

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

Naftzger Farms – Erie )  
(Property Identification Number ) PCB 19-  
13-22-100-005 ) (Tax Certification)  
)

**NOTICE**

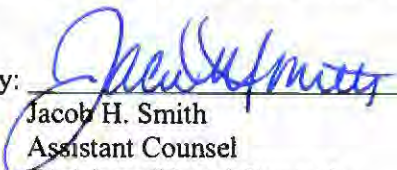
Steve Santarelli  
Illinois Department of Revenue  
101 West Jefferson  
Post Office Box 19033  
Springfield, Illinois 62794

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

Naftzger Farms  
c/o Steve Naftzger  
5111 Gaulrapp Road  
Erie, Illinois 61250

**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: September 5, 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**

Naftzger Farms – Erie )  
(Property Identification Number ) PCB 19-  
13-22-100-005) (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: September 5, 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**

Naftzger Farms – Erie )  
(Property Identification Number ) PCB 19-  
13-22-100-005) (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 January 4, 2018, the Illinois EPA received a request from Naftzger Farms (log number TC-139083, 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: Naftzger Farms  
8603 Chase Road  
Erie, IL 61250

The proposed water pollution control facilities in this request are located in the NW ¼ of Section 22, T20N, R3E of the 4th P.M. in Whiteside County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit measuring 391.33 ft. (length) x 51.167 ft. (width) x 8 ft. (depth) with 10 concrete pumpout pits measuring approximately 5 ft. (length) x 4 ft. (width) x 8 ft. (depth) and the portion of concrete slatted flooring over the manure pit.

This 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:   
Jacob H. Smith  
Assistant Counsel  
Division of Legal Counsel

Dated: September 5, 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: August 23, 2018

Re: Naftzger Farms - Erie  
Recommendation of Tax Certification  
Log # TC-139083  
BOW ID # W1958150002  
Property Identification # 13-22-100-005

The Bureau of Water received a request on January 4, 2018 from Naftzger Farms 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:

Naftzger Farms  
8603 Chase Road  
Erie, IL 61250

NW 1/4 of Section 22, Township 12-North, Range 3-West of the 4th PM in Whiteside County.

Livestock waste management facilities consisting of one concrete manure pit measuring 391.33 ft. (length) x 51.167 ft. (width) x 8 ft. (depth) with 10 concrete pumpout pits measuring approximately 5 ft. (length) x 4 ft. (width) x 8 ft. (depth) and the portion of concrete slatted flooring over the manure pit.

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-139083\_Tax Cert Recommendation\_04Jan18.docx

cc: Tax Cert File

4302 N. Main St., Rockford, IL 61103 (815) 987-7760  
9511 Harrison St., Des Plaines, IL 60016 (847) 294-4000  
595 S. State, Elgin, IL 60123 (847) 608-3131  
2125 S. First St., Champaign, IL 61820 (217) 278-5800

2009 Mail St., Collinsville, IL 62234 (618) 346-5120  
412 SW Washington St., Suite D, Peoria, IL 61602 (309) 671-3022  
2309 W. Main St., Suite 116, Marion, IL 62959 (618) 993-7200  
100 W. Randolph, Suite 4-500, Chicago, IL 60601

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 #:** W1958150002

**Project Name:** Naftzger Farms

**Date application received:** 1/4/2018

**Reviewer:** DRG

**Log number:** TC-139083

**Legal Description:**  
NW 1/4 of Section 22 Twp: 12-North Range: 3-  
West PM: 4th

**County:** Whiteside

**Facility Contact:**

**Phone:** \_

**Pollution Control Facility Type:**  
Swine Livestock Waste Management Facility

**Property ID:** 13-22-100-005

**Applicant:** Naftzger Farms  
8603 Chase Road  
Erie, IL 61250

**Facility:** Naftzger Farms  
8603 Chase Road  
Erie, IL 61250

**Date Control Devices installed:** 10/2/2017

**Application Signature by:** Steve Naftzger

**Title:** Owner

Contents of Application: Application form 2 pages, Process flow diagram with narrative description, and Notice of inspection (IDOA) not legible but not required.

