

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

David E. Brewer-Andover )  
(Property Identification Number ) PCB 014-  
17-22-400-009) (Tax Certification  
) Water)

NOTICE

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

David E. Brewer  
9895 North 850 Ave.  
Cambridge, Illinois 61238

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.

ILLINOIS ENVIRONMENTAL PROTECTION  
AGENCY

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

DATED: July 18, 2013

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

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**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

David E. Brewer-Andover )  
(Property Identification Number ) PCB 014-  
17-22-400-009 ) (Tax Certification  
 ) Water)

)

**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: June 18, 2013  
Illinois Environmental Protection Agency  
1021 North Grand Avenue East  
Post Office Box 19276  
Springfield, Illinois 62794-9276  
(217)782-5544

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David E. Brewer-Andover )  
(Property Identification Number ) PCB 014-  
17-22-400-009) (Tax Certification  
) Water)

**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 May 16, 2012, the Illinois EPA received a request from David E. Brewer (log number TC-14-12, 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: David E. Brewer.  
9895 North 850 Ave.  
Cambridge, Illinois 61238

3. The proposed water pollution control facilities in this request are located at Section 22, T15N, R2E of the 4<sup>th</sup> PM in Henry County, at the above street address and consist of the following:

Livestock waste management facilities consisting of an approximately 395' x 51' x 8' deep concrete manure pit under the building, slotted floor over the pits, and ten 4' x 4' x 8' deep concrete manure pump outs.

These pollution control facilities have the primary purpose of collecting, transporting, and/or storing 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 (2012), 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

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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

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requested tax certification.

ILLINOIS ENVIRONMENTAL  
PROTECTION AGENCY

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

Dated: July 18, 2013  
Illinois Environmental Protection Agency  
1021 North Grand Ave. E.  
P.O. Box 19276  
Springfield, Illinois 62794-9276  
217/782-5544

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## ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 • (217)782-2829

PAT QUINN, GOVERNOR

LISA BONNETT, DIRECTOR

# Memorandum

To: Connie Tonsor, Division of Legal Counsel

From: Al Keller, P.E., Manager, Permit Section *AK*

Date: June 28, 2013

Re: David E. Brewer - Andover  
Recommendation of Tax Certification  
Log #TC-14-12  
Property Identification # 17-22-400-009

The Bureau of Water received a request on May 16, 2012 from David E. Brewer 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:

David E. Brewer  
9895 North 850 Avenue  
Cambridge, Illinois 61238

Section 22, Township 15N, Range 2 East of the 4th P.M in Henry County

Livestock waste management facilities consisting of an approximately 395' x 51' x 8' deep concrete manure pit under building, slotted floor over the pits, and ten 4' x 4' x 8' deep concrete manure pump outs.

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

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 Jamie Cowles at 217/782-0610.

SAK:JMC:TC-14-12

cc: Tax Cert File

### Watershed Unit Tax Certification Review Sheet

Project Name: David E. Brewer

Date: June 24, 2013

Reviewer: JMC

Type:  Agchem  
 Livestock

Log number: TC-14-12

Applicant:  
David E. Brewer  
9859 N 850 Avenue  
Cambridge, Illinois 61238

Contact: David E. Brewer  
  
Phone: 309-937-2573  
309-945-8010  
Property ID: 17-22-400-009

Facility:  
Same

County: County

Legal Description:  
S: 22 Twp: 15N R: 2E 4th PM:

Signature: David Brewer

Title: Owner

Date Control Devices installed: 10/2006

Provided Fair cash Value: \$500,000

Location: Andover Township

- Wastes:
- Livestock waste is applied to cropland.
  - Agrichemical reinstate and spillage is recycled through the facility and/or land applied.
  - Other: \_\_\_\_\_

Physical Description of Pollution Control Devices:

Livestock waste management facilities consisting of an approximately 359' x 51' x 8' deep concrete manure pit under building, slotted floor over the pits, ten 4' x 4' x 8' deep concrete manure pump outs.

