

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

Schmidgall Farms )  
(Property Identification Number ) PCB 18-  
13-13-32-400-016 ) (Tax Certification)  
)

**NOTICE**


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

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

Randy Schmidgall  
15946 N. 975 East Rd.  
Bloomington, Illinois 61705

**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:   
\_\_\_\_\_  
Michael S. Roubitchek  
Assistant Counsel  
Division of Legal Counsel

DATED: November 27, 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**

Schmidgall Farms )  
(Property Identification Number ) PCB 18-  
13-13-32-400-016 ) (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: 

Michael S. Roubitchek  
Assistant Counsel  
Division of Legal Counsel

DATED: November 27, 2017

Illinois Environmental Protection Agency  
1021 North Grand Avenue East  
Post Office Box 19276  
Springfield, Illinois 62794-9276  
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**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

Schmidgall Farms )  
(Property Identification Number ) PCB 18-  
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**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 June 5, 2017, the Illinois EPA received a request from Schmidgall Farms (log number TC-138182, 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: Schmidgall Farms  
30686 Townline Rd.  
Mackinaw, IL 61755

The proposed water pollution control facilities in this request are located in the SE ¼ of Section 32, T24N, R2W of the 3rd P.M. in Tazewell County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (approximately 201 ft. x 102 ft. x 10 ft. deep), the concrete slatted portion of the floor over the manure pit that captures and contains waste generated in the barn above, six pump out pits (each approximately 6 ft. x 6 ft.) to allow manure removal from the manure pit, and a perimeter drainage tile (approximately 678 ft. x 6 in.) located around the footing of the manure pit to prevent flotation of the pit.

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.

WHEREFORE, the Illinois EPA recommends that the Board issue the requested tax certification.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By:   
Michael S. Roubitchek  
Assistant Counsel  
Division of Legal Counsel

Dated: November 27, 2017

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) 782-3397

BRUCE RAUNER, GOVERNOR

ALEC MESSINA, DIRECTOR

## Memorandum

To: Charles Gunnarson, Division of Legal Counsel  
From: Al Keller, Manager, Permit Section *AKK*  
Date: October 11, 2017  
Re: Schmidgall – Mackinaw  
Recommendation of Tax Certification  
Log # TC-138182  
Property Index# 13-13-32-400-016

The Bureau of Water received a request on June 5, 2017 from Randy Schmidgall 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:

Schmidgall Farms  
30686 Townline Rd.  
Mackinaw, IL 61755

SE ¼ of Section 32, T24N, R2W of the 3<sup>rd</sup> PM in Tazewell County

The livestock waste handling facilities consisting of one (1) concrete manure pit (approximately 201 ft. x 102 ft. x 10 ft.), the concrete slatted portion of the floor over the manure pit that capture and contain waste generated in the barns above, six (6) (approximately 6 ft. x 6 ft. each) pumpout pits to allow manure removal from the manure pit, and a perimeter drainage tile (approximately 678 ft. x 6 in.) located around the footing of the manure pit to prevent flotation of the pit. 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

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., Arber 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

## Watershed Unit Tax Certification Review Sheet

Project Name: Schmidgall Farms

Date: September 26, 2017

Type:  Agchem  
 Livestock

Reviewer: WH

Log number: TC-138182

Contact: Randy Schmidgall  
15946 N. 975 East Rd.  
Bloomington, IL 61705  
Phone: 309-275-5454

Applicant: Randy Schmidgall  
15946 N. 975 East Rd.  
Bloomington, IL 61705

Property Index#: 13-13-32-400-016

Facility: Schmidgall Farms  
30686 Townline Rd.  
Mackinaw, IL 61755

Parcel#:  
County: Tazewell

Legal Description:  
SE ¼ of Section: 32 Twp: 24N R: 2W PM: 3<sup>rd</sup>

Signature: Randall Schmidgall

Title: Owner

Date Control Devices installed: December 2013

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 one (1) concrete manure pits (approximately 201 ft. x 102 ft. x 10 ft.) and the concrete slatted portion of the floor over the manure pit that capture and contain waste generated in the barns above. The concrete manure pit has six (6) (approximately 6 ft. x 6 ft. each) pumpout pits to allow manure removal from the manure pit. A perimeter drainage tile (approximately 678 ft. x 6 in.) is located around the footing of the the 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:

One (1) concrete manure pit (201 ft. x 102 ft. x 10 ft.) - Section D of the application form.  
Concrete slatted floor - Section D of the application form.  
Six pumpout pits (6 ft. x 6 ft.) - Section D of the application form,  
Perimeter drainage tile (678' x 6"): Section D of the application form.