Is there a pollutant control flow diagram? **Yes**

Is there sufficient diagrams showing the pollution control facilities? **Yes**

**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 measuring 391.33 ft. (length) x 51.167 ft. (width) x 8 ft. (depth) with 10 concrete pumpout pits measuring approximately 5 ft. (length) x 4 ft. (width) x 8 ft. (depth) and the portion of concrete slatted flooring over the manure pit.

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

**Notes:**

Sent email to Applicant on August 8, 2018 to obtain "Section" information and a dimensioned drawing of the pit. On August 14, 2018, received an email with two documents from applicant. One document provided the PLSS location information and the other was a rudimentary drawing that included width and length dimensions of the pit and indicated that pit is 8 ft. deep. The drawing identified that there are 10 pumpout pits but did not provide dimensions of the pumpouts. I responded to email on 8/15/18 to get the

Illinois EPA Log #: TC-139083

Page 2 of 2

pumpout pit dimensions. On 8/17/2018 I received an email reply that provided dimensions of the pumpouts. It's noted that the pumpouts were reported to be 9 foot deep, based on a phone conversation with applicant he indicated that he thinks that they may only be a few inches deeper but couldn't measure since it is  $\frac{3}{4}$  full but says it is probably not 12 inches deeper. For simplicity they are the same depth as the main pit

**Nothing follows – DRG - (August 20, 2018)**



**Gove, Darren**

---

**From:** ssbtaftzger@frontiernet.net  
**Sent:** Friday, August 17, 2018 6:45 AM  
**To:** Gove, Darren  
**Subject:** Re: [External] Re: Tax certification Request - Illinois EPA log number TC-139083, Application Review Email  
**Attachments:** August 201808172018.pdf

Please find enclosed attachment.

On Wednesday, August 15, 2018 8:03 AM, "Gove, Darren" <Darren.Gove@Illinois.gov> wrote:

Hi,

Please provide the length, width and depth dimensions of the pump out pits.

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**

**From:** ssbtaftzger@frontiernet.net [mailto:ssbtaftzger@frontiernet.net]  
**Sent:** Tuesday, August 14, 2018 6:52 PM  
**To:** Gove, Darren <Darren.Gove@Illinois.gov>  
**Subject:** [External] Re: Tax certification Request - Illinois EPA log number TC-139083, Application Review Email

Please find attached two documents.

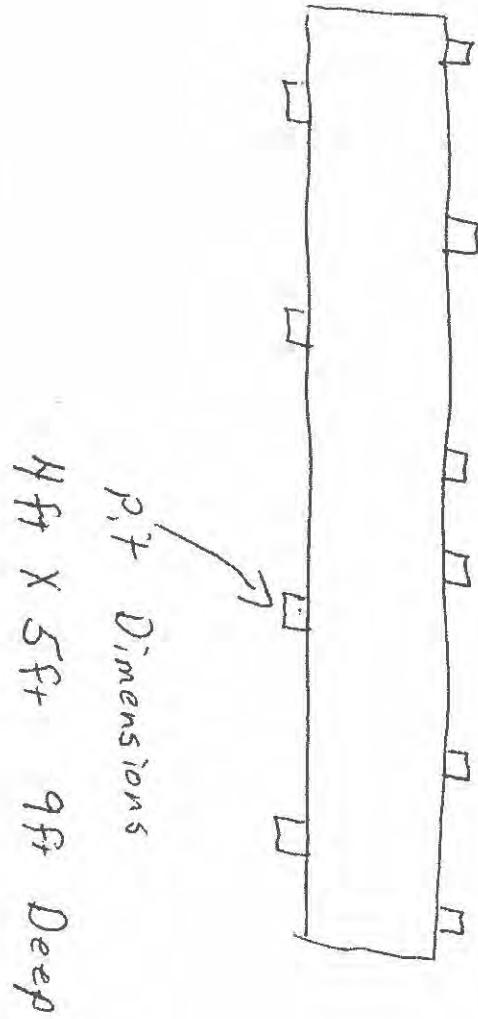
Steve Naftzger  
309-631-1166

On Wednesday, August 8, 2018 2:42 PM, "Gove, Darren" <Darren.Gove@Illinois.gov> wrote:

Dear Mr. Naftzger,

Your tax certification request for one concrete manure pit, received by the Agency on January 4, 2018 is being reviewed by the Agency. Please provide the following information to allow the Agency to continue reviewing you request:

Rec'd Aug 17, 2018



**Gove, Darren**

---

**From:** Gove, Darren  
**Sent:** Wednesday, August 15, 2018 8:03 AM  
**To:** 'ssbtaftzger@frontiernet.net'  
**Subject:** RE: [External] Re: Tax certification Request - Illinois EPA log number TC-139083, Application Review Email

Hi,

Please provide the length, width and depth dimensions of the pump out pits.

Thanks,

**Darren Gove**  
**Division of Water Pollution Control, Permit Section**  
**Illinois EPA**  
**1021 N. Grand Ave. East**  
**PO Box 19276**  
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**Sent:** Tuesday, August 14, 2018 6:52 PM  
**To:** Gove, Darren <Darren.Gove@Illinois.gov>  
**Subject:** [External] Re: Tax certification Request - Illinois EPA log number TC-139083, Application Review Email

Please find attached two documents.

Steve Naftzger  
309-631-1166

On Wednesday, August 8, 2018 2:42 PM, "Gove, Darren" <Darren.Gove@Illinois.gov> wrote:

Dear Mr. Naftzger,

Your tax certification request for one concrete manure pit, received by the Agency on January 4, 2018 is being reviewed by the Agency. Please provide the following information to allow the Agency to continue reviewing your request:

1. Provide the "Section" information for location of facility.
2. Provide a scaled drawing or diagram of the concrete manure pit that shows all of the basic dimensions of the structure including depth, and exterior width and length and the same dimensions for each attached pump-out pit. Also indicate the area of the pit that is covered with slatted flooring.

Office Use Only



## NOTICE OF INTENT TO CONSTRUCT APPLICATION FORM

Pursuant to the Livestock Management Facilities Act (510 ILCS 77/1 et seq.) (we), the undersigned, do hereby file with the Illinois Department of Agriculture a Notice of Intent to Construct a Livestock Management Facility or Livestock Waste Handling Facility as follows:

A) Legal description of the land on which the livestock facility will be constructed —

Quarter-Quarter	Quarter	Section	Township	Range	P.M.
<i>Example: NE</i>	<i>NW</i>	<i>19</i>	<i>12-North</i>	<i>3-West</i>	<i>3rd</i>
SE	NW	22	20-North	3-East	4th

County Name Whiteside

A) Name(s) and addresses of the facility and owner(s) or operator(s) of the facility —  
(Please check the appropriate box to indicate the address for mailing correspondence.)

Facility Name Naftzger Farms  
 Facility Address \_\_\_\_\_  
*(Specify the actual facility address, if one exists.)*  
 City, State, Zip Erie, Illinois 61250  
 Telephone (309) 631-1166

Owner or Operator Name Steve Naftzger  
 Address 5111 Gaulrapp Road  
 City, State, Zip Erie, Illinois, 61250  
 Telephone \_\_\_\_\_ Mobile Phone (309) 631-1166  
 Fax # \_\_\_\_\_

