

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

**Luke Brummer** )  
**(Property Identification Number** ) **PCB 19-**  
**06-13-011-023)** ) **(Tax Certification)**  
 )

**NOTICE**

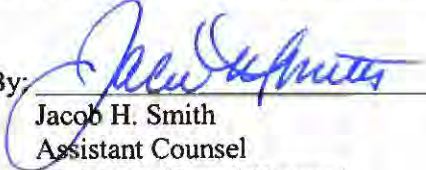
Steve Santarelli  
Illinois Department of Revenue  
101 West Jefferson  
Post Office Box 19033  
Springfield, Illinois 62794

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

Luke Brummer  
22193 E. 200<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:   
\_\_\_\_\_  
Jacob H. Smith  
Assistant Counsel  
Division of Legal Counsel

DATED: August 7, 2018

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**

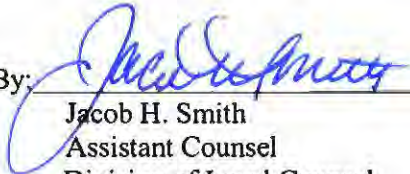
**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

**Luke Brummer** )  
**(Property Identification Number** ) **PCB 19-**  
**06-13-011-023)** ) **(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:  \_\_\_\_\_  
Jacob H. Smith  
Assistant Counsel  
Division of Legal Counsel

DATED: August 7, 2018

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**

**Luke Brummer** )  
**(Property Identification Number** ) **PCB 19-**  
**06-13-011-023)** ) **(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 December 29, 2017, and supplemented on June 27, 2018, the Illinois EPA received a request from Luke Brummer (log number TC-139039, 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: Luke Brummer  
22575 E. 500<sup>th</sup> Ave.  
Dieterich, IL 62424

The proposed water pollution control facilities in this request are located in the NW ¼ of Section 7, T36N, 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 100 ft. x 192 ft. x 9 ft. deep), four pumpout pits (each approximately 7 ft. x 7 ft. x 9 ft.), one concrete center divider wall running the entire length of the pit, 19,200 square feet of precast concrete slat flooring over the manure pit, and 640 linear feet of 4-inch diameter perforated drain tile located around the perimeter of the concrete structure's footing.

This livestock waste management facility is 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:   
Jacob H. Smith  
Assistant Counsel  
Division of Legal Counsel

Dated: August 7, 2018

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: Darin E. LeCrone P.E., Manager, Industrial Unit, Permit Section *DL*

Date: **JUN 29 2018**

Re: Luke Brummer - Dieterich  
Recommendation of Tax Certification  
Log # TC-139039  
BOW ID # W0498050002  
Property Identification # 06-13-011-023

The Bureau of Water received a request on December 29, 2017 from Luke Brummer for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Il. Adm. Code 125.204. We offer the following recommendation.

The water pollution control facilities in this request include the following:

Luke Brummer  
22575 E. 500th Ave  
Dieterich, IL 62424

Northwest 1/4 of Section 7, Township 36-North, Range 7-East of the 3rd PM in Effingham County.

Livestock waste management facilities consisting of one concrete manure pit approximately 100 ft. (width) x 192 ft. (length) x 9 ft. (depth) with 4 concrete pump out pits approximately 7 ft. (width) x 7 ft. (length) x 9 ft. (depth) and one concrete center divider wall running the entire length of the pit, 19,200 square feet of precast concrete slat flooring over the manure pit, and 640 linear feet of 4 inch diameter perforated drain tile located around the perimeter of the concrete structure's footing.

These livestock waste management facilities are used to collect, transport and/or store livestock wastes prior to cropland application.

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 Darren Gove at 217/782-0610.

DRG:TC-139039\_Tax Cert Recommendation\_29Dec17.docx

cc: Tax Cert File

Illinois EPA - Bureau of Water - Division of Pollution Control

Title 35 Subtitle A Part 125 Tax Certifications

Illinois EPA Review Notes for:

**Agency Recommendation of Pollution Control Facilities.**

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**BOW ID #:** W0498050002

**Project Name:** Luke Brummer

**Pollution Control Facility Type:**

Swine Livestock Waste Management Facility

**Date application received:** 12/29/2017

**Property ID:** 06-13-011-023

**Reviewer:** DRG

**Applicant:** Luke Brummer

22193 E. 200th Ave.

**Log number:** TC-139039

Dieterich, IL 62424

**Legal Description:**

Northwest 1/4 of Section 7 Twp: 36-North Range:  
7-East PM: 3rd

**Facility:** Luke Brummer

22575 E. 500th Ave  
Dieterich, IL 62424

**County:** Effingham

**Date Control Devices installed:** June 15, 2015

**Facility Contact:** Luke Brummer

**Application Signature by:** Luke Brummer

**Phone:** \_217 821-3789

**Title:** Owner

**This facility generates the following pollutants and prevents their discharge as indicated:**

Livestock waste is collected and land applied to cropland.