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

The application including the whole description if the building and materials used. A call was made to David Brewer to explain to him that the only thing that can be covered was pollution control devices. In conversation with Mr. Brewer on 6/21/2013 he understood that and only wanted the Tax Cert for the pit and pump outs. I asked if he had any drainage tile and he said no tile was installed because building is at a higher elevation than surroundings. Again Mr. Brewer understands that the Tax Cert is for pits and pumpouts. He just submitted a full description of building as it was supplied to him by builder and submitted the whole thing because he was not quite sure of what all to send.

[05/16/2012: Received ]-[05/16/12 Logged in]

APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)

POLLUTION CONTROL FACILITY

AIR  WATER

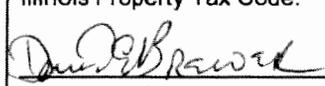
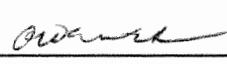
ILLINOIS ENVIRONMENTAL PROTECTION AGENCY  
P. O. Box 19276, Springfield, IL 62794-9276

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	
APPLICANT	Sec. A Company Name			
	Person Authorized to Receive Certification <i>David E Brewer</i>		Person to Contact for Additional Details	
	Street Address <i>9895W 850A02</i>		Street Address	
	Municipality, State & Zip Code <i>Cambridge, Ill. 61238</i>			
	Telephone Number <i>(309) 937-2573 - (309) 945-3010</i>		Telephone Number	
	Location of Facility Quarter Section Township Range <i>NE-SE-22 15-North 2-EAST</i>		Municipality <i>ANDOVER</i>	Township <i>ANDOVER</i>
	Street Address <i>9895W 850A02</i>		County <i>HEURY</i>	Book Number
	Property Identification Number		Parcel Number <i>17-22-400-009</i>	
	MANUFACTURING OPERATIONS	Sec. B Nature of Operations Conducted at the Above Location <i>Livestock waste handling facility (pit 51'11" x 8' x 359'11")</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		
MANUFACTURING PROCESS	Sec. C Describe Unit Process <i>SEE ATT</i>			
	Materials Used in Process <i>SEE ATT</i>			
POLLUTION CONTROL FACILITY DESCRIPTION	Sec. D Describe Pollution Abatement Control Facility <i>SEE ATT</i>			

**RECEIVED**  
MAY 16 2012

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY  
BC/WPC/PERMIT SECTION

Sec. E	(1) Nature of Contaminants or Pollutants			
	CONTAMINANTS	Material Retained, Captured or Recovered		
		Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	(2) Point(s) of Waste Water Discharge			
	Plans and Specifications Attached		Yes <input checked="" 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>Oct 2004</u> status of installation on date of application <u>Oct 2006</u>			
ACCOUNTING DATA	(5) a.	FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ 520,000. -	
	b.	NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ 400,000. -	
	c.	PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ 84,700. -	
	d.	PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ 31,000. -	
	e.	PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% 100%	
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	
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 <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:	Attention:
			Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Al Keller Permit Section Division of Water Pollution Control

**CONCRETE – ILLINOIS ENGINEERED**

Labor and materials to form and pour 5'2" X 8'0" deep *engineered* pit including:

- 4,000 P.S.I. (6 bag mix) concrete is used for all pours.
- Design assumes 3000 pound soil bearing and 75 psf/ft hydrostatic (soil) load.

**Footings**

- 8" thick X 8'0" high reinforced exterior pit sidewalls and endwalls with reinforced footing.

**Floor**

- 4" Thick pit floor reinforced with 6 X 6 W2.9 wire mesh or reinforcement rod.

Concrete pit is designed to meet Illinois engineered requirements.

**Walls**

- Designed using 75 psf/ft as the hydrostatic (soil) load.
- Reinforced beam support columns with footings.
- Pit walls are reinforced with ½" grade 60 rebar spaced on 10" centers vertically and 12" centers horizontally.
- One pit divider wall to split rooms under loadout.
- 6" X 20" Sidewalls poured above 8" X 8'0" pit sidewalls.
- Slat support ledge is recessed into 8" X 8'0" high wall or a one pour 8" and 6" sidewall is used to increase sidewall integrity.
- Building endwalls and room partition walls are 5" thick and extend 44" above slats.
- Stainless steel anchor bolts are provided for sidewall curtain openings.

