#### BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Michael Inness Farm – Avon
(Property Identification Number
01-01-12-200-001)
) (Tax Certification)
)

NOTICE

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

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

Michael Inness 5516 East Co. Highway 20 Avon, Illinois 61415

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

Joey Logan Pugh

Assistant Counsel

Division of Legal Counsel

DATED: February 17, 2016

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

Michael Inness Farm - Avon
(Property Identification Number
01-01-12-200-001)
) PCB 16(Tax Certification)

#### 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

Joey Logan-Pugh

Assistant Counsel

Division of Legal Counsel

DATED: February 17, 2016

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

Michael Inness Farm – Avon	)
(Property Index Number	) PCB 16-
01-01-12-200-001)	) (Tax Certification)
	)
	)

### RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

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 ("Board"), 35 Ill. Adm. Code 125.204.

- On November 9, 2015, the Illinois EPA received a request from Michael Inness
  Farm (log number TC-29-15, Exhibit A) for an Illinois EPA recommendation
  regarding the tax certification of water pollution control facilities pursuant to 35
  Ill. Adm. Code 125.204.
- The facility's address is: Michael Inness Farm
   5516 East Co. Highway 20
   Avon, Illinois 61415

The following proposed water pollution control facilities in this request are located at Section 12, T8N, R1E of the 4th P.M. in Fulton County, at the above street address and consist of the following:

Livestock waste management facilities consisting of four concrete manure pits (approximately 140 ft. x 60 ft. x 8 ft.; 200 ft. x 40 ft. x 6 ft.; 160 ft. x 50 ft. x 8 ft.; and 100 ft. x 40 ft. x 8 ft.) with slotted floors over the pits, and sixteen livestock waste pumpout pits (approximately 4 ft. x 4 ft. x 8 ft. or 4 ft. x 4 ft. x 6 ft.).

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.

3. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2014), and Section 125.200(a) of the Board's regulations,35 Ill. Adm. Code 125.200(a), define "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.

- In order to receive preferential treatment in accordance with 35 ILCS 200/11-5,
   pollution control facilities must be certified as such by the Board 35 ILCS 200/11-20 (2014) and 35 Ill. Adm. Code 125.200(a).
- Upon receipt of a tax certification application, the Illinois EPA must file a recommendation regarding the application with the Board, in accordance with 35 Ill. Adm. Code 125.204(a).
- 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: \_\_\_\_\_

Joey Logan-Pugh Assistant Counsel Division of Legal Counsel

Dated: February 17, 2016 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) 782-3397

BRUCE RAUNER, GOVERNOR

LISA BONNETT, DIRECTOR

### Memorandum

To:

Charles Gunnarson, Division of Legal Counsel

From:

Al Keller, Manager, Permit Section Al

Date:

February 2, 2016

Re:

Michael Inness Farm - Avon

Recommendation of Tax Certification

Log # TC-29-15

Property Identification #01-01-12-100-001 and #01-01-12-200-001

The Bureau of Water received a request on November 9, 2015 from Michael Inness 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:

Michael Inness Farm 5516 East Co Hwy 20 Avon, IL

Section 12, T8N, R1E of the 4th PM in Fulton County.

The livestock waste handling facilities consist of six (6) concrete manure pits (140 ft. x 60 ft. x 8 ft., 200 ft. x 40 ft. x 6 ft., 160 ft. x 50 ft. x 8 ft., 100 ft. x 40 ft. x 8 ft., 190 ft. x 10 ft. x 6 ft., and 160 ft. x 50 ft. x 8 ft.), and the slotted concrete portion of the floor over each manure pit that capture and contain waste generated in the barns above. Each concrete manure pit has four (4) 4 ft. x 4 ft. pumpout pits to allow manure removal from the manure pits. The facility collects, transports and stores livestock waste prior to cropland application.