A process flow diagram was provided in the attachment to the application form.

Recommended Action: Issue tax certification.

**Han, Wei**

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**From:** Jake Nims <jnims@fwieng.com>  
**Sent:** Tuesday, September 26, 2017 11:56 AM  
**To:** Han, Wei  
**Subject:** [External] RE: Schmidgall Farms TC-138182

It is Section 32.

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**From:** Han, Wei [mailto:Wei.Han@Illinois.gov]  
**Sent:** Tuesday, September 26, 2017 11:53 AM  
**To:** Jake Nims  
**Subject:** Schmidgall Farms TC-138182

Jake,

The section# of legal description for the facility is missing from the application. Can you get it from the applicant and send it to me?

Thanks,

Wei Han  
Facility Evaluation Unit  
Bureau of Water  
Illinois Environmental Protection Agency

Phone: 217-524-3034  
Email: [Wei.Han@Illinois.gov](mailto:Wei.Han@Illinois.gov)

State of Illinois - CONFIDENTIALITY NOTICE: The information contained in this communication is confidential, may be attorney-client privileged or attorney work product, may constitute inside information or internal deliberative staff communication, and is intended only for the use of the addressee. Unauthorized use, disclosure or copying of this communication or any part thereof is strictly prohibited and may be unlawful. If you have received this communication in error, please notify the sender immediately by return e-mail and destroy this communication and all copies thereof, including all attachments. Receipt by an unintended recipient does not waive attorney-client privilege, attorney work product privilege, or any other exemption from disclosure.



WV



# Illinois Environmental Protection Agency

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

FOR AGENCY USE ONLY	
File Number: _____	Date Rec'd: _____
Certification Number: _____	Date: _____

Facility Type (check one):  Air  Water

This form is to be used for any application for certification of property tax treatment for a pollution control facility for air or water from the Illinois EPA.

RECEIVED  
JUN 05 2017

You may complete this form online, save a copy locally, print, sign and submit it to:

IEPA  
DOWNMPC/PERMIT

Illinois EPA  
 Attention: Ray E. Pilapil, Permit Section  
 Division of Air Pollution Control  
 1021 North Grand Avenue East, P.O. Box 19276  
 Springfield, IL 62794-9276

Illinois EPA  
 Attention: Al Keller, Permit Section  
 Division of Water Pollution Control  
 1021 North Grand Avenue East, P.O. Box 19276  
 Springfield, IL 62794-9276

### I. Applicant Information:

Company Name: <u>Schmidgall Farms</u>	Person to Contact _____	
Person Authorized to Receive Certification: <u>Randy Schmidgall</u>	for Additional Details	<u>Same</u>
Street Address: <u>15946 N. 975 East Rd.</u>	Street Address: _____	
City: <u>Bloomington</u> State: <u>IL</u>	City: _____	State: _____
Zip: <u>61705</u> Phone: <u>309-275-5454</u>	Zip: _____	Phone: _____
Email Address: _____	Email Address: _____	

### II. Facility Information:

Facility Location: Quarter Section: SE Township: 24-North Range: 2-West  
 Municipality: \_\_\_\_\_ Township: \_\_\_\_\_

Note: A plat map location is requested for facilities located outside of municipal boundaries.

Address: 30686 Townline Road City: Mackinaw  
 State: IL Zip Code: 61755 County: Tazewell Book Number: \_\_\_\_\_  
 Property Index Number: 13-13-32-400-016

Note: The Property Index Number is the numerical reference used to identify a parcel of real property for assessment and taxation purposes.

