

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

Mitch Niemerg & Christine Niemerg )  
(Property Identification Number ) PCB 18-  
02-14-013-031 ) (Tax Certification)  
)

**NOTICE**


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

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

Mitch Niemerg & Christine Niemerg  
23136 E. 900<sup>th</sup> Ave.  
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.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By:   
Vera Herst  
Assistant Counsel  
Division of Legal Counsel

DATED: November 16, 2017

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**

Mitch Niemerg & Christine Niemerg )  
(Property Identification Number ) PCB 18-  
02-14-013-031 ) (Tax Certification)  
)

**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  
Assistant Counsel  
Division of Legal Counsel

DATED: November 16, 2017

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**

Mitch Niemerg & Christine Niemerg	)
(Property Identification Number	) PCB 18-
02-14-013-031)	) (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.

1. On August 4, 2017, the Illinois EPA received a request from Mitch Niemerg (log number TC-138461, 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 facility's address is:
 

Mitch Niemerg & Christine Niemerg
23136 E. 900 <sup>th</sup> Ave.
Dieterich, Illinois 62424

The proposed water pollution control facilities in this request are located at SW ¼ of Section 13, T7N, R7E of the 3<sup>rd</sup> PM in Effingham County, and consist of the following:

Livestock waste management facilities consisting of two (2) concrete manure pits (173 ft. x 122 ft. x 8 ft. deep each); the concrete slatted portion of the floor over the manure pits that capture and contain waste generated in the barns above; twelve (12) (approximately 6 ft. x 6 ft. each) pumpout pits to allow manure removal from the manure pits; and HDPE perimeter drainage pipes (approximately 1,328 ft. x 4 in.) located around the footing of manure pits to prevent flotation of the pits.

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

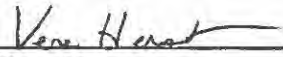
3. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2014), and Section 125.200(a) of the Board's regulations, 35 Ill. Adm. Code 125.200(a), define "pollution control facilities" as:  

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: eliminating, preventing, or reducing air or water pollution ...or 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.
4. In order to receive preferential tax treatment as pursuant to 35 ILCS 200/11-5 (2014), 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).
5. Upon receipt of a tax certification application, the Illinois EPA must file a recommendation on the application with the Board, 35 Ill Adm. Code 125.204(a).
6. Based on the information in the application and the purpose of the facility, 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  
Assistant Counsel  
Division of Legal Counsel

Dated: DATED: November 16, 2017

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

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# ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 • (217) 782-3397

BRUCE RAUNER, GOVERNOR

ALEC MESSINA, DIRECTOR

## Memorandum

To: Charles Gunnarson, Division of Legal Counsel  
From: Al Keller, Manager, Permit Section *AK*  
Date: November 13, 2017  
Re: Mitch Niemerg & Christine Niemerg – Dieterich  
Recommendation of Tax Certification  
Log # TC-138461  
Property Index# 02-14-013-031

The Bureau of Water received a request on August 4, 2017 from Mitch Niemerg 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:

Mitch Niemerg & Christine Niemerg  
23136 E. 900th Ave.  
Dieterich, IL 62424

SW ¼ of Section 13, T7N, R7E of the 3<sup>rd</sup> PM in Effingham County

The livestock waste handling facilities consisting of two (2) concrete manure pits (approximately 173 ft. x 122 ft. x 8 ft. each), the concrete slatted portion of the floor over the manure pits that capture and contain waste generated in the barns above, twelve (12) (approximately 6 ft. x 6 ft. each) pumpout pits to allow manure removal from the manure pits, and HDPE perimeter drainage pipes (approximately 1,328 ft. x 4 in.) located around the footing of manure pits to prevent flotation of the 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

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Project Name: Mitch Niemerg & Christine Niemerg

Date: November 8, 2017

Type:  Agchem  
 Livestock

Reviewer: WH

Contact: Mitch Niemerg & Christine Niemerg  
23136 E. 900<sup>th</sup> Ave.  
Dieterich, IL 62424

