## BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Deuth Farms Nursery
(Property Indentification Number
07-28-300-002)
) (Tax Certification
) Water)

#### 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 Michael Deuth Deuth Farms Nursery 12804 W. Goose Hollow Rd. Polo, Illinois 61064

PLEASE TAKE NOTICE that I have today filed with the Office of the Clerk of the Pollution Control Board an <u>APPEARANCE AND THE RECOMMENDATION</u> of the Illinois Environmental Protection Agency, a copy of which is herewith served upon you.

ILLINOIS ENVIRONMENTAL PROTECTION 'AGENCY

Vera Herst

Assistant Counsel

Division of Legal Counsel

DATED: September 8, 2014

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

### BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Deuth Farms Nursery
(Property Indentification Number
07-28-300-002)
) (Tax Certification
) Water)

### 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

Vera Herst

Assistant Counsel

Division of Legal Counsel

DATED: September 8, 2014 Illinois Environmental Protection Agency 1021 North Grand Avenue East Post Office Box 19276 Springfield, Illinois 62794-9276 (217)782-5544

#### BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Deuth Farms Nursery	)
(Property Indentification Number	) PCB 015-
07-28-300-002)	) (Tax Certification
	) Water)

### **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 August 9, 2013, the Illinois EPA received a request from Michael Deuth (log number TC-16-13, 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:

  Deuth Farms Nursery
  12804 W. Goose Hollow Rd.
  Polo: Illinois 61064
- 3. The proposed water pollution control facility in this request is located at the SW ¼ of Section 28, T24N, R8E of the 4<sup>th</sup> PM in Ogle County, at the above street address and consists of the following:

Livestock waste management facilities consisting of one concrete manure pit (approximately 60 ft. x 48 ft. x 8 ft. deep) with 2 concrete manure pump out pits (approximately 6 ft. x 6 ft. x 8 ft. each) and the portion of concrete slotted flooring over the manure pit; one concrete manure pit (approximately 40 ft. x 24 ft. x 8 ft. deep) with 1 concrete manure pump out pit (approximately 6 ft. x 6 ft. x 8 ft.) and the portion of concrete slotted flooring over the manure pit; one concrete manure pit (approximately 48 ft. x 24 ft. x 8 ft. deep) with 1 concrete manure pump out pit (approximately 6 ft. x 6 ft. x 8 ft.) and the portion of concrete slotted flooring over the manure pit; one concrete manure pit (approximately 36 ft. x 24 ft. x 2 ft. deep) and the portion of concrete slotted flooring 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 (2012), 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 described in (3) above 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.
- 7. Additional facilities in this request are:

The portions of the buildings above the manure pits.

These are also described in Exhibit A.

8. 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 are not 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 therefore not eligible for tax certification from the Board. Specifically, the Illinois EPA

finds that the primary purpose of these facilities is to provide an area for feeding animals, keeping animals clean, sheltering animals from outside weather conditions, and reducing bedding needs. The Swine Handbook Housing & Equipment, Third Edition by Midwest Plan Service (January 1979) (MWPS-8) states that producers raising hogs in confinement have better control of feeding and watering and can more easily moderate and stabilize temperatures and control certain infectious diseases and parasites. This confirms the primary purpose of the buildings above the manure pits is not to eliminate, prevent, or reduce water pollution.

WHEREFORE, the Illinois EPA recommends that the Board grant the requested tax certification to the facilities described in (3) above, and deny the requested tax certification to the facilities described in (7) above. The applicant has 35 days after the date of service to file a petition with the Board to contest this recommendation (35 Ill. Adm. Code 125.204).

> ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: Vera Herst

Assistant Counsel

Division of Legal Counsel

Dated: September 8, 2014

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) 782-2829

PAT QUINN, GOVERNOR

LISA BONNETT, DIRECTOR

# Memorandum

To:

Charles Gunnarson, Division of Legal Counsel

From:

Al Keller, Manager, Permit Section

Date:

August 29, 2014

Re:

Deuth Farms Nursery - Polo

Recommendation of Tax Certification/Recommendation of Tax Certification Denial

Log # TC-17-13

Property Identification # 07-28-300-002

The Bureau of Water received a request on August 9, 2013 from John Deuth 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:

Deuth Farms Nursery 12804 W. Goose Hollow Road Polo, IL 61064

SW¼ Section 28, Township 24N, Range 8E of the 4th PM in Ogle County.

