

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Lee Brummer-Louisville)
(Property Identification Number) PCB 10-
03-10-400 002) (Tax Certification)
)

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

Lee Brummer
8047 N. 2100th Street
Dieterich, Illinois 62424

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, 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: April 26, 2010

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

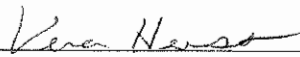
BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Lee Brummer-Louisville)
(Property Identification Number) PCB 10-
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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: 
Vera Herst
Assistant Counsel
Division of Legal Counsel

DATED: April 26, 2010
Illinois Environmental Protection Agency
1021 North Grand Avenue East
Post Office Box 19276
Springfield, Illinois 62794-9276
(217)782-5544

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BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Lee Brummer-Louisville)
(Property Identification Number) PCB 10-
03-10-400 002)) (Tax Certification)
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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.

1. On September 11, 2009, the Illinois EPA received a request from Lee Brummer (log number TC-14-09, 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: Lee Brummer
1679 Judge Lane
Louisville, Illinois 62858

3. The proposed water pollution control facilities in this request are located at SE of ¼ of Section 10, T5N, R7E of the 3rd PM in Clay, at the above street address and consist of the following:

Livestock waste management facility consisting of one concrete manure pit (approximately 192 ft. x 100 ft. x 8 ft. deep) with four concrete pump out pits (each approximately 6 ft. x 6 ft. x 8 ft. deep) and the slotted concrete portion of the floor over the manure pit

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 (2008), 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.
6. 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

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

Dated: April 26, 2010
Illinois Environmental Protection Agency
1021 North Grand Ave. East.
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) 782-2829
James R. Thompson Center, 100 West Randolph, Suite 11-300, Chicago, IL 60601 • (312) 814-6026

PAT QUINN, GOVERNOR

DOUGLAS P. SCOTT, DIRECTOR

Memorandum

To: Connie Tonsor, Division of Legal Counsel

From: Al Keller, P.E., Manager, Permit Section

A handwritten signature in black ink, appearing to read "Al Keller".

Date: April 2, 2010

Re: Lee Brummer - Louisville
Recommendation of Tax Certification
Log # TC-14-09
Property Identification # 03-10-400-002

The Bureau of Water received a request on September 11, 2009 from Lee Brummer 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:

Lee Brummer
1679 Judge Lane
Louisville, IL 62858

SE ¼ of Section 10, T5N, R7E, of the 3rd P.M. in Clay County

Livestock waste management facility consisting of one concrete manure pit (approximately 192 ft. x 100 ft. x 8 ft. deep) with four concrete pump out pits (each approximately 6 ft. x 6 ft. x 8 ft. deep), and the slotted concrete portion of the floor over the manure pit.

This livestock waste management facility is used to collect, transport and/or store livestock waste 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 Keith Runge at 217/782-3362.

SAK:KAR:TC-14-09

cc: Tax Cert File

Project Name: Lee Brummer
Reviewer: KAR
Log No.: TC-14-09

Location: Louisville
Date: 2-17-10
Type: Agchem
 Livestock

Applicant: Lee Brummer
8047 N. 2100th ST.
Dieterich, Ih. 62424

Contact: Lee Brummer
Phone: 217-925-5659

Facility: 1679 Judge Ln.
Louisville, Ih.

Property ID: 03-10-400-002

Legal Description: Section 10, T5N, R7E of 3rd P.M.

County: Clay

Date Control Devices Installed: May 14, 2007

Provided Fair Cash Value: \$450,000

Signature: Lee Brummer

Title: Facility 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:

one concrete manure pit (≈ 100 ft x 192 ft x 8 ft deep)
w/ 4 concrete pump outs (each 6 ft x 6 ft x 8 ft deep) and
concrete slats

Other: Talked with Lee 2-18-10
They spread manure over cropland with drag hose
The slats are concrete slats
it is located in the SE 1/4 of section 10
4 pumpouts 6 ft x 6 ft.

