

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

<b>Michael Breiby – Aledo</b>	)
<b>(Property Identification Number</b>	) <b>PCB 15-</b>
<b>10-10-02-100-003)</b>	) <b>(Tax Certification)</b>
	)
	)

**NOTICE**

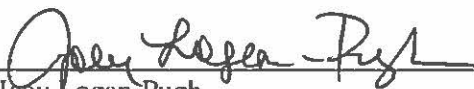
Steve Santarelli  
Illinois Department of Revenue  
101 West Jefferson  
Post Office Box 19033  
Springfield, Illinois 62794

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

Michael Breiby  
10015 Knoxville Road  
Milan, Illinois 61264

**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:   
Joey Logan-Pugh  
Assistant Counsel  
Division of Legal Counsel

DATED: August 7, 2015

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**

Michael Breiby - Aledo )  
(Property Identification Number ) PCB 15-  
10-10-02-100-003) (Tax Certification)  
)

**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:   
Joey Logan-Pugh  
Assistant Counsel  
Division of Legal Counsel

DATED: August 7, 2015

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

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

<b>Michael Breiby – Aledo</b>	)
<b>(Property Identification Number</b>	) <b>PCB 15-</b>
<b>10-10-02-100-003)</b>	) <b>(Tax Certification)</b>
	)
	)

**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, 35 Ill. Adm. Code 125.204.

1. On January 16, 2015, the Illinois EPA received a request from Michael Breiby (log number TC-06-15, 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:

Michael Breiby
2015 120 <sup>th</sup> Ave.
Aledo, IL 61231

The proposed water pollution control facilities in this request are located at Section 2, T14N, R3W of the 4th P.M. in Mercer County, at the above street address and consist of the following:

Livestock waste management facilities consisting of two concrete manure pits (approximately 393 ft. x 54 ft. x 8 ft. each) with slotted floors over the pits, and ten concrete pump outs for each pit (4 ft. x 6 ft. each).

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

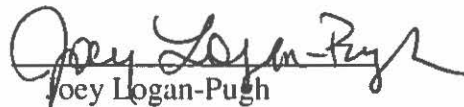
4. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2014), defines “pollution control facilities” as:

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:   
Joey Logan-Pugh  
Assistant Counsel  
Division of Legal Counsel

Dated: August 7, 2015  
Illinois Environmental Protection Agency  
1021 North Grand Ave. E.  
P.O. Box 19276  
Springfield, Illinois 62794-9276  
217/782-5544



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

BRUCE RAUNER, GOVERNOR

LISA BONNETT, DIRECTOR

## Memorandum

To: Charles Gunnarson, Division of Legal Counsel

From: AJ Keller, Manager, Permit Section

Date: August 3, 2015

Re: Michael Breiby  
10015 Knoxville Road  
Milan, IL 61264  
Recommendation of Tax Certification  
Log # TC-06-15  
Property ID # 10-10-02-100-003

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The Bureau of Water received a request on January 16, 2015 from Michael Breiby 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:

Michael Breiby  
2015 120<sup>th</sup> Avenue  
Aledo, IL 61231

Section 2, T14N, R3W of the 4<sup>th</sup> PM in Mercer County

The facility consists of two concrete manure pits (393 ft. x 54 ft. x 8 ft. each), slotted floors over the pits and ten (10) concrete pump outs for each pit (4 ft. x 6 ft.) that collect swine waste. These livestock waste management facilities are used to collect, transport, and/or store livestock waste 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 Jenny Larsen at 217/782-0610.

SAK:JML:Tax Certs\Livestock\TC-06-15.docx

cc: Tax Cert File

## Watershed Unit Tax Certification Review Sheet

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Project Name: Michael Breiby

Location: Aledo

Reviewer: Jenny Larsen

Date: 01/16/2015

Log number: TC-06-15

Type:  Agchem  
 Livestock

**Applicant:**

Michael Breiby  
10015 Knoxville Rd.  
Milan, IL 61264

Contact: Jon L Hank

Phone: (309)371-0386

**Facility:**

2015 120<sup>th</sup> Avenue  
Aledo, IL 61231

Property ID: 10-10-02-100-003

County: Mercer

**Legal Description:**

S: 2 T: 14N R: 3W PM: 4<sup>th</sup>

Signature: Michael Breiby

Title: Owner

Date Control Devices installed: 11/07, 12/11

Provided Fair cash Value:  
833,000

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:**

This facility consists of two concrete manure pits (393 ft. x 54 ft. x 8 ft.) with slotted floors and 10 concrete pump outs for each pit (4 ft. x 6 ft.) to collect swine waste. The manure is pumped out of the pits and applied to the fields as crop fertilizer.

