

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Philip and Kelly Diekemper)
(Property Identification Number) PCB 015-
03-30-300-003)) (Tax Certification
) Water)

NOTICE

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

Philip G. Diekemper
18415 McKay Rd.
Carlyle, IL 62231

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.

ILLINOIS ENVIRONMENTAL PROTECTION
AGENCY

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

DATED: April 7, 2015

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

Philip and Kelly Diekemper)
(Property Identification Number) PCB 015-
03-30-300-003) (Tax Certification
Water)

APPEARANCE

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
Vera Herst
Assistant Counsel
Division of Legal Counsel

DATED: April 7, 2015
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

Philip and Kelly Diekemper)
(Property Identification Number) PCB 015-
03-30-300-003) (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.

1. On November 21, 2014, the Illinois EPA received a request from Philip Diekemper (log number TC-16-14, 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: Philip G. Diekemper
18415 McKay Rd.
Carlyle, IL 62231

3. The proposed water pollution control facilities in this request are located at Section 30, T3N, R2W of 3rd PM in Clinton County, at the above street address and consist of the following:

Livestock waste handling facility consisting of two (2) (approximately 304 ft. x 100 ft. x 8 ft. deep) concrete manure pits, the slotted concrete portion of the floor over the manure pit in two barns, and twelve (12) concrete pump-outs (3 ft. x 3 ft. x 8 ft. deep) installed on each 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:

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“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.

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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 7, 2015
Illinois Environmental Protection Agency
1021 North Grand Ave. E.
P.O. Box 19276
Springfield, Illinois 62794-9276
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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

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

Date: March 26, 2015

Re: Philip & Kelly Diekemper – Carlyle
Recommendation of Tax Certification
Log # TC-16-14
Property Identification # 03-30-300-003

The Bureau of Water received a request on November 21, 2014 from Keith A. Poppy 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:

Philip G. Diekemper
18415 McKay Rd.
Carlyle, IL 62231

Section 30, Township 3N, Range 2W of the 3rd PM in Clinton County.

The livestock waste handling facility consists of two (2) (approximately 304 ft. x 100 ft. x 8 ft. deep) concrete manure pits, and the slotted concrete portion of the floor over the manure pits in two barns. There are twelve (12) concrete pump-outs (approximately 3 ft. x 3 ft. x 8 ft. deep) installed on each pit. These livestock waste handling facilities collect, transport and store livestock waste prior to application to cropland.

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 Wei Han at 217/782-0610.

SAK:WH:Tax Cert Recommendation.docx

cc: Tax Cert File

Watershed Unit Tax Certification Review Sheet

Project Name: Philip & Kelly Diekemper

Location: Carlyle, IL

Reviewer: WH

Date: March 24, 2015

Log number: TC-16-14

Type: Agchem

Livestock

Applicant: Philip G.
18415 McKay Rd.
Carlyle, IL 62231

Contact: Philip G.
Phone: 618-980-4246 (Cell)

Property ID: 03-30-300-003

Facility: Philip & Kelly Diekemper
18415 McKay Rd.
Carlyle, IL 62231

County: Clinton

Signature: Philip Diekemper

Legal Description:

S: 30 Twp: 3N R: 2W PM: 3rd

Title: Owner

Date Control Devices installed: 11/1/2012

Provided Fair cash Value: \$425,000

- 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:

The livestock waste handling facility consists of two (2) (approximately 304 ft. x 100 ft. x 8 ft. deep) concrete manure pits, and the slotted concrete portion of the floor over the manure pits in two barns. There are twelve (12) concrete pump-outs (approximately 3 ft. x 3 ft. x 8 ft. deep) installed on each pit. These livestock waste handling facilities collect, transport and store livestock waste prior to application to cropland.

03/24/2015: WH called Philip Diekemper to confirm the number and size of pump-outs, and the correction of township and range.

Recommended Action: Issue tax certification.

