

RECEIVED
CLERK'S OFFICE

MAR 28 2007

STATE OF ILLINOIS
Pollution Control Board

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Roy and Nathan Wiegand
Roanoke
(Property Identification Number
11-33-100-004)

)
) PCB-07 - 98
) (Tax Certification)
)

NOTICE

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

Roy Wiegand
2254 County Road 1100 N.
Secor, Illinois 61771

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

PLEASE TAKE NOTICE that I have today filed with the Office of the Clerk of the Pollution Control Board an **APPEARANCE AND THE RECOMMENDATION** of the Illinois Environmental Protection Agency, a copy of which is herewith served upon you.

ENVIRONMENTAL PROTECTION AGENCY
OF THE STATE OF ILLINOIS

By: Vera Herst
Vera Herst
Assistant Counsel
Division of Legal Counsel

DATED: March 22, 2007

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 **RECEIVED**
CLERK'S OFFICE

Roy and Nathan Wiegand
Roanoke
(Property Identification Number
11-33-100-004)

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) PCB-07 -98
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MAR 26 2007
STATE OF ILLINOIS
Pollution Control Board

A P P E A R A N C E

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
Vera Herst
Assistant Counsel
Division of Legal Counsel

DATED: March 22, 2007
Illinois Environmental Protection Agency
1021 North Grand Avenue East
Post Office Box 19276
Springfield, Illinois 62794-9276
(217)782-5544

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MAR 26 2007

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Roy and Nathan Wiengand-Roanoke
(Property Identification Number
11-33-100-004

)
) **PCB-07 - 98**
) **(Tax Certification)**
)
)

STATE OF ILLINOIS
Pollution Control Board

RECOMMENDATION

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, 35 Ill. Adm. Code 125.204.

1. On July 31, 2006, the Illinois EPA received a request from Roy and Nathan Wiegand-Roanoke (log number TC-08-06, 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 applicant's address is: Roy and Nathan Wiegand
2157 County Highway 6
Roanoke, Illinois 61561
3. The proposed water pollution control facilities in this request are located at NW ¼ of Section 33, T27N, R1E of the 3rd P.M. in Woodford County, at the above street address, and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (100 ft. x 40 ft. x 4 ft. deep) with the slotted concrete portion of the floor over the manure pit and one concrete manure pit (300 ft. x 40 ft. x 4 ft. deep) with the slotted concrete portion of the floor over the manure pit.

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

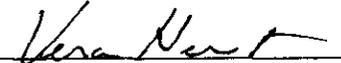
4. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2004), defines “pollution control facilities” as:

“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: (a) eliminating, preventing, or reducing air or water pollution ...or (b) 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.”
5. Pollution control facilities are entitled to preferential tax treatment, 35 ILCS 200/11-5.
6. Based on the information in the application and the purpose of the facilities, 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: 
Vera Herst
Assistant Counsel
Division of Legal Counsel

Dated: March 22, 2007

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



ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

Exhibit A

1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 - (217) 782-3397
JAMES R. THOMPSON CENTER, 100 WEST RANDOLPH, SUITE 11-300, CHICAGO, IL 60601 - (312) 814-6026

ROD R. BLAGOJEVICH, GOVERNOR DOUGLAS P. SCOTT, DIRECTOR

Memorandum

To: Connie Tonsor, Division of Legal Counsel
From: Bruce J. Yurdin, Manager, Watershed Management Section
Date: MAR 12 2007
Re: Roy and Nathan Wiegand - Roanoke
Recommendation of Tax Certification
Log # TC-08-06
Property Identification # 11-33-100-004

RECEIVED
Division of Legal Counsel

MAR 12 2007

Environmental Protection
Agency

The Bureau of Water received a request on July 31, 2006 from Roy and Nathan Wiegand 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:

Roy and Nathan Wiegand
2157 County Highway 5
Roanoke, IL 61561

NW 1/4 of Section 33, T27N, R1E of the 3rd P.M. in Woodford County

Livestock waste management facilities consisting of one concrete manure pit (100 ft. x 40 ft. x 4 ft. deep) with the slotted concrete portion of the floor over the manure pit and one concrete manure pit (300 ft. x 40 ft. x 4 ft. deep) with the slotted concrete portion of the floor 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 Thaddeus Faught at 217/782-3362.