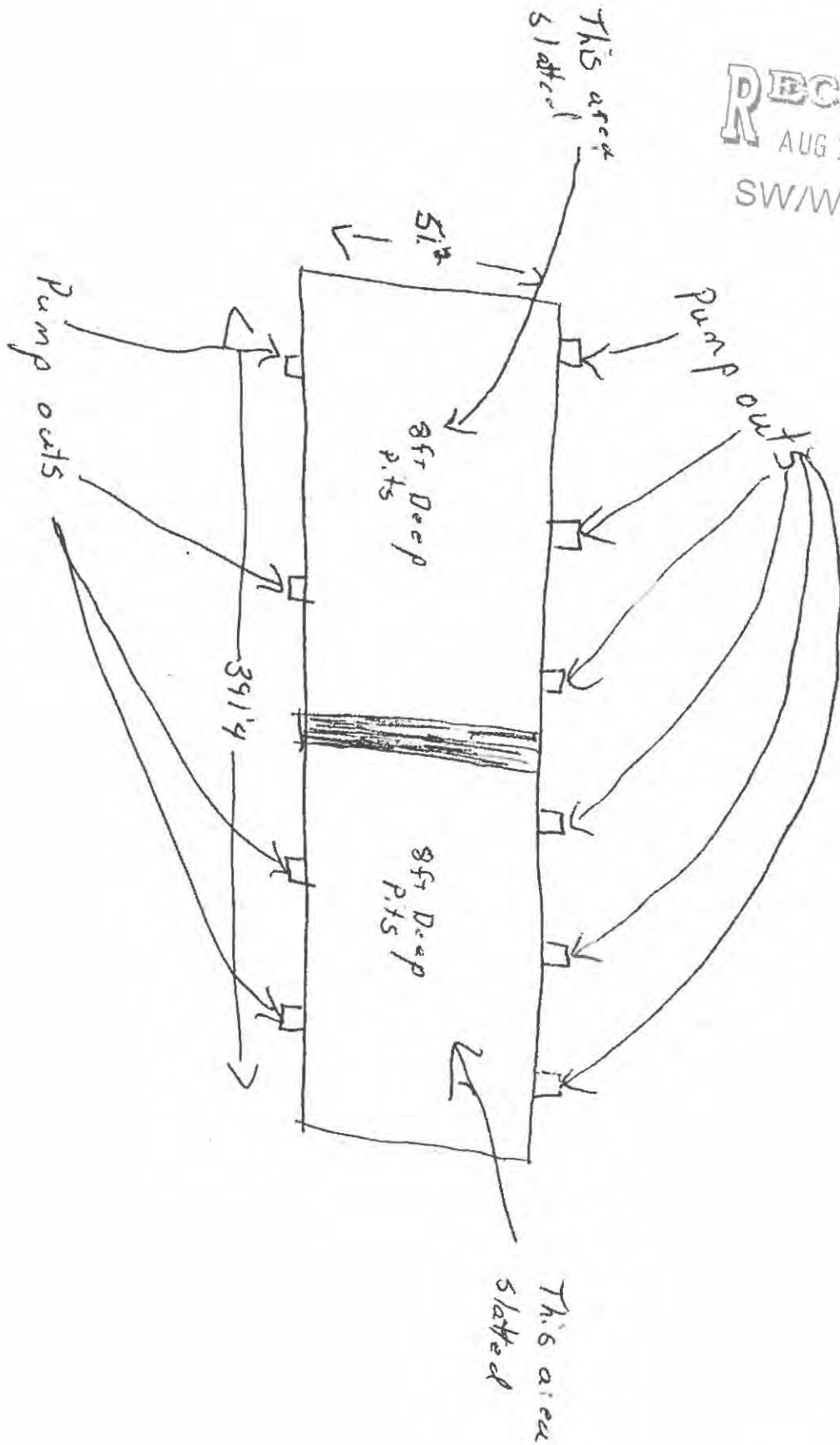
*(ATTACH ADDITIONAL SHEETS IF NECESSARY)*

B) Type and size of the facility and number of animal units —

- Proposed facility is an entirely new facility
- Proposed facility is an expansion of an existing facility
  - Expansion classifies facility as a "New Facility"
  - Expansion does not classify facility as a "New Facility"

RECEIVED  
AUG 14 2018  
SW/WS/IFAS

RECEIVED  
AUG 14 2018  
SW/WS/IFAS



**Gove, Darren**

---

**From:** ssbtaftzger@frontiernet.net  
**Sent:** Tuesday, August 14, 2018 6:52 PM  
**To:** Gove, Darren  
**Subject:** [External] Re: Tax certification Request - Illinois EPA log number TC-139083, Application Review Email  
**Attachments:** Hog Conf Diagram08142018.pdf; Section Hog Conf08142018.pdf

Please find attached two documents.