The assumption was made that the facility will not lie in a flood plain.

Pump-outs

- (10) 5'0" X 6'0" wide outside dimension chopper boxes poured with 9" sumps and 12° sloped tops to accept removable cover, constructed of PVC T&G planking, with a rubber gasket against the concrete wall.
- Pump-out horizontal rebar is pre-bent to fit around the pump-out eliminating joints in the rebar.

Bin Pads

- (2) 14'0" X 27'0" reinforced bulk bin pad(s) with post hole footings and rebar 12" on center.

Feeder Pads

- Reinforced fibermesh concrete feeder pads are furnished to lengthen slat life and help prevent animals from dunging and urinating in feeders.

**PRECAST CONCRETE**

- Precast reinforced slat support beams are 8" wide X 10" tall.
- 4'0" X 10'0" - 4" thick gang slat poured with eight ½" bottom bars and an additional eight ¾" top U.S. graded reinforcement bars.
- 5" Wide slat surfaces provide more openings for cleaner and drier floors.
- Slats are edged after removing from forms to reduce swine leg abrasions.
- Daily compression testing guarantees minimum 7000# slat strength.

Telephone conversation w/ David Brewer on 06/04/12, ~ 8:45 AM and 1:20 PM

Dimension of pumpout = 4 ft x 4 ft x 8 ft deep

# of pumpouts = 10

## **LESTER BUILDING**

Wean To Finish building includes:

### Sidewalls

- 2 X 6 - 2'0" O.C. SPF #2 & BTR CCA treated sidewall studs.
- Sidewalls are enclosed with painted 3/8" plywood exterior. The interior of the sidewalls have 6" fiberglass insulation and are covered with high density poly ethylene (HDPE) laminated to 3/8" plywood.
- Heavy duty galvanized wire rod panels are 24" high, with 2" X 4" openings, to protect sidewalls and curtains from animals.
- Nylon bird screen covers sidewall curtain openings.

### Endwalls

- Endwalls have painted 29 ga. premium grade (G90) steel exterior installed with neoprene washered painted screws. Steel extends down to cover insulated concrete wall, HDPE interior covers 6" fiberglass insulation above concrete wall. Endwalls include 36" heavy duty fiberglass exterior doors with stainless steel hinges, stainless steel barn latches and door catch kits.

### Partition Walls

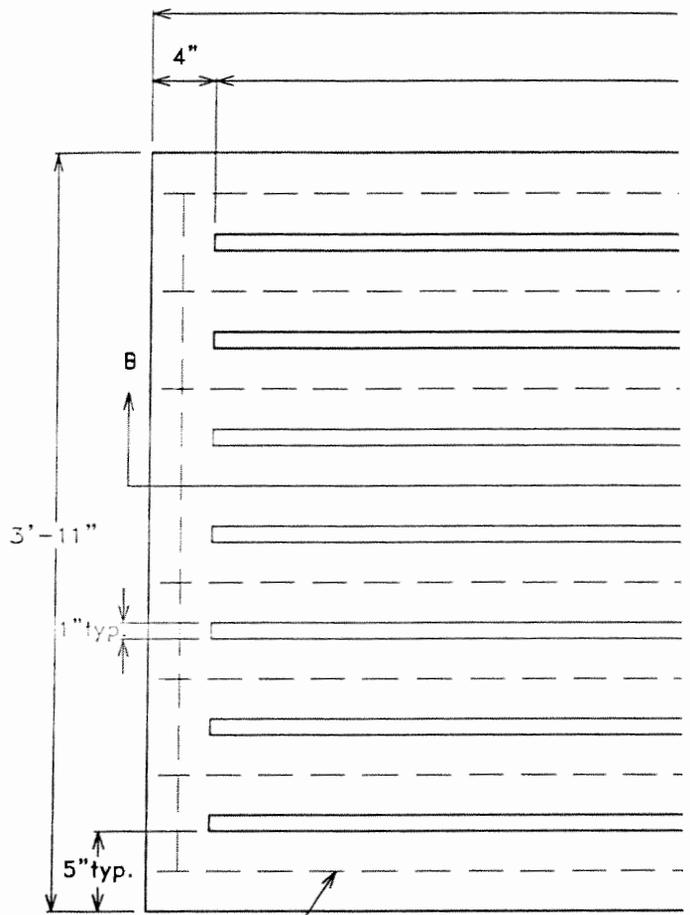
- Center load-out / work room alley partition walls are 2 X 4 stud wall with HDPE liner on both sides above concrete wall. 44" Heavy duty fiberglass interior doors, one 36" & one 44" heavy duty fiberglass exterior door with stainless steel latch, stainless steel hinges and door catch kits are included.