Livestock waste management facilities consisting of one concrete manure pit (approximately 60 ft. x 48 ft. x 8 ft. deep) with 2 concrete manure pump out pits (approximately 6 ft. x 6 ft. x 8 ft. each) and the portion of concrete slotted flooring over the manure pit; one concrete manure pit (approximately 40 ft. x 24 ft. x 8 ft. deep) with 1 concrete manure pump out pit (approximately 6 ft. x 6 ft. x 8 ft.) and the portion of concrete slotted flooring over the manure pit; one concrete manure pit (approximately 48 ft. x 24 ft. x 8 ft. deep) with 1 concrete manure pump out pit (approximately 6 ft. x 6 ft. x 8 ft.) and the portion of concrete slotted flooring over the manure pit; one concrete manure pit (approximately 36 ft. x 24 ft. x 2 ft. deep) and the portion of concrete slotted flooring over the manure pit.

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.

Additional facilities in this request include:

The portions of the buildings above the manure pits.

These facilities are further described in the enclosed applications and supporting documents.

4302 N. Main St., Rockford, IL 61103 (815)987-7760 595 S. State, Elgin, IL 60123 (847)608-3131 2125 S. First St., Champaign, IL 61820 (217)278-5800 2009 Mall St., Collinsville, IL 62234 (618)346-5120 9511 Harrison St., Des Plaines, IL 60016 (847)294-4000 5407 N. University St., Arbor 113, Peoria, IL 61614 (309)693-5462 2309 W. Main St., Suite 116, Marion, IL 62959 (618)993-7200 100 W. Randolph, Suite 10-300, Chicago, IL 60601 (312)814-6026

Page No. 2 Log No. TC-17-13

Based on the information included in this submittal, the Bureau of Water has determined that the facilities are not "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. This determination is based on the following factor(s):

The primary purpose of these facilities is to provide an area for feeding animals, keeping animals clean, sheltering animals from outside weather conditions, reduce bedding needs and is not pollution control. The *Swine Handbook Housing & Equipment*, Third Edition by Midwest Plan Service (January 1979) (MWPS-8) states that producers raising hogs in confinement have better control of feeding and watering and can more easily moderate and stabilize temperatures and control certain infectious diseases and parasites. The above information confirms the primary purpose of the buildings above the manure pits is not pollution control.

The Bureau of Water therefore recommends that the Board deny the requested tax certification for these facilities.

If you have any questions regarding the above, please contact Thaddeus Faught at 217/782-0610.

SAK:TJF:TC-17-13.docx

cc: Tax Cert File

Watershed Unit Tax Certification Review Sheet

Project Name: Reviewer: Log No.:	Doubh Films Nursily Thellows Fought TC-17-13	Location: Date: Type:	
Applicant:	Deuth Farms Nurzery 12804 W. Gosse Hallow R.J. blo, FL blowy	Contact: Phone:	John Deukh 315-946-3234
Facility:	Same as applicant	Property ID:	07-28-300-002
Legal Description:	51/4 Solm 28, TZ4N, RBE of the 4m P.M.	County:	Ogle
Date Control Devices Installed:	10/1/0%	Provided Fair Cash Value:	\$96,000
Signature:	John Deurh	Title:	ONVE
one consiste man	of Pollution Control Devices:  Manure PI+ (GOFT × 49FT × AFT Loop) w/ Concert  WE PI+ (40FT × 24FT × AFT Loop) w/ Concrete slats &	one Contreft 1	
	over pit (36 ft x 24 ft x 2ft App) u) construct slats	ONE CONFETE PV	mgo.t (berxlift x Iff deep)
Other:			