Steve Naftzger  
309-631-1166

On Wednesday, August 8, 2018 2:42 PM, "Gove, Darren" <Darren.Gove@Illinois.gov> wrote:

Dear Mr. Naftzger,

Your tax certification request for one concrete manure pit, received by the Agency on January 4, 2018 is being reviewed by the Agency. Please provide the following information to allow the Agency to continue reviewing you request:

1. Provide the "Section" information for location of facility.
2. Provide a scaled drawing or diagram of the concrete manure pit that shows all of the basic dimensions of the structure including depth, and exterior width and length and the same dimensions for each attached pump-out pit. Also indicate the area of the pit that is covered with slatted flooring.

The above information should be completed and submitted to the Agency within 30 days to allow the review to be continue. All correspondence must contain the Log number provided in the subject line of this email. . If you have any questions pertaining to this email please respond to this email or call me at the number provided below.

Sincerely,

**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:** Gove, Darren  
**Sent:** Wednesday, August 08, 2018 2:42 PM  
**To:** 'ssbtaftzger@frontiernet.net'  
**Subject:** Tax certification Request - Illinois EPA log number TC-139083, Application Review Email

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Sincerely,

**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**

*called last message  
Sent email upon return  
call*

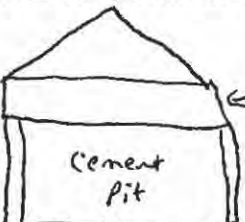
APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)  
 POLLUTION CONTROL FACILITY  
 AIR  WATER

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY  
 P. O. Box 19276, Springfield, IL 62794-9276

This Agency is authorized to request this information under Illinois Revised Statutes, 1979, Chapter, 120, Section 502a-5. Disclosure of this information is voluntary. However, failure to comply could prevent your application from being processed or could result in denial of your application for certification.

FOR AGENCY USE

ssbta@stzger@frontiernet.net

File No.	Date Received	Certification No.	Date
Sec. A  APPLICANT	Company Name <i>Naftzger Farms</i>		<i>Steve Naftzger</i>
	Person Authorized to Receive Certification <i>Steve Naftzger</i>		Person to Contact for Additional Details <i>5111 Gaultrapp Rd</i>
	Street Address <i>8603 Chase Rd</i>		Street Address <i>Erie IL 61250</i>
	Municipality, State & Zip Code <i>Erie IL 61250</i>		Municipality, State & Zip Code <i>309-631-1166</i>
	Telephone Number <i>309-631-1188</i>		Telephone Number <i>Newton</i>
	Location of Facility Quarter Section Township Range <i>NW DON 3E</i>		Municipality Township <i>Whiteside</i>
	Street Address <i>8603 Chase Rd</i>		County Book Number <i>Whiteside</i>
	Property Identification Number <i>13-22-100-005</i>		Parcel Number
Sec. B  MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location <i>Hog facility- wear to finish</i>		
	Water Pollution Control Construction Permit No.	Date Issued	
	NPDES PERMIT No.	Date Issued	Expiration Date
	Air Pollution Control Construction Permit No.	Date Issued	
	Air Pollution Control Operating Permit No.	Date Issued	
Sec. C  MANUFACTURING PROCESS	Describe Unit Process		
	Materials Used in Process		
Sec. D  POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility		
 <p>← Pigs will be above pit on slatted cement, The waste will go thru the slats and be held in the pit.                  ← Waste will then be pumped out in a tank and injected in the ground. Farm ground owned by this operator.</p>			

