BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Adam Niemerg)
(Property Identification Number) PCB No.
02-14-035-030)) (Tax Certification)
)

NOTICE

Steve Santarelli Illinois Department of Revenue 101 West Jefferson Post Office Box 19033 Springfield, Illinois 62794 CLERK'S OFFICE
DEC 28 2017

STATE OF ILLINOIS
Pollution Control Board

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

Adam Niemerg 22500 E. 600th Street Dieterich, IL 62424

PLEASE TAKE NOTICE that I have today filed with the Office of the Clerk of the Pollution
Control Board an <u>APPEARANCE</u> and the <u>RECOMMENDATION OF THE ILLINOIS</u>

<u>ENVIRONMENTAL PROTECTION AGENCY</u>, a copy of which is herewith served upon you.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By:

Christine M. Zeivel

Assistant Counsel

Division of Legal Counsel

DATED: December 26, 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

Adam Niemerg)
(Property Identification Number) PCB No.
02-14-035-030)) (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

Christine M. Zeive
Assistant Counsel

Division of Legal Counsel

DATED: December 26, 2017

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

Adam Niemerg)
(Property Identification Number) PCB No.
02-14-035-030)) (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 August 24, 2017, the Illinois EPA received a request from Adam Niemerg (log number TC-138592, 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:

 Adam Niemerg
 22500 E. 600th Street
 Dieterich, IL 62424

The proposed water pollution control facilities in this request are located at the NW ¼ of Section 35, T7N, R7E of the 3rd P.M. in Effingham County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (approximately 169 ft. x 122 ft. x 8 ft.), the concrete slotted portion of the floor over the manure pit that captures and contains livestock waste generated in the barn above, six pump out pits (approximately 6 ft. x 5 ft. x 8 ft. each) to allow manure removal from the manure pit, and HDPE drainage pipes (approximately 656 ft. x 4 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 store livestock waste prior to cropland application, and is further described in Exhibit A.

3. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2016), 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 (2016), pollution control facilities must be certified as such by the Board, 35 ILCS 200/11-20 (2016) 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

Bv:

Christine M. Zeivel

Assistant Counsel

Division of Legal Counsel

Dated: December 26, 2017

Illinois Environmental Protection Agency

1021 North Grand Ave. E.

P.O. Box 19276

Springfield, Illinois 62794-9276

217/782-5544

EXHIBIT A



ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINCE ELD, ILL NO E 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

Date: December 20, 2017

Re: Adam Niemerg - Dieterich

Recommendation of Tax Certification

Log # TC-138592

Property Index# 02-14-035-030

The Bureau of Water received a request on August 24, 2017 from Adam 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:

Adam Niemerg 22500 E. 600th Ave. Dieterich, IL 62424

NW 14 of Section 35, T7N, R7E of the 3rd PM in Effingham County

The livestock waste handling facilities consisting of one (1) concrete manure pit (approximately 169 ft. x 122 ft. x 8 ft.), the concrete slatted portion of the floor over the manure pit that capture and contain waste generated in the barn above, six (6) pumpout pits (approximately 6 ft. x 6 ft. x 8 ft.) to allow manure removal from the manure pit, and HDPE perimeter drainage pipes (approximately 656 ft. x 4 in.) located around the footing of 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