2/18/15- Michael Breiby confirmed that he only wants pits, pump outs and slotted floors to be certified as pollution control devices

7/27/15-Michael Breiby sent email saying that he does not want the portable pump certified as a pollution control device

The primary purpose for these structures is to contain swine manure thereby preventing contaminated water runoff.

Recommended Action: Permit the above mentioned structures.

**Larsen, Jenny**

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**From:** Michael Breiby <[michaelbreiby16@gmail.com](mailto:michaelbreiby16@gmail.com)>  
**Sent:** Monday, July 27, 2015 7:27 PM  
**To:** Larsen, Jenny  
**Subject:** portable pump

----- Forwarded message -----

From: "michaelbreiby16" <[michaelbreiby16@gmail.com](mailto:michaelbreiby16@gmail.com)>  
Date: Jul 27, 2015 7:25 PM  
Subject:  
To: <[jenny.larsen@il.gov](mailto:jenny.larsen@il.gov)>  
Cc:

Jenny Larsen ,

I do not want the portable pump certified as pollution control.

Thank you.

Michael Breiby

Sent from my U.S. Cellular® Smartphone

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>MICHAEL BREIBY</i>		Person to Contact for Additional Details <i>Jon L Hank</i>
		Street Address <i>17015 KNOXVILLE RD 1</i>		Street Address <i>2015-120<sup>th</sup></i>
		Municipality, State & Zip Code <i>MILBURN IL 61264</i>		Municipality, State & Zip Code <i>Aledo, IL 61231</i>
		Telephone Number <i>309-781-8019</i>		Telephone Number <i>309-371-0386</i>
		Location of Facility	Municipality	Township
		Quarter Section <i>2 SW</i>	Township <i>14N</i>	Range <i>3W</i>
		Street Address <i>2015-120<sup>th</sup> Ave</i>	County <i>Mercer</i>	Book Number
		Property Identification Number <i>LF1310230001</i>	Parcel Number <i>10-10-02-100-003</i>	
MANUFACTURING OPERATIONS	Sec. B	Nature of Operations Conducted at the Above Location <i>Swine 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	
MANUFACTURING PROCESS	Sec. C	Describe Unit Process		
		Materials Used in Process		
POLLUTION CONTROL FACILITY DESCRIPTION	Sec. D	Describe Pollution Abatement Control Facility <i>See drawing &amp; map</i>		