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

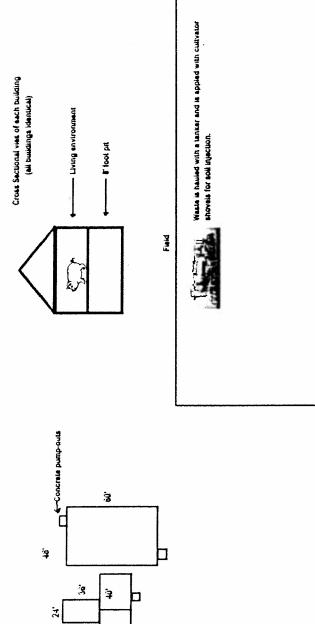
ILLINOIS ENVIRONMENTAL PROTECTION AGENCY P. O. Box 19276, Springfield, IL 62794-9276

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

	FOR AGENCY	USE		plication for certification.	
File No.	Date Received	Certification No. D		Dat <b>e</b>	
Sec. A					
	DEUTH FARMS NURSERY Person Authorized to Receive Certification				
	1	n		ct for Additional Details	
	John Deuth Street Address		John Deuth		
	12804 W Goose Hollow Rd		Street Address 12804 W Goose Hollow Rd		
_	Municipality, State & Zip Code		Municipality, State & Zip Code		
APPLICANT	Polo, IL 61064		Polo, IL 61064		
J. C	Telephone Number		Telephone Number		
AP	(815) 946-3234		(815) 946-3234		
	Location of Facility		Municipality	Township	
	Quarter Section Township 28-SW 24-N	Range	7010		
	28-SW 24-N Street Address	8-EAST	POLO County	24-N Book Number	
	12804 W GOOSE HOLLOW RD		OGLE		
	Property Identification Number	· · · · · · · · · · · · · · · · · · ·	Parcel Number	316 PAGE 339	
			07283000002		
Sec. B	Nature of Operations Conducted at the Al	pove Location			
	1600 HD SWINE NURSERY FACILITY IN 4 SEPARATE BUILDINGS				
	TOO THE TOTAL TOTAL	I III 4 OLFANAT	E BUILDINGS		
()					
S S	Works Dally tion Control Control				
UT3 OFF	Water Pollution Control Construction Permit No.		Date Issued		
MANUFACTURING OPERATIONS	NPDES PERMIT No.		Date Issued	Expiration Date	
AAN Q			Date located	Expiration Date	
~	Air Pollution Control Construction Permit	No.	Date Issued		
	Air Pollution Control Operating Permit No.		Date Issued		
Sec. C	Describe Unit Process				
Sec. C	Describe Unit Process				
9 S					
SS					
IUFACTURING PROCESS	Materials Used in Process	**************************************			
P. S.					
MAN					
				:	
Sec. D	Describe Pollution Abatement Control Fac	ille.			
		*			
S S L	Manure structures that include a 900 hd swine nursey building, including the concrete slated floors, the 8' deep manure pit (48' X 60') and two 6'x6'x8' deep concrete pumpouts, 200hd swine nusery building, including the concrete slatted floors, the 8' deep manure pit (24'x 40') and a 6'x6'x8' deep concrete pumpouts, 360hd swine nusery building, including the concrete slatted floors, the 8' deep manure pit (24'x 48') and a 6'x6'x8' deep concrete pumpouts, 200hd swine nusery building, including			the concrete slated floors, the 8'	
E LA					
N CC ESC					
ÖE.≻					
POLLUTION CONTROL FACILITY DESCRIPTION					
FA	the concrete slatted floors, the 2' deep	manure pit (24'x 3	6').	_	