Watershed Unit Tax Certification Review Sheet

Project Name: Adam Niemerg	Date: December 15, 2017 Type: Agchem			
Reviewer: WH	Livestock			
Log number: TC-138592	Contact: Adam Niemerg 22500 E. 600 th Ave.			
Applicant: Adam Niemerg 22500 E. 600 th Ave.	Dieterich , IL 62424 Phone: 217-821-2280			
Dieterich , IL 62424	Property Index#: 02-14-035-030			
Facility: Adam Niemerg	Parcel#:			
22500 E. 600 th Ave. Dieterich , IL 62424	County: Effingham			
Legal Description:	Signature: Adam Niemerg			
NW ¼ of Section: 35 Twp: 7N R: 7E PM: 3 rd	Title: Owner			
Date Control Devices installed: Dec. 22, 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 one (1) concrete manure pit (approximately 169 ft. x 122 ft. x 8 ft.) and the concrete slatted portion of the floor over the manure pit that capture and contain waste generated in the barn above. The concrete manure pit has six (6) pumpout pits (approximately 6 ft. x 6 ft x 8 ft.) to allow manure removal from the manure pit. HDPE perimeter drainage pipe (approximately 656 ft. x 4 in.) is 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.				
Pollution control facilities requested by the applicant through Description of Pollution Control Facilities, Section 2 of the application form:				
One (1) concrete manure pit (169 ft. x 122 ft. x 8 ft.) Concrete slatted floor;				
Six (6) pumpout pits (approximately 6 ft. x 6 ft x 8 ft.)				
HDPE perimeter drainage tile (approximately 656 ft. x 4 in.)				
A process flow diagram with narrative is provided by the attachment of the application.				
Recommended Action: Issue tax certification.				
axcert review sheet				



Illinois Environmental Protection Agency

1021 North Grand Avenue East • P.O. Box 19276 • Springfield • Illinois • 62794-9276 • (217) 782-3397

Application for Certification (Property Tax Treatment) Pollution Control Facility

			FOR AGENCY	USE ONLY
Facility Type (checks	70 AL QUE	File Number:	hor	Date Rec'd:
Facility Type (check o	ne): O Air W Wat	er Certification Num	ber:	Date:
Illinois EPA.	or any application for c	ertification of property tax tr	eatment for a pollution cor	ntrol facility for air or water from the
You may complete this	s form online, save a o	copy locally, print, sign ar	You must have Add ad submituse the features on	obe Acrobat Reader 10 or above installed to this form.
		Ai D	inois EPA ttention: Al Keller, Pern ivision of Water Pollutio 021 North Grand Avenu	nit Section n Control e East, P.O. Box 19276
I. Applicant Infor	mation:			
Company Name:	Adam Niemerg			
Person Authorized to	Adam Niemerg		Person to Contact for Additional Details	
Street Address:	22500 E.600th Ave		Street Address:	
City:	Dieterich	State: IL	City:	State:
Zip:	62424	Phone: <u>2178212280</u>		Phone:
Email Address:			Email Address:	
II. Facility Inform	ation:			
Facility Location: Qui	arter Section: <u>NW</u>	Township: 7-North	Range: 7-East	
Mu	nicipality: Section 35	5	Township:	DIF
Note: A plat map loca	tion is requested for	facilities located outside	of municipal boundaries	. ///
Address:			City:	AUG 9 1 2012
State: Zip Code	:C	County: Effingham	Book Number:	
Property Index Numb			_	
No. T. B.				BOWNYPC/PERMIT SECTION
Note: The Property Inde	x Number is the nume	rical reference used to iden	tify a parcel of real proper	ty for assessment and taxation purposes
Manufacturing Operations		ove Location:		
The structure is a sw waste storage.	ine finishing building	where swine are housed	on concrete slats with	a below ground concrete pit used as
Permit Information:				
WPC Construction Pe	ermit Number:	N/A	Date Issued:	
NPDES Permit Numb		N/A	Date Issued:	
APC Construction Pe	rmit Number:		Date Issued:	***************************************
APC Operating Permi	t Number:	N/A	Data leguad:	Е 6 :
Note: Submit copies of	fall relevant normita	igning by Lead a 11 di		Exp. Date: MSD Construction Permit)

IL 532-0222 APC 151 4/2016 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.