Log number: TC-138461

Phone:

Applicant: Mitch Niemerg & Christine Niemerg  
23136 E. 900<sup>th</sup> Ave.  
Dieterich, IL 62424

Property Index#: 02-14-013-031

Facility: Mitch Niemerg & Christine Niemerg  
23136 E. 900<sup>th</sup> Ave.  
Dieterich, IL 62424

Parcel#:

County: Effingham

Legal Description:  
SW ¼ of Section: 13 Twp: 7N R: 7E PM: 3<sup>rd</sup>

Signature: Mitch Niemerg

Title: Owner

Date Control Devices installed: September 2015

- 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 facilities consist of two (2) concrete manure pits (approximately 173 ft. x 122 ft. x 8 ft. each) and the concrete slatted portion of the floor over the manure pits that capture and contain waste generated in the barns above. Each concrete manure pit has six (6) (approximately 6 ft. x 6 ft. each) pumpout pits to allow manure removal from the manure pit. HDPE perimeter drainage pipe (approximately 664 ft. x 4 in.) is located around the footing of each manure pit to prevent flotation of the pit. The facility collects, transports and stores livestock waste prior to cropland application.

Pollution control facilities requested by the applicant through Description of Pollution Control Facilities, Section 2 of the application form:

- Two (2) concrete manure pits (approximately 173 ft. x 122 ft. x 8 ft. each);
- Concrete slatted floor;
- Twelve (12) pumpout pits (6 ft. x 6 ft. each)
- HDPE perimeter drainage tile (approximately 1,328 ft. x 4 in.)

A process flow diagram with narrative is provided by the attachment of the application.

Recommended Action: Issue tax certification.



**Manufacturing Process Information:**

**Description of the Process:**

Not applicable

**Materials Used in the Process:**

Not applicable

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AUG 04 2017

IEP/1  
BOWWPC/PERMIT SECTION

**Pollution Control Facility Information:**

**Describe the Pollution Control Facility (or Low Sulfur Dioxide Emission Coal Fueled Device):**

Two (2) concrete pits each with dimensions of 173' x 121' 6" x 8' deep are used to store livestock waste until the appropriate time to apply the manure to agricultural fields at agronomic rates. Each building has six (6) 6' x 6' x 8' concrete pumpouts, 664' of 4" HDPE perforated tile around the perimeter of the footings, and 20,640 ft<sup>2</sup> of precast concrete slats.

**Describe the Primary Purpose of the Pollution**

The primary purpose of the pits is to have a years worth of livestock manure storage to allow flexibility for application to agricultural fields when conditions are ideal.

**Identify the statute or regulation (federal or state), or local ordinance, if any, requiring the installation of the subject pollution control facility (or low sulfur dioxide emission coal fueled device).**

Not applicable

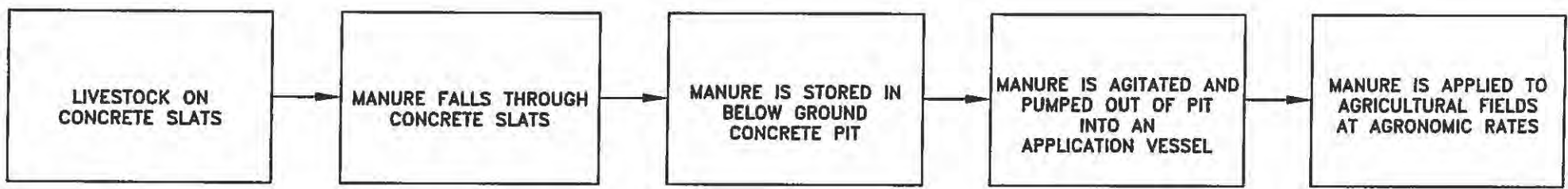
**Nature of Contaminants or Pollutants:**