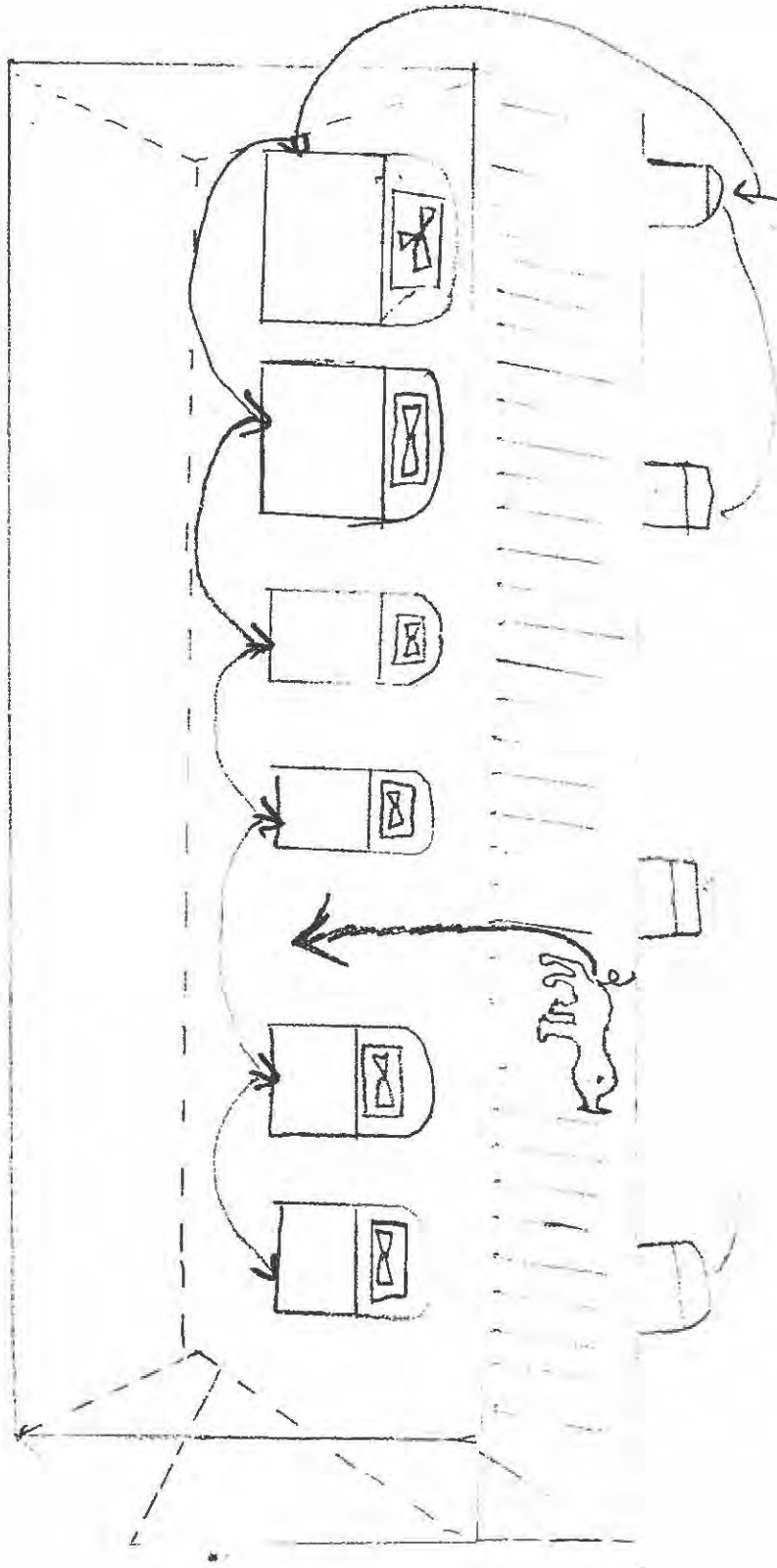
RECEIVED  
 JAN 11 2018  
 IEPA  
 BOWWPC/PERMIT SECTION