BJY:TJF:TC-08-06.doc

cc: Tax Cert File

- ROCKFORD - 4302 North Main Street, Rockford, IL 61103 - (815) 987-7760
ELGIN - 595 South State, Elgin, IL 60123 - (847) 608-3131
BUREAU OF LAND - PEORIA - 7620 N. University St., Peoria, IL 61614 - (309) 693-5462
SPRINGFIELD - 4500 S. Sixth Street Rd., Springfield, IL 62706 - (217) 786-6892
DES PLAINES - 9511 W. Harrison St., Des Plaines, IL 60016 - (847) 294-4000
PEORIA - 5415 N. University St., Peoria, IL 61614 - (309) 693-5463
CHAMPAIGN - 2125 South First Street, Champaign, IL 61820 - (217) 278-5800
COLLINSVILLE - 2009 Mall Street, Collinsville, IL 62234 - (618) 346-5120
MARION - 2309 W. Main St., Suite 116, Marion, IL 62959 - (618) 993-7200

Watershed Unit Tax Certification Review Sheet

Project Name: Roy & Heather Wiegand
Reviewer: Tracy...
Log No.: TC-09-06

Location: Rossmore
Date: 2/20/07
Type: Agchem
 Livestock

Applicant: Roy Wiegand
2254 Country Road 200 N.
Spent 21 6171

Contact: Roy Wiegand
Phone: 301-742-2333

Facility: 257 County HWY
Rossmore MD 21220

Property ID: 11-57-00-004

Legal Description: Section 33 T 20N E 1/4 3rd 119

County: Woodstock

Date Control Devices Installed: 1/10/05

Provided Fair Cash Value: \$182,500

Signature: Signed by Roy Wiegand

Title: owner

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:

one concrete manure pit (100 ft x 40 ft x 40 ft deep) w/ concrete lined walls
one concrete manure pit (300 ft x 40 ft x 40 ft deep) w/ concrete lined walls

Other: _____

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

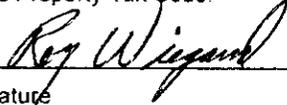
ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
 P. O. Box 19276, Springfield, IL 62794-9276

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			
File No.	Date Received	Certification No.	Date
Sec. A APPLICANT	Company Name <i>Roy + NATHAN WIEGAND</i>		<i>Roy WIEGAND</i>
	Person Authorized to Receive Certification <i>Roy WIEGAND</i>		Person to Contact for Additional Details <i>ROY WIEGAND</i>
	Street Address <i>2254 COUNTY ROAD 1100 N.</i>		Street Address <i>2254 COUNTY ROAD 1100 N.</i>
	Municipality, State & Zip Code <i>SECOR, ILL. 61771</i>		Municipality, State & Zip Code <i>SECOR, ILL. 61771</i>
	Telephone Number <i>309-744-2333</i>		Telephone Number <i>309-744-2333</i>
	Location of Facility Quarter Section Township Range	Municipality	Township
	<i>5-33 NW 4 T27N R1E1</i>		<i>GREENE</i>
	Street Address <i>2157 COUNTY HWY 5 ROXANE, IL 61561</i>	County <i>WOODFORD</i>	Book Number
	Property Identification Number <i>11-33-100-004</i>	Parcel Number <i>11-33-100-004</i>	
Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location <i>SWINE PRODUCTION</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 <i>LIVESTOCK WASTE MANAGEMENT FACILITIES CONSISTING OF TWO MANURE PITS, ONE (40 FT X 100 FT. X 4 FT. DEEP) ANOTHER (40 FT. X 300 FT. X 4 FT. DEEP) AND THE SLOTTED CONCRETE PORTION OF FLOOR (40 X 100 FT.) AND (40 X 300 FT.). THESE LIVESTOCK WASTE MANAGEMENT FACILITIES ARE USED TO COLLECT AND STORE LIVESTOCK WASTES PRIOR TO CROPLAND APPLICATION. FACILITY I.D. NO. LF2030140000 (BRAD BEAVER) BUREAU OF ENVIRONMENTAL PROGRAMS DATE ISSUED 10-18-'04</i>		