The facility is 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: Michael Inness Farm						
Reviewer: WH	Date: January 27, 2016  Type: Agchem  Livestock					
Log number: TC-29-15						
Applicant: Michael H. Inness 5516 East Co Hwy 20 Avon, IL 61415	Contact: Michael H. Inness 5516 East Co Hwy 20 Avon, IL 61415 Phone: 309-368-3263					
Facility: Michael Inness Farm	Property ID: 010112200001, 010112100001					
5516 East Co Hwy 20 Avon, IL 61415	County: Fulton					
Legal Description:	Signature: Michael H. Inness					
Section: 12 Twp: 8N R: 1E PM: 4th	Title: Owner					
Date Control Devices installed: 1983	Provided Fair cash Value: \$1,000,000					
Location: Avon, IL						
Wastes: Livestock waste is applied to cropland Agrichemical rinsate and spillage is red Other:  Physical Description of Pollution Control Devices:	cycled through the facility and/or land applied.					
The livestock waste handling facility consists of six (6) deep concert floor over the manure pit that capture and contain waste general below:  Building 1: 140 ft. x 60 ft. x 8 ft.  Building 2: 200 ft. x 40 ft. x 6 ft.  Building 3: 160 ft. x 50 ft. x 8 ft.  Building 4: 100 ft. x 40 ft. x 8 ft.  Building 5: 190 ft. x 10 ft. x 6 ft.  Building 6: 160 ft. x 50 ft. x 8 ft.  Each pit has four (4) 4 ft. x 4 ft. x 8 ft. deep or 4 ft. x 4 ft. x 6 ft. demanure pits. The facility collects, transports and stores livestock	ted in the barns above. Dimentions of each pit are listed					
12/17/2015: Michael Inness called about the application. The nu over the phone along with cash value of the property.	imber and dimensions of the underground pit is provided					
12/22/2015: Received facility location and plot maps and the tax	bills from Michael Inness.					
	01/27/2016: WH called Michael Inness regarding the construction material of the pits. Mr. Inness confirmed that all pits are constructed with concrete, and have concrete slotted floors and pumpouts.					

taxcert review sheet



### Illinois Environmental Protection Agency

1021 North Grand Avenue East • P.O. Box 19276 • Springfield • Illinois • 62794-9276

### **Application for Certification (Property Tax Treatment) Pollution Control Facility**

FORA	GENCY USE ONLY
File Number	Date Rec'd
Water Certification Number	Date
e completed for each control facility claimed. Do	
nsecutively on an index sheet.	
e a copy locally, print, sign and submit it to:	
Illinois EPA	
Division of Wate	ller, Permit Section or Pollution Control and Avenue East, P.O. Box 19276 02794-9276
ss	
Person to Con for Additional	The state of the s
lwv 20 Street Address	s:
State: IL City:	State:
Phone: <u>3093441226</u> Zip:	Phone:
et Email Address	3:
Township: 8N Range:	1E
	ip: Union
Short standard control in advantage interpretation on income and in the control of the control o	
City: Avi	7.4.
the state of the s	umber:
ne numerical reference used to identify a pa	arcel of real property for assessment and
Date Issu	red:
Date issu	ed:Exp. Date:
	ed:
Date Issu	
mits issued by local pollution control agenc	cies. (e.g. MSD Construction Permit)
of the second	Water for certification of property tax treatment for a pole completed for each control facility claimed. Do applications.  Insecutively on an index sheet.  It is a copy locally, print, sign and submit it to:  Illinois EPA  Attention: Al Ke Division of Water 1021 North Grant Springfield, IL 6  SS  Person to Corton Additional Street Address State: IL City: Phone: 3093441226 Zip:  Email Address  Township: 8N Range: Township: 8N Range: City: Av  County: Fulton Book N  O1  The numerical reference used to identify a partition: The Above Location:  Date Issue D

IL 532-0222 penalties will result from the failure to provide the information. However, the absence of the information could prevent your application from being processed or could result in denial of your application.

	manufacturing process and materia	ls on which pollution control facility is used, including cility (or low sulfur dioxide emission coal fueled device).				
manure containment						
Materials Used in the Process:						
concrete manure collection and I	iolding facilities					
explanation of why its primary pu narrative description and a proce influent and effluent of the contro	ption of the pollution control facility (c rpose is to eliminate, prevent or redu					
Concrete manure containment fa	cilities used to collect and hold the e	ffluent untill which time it can be applied to the soil as ferti				
Describe the Primary Purpose of	the Pollution Control Facility (or Low	Sulfur Dioxide Emission Coal Fueled Device):				
Collect and hold manure						
Identify the statute or regulation (control facility (or low sulfur dioxid	federal or state), or local ordinance, i le emission coal fueled device).	f any, requiring the installation of the subject pollution				
		nts to the manufacturing processes. Also list the final ses.				
	Material Retained, Captured or Recovered					
Contaminant or Pollutant	Description	Disposal or Use				
livestock manure		Fertilizer				

Note: Contaminant or pollutant means that which is removed from the process by the pollution control facility.