### Manufacturing Operations Information:

Nature of Operations Conducted at the Above Location:

The structure is a swine finishing building where swine are housed on concrete slats with a below ground concrete pit used as waste storage.

### Permit Information:

WPC Construction Permit Number: _____	N/A	Date Issued: _____	
NPDES Permit Number: _____	N/A	Date Issued: _____	Exp. Date: _____
APC Construction Permit Number: _____	N/A	Date Issued: _____	
APC Operating Permit Number: _____	N/A	Date Issued: _____	Exp. Date: _____

Note: Submit copies of all relevant permits issued by local pollution control agencies. (e.g. MSD Construction Permit)

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:**

Please provide information on the manufacturing process and materials on which pollution control facility is used, including each major piece of equipment associated with the pollution control facility (or low sulfur dioxide emission coal fueled device).  
Description of the Process:

Not applicable

**Materials Used in the Process:**

Not applicable

**Pollution Control Facility Information:**

Please provide a narrative description of the pollution control facility (or low sulfur dioxide emission coal fueled device), and an explanation of why its primary purpose is to eliminate, prevent or reduce pollution.

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

A concrete pit with dimensions of 201' x 101'10" x 10' deep is used to store livestock waste until the appropriate time to apply the manure to agricultural fields at agronomic rates. The building has six (6) 6' x 6' pumpouts, 678' of 6" Form-a-Drain around the perimeter of the footings, and 20,000 ft<sup>2</sup> of precast concrete slats.

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

The primary purpose of the pit 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:**

List air contaminants or water pollution substances released as effluents to the manufacturing processes. Also list the final disposal of any contaminants removed from the manufacturing processes.

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.



# Illinois Environmental Protection Agency

## 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.  
1021 North Grand Avenue East P.O. Box 19278 Springfield Illinois 62794-0278 (217) 782-3397

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?  Yes  No

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: December 1 2013

Provide the date the pollution control facility was first placed into service and operated. If not, explain.

December 1, 2013

Status of installation on date of application:

Being used to full capacity

### 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))*

Randall Schmidgall  
Printed Name:

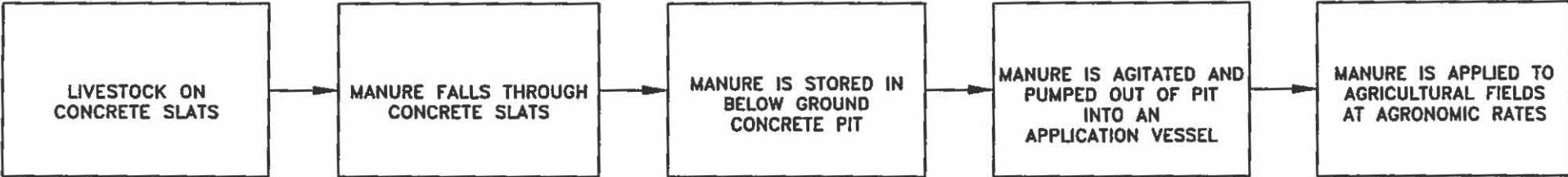
Owner  
Title:

For incorporated entities, signature should be from an authorized corporate representative.

Randall Schmidgall  
Signature:

5-24-17  
Date:

POLLUTION CONTROL FACILITY  
PROCESS FLOW DIAGRAM





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

May 12, 2017

RECEIVED  
JUN 05 2017

IEPA  
DOW/WPC/PERMIT SECTION

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

RE: Schmidgall Farms facility

Dear Mr. Keller:

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

If you have any further questions or comments regarding the Schmidgall Farms non-lagoon livestock waste handling facility, please advise.

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

Jacob Nims  
Agricultural Engineer

Attachment: Application for Certification

STATE OF ILLINOIS

COUNTY OF SANGAMON

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)  
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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 27, 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

Randy Schmidgall  
15946 N. 975 East Rd.  
Bloomington, Illinois 61705

**[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/ Michael S. Roubitchek  
Assistant Counsel  
Division of Legal Counsel  
1021 North Grand Avenue East  
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Springfield, Illinois 62794-9276  
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217.782.9143 (TDD)

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