RECEIVED
 JUN 31 1986
 ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
 COW/WPC/PERMIT SECTION

RECEIVED
 Application for Pollution Control Facilities
 Page 1 of 2
 8/00
 JUL 21 2006

Sec. E POLLUTION CONTROL FACILITY - CONTAMINANTS	(1) Nature of Contaminants or Pollutants			
	Contaminant or Pollutant	Material Retained, Captured or Recovered		
		DESCRIPTION	DISPOSAL OR USE	
	HOG MANURE	MANURE	APPLY TO CROPLAND	
	(2) Point(s) of Waste Water Discharge			
	NONE			
	Plans and Specifications Attached		Yes <input type="checkbox"/>	No <input type="checkbox"/>
	(3)	Are contaminants (or residues) collected by the control facility?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
	(4)	Date installation completed <u>1-10-05</u> status of installation on date of application <u>COMPLETE</u>		
	ACCOUNTING DATA	(5) a.	FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>182,500.03</u>
b.		NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ <u>0</u>	
c.		PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ <u>50,000.-</u>	
d.		PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ <u>50,000.-</u>	
e.		PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% <u>55%</u>	
Sec. F 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. The facilities claimed herein are "pollution control facilities" as defined in Section 11-10 of the Illinois Property Tax Code.			
	 Signature		<u>LAND OWNER</u> Title	
Sec. G INSTRUCTIONS	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 <u>pollution control facility</u> . Include a listing of each major piece of equipment included in the claimed fair cash value for real property. Include an <u>average</u> analysis of the influent and effluent of the control facility stating the collection efficiency.		
	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: Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Attention: Al Keller Permit Section Division of Water Pollution Control	Attention: Donald E. Sutton Permit Section Division of Air Pollution Control	

*MEMO MAIL: WIEGAND, ROY E

01 TAX STATUS T TAXABLE ASSD: WIEGAND, ROY E 2006 2005

02 TCA 11006 POL TWP 11 GREENE 09 LOT VALUE 0 0

10 BLDG VALUE 0 0

11 FARM HOMESITE 0 0

03 WORK NO PLAT ID TYPE 12 FARM LAND 4,564 7,200

13 FARM DWELLING 0 0

04 PROP CLASS 0011 HOM-DWEL20g/FARM-20e 14 FARM BUILDINGS 122,930 122,930

PREV CLASS 0011 HOM-DWEL20g/FARM-2

LEGAL DESCRIPTION Page 1 of 1

05 MRTG CODE

06 SEGMENTED FROM
ASSOCIATED TO
REFERENCED TO

07 APPRAISED 08/18/2005
BY Pat

08 PROPERTY ADDRESS

01 T27N - R1E - S33

02 PT LYING S & W OF PANTHER CRK

- END OF LEGAL -

GOBACK NEXTPAGE PREVPAGE ADD CHANGE DELETE

Step 1: Complete the following information

Name Roy + NATHAN WIEGAND HOG FARM
 Street address 2254 COUNTY ROAD 1100 N.
SECOR, ILL. 61771
 City State ZIP
 Phone (309) 744-2333

- 1 Write the assessment year 2005 (AMENDED)
- 2 Write the principal nature of your business
PORK PRODUCTION
- 3 a Is your facility still in use? Yes No
 b If no, do you wish to revoke your certification? Yes No
- 4 a Do you have a federal employer identification number (FEIN)? Yes No
 b If yes, write your FEIN: 37 0990341
 Federal employer identification number (FEIN)
- c If no, write your SSN: _____
 Social Security number (SSN)
- 5 a Do you have an Illinois business tax number (IBT)? Yes No
 b If yes, write your IBT: _____
 Illinois business tax number (IBT)

6 Is the information on your preprinted label correct? Yes No
 If no, cross through it and write the correct information here.