**RECEIVED**  
JAN 16 2015

IEPA  
BOWWPC/PERMIT SECTION

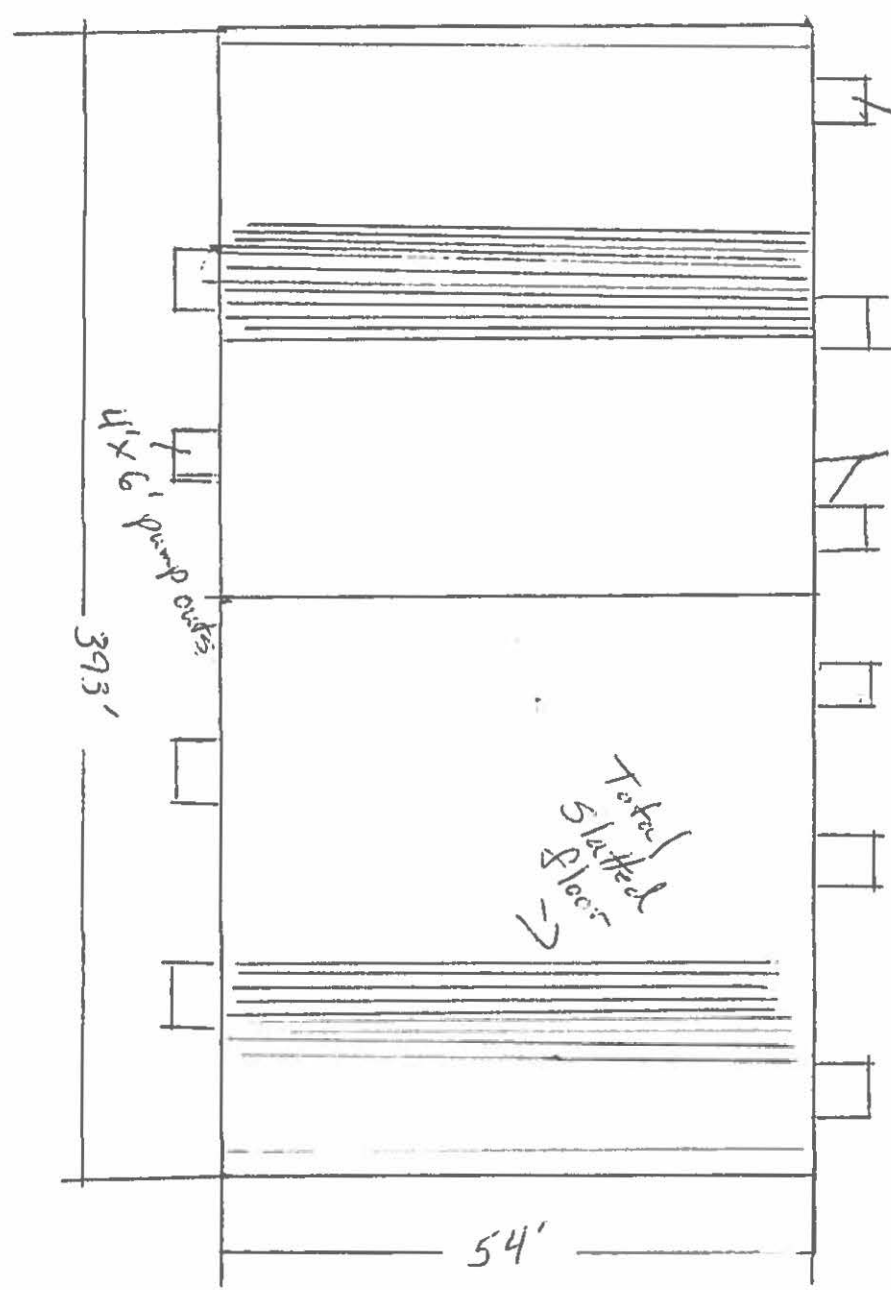


Sec. F	(1) Nature of Contaminants or Pollutants <i>Swine Manure</i>			
	CONTAMINANTS	Material Retained, Captured or Recovered		
		Contaminant or Pollutant <i>Swine Manure</i>	DESCRIPTION <i>Liquid</i>	DISPOSAL OR USE <i>Applied fertilizer for cropland.</i>
	(2) Point(s) of Waste Water Discharge			
			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 <i>12-1-11</i> status of installation on date of application _____		
	ACCOUNTING DATA	(5) a.	FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ <i>470,000</i>
		b.	NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ <i>185,000</i>
		c.	PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ <i>82,000</i>
d.		PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ <i>31,000</i>	
e.		PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% <i>65.06</i>	
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	<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"><i>Michael Breckley</i> Signature</div> <div style="width: 45%;"><i>owner</i> Title</div> </div>		
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:	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	

RECEIVED

JAN 16 2014

Swine manure travels through slatted floor in to concrete pit.  
Portable manure pump is set in pumpout section where waste  
is pumped to manure wagon & correctly applied to cropland.



Aerial Map



2-14N-3W  
Mercer County  
Illinois

map center: 41° 13.9961', 90° 42.0899'  
scale: 6383



1/12/2015

STATE OF ILLINOIS

COUNTY OF SANGAMON

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**PROOF OF SERVICE**

I, the undersigned attorney at law, hereby certify that on August 7, 2015, 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  
P.O. Box 19033  
Springfield, Illinois 62794

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

Michael Breiby  
10015 Knoxville Road  
Milan, Illinois 61264

**[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/ Joey Logan-Pugh  
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)

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