### Roof

- 4'0" O.C. 4/12 Pitch truss roof system (25#-5#-5# load) with painted 29 ga. premium grade (G90) steel installed with neoprene washered painted screws.
- 12" Ventilated soffit on south side and (22) 10'0" low profile ridgevents with fiberglass lite provide both summertime attic ventilation and wintertime air supply for ceiling inlets.

### Ceiling

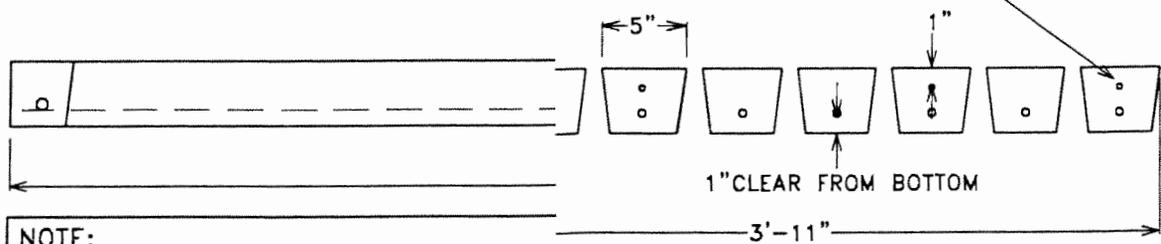
- "Ag-Tuff" plastic ceiling installed with neoprene washered stainless steel painted screws, poly vapor barrier and R30 blown-in cellulose insulation. Ceiling material wraps down to cover knee braces. NOTE: Due to configuration, the corrugation of ceiling material may scar when equipment is installed on the ceiling.



#4 GRADE 60 BOT 1" CLEAR LONGITUDINAL TYP. OF 8

SECTION A-A

GRADE 60 TOP 1" CLEAR LONGITUDINAL BARS (SHOWN SECTIONS ONLY)



**NOTE:**

1. 28 DAY COMPRESSIVE STRENGTH OF CON
2. YIELD STRENGTH OF STEEL REINFORCEMENT

GRADE 60 BOT 1" CLEAR LONGITUDINAL TYP. OF 8



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

7226 N. State Route 29 Phone: 217/487-7686  
Springfield, IL 62707 Fax: 217/487-7687

REVISED ON:

DRAWING NO.: 01-12101

STATE OF ILLINOIS

COUNTY OF SANGAMON

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)  
)  
)  
)

**PROOF OF SERVICE**

I, the undersigned attorney at law, hereby certify that on July 18, 2013, I served true and correct copies of an **APPEARANCE AND THE RECOMMENDATION**, upon the persons and by the methods as follows:

**[1<sup>st</sup> Class U.S. Mail]**

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

**[1<sup>st</sup> Class U.S. Mail]**

David E. Brewer  
9895 North 850 Ave.  
Cambridge, Illinois 61238

**[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/ Vera Herst  
Assistant Counsel  
Division of Legal Counsel  
1021 North Grand Avenue East  
P.O. Box 19276-  
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217.782.5544  
217.782.9143 (TDD)

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