2 Write the name and telephone number of the person we should contact for additional information. (If different than label)
Roy WIEGAND (309) 744-2333
 Name Phone

Step 2: Identify the pollution control facility

- 1 Check the box that identifies the type of pollution control facility.
- 1a Air pollution
 1b Water pollution
 1c Low-sulfur dioxide emission coal-fueled device
- 2 Write the number written on the facility's Illinois EPA certification. 2
- 3 Write the three-digit classification number of the pollution control facility. (See instructions) 3 060
- 4 Write the complete description of the pollution control facility written on the Illinois EPA certification.
SEE I.E.P.A. FACILITY DESCRIPTION ATTACHED
- 5 Write the location of the pollution control facility
- 2157 COUNTY HIGHWAY 5 GREENE
 Street address Townships
ROANOKE ILL. 61561 WOODFORD
 City State ZIP County
- 6 Write that location's property index number (PIN). 11-33-100-004

1 Write the month and year that the facility was placed into use.

2 Write the estimated remaining useful life of the facility. (See instructions.)

3 Write the original cost of the certified portion of the facility as of the date placed into use.

4 If any portion of the facility was assessed as personal property before January 1, 1979, write the original cost of the certified portion of the facility as of January 1, 1978.

5 Subtract Line 4 from Line 3.

6 Write the total original cost of all additions and improvements made to the certified portion of the facility from the date placed into use through January 1 of this assessment year.

7 Add Lines 5 and 6.

8 Write the total original cost of all certified portions of the facility that have been retired or removed from use through January 1 of this assessment year.

9 Subtract Line 8 from Line 7.

10 Write the net earnings attributable to the certified portion of the facility.

11 Does the operation of the facility produce a byproduct that can be commercially sold? If you answered yes, please explain:

12 Does the operation of the facility result in increased production or reduced production cost? If you answered yes, please explain: REDUCE LABOR (STORE PIRANIE TO APPLY TO CROPLAND)

1 01, 2005
Month Year
2 30 years
3 \$ 182,500.00
4 \$ N.A.
5 \$ 182,500.00
6 \$ N.A.
7 \$ 182,500.00
8 \$ NONE
9 \$ 182,500.00
10 \$ 50,000.-

Step 4: Complete the following information

1 Have there been any changes in the use of the facility within the previous assessment year? If you answered yes, please explain:

2 a Have there been any additions or improvements made to the certified portion of the facility within the previous assessment year? If you answered yes, complete the following.

b Write the original cost of the addition or improvement.

c Write the date placed into use.

d Check the classification of the addition or improvement. Describe the addition or improvement:

1 Yes No
2a Yes No
2b \$ N.A.
2c _____
Month Year
2d Real Personal

3 a Has any part of the certified portion of the facility been retired or removed from use within the previous assessment year? If you answered yes, complete the following.

b Write the original cost of the retired or removed portion.

c Write the date retired or removed from use.

3a Yes No
3b \$ N.A.
3c _____
Month Year

Step 5: Sign below

I state that, to the best of my knowledge, the information contained in this return is true, correct, and complete.

Roy Wiegand 7/17/06 Roy WIEGAND FARM OWNER



Mail this return to: Local Government Services Bureau, Illinois Department of Revenue, P.O. Box 10000, Springfield, IL 62704-0000

7/2003 (REV. 6-2000)

Step 1: Complete the following information

Name Roy + NATHAN WIEGAND HOG FARM
 Street address 2254 COUNTY ROAD 1100 N.
 City SECOR, State ILL. ZIP 61771
 Phone (309) 744-2333

- 2 Write the assessment year 2006
- 4 Write the principal nature of your business
PORK PRODUCTION
- 5 a Is your facility still in use? Yes No
 b If no, do you wish to revoke your certification? Yes No
- 6 a Do you have a federal employer identification number (FEIN)? Yes No
 b If yes, write your FEIN 37 0990341
 Federal employer identification number (FEIN)
- c If no, write your SSN. _____
 Social Security number (SSN)
- 7 a Do you have an Illinois business tax number (IBT)? Yes No
 b If yes, write your IBT. _____
 Illinois business tax number (IBT)

1 Is the information on your preprinted label correct? Yes No
 If no, cross through it and write the correct information here.