Contaminant or Pollutant	Material Retained, Captured or Recovered	
	Description	Disposal or Use
Livestock Manure	Stored in below ground concrete pit	Field applied at agronomic rates

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



POLLUTION CONTROL FACILITY  
PROCESS FLOW DIAGRAM





**Frank & West**  
Environmental Engineers, Inc.

July 20, 2017

Al Keller  
Permit Section  
Division of Water Pollution Control  
Illinois EPA  
P.O. Box 19276  
Springfield, Illinois 62794-9276

RE: Mitch Niemerg & Christine Niemerg facility

Dear Mr. Keller:

Frank & West is submitting an application for certification of property tax treatment for pollution control facility on behalf of the Mitch Niemerg & Christine Niemerg facility.

If you have any further questions or comments regarding the Mitch Niemerg & Christine Niemerg non-lagoon livestock waste handling facility, please advise.

**FRANK & WEST**  
**ENVIRONMENTAL ENGINEERS, INC.**

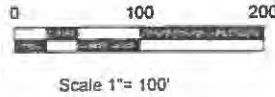
A handwritten signature in black ink, appearing to read 'Jacob Nims', is written over the printed name.

Jacob Nims  
Agricultural Engineer

Attachment: Application for Certification

**RECEIVED**  
AUG 04 2017  
IEPA  
DOW/WPC/PERMIT SECTION

**RICKY R. COX**  
 ILLINOIS PROFESSIONAL LAND SURVEYOR  
 1102 N. 5TH ST.  
 VANDALIA, IL 62471  
 (618) 282-2537



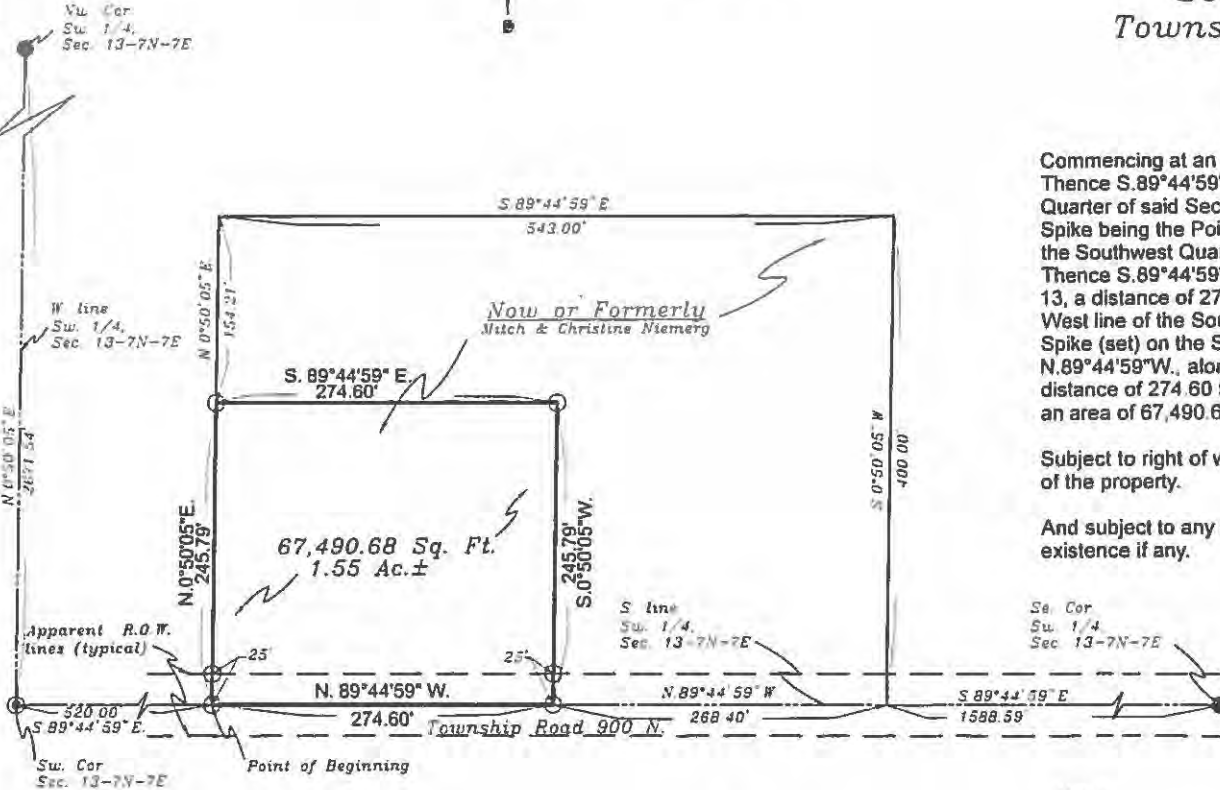
# Plat of Survey

Part of the Southwest Quarter of the  
 Southwest Quarter of Section 13,  
 Township 7 North, Range 7 East of the  
 Third Principal Meridian,  
 Effingham County, Illinois

Commencing at an Iron Pipe (found) marking the Southwest Corner of said Section 13, Thence S.89°44'59"E., (basis of bearings assumed) along the South line of the Southwest Quarter of said Section 13, a distance of 520.00 feet to a Mag Spike (set), said Mag Spike being the Point of Beginning. Thence N.0°50'05"E., parallel with the West line of the Southwest Quarter of said Section 13, a distance of 245.79 feet to an Iron Pin (set), Thence S.89°44'59"E., parallel with the South line of the Southwest Quarter of said Section 13, a distance of 274.80 feet to an Iron Pin (set), Thence S.0°50'05"W., parallel with the West line of the Southwest Quarter of said Section 13, a distance of 245.79 feet to a Mag Spike (set) on the South line of the Southwest Quarter of said Section 13, Thence N.89°44'59"W., along the South line of the Southwest Quarter of said Section 13, a distance of 274.60 feet to the Point of Beginning. The herein described tract contains an area of 67,490.68 square feet or 1.55 acres more or less.

