY:	\$ 10000				
Α	e	PERCENTAGE CONTROL FACIL	ITY BEARS TO WHOLE FACILITY	VALUE: % 41				
Sec. F				Code, as amended, and to the best of m				
111	knowled	ge, is true and correct. The facilities	claimed herein are "pollution control	I facilities" as defined in Section 11-10 of	the			
URE	Iflinois P	roperty Tax Code.						
SIGNATURE	$ \langle \pi_{4} \rangle$		Auto					
sig	-46	W TUYI	CINNER					
	Signatu	re	Title					
Sec. G		INSTRUCTI	ONS FOR COMPILING AND FILING API	PLICATION				
	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	facilities. Define facility location by stre		contacted for further details or for inspection of ap location is required for facilities located	F			
	Sec. B	Self-explanatory. Submit copies of all p	permits issued by local pollution control a	igencies. (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 <u>pollution control facility</u> . Include a listing of each major piece of equipment included in the claimed fair cash value for real property. Include an <u>average</u> analysis of the influent and effluent of the control facility stating the collection efficiency.						
JCTIONS	Sec. E	disposal of any contaminants removed Item (1) – Refers to pollutants and cont	from the manufacturing processes. aminants removed from the process by t	manufacturing processes. List also the final the pollution control facility.				
	Item (2) - Refers to water pollution but can apply to water carried wastes from air pollution control facilities							
INSTR'	which clearly show (a) Point(s) of discharge to receiving stream, and (b) Sewers and process piping to and from the control facility.							
Z	:	(3) - 1 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 (4) – State the date which the polici Item (5) – This information is essential t	o the certification and assessment action	ns. This accounting data must be completed to	>			
ļ		activate project review prior to certification by this Agency.						
	Sec. F	Self-explanatory. Signature must be a corporate authorized signature.						
		Submit to:	Attention:	Attention:				
			Thomas McSwiggin	Donald E. Sutton	ļ			
	1		Permit Section Division of Water Pollution Control	Permit Section Division of Air Pollution Control				
		Springfield, IL 62794-9276						

Tax Certification for Pollution Control Facilities Page 2 of 2 8/00

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STATE OF ILLINOIS

COUNTY OF SANGAMON

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APR 1 1 2008 STATE OF ILLINOIS Pollution Control Board

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:

Clerk Illinois Pollution Control Board James R. Thompson Center 100 West Randolph Street, Suite. 11-500 Chicago, Illinois 60601 Richard Harmet 1332 N. 00 East Rd. Cropsey, Illinois 61731

Steve Santarelli Illinois Department of Revenue 101 West Jefferson Post Office Box 19033 Springfield, Illinois 62794

and mailing it from Springfield, Illinois, on April 9, 2008, with sufficient postage

affixed for first class mail.

Banda Boehrs

SUBSCRIBED AND SWORN TO BEFORE ME This 9th day of April, 2008

Vintia R. Wolfe Notary Public



THIS FILING IS SUBMITTED ON RECYCLED PAPER