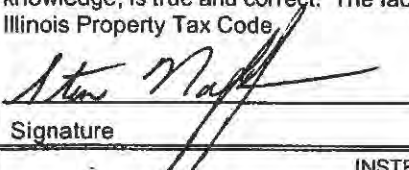
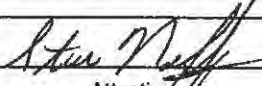
RECEIVED  
 JAN 04 2018

SWWS/IFAS



Waste is pumped out of pit in these locations and then hauled out to fields and injected into the ground with a tractor and tank



Sec. E	(1) Nature of Contaminants or Pollutants			
	CONTAMINANTS	Material Retained, Captured or Recovered		
		Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
		Swine Waste	Concrete pit	Will be injected in farm land
		Plans and Specifications Attached		Yes <input type="checkbox"/> No <input type="checkbox"/>
		(3) Are contaminants (or residues) collected by the control facility?		Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
		(4) Date installation completed <u>10-2-17</u> status of installation on date of application _____		
ACCOUNTING DATA	(5) a.	FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ 560,000	
	b.	NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ 0	
	c.	PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ 0	
	d.	PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ 0	
	e.	PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	%	
Sec. F	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. The facilities claimed herein are "pollution control facilities" as defined in Section 11-10 of the Illinois Property Tax Code.			
	SIGNATURE	 Signature _____ Title <u>Farmer</u>		
Sec. G	INSTRUCTIONS FOR COMPILING AND FILING APPLICATION			
	General: Separate applications must be completed for each control facility claimed. Do not mix types (water and air). Where both air and water operations are related, file two applications. If attachments are needed, record them consecutively on an index sheet.			
	Sec. A	Information refers to applicant as listed in the tax records and the person to be contacted for further details or for inspection of facilities. Define facility location by street address or legal description. A plat map location is required for facilities located outside of municipal boundaries. The property identification number is required.		
	Sec. B	Self-explanatory. Submit copies of all permits issued by local pollution control agencies. (e.g. MSD Construction Permit)		
	Sec. C	Refers to manufacturing processes or materials on which pollution control facility is used.		
	Sec. D	Narrative description of the pollution control facility, indicating that its primary purpose is to eliminate, prevent or reduce pollution. State the type of control facility. State permit number, date, and agency issuing permit. A narrative description and a process flow diagram describing the pollution control facility. Include a listing of each major piece of equipment included in the claimed fair cash value for real property. Include an average analysis of the influent and effluent of the control facility stating the collection efficiency.		
	INSTRUCTIONS	Sec. E	List air contaminants, or water pollution substances released as effluents to the manufacturing processes. List also the final disposal of any contaminants removed from the manufacturing processes. Item (1) - Refers to pollutants and contaminants removed from the process by the pollution control facility. Item (2) - Refers to water pollution but can apply to water-carried wastes from air pollution control facilities. 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. Item (3) - If the collected contaminants are disposed of other than as wastes, state the disposition of the materials, and the value in dollars reclaimed by sale or reuse of the collected substances. State the cost of reclamation and related expense. Item (4) - State the date which the pollution control facility was first placed in service and operated. If not, explain. Item (5) - This information is essential to the certification and assessment actions. This accounting data must be completed to activate project review prior to certification by this Agency.	
		Sec. F	Self-explanatory. Signature must be a corporate authorized signature. 	
			Submit to:	Attention:
		Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Al Keller Permit Section Division of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution Control

STATE OF ILLINOIS

COUNTY OF SANGAMON

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)  
)  
)  
)

**CERTIFICATE OF SERVICE**

I, the undersigned attorney at law, hereby certify that I have served on the date of September 5, 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

Naftzger Farm  
c/o Steve Naftzger  
5111 Gaulrapp Road  
Erie, Illinois 61250

**[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**