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

Sec. E		(1) Nature of Contaminants or Pollutants					
	Liquie	Liquid wine waste					
ITS	Conta	Material Retained, Captured or Recovered Contaminant or Pollutant DESCRIPTION DISPOSAL OR U					
NA.		Swine waste	DESCRIPTION From nursery pigs		DISPOSAL OR		
TAM		Liquid Swine waste From nursery pigs Land applied to adjacent field			rielas		
f CONTAMINANTS				1			
Ę,	<u> </u>						
FACI	(2) 00	pint(s) of Waste Water Discharge					
전	waste	e is pumped the pit for land appli	cation	**************************************			
N.							
3	(3)	Are contemined to for each to the little to				No 🗆	
<u> </u>		Date installation completed 10/0		n date of a		[ 140 LJ	
POLLUTION CONTROL FACILITY DATA COI	(5)	a. FAIR CASH VALUE IF CONSI			\$ 96,000.00		
2 Z		b. NET SALVAGE VALUE IF CON			\$		
Z Z			AL INCOME OF CONTROL FACILITY:		\$		
POLLI ACCOUNTING DATA			NCOME OF CONTROL FACILITY:				
ACC					\$		
Sec. F			CILITY BEARS TO WHOLE FACILITY		<sup>%</sup> 35		
	c. 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 t				e best of my		
Ä	Illinois	Property Tax Code.	or siemines pendion control	raciities as	denned in Section	in 11-10 of the	
¥.		AL ED. 4	_				
Illinois Property Tax Code.  Owner  Owner							
6 6	Signature Title						
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	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						
INSTRUCTIONS	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 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 redematics and solved and the value					
		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	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	Permit Section	Donald E. Sutt Permit Section Division of Air			



Swine waste fails through concrete alias into the firsh thick concrete pits.

The waste is pumped from the pits pusto out to the tanker. Then the waste is hauled in the tanker to the field.

If flows out of the tank in a hose to channels created by field cultivator showels.

This process injects the weste derectly into the sold, leaving no opportunity
for run-off and maximizes the fertilier value of the waste. All waste is injected to further reduce odor and potential runoff.

DEUTH FARMS NURSERY



Bureau of Water P.O. Box 19276 Springfield, IL 62794-92



# Tax Certification Program for Livestock Waste Management Facilities

Watershed Management Section
BUREAU OF WATER

As an incentive for livestock producers to construct waste storage structures and other structures which prevent water pollution the Agency administers a tax certification program, which reduces the property tax value for many pollution control improvements. In order to recognize this tax reduction, the producer must have the improvement certified by the Illinois Environmental Protection Agency (Illinois EPA) as a pollution control facility.

Various facilities have been determined to meet the definition of a pollution control facility for livestock waste management. The following are examples of pollution control facilities for livestock waste management.

- 1. Manure pits under confined animal feed structures.
- 2. Slatted floors over manure pits.
- 3. Floors (not in feeding areas) specifically designed to collect and transport livestock wastes to liquid waste storage facilities.
- 4. Liquid livestock waste storage facilities including, but not limited to: tanks, lagoons, and holding ponds.
- 5. Dry manure stacking structures.
- 6. Feedlot runoff sediment capture basins.
- 7. Vegetative filter systems including, but not necessarily limited to those components designed, constructed and operated pursuant to Title 35 Illinois Administrative Code, Subtitle E, Chapter 11, Part 570 titled Design and Maintenance Criteria Regarding Runoff Field Application Systems adopted August 3, 1982.
- 8. Structures or other devices used specifically to divert uncontaminated runoff and roof drainage away from animal feeding facilities so as to minimize the production of feedlot runoff.
- Roof structures specifically intended to prevent precipitation from entering livestock waste storage facilities provided that such a roof shall meet the requirement that animal feeding operations are not and also could not be normally conducted below said roof.
- Building or structure walls specifically intended to support those roof structures described in item #9
  above.
- 11. Tanks or other similar structures, such as methane digesters, that are specifically designed, constructed and operated for the only purpose of reducing odors from livestock wastes provided that such facilities shall meet the requirement that methane or products other than processed animal manures are not produced or collected for utilization in any purpose other than the normal operation of the facility.
- 12. Specific appurtenances to those facilities listed above such as pumps, pump pits, manure scrapers, ramps, manure stackers, or other devices provided that such appurtenances are designed, constructed and operated for the primary purpose of the normal operation of the pollution control facility.
- 13. Other facilities that meet the definition of a pollution control facility.