**Physical description of pollution control facilities that ARE recommended:**

Livestock waste management facilities consisting of one concrete manure pit approximately 100 ft. (width) x 192 ft. (length) x 9 ft. (depth) with 4 concrete pump out pits approximately 7 ft. (width) x 7 ft. (length) x 9 ft. (depth) and one concrete center divider wall running the entire length of the pit, 19,200 square feet of precast concrete slat flooring over the manure pit, and 640 linear feet of 4 inch diameter perforated drain tile located around the perimeter of the concrete structure's footing.

These livestock waste management facilities are used to collect, transport and/or store livestock wastes prior to cropland application.

**Notes:**

Sent email to Luke Brummer on April 25, 2018 to obtain a process flow diagram.

Nothing follows – DRG - (April 26, 2018)

*Rec'd email with requested item 6/27/2018*

TC-139039

RECEIVED  
DEC 29 2017



# Illinois Environmental Protection Agency

EPA  
SOW/WPC/PERMIT SECTION

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	
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. Separate applications must be completed for each control facility claimed. Do not mix types (air and water). Where both air and water operations are related, file two applications.

If attachments are needed, record them consecutively on an index sheet.

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

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>Luke Brummer</u>	Person to Contact for Additional Details: <u>Luke Brummer</u>
Person Authorized to Receive Certification: <u>Luke Brummer</u>	Street Address: <u>22193 E 200th Ave</u>
Street Address: <u>22193 E 200th Ave</u>	City: <u>Dieterich</u> State: <u>IL</u>
City: <u>Dieterich</u> State: <u>IL</u>	Zip: <u>62424</u> Phone: <u>217-821-3789</u>
Zip: <u>62424</u> Phone: <u>217-821-3789</u>	Email Address: <u>lukebrummer@hotmail.com</u>
Email Address: <u>lukebrummer@hotmail.com</u>	

### II. Facility Information:

Facility Location: Quarter Section: nwy4 Section: 7 Township: 36N Range: 7 East Municipality: Dieterich Township: Lucas

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

Address: 22575 E 500th Ave City: Dieterich  
 State: IL Zip Code: 62424 County: Effingham Book Number: \_\_\_\_\_

Property Index Number: 06-13-011-023

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:

Swine finishing Barn 100x192

### Permit Information:

WPC Construction Permit Number: <u>NA</u>	Date Issued: _____
NPDES Permit Number: <u>NA</u>	Date Issued: _____ Exp. Date: _____
APC Construction Permit Number: <u>NA</u>	Date Issued: _____
APC Operating Permit Number: <u>NA</u>	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

Swine Finishing	<div style="border: 1px solid black; padding: 5px; display: inline-block;"> <b>RECEIVED</b>                  DEC 29 2017             </div> <p style="font-size: small; margin-top: 10px;">IEPA BOW/WPC/PERMIT SECTION</p>
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Materials Used in the Process:

Feed, water
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**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. State the type of control facility, as well as a narrative description and a process flow diagram describing the pollution control facility. Include an average analysis of the influent and effluent of the control facility stating the collection efficiency, if applicable. Also has 640 of 4"

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

It's a 100'x192'x9' deep concrete pit with a center divider wall in the pit. It also has 19,200 sqft of concrete slats on it. All manure is pumped out with a drag line system. With 4 7'x7'x9' deep pumps
--

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

To store manure until it can be pumped onto the field
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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).

Unknown
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**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
Swine Manure	In the Pit	Pumped onto cropland once a year

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?  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: 6-15-2015

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

8-15-2015	 DEC 29 2017 <small>EPA</small> BOWWMP/PERMIT SECTION
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Status of installation on date of application:

Complete
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**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))*

Luke J. Brummer	Owner
Printed Name:	Title:

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

Luke J. Brummer	12-28-17
Signature:	Date:

Luke Brummer

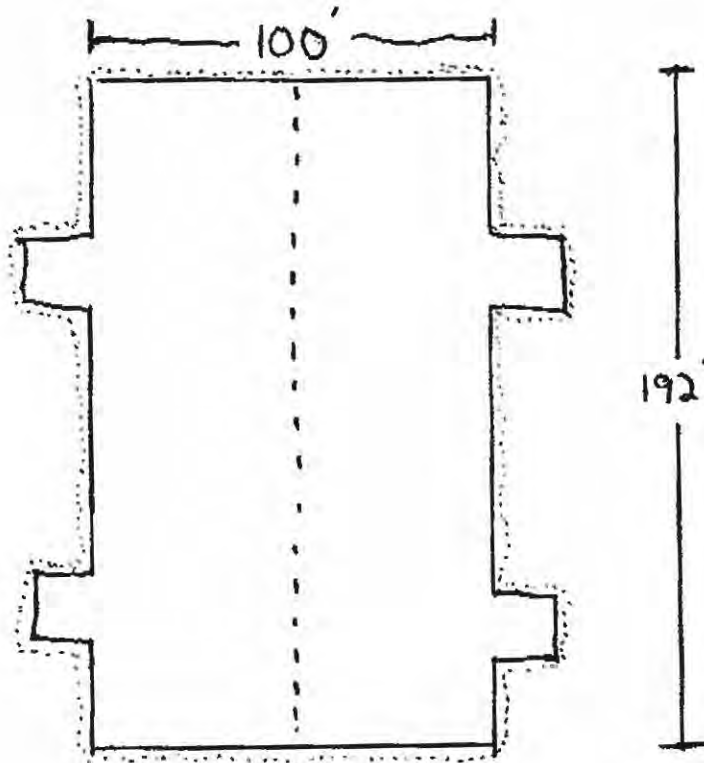
Description of the facility

E 500th Ave

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DEC 29 2017

IEPA  
BOWWPC/PERMIT SECTION



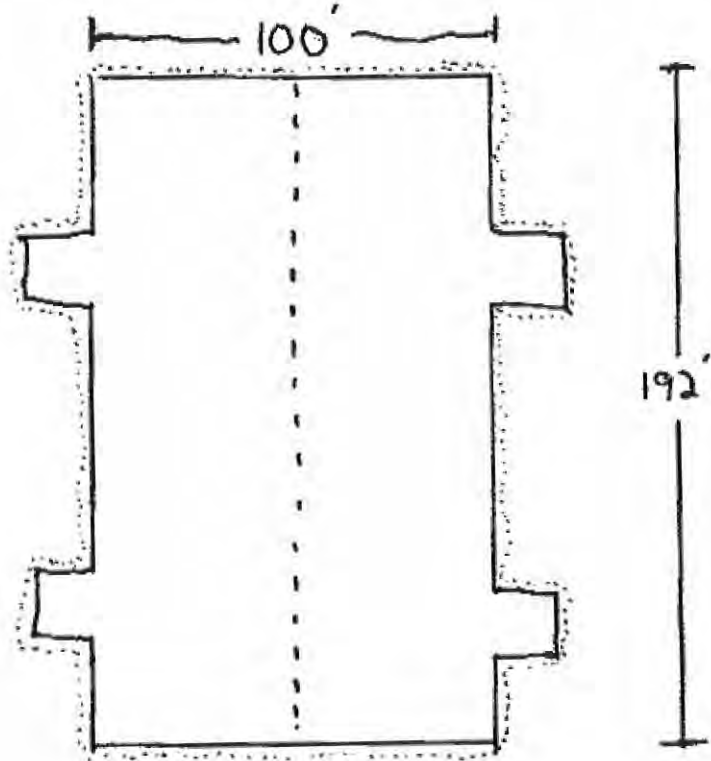
- This pit is 100' x 192' x 9' deep
- There is a solid wall down the center of the barn
- There are 4 pump outs 7' x 7' x 9' deep
- There also is 640' of 4" tile around the barn
- There also is 19,200 sq ft of concrete slats over the pit

Luke Brummer

Description of the facility

E 500th Ave

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DEC 29 2017  
IEPA  
BOW/WPC/PERMIT SECTION