2 Write the name and telephone number of the person we should contact for additional information, (if different than label.)
 Name Roy WIEGAND Phone (309) 744-2333

Step 2: Identify the pollution control facility

- 1 Check the box that identifies the type of pollution control facility.
- 1a Air pollution
 1b Water pollution
 1c Low-sulfur dioxide emission coal-fueled device
- 2 Write the number written on the facility's Illinois EPA certification. 2 _____
- 3 Write the three-digit classification number of the pollution control facility. (See instructions.) 3 060
- 4 Write the complete description of the pollution control facility written on the Illinois EPA certification.
SEE I.E.P.A. FACILITY DESCRIPTION ATTACHED
- 5 Write the location of the pollution control facility.
 Street address 2157 COUNTY HIGHWAY 5
 City ROANOKE, State ILL. ZIP 61561
 Township GREENE
 County WOODFORD
- 6 Write that location's property index number (PIN). 6 11-33-100-004

Step 3: Complete the assessment information

- 1 Write the month and year that the facility was placed into use. 1 01/2005
Month Year
- 2 Write the estimated remaining useful life of the facility. (See instructions.) 2 30 years
- 3 Write the original cost of the certified portion of the facility as of the date placed into use 3 \$ 182,500.⁰⁰
- 4 If any portion of the facility was assessed as personal property before January 1, 1979, write the original cost of the certified portion of the facility as of January 1, 1978. 4 \$ N.A.
- 5 Subtract Line 4 from Line 3. 5 \$ 182,500.⁰⁰
- 6 Write the total original cost of all additions and improvements made to the certified portion of the facility from the date placed into use through January 1 of this assessment year. 6 \$ N.A.
- 7 Add Lines 5 and 6. 7 \$ 182,500.⁰⁰
- 8 Write the total original cost of all certified portions of the facility that have been retired or removed from use through January 1 of this assessment year. 8 \$ NONE
- 9 Subtract Line 8 from Line 7. 9 \$ 182,500.⁰⁰
- 10 Write the net earnings attributable to the certified portion of the facility. 10 \$ 50,000.-
- 11 Does the operation of the facility produce a byproduct that can be commercially sold? If you answered yes, please explain: 11 Yes No
- 12 Does the operation of the facility result in increased production or reduced production cost? If you answered yes, please explain: REDUCE LABOR (STORE MANURE TO APPLY TO CRBP LAND) 12 Yes No

Step 4: Complete the following information

- 1 Have there been any changes in the use of the facility within the previous assessment year? If you answered yes, please explain: 1 Yes No
- 2 a Have there been any additions or improvements made to the certified portion of the facility within the previous assessment year? If you answered yes, complete the following. 2a Yes No
- b Write the original cost of the addition or improvement. 2b \$ N.A.
- c Write the date placed into use. 2c _____
Month Year
- d Check the classification of the addition or improvement. Describe the addition or improvement: 2d Real Personal
- 3 a Has any part of the certified portion of the facility been retired or removed from use within the previous assessment year? If you answered yes, complete the following. 3a Yes No
- b Write the original cost of the retired or removed portion. 3b \$ N.A.
- c Write the date retired or removed from use. 3c _____
Month Year

Step 5: Sign below

I state that, to the best of my knowledge, the information contained in this return is true, correct, and complete.

Roy Wiegand 7/17/06 ROY WIEGAND FARM OWNER
 Pollution control facility owner's or authorized representative's signature Date Print the pollution control facility owner's or authorized representative's name and title



Mail this return to:
 Local Government Services Bureau, Illinois Department of Revenue, P.O. Box 19082, Springfield, IL 62784-9082
 (POLL-401) (Rev. 12-05)

STATE OF ILLINOIS

COUNTY OF SANGAMON

)
)
)
)
)

PROOF OF SERVICE

I, the undersigned, on oath state that I have served the attached **APPEARANCE AND THE RECOMMENDATION**, upon the person to whom it is directed, by placing a copy in an envelope addressed to:

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

Roy Wiegand
2254 County Road 1100 N.
Secor, Illinois 61771

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

and mailing it from Springfield, Illinois, on March 22, 2007, with sufficient postage affixed for first class mail.

Melinda A Brandt

SUBSCRIBED AND SWORN TO BEFORE ME

This 22nd day of March, 2007

Brenda Boehner
Notary Public



THIS FILING IS SUBMITTED ON RECYCLED PAPER