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

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

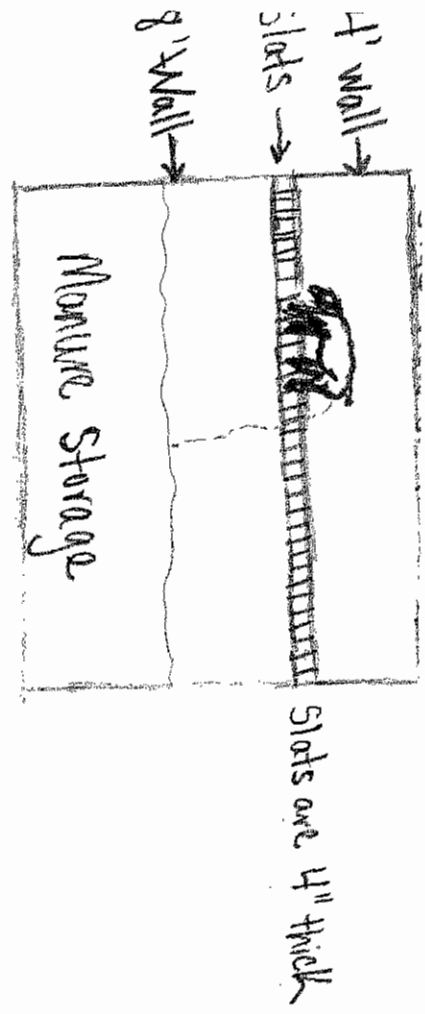
This Agency is authorized to request this information under Illinois Revised Statutes, 1979, Chapter, 120, Section 502a-5. Disclosure of this information is voluntary. However, failure to comply could prevent your application from being processed or could result in denial of your application for certification.

FOR AGENCY USE			
File No.	Date Received	Certification No.	Date
APPLICANT	Sec. A Company Name		
	Person Authorized to Receive Certification <i>Lee Brummer</i>		Person to Contact for Additional Details <i>Lee Brummer</i>
	Street Address <i>8047 N 210th St.</i>		Street Address <i>8047 N 210th St.</i>
	Municipality, State & Zip Code <i>Dieterich, IL 62424</i>		Municipality, State & Zip Code <i>Dieterich, IL 62424</i>
	Telephone Number <i>217-925-5659</i>		Telephone Number <i>217-925-5659</i>
	Location of Facility Quarter Section Township Range		Municipality Township
	<i>10 5 7</i>		<i>Clay</i> <i>Bible Grove</i>
	Street Address <i>1679 Judges Ln Louisville, IL</i>		County Book Number
Property Identification Number <i>03-10-400-002</i>		Parcel Number <i>2351</i>	
MANUFACTURING OPERATIONS	Sec. B Nature of Operations Conducted at the Above Location		
	Water Pollution Control Construction Permit No.		Date Issued
	NPDES PERMIT No.		Date Issued Expiration Date
	Air Pollution Control Construction Permit No.		Date Issued
	Air Pollution Control Operating Permit No.		Date Issued
MANUFACTURING PROCESS	Sec. C Describe Unit Process		
	Materials Used in Process		
POLLUTION CONTROL FACILITY DESCRIPTION	Sec. D Describe Pollution Abatement Control Facility		
	<i>Hog Pit is 100' x 192' x 8' deep</i>		
			<i>Drawings Attached</i>