Point(s) of Waste Water Discharge:
Identify the location of the discharge to the receiving stream. This will typically refer to a source of water pollution but can include water-carried wastes from air pollution control facilities.
Plans and Specifications Attached  Yes  No
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.
Are contaminants (or residues) collected by the control facility?
Note: If the collected contaminants are disposed of other than as wastes, state the disposition of the materials, and the value dollars reclaimed by the sale or reuse of the collected substances. State the cost of reclamation and related expense.
Project Status:
Date Installation Completed: 1983 to present
Provide the date the pollution control facility was first placed into service and operated. If not, explain.
Began raising livestock at this facility in 1983 and have added numerous facilities through out the years.
• ·
Status of installation on date of application:
Status of installation on date of application:  Producing livestock for food every day.
Producing livestock for food every day.
Producing livestock for food every day.  III. Verification and Signature:  The following information is submitted in accordance with the Illinois Property Tax Code, as amended, and to the best of my
III. Verification and 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.  Any person who knowingly makes a false, fictitious, or fraudulent material statement, orally or in writing, to the Illinois EPA commits a Class 4 felony. A second or subsequent offense after conviction is a Class 3 felony. (415)
III. Verification and Signature: The following information is submitted in accordance with the Illinois Properly Tax Code, as amended, and to the best of my knowledge is true and correct.  Any person who knowingly makes a false, fictitious, or fraudulent material statement, orally or in writing, to the Illinois EPA commits a Class 4 felony. A second or subsequent offense after conviction is a Class 3 felony. (415 ILCS 5/44(h))



## Illinois Environmental Protection Agency

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# Application for Certification (Property Tax Treatment) Pollution Control Facility

		FOF	R AGENCY USE ONLY
		File Number:	Date Rec'd:
Facility Type (check o	ne): 🗌 Air 🗹 Water	Certification Number	Date
Illinois EPA. Separate a			pollution control facility for air or water from the Do not mix types (air and water). Where both air
f attachments are neede	ed, record them consecutively	on an index sheet.	
You may complete this	form online, save a copy lo	cally, print, sign and submit it (	to:
		Division of W 1021 North G	Keller, Permit Section later Pollution Control Grand Avenue East, P.O. Box 19276 62794-9276
I. Applicant Info	rmation:		
Company Name:	Michael H Inness		Y Y
Person Authorized to		Person to C	
Receive Certification			nal Details same
Street Address:	5516 East Co Hwy 20		ress:
City:	Avon		State:
Zip:	61415 Phone		Phone:
Email Address:	Inness@grics.net	Email Addr	ess:
II. Facility Inform	ation:		
Facility Location: Qu	arter Section: 12 To	ownship: 8N Rang	ge: <u>1E</u>
Mu	inicipality: 1E	Town	nship:Union
Note: A plat map loca	tion is requested for facilitie	s located outside of municipa	I boundaries.
Address: 5516 E Co	Hwy 20	City:	Avon
State: IL Zip Code	: <u>61415</u> County:	Fulton Book	k Number:
	: 040440400004		
Property Index Numb	er: 010112100001		
Note: The Property In taxation purposes.  Manufacturing Oper	dex Number is the numeric		parcel of real property for assessment and
Note: The Property In taxation purposes.  Manufacturing Oper	dex Number is the numeric rations Information: Conducted at the Above Lo		parcel of real property for assessment and
Note: The Property In taxation purposes.  Manufacturing Oper Nature of Operations	dex Number is the numeric rations Information: Conducted at the Above Lo		parcel of real property for assessment and
Note: The Property Intaxation purposes.  Manufacturing Oper Nature of Operations  Livestock Production  Permit Information:	dex Number is the numeric rations Information: Conducted at the Above Lo	ocation:	sparcel of real property for assessment and
Note: The Property Intaxation purposes.  Manufacturing Oper Nature of Operations  Livestock Production  Permit Information:	rations Information: Conducted at the Above Lo	ocation:  Date Is	72 July 1997
Note: The Property Intaxation purposes.  Manufacturing Oper Nature of Operations  Livestock Production  Permit Information:  WPC Construction Permitem 1 P	ermit Number:	Date Is	ssued: ssued: Exp. Date:
Note: The Property Intaxation purposes.  Manufacturing Oper Nature of Operations  Livestock Production  Permit Information:  WPC Construction Permit Numbers Permit Numbers	ermit Number:	Date Is	ssued: Exp. Date:ssued:

IL 532-0222 APC 151 11/2015

This Agency is authorized to request this information under 415 ILCS 5/4(b)(2012). Disclosure of this information is voluntary and no penalties will result from the failure to provide the information. However, the absence of the information could prevent your application from being processed or could result in denial of your application.

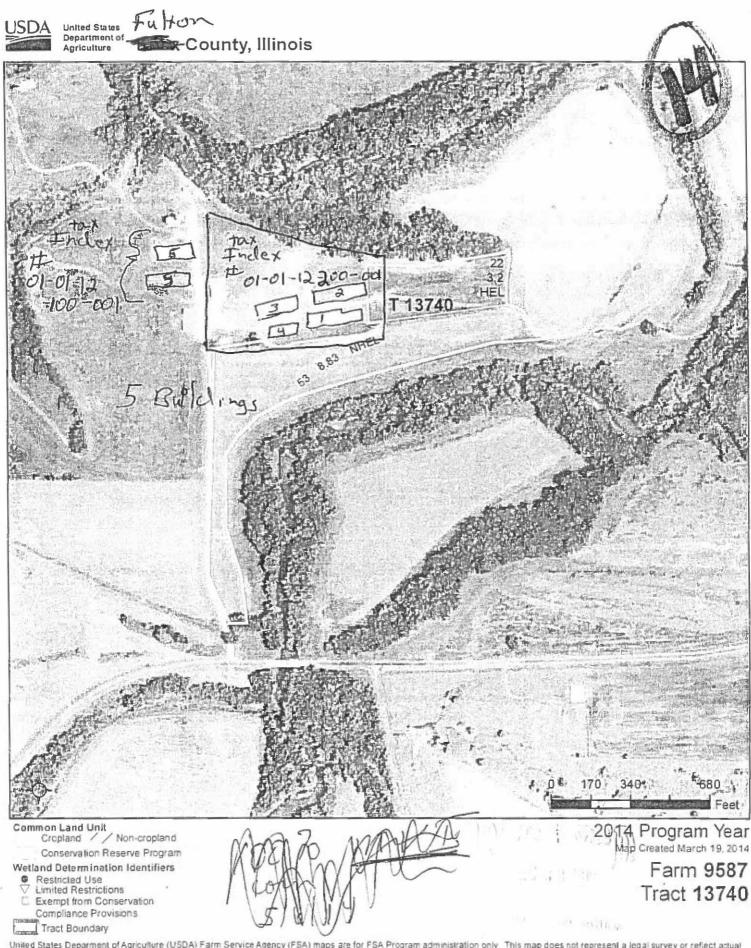
Manufacturing Process Information:

		ls on which pollution control facility is used, including cility (or low sulfur dioxide emission coal fueled device).
manure containment		
Materials Used in the Process:		
concrete manure collection and he	olding facilities	
explanation of why its primary pur narrative description and a proces influent and effluent of the control	tion of the pollution control facility (opose is to eliminate, prevent or reduse flow diagram describing the pollute facility stating the collection efficien	
F	cility (or Low Sulfur Dioxide Emission	n Coal Fueled Device): effluent untill which time it can be applied to the soil as ferti
Describe the Primary Purpose of t	he Pollution Control Facility (or Low	Sulfur Dioxide Emission Coal Fueled Device):
		if any, requiring the installation of the subject pollution
control facility (or low sulfur dioxid	e emission coal fueled device).	
The second secon		ents to the manufacturing processes. Also list the final sses.
	Material F	Retained, Captured or Recovered
Contaminant or Pollutant	Description	Disposal or Use
livestock manure		Fertilizer
		9
	V	

Note: Contaminant or pollutant means that which is removed from the process by the pollution control facility.