Subject to right of way requirements for Township Road 900 N. along the South line of the property.

And subject to any and all easements, restrictions and right of ways of record and/or existence if any.



## LEGEND

- Iron Pin or Mag Spike (set)
- Iron Pin (found)
- ◎ Iron Pin (found)



### Notes:

Basis of Bearings Assumed

Job No. : 14-10-06 (Mitch & Christine Niemerg Survey)

Subject to any and all Easements, Restrictions and Right of Ways of Record and/or of existence if any.

Reproduction or use of this plat in any manner is strictly prohibited unless written permission is obtained from Ricky R. Cox Land Surveying, unless this plat is recorded at the proper recording agency, and becomes of public record.

### Surveyor's Certificate

I, Ricky R. Cox, an Illinois Professional Land Surveyor Number 035-3031, do hereby certify that this Plat correctly represents a survey performed by me on October 24, 2014, and the results are hereon shown to the best of my knowledge and belief and conform to the current Illinois Minimum Standards for Boundary Surveys

Ricky R. Cox  
 Illinois Professional Land Surveyor #035-3031  
 License Expires: Nov. 30, 2014  
 Date: October 25, 2014

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 AUG 04 2017

STATE OF ILLINOIS

COUNTY OF SANGAMON

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)  
)  
)  
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**CERTIFICATE OF SERVICE**

I, the undersigned attorney at law, hereby certify that I have served on the date of November 16, 2017, the attached **APPEARANCE** and **RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY**, upon the following persons by causing to be mailed a true copy thereof in an envelope duly addressed, bearing proper first class postage, and deposited in the United States mail at Springfield, Illinois:

Steve Santarelli  
Illinois Department of Revenue  
101 West Jefferson  
P.O. Box 19033  
Springfield, Illinois 62794

Mitch Niemerg & Christine Niemerg  
23136 E. 900<sup>th</sup> Ave.  
Dieterich, Illinois 62424

**[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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