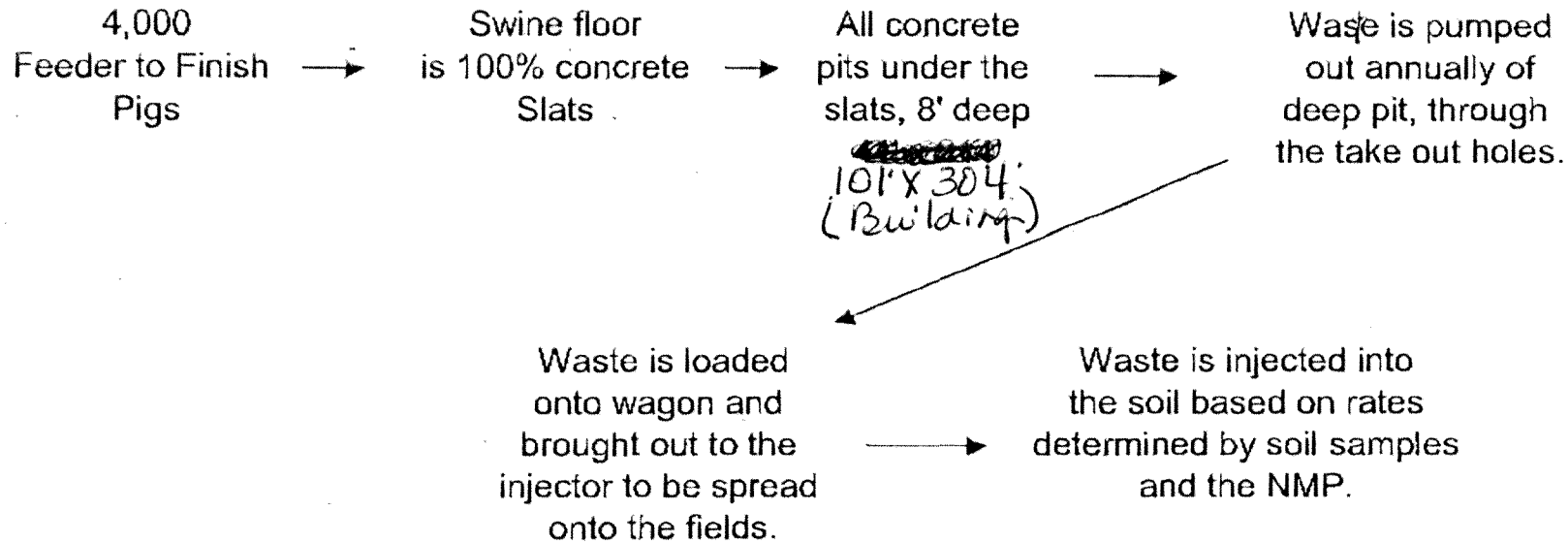
Sec. E POLLUTION CONTROL FACILITY - CONTAMINANTS ACCOUNTING DATA	(1) Nature of Contaminants or Pollutants <i>Swine Manure</i>		
	Contaminant or Pollutant	Material Retained, Captured or Recovered	
		DESCRIPTION	DISPOSAL OR USE
	<i>Swine Manure</i>	<i>Swine manure from 8000 hd. pigs</i>	<i>The animal waste is injected into the ground. Used to finish at agronomic rates in accordance with the nutrient management plan.</i>
	(2) Point(s) of Waste Water Discharge <i>NONE</i>		
	Plans and Specifications Attached Yes <input type="checkbox"/> No <input checked="" 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>11-1-2012</i> status of installation on date of application <i>Complete.</i>	
	(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ 425,000.00 <i>425,000.00</i>
		b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ <i>15,000.00</i>
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ <i>0</i>	
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ <i>0</i>	
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% <i>43%</i>	

Robert Dan

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.	
	<i>Philip Ditzgen</i>	<i>Owner</i>
	Signature	Title

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	Ai Keller Permit Section Division of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution Control

Flow Diagram of Waste Handling



STATE OF ILLINOIS

COUNTY OF SANGAMON

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PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on April 7, 2015, 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]

Philip G. Diekemper
18415 McKay Rd.
Carlyle, IL 62231

[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)

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