Point(s) of Waste Water Discharge:
Identify the location of the discharge to the receiving stream. This will typically refer to a source of water pollution but can include water-carried wastes from air pollution control facilities.
Plans and Specifications Attached  Yes  No
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.
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Project Status:
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Began raising livestock at this facility in 1983 and have added numerous facilities through out the years.
Status of installation on date of application:
Producing livestock for food every day.
III. Verification and 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.
Any person who knowingly makes a false, fictitious, or fraudulent material statement, orally or in writing, to the Illinois EPA commits a Class 4 felony. A second or subsequent offense after conviction is a Class 3 felony. (415 ILCS 5/44(h))
Michael H Inness Owner
Printed Name: Title:
For incorporated entities, signature should be from an authorized corporate representative.
114/1-
Signature: Date:

Electro	onic Filing - Received, Clerk's Office : 02/17/2016 - * * * PCB 2016-084 * * *
	Michael Inness 309-368-3263
	5 Livestock Buildings
Building /	140 × 60' × 8' manu-e pit
Building 2	200' x 40' x 6' manure pit
Building 3	160 x 50' x8' manure pit.
Building 4	100' x 40' x 8' manure pit
Building 5	190'x 10' x 6' manure pit
Building6	160' x 50' x 8' manne pt
	Goes with my application for Certification (Properly Tax Treatment) Pollution Control Facility
	TO SEC 3.9.2016
	TOWWYPOVERKOUT NECKNOW



United States Department of Agriculture (USDA) Farm Service Agency (FSA) maps are for FSA Program administration only. This map does not represent a legisl survey or reflect actual ownership, rather it depicts the information provided directly from the producer and/or National Agricultural imagery. Program (NAIP) imagery. The producer accepts the data 'as is' and assumes all risks associated with its use. USDA-FSA assumes no responsibility for actual or consequential damage incurred as a result of any user's reliance on this data outside FSA Programs. Welland identifiers do not represent the size, shape, or specific determination of the area. Refer to your original determination (CPA-026 and attached maps) for exact boundaries and determinations or contact USDA Natural Resources Conservation Service (NRCS).

Fulton Co

40 T. 8 N.-R.I UNION KNOX COUNTY Arthur C Spires 1035 Mary P Reynolds Mirchell 2592 Donald E 95.23 Haleis Dempsey Trust Bertha () Smith, \* Ron 15285 7804 199 blodmi Kuhn K J Marvin Staggs 53 235 315 Michael Inness 95 120 Chames D 5 William V. Lee O'Donnell, 40 Q:/ 225 15100 Caldwell Raymo Harry U 270 20 G. Meyer 683 50 226.0 Ray E Lock Shirley Lock, et al Kenneth Patsy A Wagy ( Onnalee Stevens Rabert: 160 Bronald Freburg John Alden Clar S Fouts Vames L. 1 Phyllis yeoma /33 3 Scotty Powell Willis H. Anita L Lomax, Etal<sub>40</sub> Daniel C 120 Ruff Trust Dare Davis J.L.C. Farm Partnership Raymone G Meyer Louise Smith Charles B Raufa L. Lomaxa 80 efal Mary U. John Ruff John Keith E Rohrer Billie D T. Ruff Loretta Loretta Poberts Dallas O Bossort Bahnser Paules 189 74 160 150 A Robert Mary K Twardock AVON Rhinehart Merchants Prittinen State Bank. Trust 470 Warshall 121 P Staggs Kenneth Effland Trust J. Hobart Lock, Jr Robert Hayes, Ray Max Brown, Est. 160 Potter 8 W Burdette & Elsie J Bradley. Tr ER. Ø 40 Max James 7 Lock Walter Donald E Dest Staggs 115 Hatch Charles R Bayn ton ton 40 SIOON 20429 119 Virginia Sragge Flaron Blaut Jarshall Staggs J Hobart Mildred Christina Donald Lock, Jr June 4 Eldon Richard Nina I 80 Sheckler Miller Ernest C Lock Horton 160 Ray 9031 Cagle Mile To Farms To R G Olmstea Ourg Nat 11 8k Lock 500 5 de Elbert Burke Bradley 140 Capps R Carr Kenneth A Lock 17 @ 1994 Rockford Map Pu-Fulton County, Ill Publa, Inc 200E 300E 400E 600€ 000E