PROBST SEED - KENT PROBST



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12524 North 300th Street, Wheeler, Illinois 62479

217-276-5368

Bishop

1800E

1900F

Township 7N - Range 7E

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2200E

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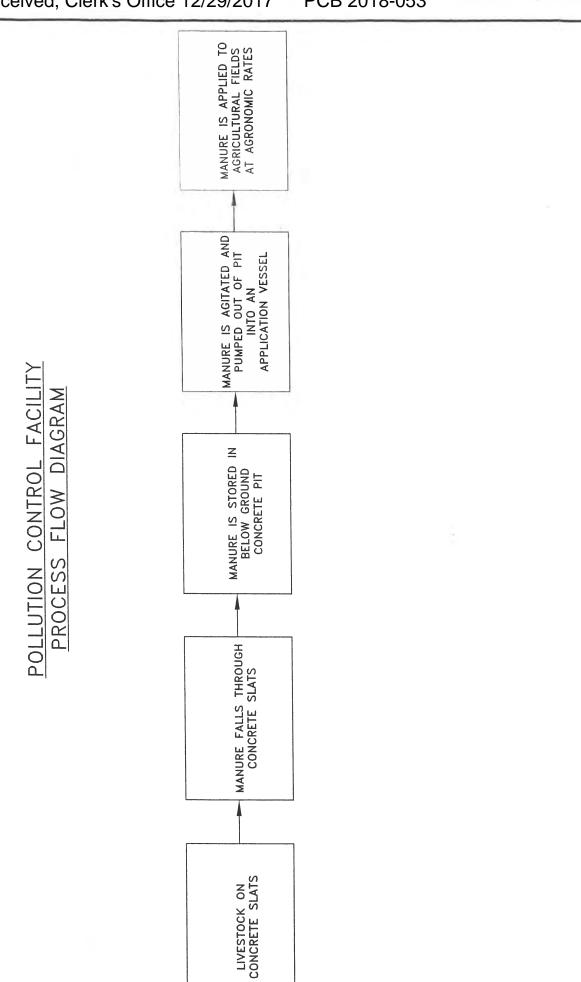
SEE PAGE 17

Manufacturing Process Information on the Please provide information on the each major piece of equipment as Description of the Process:	e manufacturing process and material	s on which pollution control facility is used, including illity (or low sulfur dioxide emission coal fueled device).
Not applicable		
Materials Used in the Process:		
Not applicable		
		or low sulfur dioxide emission coal fueled device), and an se pollution.
Describe the Pollution Control Fa	cility (or Low Sulfur Dioxide Emission	Coal Fueled Device):
the manure to agricultural fields	of 169' x 121' 6" x 8' deep is used to st at agronomic rates. The building has eter of the footings, and 20,328 ft^2 of	sore livestock waste until the appropriate time to apply six (6) 6' x 6' x 8' concrete pumpouts, 656' of 4" HDPE 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 pits agricultural fields when condition	is to have a years worth of livestock nas are ideal.	nanure storage to allow flexibility for application to
Identify the statute or regulation control facility (or low sulfur dioxi		f any, requiring the installation of the subject pollution
Not applicable		
		nts to the manufacturing processes. Also list the final ses.
	Material Re	etained, Captured or Recovered
Contaminant or Pollutant	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.

Point(s) of Waste Water Discharge: Environmental Protection Agency
Identify the location of the discharge to the peceiving stream. This will typically refer to a source of water 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: Dec 22 2015
Provide the date the pollution control facility was first placed into service and operated. If not, explain.
April 13 2016
Status of installation on date of application:
In operation
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))
Adam Vieners Owner Printed Name: Owner Title:
For incorporated entities, signature should be from an authorized corporate representative.
Note: 8-18-17 Signature: Date:
Date.
AUG 2 4 2017
AUG 2 4 2017

BOW/WPC/FERMIT SECTION





July 20, 2017

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

RE: Adam 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 Adam Niemerg facility.

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

FRANK & WEST

ENVIRONMENTAL ENGINEERS, INC.

Jacob Nims

Agricultural Engineer

Attachment:

Application for Certification

This of the state of the state

STATE OF ILLINOIS)
COUNTY OF SANGAMON)

CERTIFICATE OF SERVICE

I, the undersigned attorney at law, hereby certify that I have served on the date of December 26, 2017, the attached <u>NOTICE</u>, <u>APPEARANCE</u> and <u>RECOMMENDATION OF THE ILLINOIS</u>

<u>ENVIRONMENTAL PROTECTION AGENCY</u>, 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

Adam Niemerg 22500 E. 600th Street Dieterich, IL 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/ Christine M. Zeivel 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