Once Illinois EPA has certified that the improvements made by the producer qualify as a pollution control facility, the Agency submits a copy of the certification to the producer and the Illinois Department of Revenue (IDOR). The IDOR assumes authority from the county tax assessment office to assess the value of the certified facilities based upon remaining useful lifetime and the salvage value (usually property taxes are based upon fair cash value). This reduces the assessed value of the certified facilities and, therefore, the property tax.

The date upon which the Illinois EPA received an application form from a producer determines the first assessment year that the IDOR assumes assessment jurisdiction from the county.

Pollution control facilities certified by the Illinois EPA will be assessed by the IDOR as of January 1 of the year after Illinois EPA's receipt of the tax certification application. For instance, if an application is received by the Illinois EPA on January 1, 1999, or December 31, 1999, both would come under the IDOR's assessment jurisdiction as of January 1, 2000.

The producer will receive the benefit of the reduced assessment for the first year the IDOR assumes jurisdiction, but it will not be reflected in the producers tax bill until the following year. All tax bills in Illinois are actually issued the year following the assessment date. For example, a tax bill will not be issued until approximately May 2001 for all property assessed as of January 1, 2000.

### INSTRUCTIONS

Although the tax certification application form was originally designed for industrial use, the Agency uses it for all pollution control facilities. The following instructions indicate how to complete the application form when tax certification is being sought for livestock waste management facilities.

### Section A - Applicant:

Be sure to provide the property tax identification number for the parcel of land where pollution control facilities are located. Also indicate the location of the pollution control facilities by quarter section, township, range and county. This information is available on county plat maps.

## Section B - Manufacturing Operations:

Indicate what type of livestock waste the pollution control facilities control. Most livestock facilities in Illinois do not have or need any permits from the Illinois EPA and, therefore, the permits space can usually be left blank.

## Section C - Manufacturing Process:

This section does not need to be completed on applications for livestock waste management facilities.

# Section D - Pollution Control Facility:

The following information must be provided. Use additional paper when necessary.

Neatly sketch a diagram showing the flow of livestock waste from the animals through the pollution control facilities to final disposal on cropland. Include the locations of components such as pumps, pipes, gutter scrapers, manure pits, tanks, slotted floors, holding ponds for runoff, lagoons, methane digesters, settling basins, vegetative filters, etc.

Briefly describe the major pollution control components on the flow diagram including dimensions (length, width, depth, diameter), construction materials (steel, concrete block, etc.), and size (i.e., 10 H-P centrifugal pump).

Identify local streams, lakes, groundwater, or other waters that the pollution control facilities protect from contamination by livestock wastes. Briefly explain how the pollution control facilities prevent livestock wastes from entering these waters.

# Section E - Pollution Control Facility Contaminants and Accounting Data;

Generally identify the pollutants being controlled (i.e., beef feedlot runoff, swine manure, silage leachate, etc.) and points of discharge if there are any. Items 3, 4 and 5 must be completed. Be sure to sign in Section F.

Completed forms may be sent to:

Illinois EPA BOW/Watershed Management Section/Facility Evaluation Unit P.O. Box 19276 Springfield, Illinois 62794-9276

Electronic Filing - Received, Clerk's Office : $09/08/2014 - *** PCB 2015-067 **$	*
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STATE OF ILLINOIS	)
COUNTY OF SANGAMON	)
	)

## **PROOF OF SERVICE**

I, the undersigned attorney at law, hereby certify that on September 8, 2014, I served true and correct copies of an **APPEARANCE AND THE RECOMMENDATION**, upon the persons and by the methods as follows:

[1st Class U.S. Mail]

Steve Santarelli Illinois Department of Revenue 101 West Jefferson Post Office Box 19033 Springfield, Illinois 62794 [1st Class U.S. Mail] Michael Deuth Deuth Farms Nursery 12804 W. Goose Hollow Rd. Polo, Illinois 61064

## [Electronic Filing]

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

/s/ Vera Herst Assistant Counsel Division of Legal Counsel 1021 North Grand Avenue East P.O. Box 19276-Springfield, Illinois 62794-9276 217.782.5544 217.782.9143 (TDD)