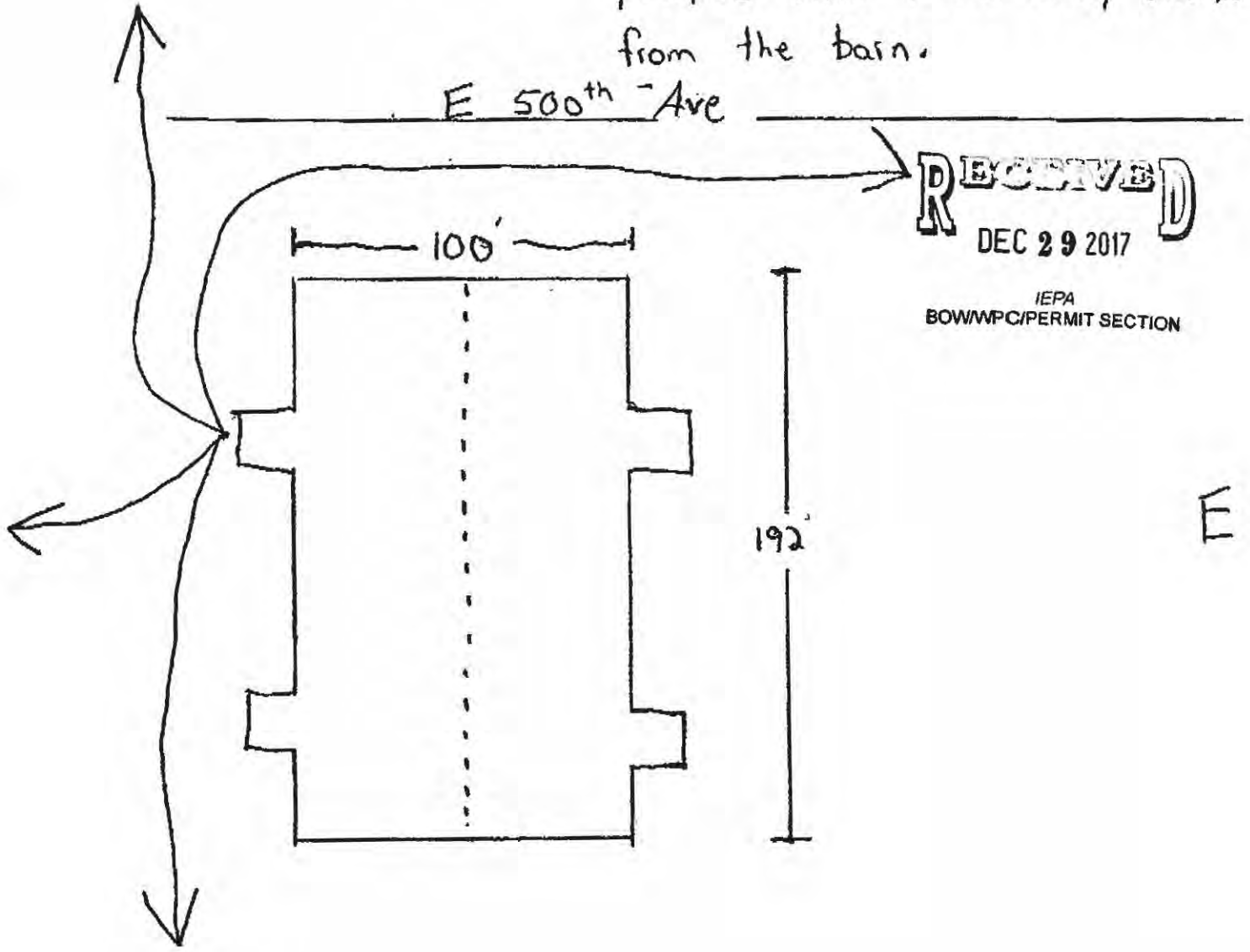


- This pit is 100' x 192' x 9' deep
- There is a solid wall down the center of the barn
- There are 4 pump outs 7' x 7' x 9' deep
- There also is 640' of 4" tile around the barn
- There also is 19,200 sq ft of concrete slats over the pit

Points of Waste Discharge

N

Luke Brummer's Hog Finishing Barn. Manure is pumped out once a year in the fall. It's pumped onto fields in every direction from the barn.



RECEIVED  
DEC 29 2017  
IEPA  
BOW/WPC/PERMIT SECTION

**Gove, Darren**

---

**From:** Gove, Darren  
**Sent:** Wednesday, April 25, 2018 3:40 PM  
**To:** 'Luke Brummer'  
**Subject:** RE: Tax certification  
**Attachments:** Process flow diagram example.pdf

Mr. Brummer,

I need a process flow diagram for your pollution control facility. I attached an example if you'd like to use it. Please provide your response via email attachment if at all possible.  
Thank you,

**Darren Gove**  
**Division of Water Pollution Control, Permit Section**  
**Illinois EPA**  
**1021 N. Grand Ave. East**  
**PO Box 19276**  
**Springfield, IL 62794-9276**  
**ph. 217/782-0610**  
**fax 217/785-1225**

**From:** Luke Brummer [mailto:lukebrummer@hotmail.com]  
**Sent:** Tuesday, January 02, 2018 11:49 AM  
**To:** Gove, Darren <Darren.Gove@Illinois.gov>  
**Subject:** [External] Re: Tax certification

Ok thanks

Sent from my iPhone

On Jan 2, 2018, at 11:47 AM, Gove, Darren <[Darren.Gove@Illinois.gov](mailto:Darren.Gove@Illinois.gov)> wrote:

Yes we received it thank you.