RECEIVED
SEP 11 2009

ILLINOIS ENVIRONMENTAL
PROTECTION AGENCY
BOW/WPC/PERMIT SECTION

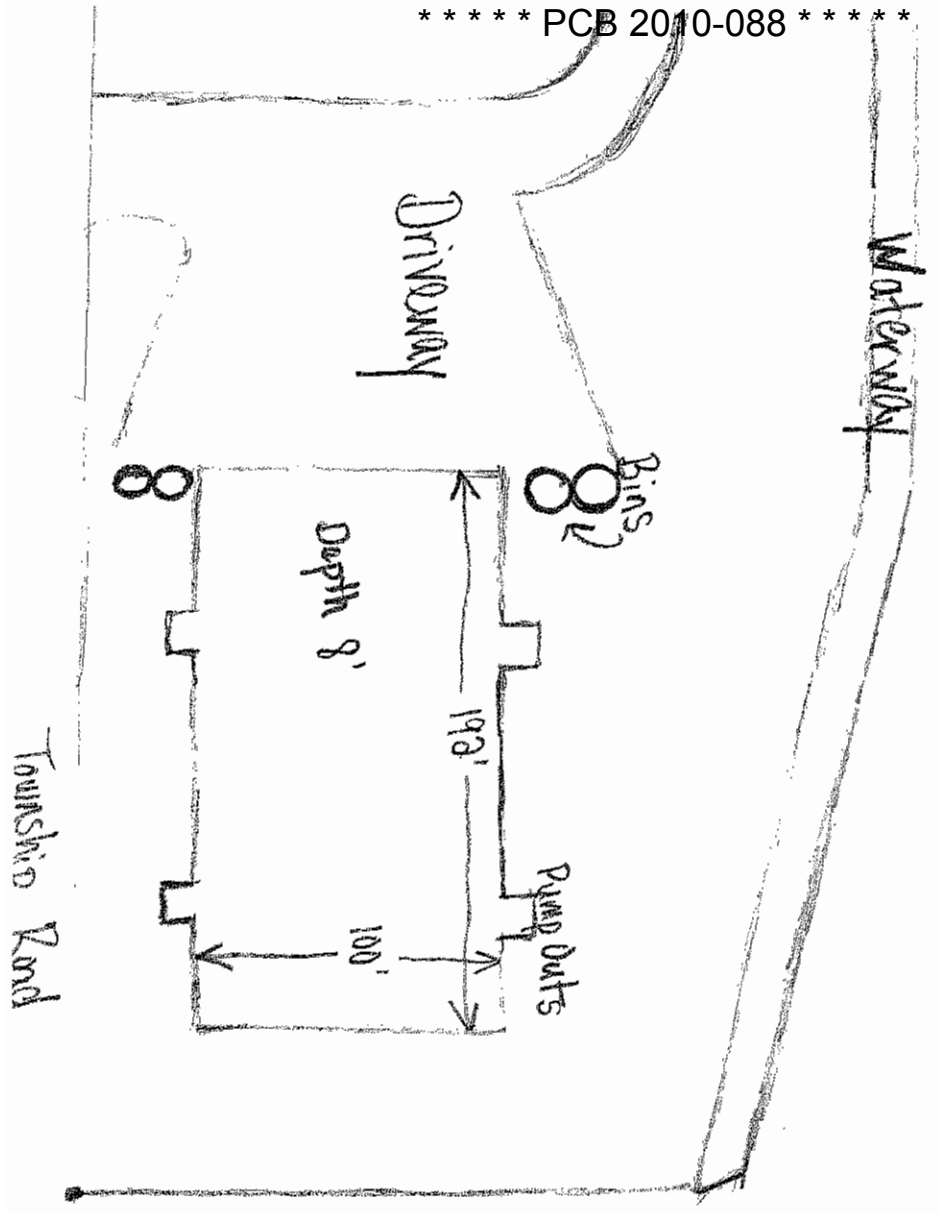
POLLUTION CONTROL FACILITY - CONTAMINANTS	Sec. E	(1) Nature of Contaminants or Pollutants <i>Swine Manure</i>			
			Material Retained, Captured or Recovered		
			DESCRIPTION	DISPOSAL OR USE	
			(2) Point(s) of Waste Water Discharge		
ACCOUNTING DATA			Plans and Specifications Attached	Yes <input type="checkbox"/>	No <input type="checkbox"/>
	(3)	Are contaminants (or residues) collected by the control facility?		Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
	(4)	Date installation completed <i>May 14 2007</i> status of installation on date of application <i>Good</i>			
	(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ <i>450,000</i>		
		b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ <i>Unknown</i>		
		c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ <i>92,000</i>		
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ <i>59,000</i>			
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% <i>33%</i>			
SIGNATURE	Sec. F	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.			
			<i>Alex Brummer</i>	<i>Facility Owner</i>	
		Signature	Title		
INSTRUCTIONS	Sec. G	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 <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.			
	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	Al Keller Permit Section Division of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution Control



- All walls are concrete.

Drawing

Cropland



STATE OF ILLINOIS
COUNTY OF SANGAMON

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)
)
)
)

PROOF OF SERVICE


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

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

Lee Brummer
8047 N. 2100th Street
Dieterich, Illinois 62424

and mailing it from Springfield, Illinois, on April 26, 2010, with sufficient postage affixed for first class mail; and electronically on April 13, 2010:

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


Vera Herst

THIS FILING IS SUBMITTED ON RECYCLED PAPER