### TOMPKINS STATE BANK

Avon, Illinois 61415 Phone: (309) 465-3834



Abingdon, Illinois 61410

FULTON COUNTY TREASURER/COLLECTOR INDEX NUMBER	ILL NUMBER	CLAS	S CODE	T			TAX CODE	1	ij.
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01-01-12-200-001	BILL NUMBER 2014-000131	1	S CODE	2014 PAYA	BLE 2015	01003	TIF BASE
Taxing Body		Prior Y Rate		rior Year Imount	Current Rate	Current Amount	1977 EQUALIZED
FULTON COUNTY FULTON COUNTY LONDON MILLS FIRE DIST CARL SANDBURG JR COLLEGE 518 CARL SANDBURG JR COLLEGE 518 UNIT 176 AVON BOND UNIT 176 AVON BOND ABINGDON/AVON DIST # 276 UNION TOWNSHIP UNION TOWNSHIP UNION TOWNSHIP ROAD	PENSION PENSION PENSION	1.01 0.50 0.59 0.60 0.01 0.19 0.00 4.90 0.54 0.02 0.44	64 5 74 8 83 5 06 42 00 91 \$2 09 5	5417.09 5207.42 5244.70 5249.16 \$4.34 \$79.54 \$0.00 ,010.77 5221.55 \$9.63 5181.74	1.0309 0.5379 0.5969 0.6093 0.0100 0.1950 0.0000 4.9307 0.5423 0.0308 0.4428	\$422.77 \$220.60 \$244.79 \$249.87 \$4.10 \$79.97 \$0.00 \$2,022.08 \$222.40 \$12.63 \$181.59	SAF BASE  STATE FACTOR  1.00  FAIR CASH VALUE  TOTAL ACRES  10.  LAND VALUE  BUILDING VALUE  HOME IMPROVEMENT  ASSESSED VALUE  X STATE MULTIPLIER  1.00  GOUALIZED VALUE  HOMESTEAD EXMPT  SAF EXEMPTION  VETERAN FREEZE
	Totals	8.85	24 \$3	625.94	8.9266	\$3,660.80	- DIS VET HOMESTEAD
YOU FEEL THAT YOU HAVE RECEIVED THIS BILL ANSFER OF THIS PROPERTY, PLEASE REMEMB		IS THAT	1ST DUE DAT	TE June 1, 201	2ND DUE DATE 5 Sept	ember 1, 2015	- RET VET HOMESTEAD
THE OWNER OF RECORD AS OF JANUARY 1ST OTHER ARRANGEMENTS HAVE BEEN MADE SUC	CHAS PRO-RATION TO	THE NEW	1ST INSTALL	MENT \$1,830.4	2ND INSTALLM	\$1,830.40	- HISTORICAL FREEZE
VNERS FOR PAYMENT. PLEASE FORWARD TO THE Address	IE APPROPRIATE PAR	IY.	costs	INTEREST	COSTS .	INTEREST	• FARM LAND
			FIRST INSTA	LMENT PAID	SECONO INSTA	ALLMENT PAID	+ FARM BUILDING 40.50 = NET TAXABLE VAL 41.00  x TAX RATE 8 926
ner's Name NNESS, MICHAEL H al Description							= CURRENT TAX \$3.660.0 + BACK TAX
SECT: 12 TWP: 08 RANGE: 01 CEN SE 68.56 TO POB NE 223.67 N321.67 SE36 NE 551.85 S708.48 SW436.55 NE 457.3	2.46		AMOUNT COL	TECTED	AMOUNT COLL	ECTED	\$0.0 - DRAINAGE \$0.0 = TOTAL TAX DUE \$3.660.8 - TOTAL TAX PAID \$0.0

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STATE OF ILLINOIS	)
COUNTY OF SANGAMON	)
COUNTY OF BANGAMON	í

### **CERTIFICATE OF SERVICE**

I, the undersigned attorney at law, hereby certify that on February 17, 2016, 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, With Sufficient Postage Attached]

Steve Santarelli Illinois Department of Revenue 101 West Jefferson P.O. Box 19033 Springfield, Illinois 62794 Michael Inness 5516 East Co. Highway 20 Avon, Illinois 61415

#### [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/ Joey Logan-Pugh 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)

THIS FILING IS SUBMITTED ON RECYCLED PAPER