**Darren Gove**  
**Division of Water Pollution Control, Permit Section**  
**Illinois EPA**  
**1021 N. Grand Ave. East**  
**PO Box 19276**  
**Springfield, IL 62794-9276**  
**ph. 217/782-0610**  
**fax 217/785-1225**

**From:** Luke Brummer [mailto:lukebrummer@hotmail.com]  
**Sent:** Tuesday, January 02, 2018 11:43 AM  
**To:** Gove, Darren <Darren.Gove@Illinois.gov>  
**Subject:** [External] Re: Tax certification

I just resent the application. Is 217-782-9891 the correct number ?

Sent from my iPhone

On Jan 2, 2018, at 9:07 AM, Gove, Darren <[Darren.Gove@Illinois.gov](mailto:Darren.Gove@Illinois.gov)> wrote:

You will qualify for 2018

**Darren Gove**  
**Division of Water Pollution Control, Permit Section**  
**Illinois EPA**  
1021 N. Grand Ave. East  
PO Box 19276  
Springfield, IL 62794-9276  
**ph. 217/782-0610**  
**fax 217/785-1225**

**From:** Luke Brummer  
[mailto:[lukebrummer@hotmail.com](mailto:lukebrummer@hotmail.com)]  
**Sent:** Tuesday, January 02, 2018 9:06 AM  
**To:** Gove, Darren <[Darren.Gove@Illinois.gov](mailto:Darren.Gove@Illinois.gov)>  
**Subject:** [External] Re: Tax certification

That's odd. I sent them and it seemed normal. I will resend them and touch base later. I sure hope we qualify for 2018

Sent from my iPhone

On Jan 2, 2018, at 8:11 AM, Gove, Darren <[Darren.Gove@Illinois.gov](mailto:Darren.Gove@Illinois.gov)> wrote:

Luke, I did not find the fax you sent. It may have been unsuccessful or it may have been misplaced after it was received here but the clericals did not see it either. Please try again and include a cover sheet that indicates that it should be directed to my attention.

Thanks

**Darren Gove**  
**Division of Water Pollution Control,**  
**Permit Section**  
**Illinois EPA**  
1021 N. Grand Ave. East  
PO Box 19276  
Springfield, IL 62794-9276  
**ph. 217/782-0610**  
**fax 217/785-1225**

**Gove, Darren**

---

**From:** Luke Brummer <lukebrummer@hotmail.com>  
**Sent:** Wednesday, June 27, 2018 7:18 AM  
**To:** Gove, Darren  
**Subject:** [External] Fw: Tax certification  
**Attachments:** Process flow diagram example.pdf

Darren,

Attached is the flow diagram for the pollution control tax.

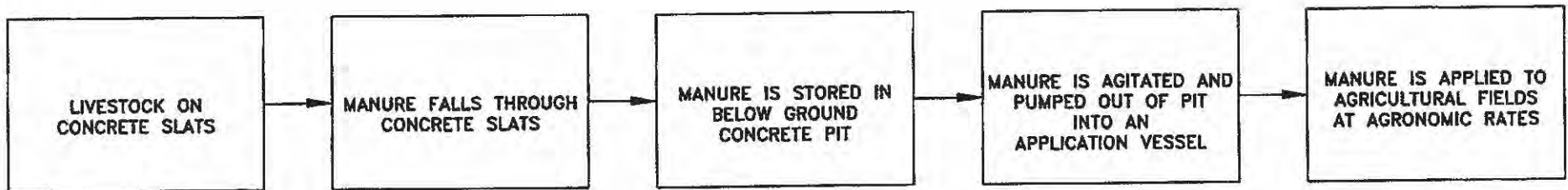
Thank You .

Luke Brummer

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POLLUTION CONTROL FACILITY  
PROCESS FLOW DIAGRAM



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 August 7, 2018, 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

Luke Brummer  
22193 E. 200<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/ Jacob H. Smith  
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**