

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Paul Smith - Hettick
(Property Identification Number
24-000-150-00)

)
)
)
)

PCB No. 25 -
(Tax Certification)

NOTICE

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**, copies of which are herewith served upon you.

Paul Smith - Hettick
Paul Smith
712 Route 108
Greenfield, Illinois 62044

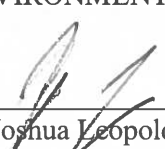
Don Brown, Clerk
Illinois Pollution Control Board
60 E. Van Buren St., Ste. 630
Chicago, Illinois 60605

Copies also provided electronically as follows:

Illinois Department of Revenue
via email at REV.PropTaxApp@illinois.gov
101 West Jefferson
P.O. Box 19033
Springfield, Illinois 62794

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: _____


Joshua Leopold
Assistant Counsel
Division of Legal Counsel

DATED: March 21, 2025

Illinois Environmental Protection Agency
2520 W Iles Ave.
P.O. Box 19276
Springfield, Illinois 62794-9276
(217) 782-5544

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Paul Smith - Hettick
(Property Identification Number
24-000-150-00)

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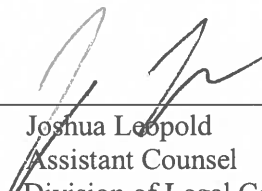
PCB No. 25-
(Tax Certification)

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: _____


Joshua Leopold
Assistant Counsel
Division of Legal Counsel

DATED: March 21, 2025

Illinois Environmental Protection Agency
2520 W Iles Ave.
Springfield, Illinois 62704
(217)782-5544

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Paul Smith - Hettick)	
(Property Identification Number)	PCB No. 25-
24-000-150-00))	(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 August 21, 2017, the Illinois EPA received a request from Paul Smith - Hettick (Log number TC-138589, 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: Paul Smith - Hettick
22371 Route 111
Hettick, Illinois 62649

The proposed water pollution control facilities in this request are located in the NE ¼ of Section 12, T10N, R9W of the 3rd P.M. in Macoupin County, at the above street address and consist of the following livestock waste management structures:

One (1) concrete livestock waste pit measuring 34 ft. (length) x 20 ft. (width) x 4.5 ft. (depth), one (1) concrete scrape alley measuring 120 ft. (length) x 16 ft. (width), one (1) concrete bedpack pen measuring 60 ft. (length) x 34 ft. (width), one (1) concrete bedpack Pen measuring 40 ft. (length) x 34 ft. (width), and the portion of the building over the manure stack area, bedpack areas, and scrape alley.

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

3. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2022), 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 (2022), pollution control facilities must be certified as such by the Board, 35 ILCS 200/11-20 (2022) 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: 

Joshua Leopold
Assistant Counsel
Division of Legal Counsel

Dated: March 21, 2025

Illinois Environmental Protection Agency
2520 W Iles Ave.
P.O. Box 19276
Springfield, Illinois 62794-9276
217/782-5544



ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

2520 WEST ILES AVENUE, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 • (217) 782-3397

JB PRITZKER, GOVERNOR

JAMES JENNINGS, ACTING DIRECTOR

Memorandum

To: Mike Roubitchek, Division of Legal Counsel

From: Darin LeCrone, P.E., Manager, Permit Section, Division of Water Pollution Control, Illinois Environmental Protection Agency *DLC*

Date: FEB 21 2025

Re: Paul Smith – Hettick
Recommendation of Tax Certification
BOW ID #: W1178250003
Log# TC-138589
Property Index# 24-000-150-00

The Bureau of Water received a request on August 21, 2017 from Paul Smith, having a principal place of business at 712 Rte 108 Greenfield, IL 62044 for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204. We offer the following recommendation.

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

Paul Smith
22371 Rte. 111
Hettick, IL 62649

NE ¼ of Section 12, T10N, R9W of the 3rd PM in Macoupin County

The livestock waste handling facilities consist of:

One (1) concrete manure storage area measuring 34 ft. (length) x 20 ft. (width) x 4.5 ft. (depth), one (1) concrete scrape alley measuring 16 ft. (width) x 120 ft. (length), one (1) concrete bedpack pen measuring 60 ft. (length) x 34 ft. (width), one (1) concrete bedpack pen measuring 40 ft. (length) x 34 ft. (width), and the portion of the building over the manure stack area, bedpack areas, and scrape alley.

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

The facility is 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

2125 S. First Street, Champaign, IL 61820 (217) 278-5800
115 S. LaSalle Street, Suite 2203, Chicago, IL 60603
1101 Eastport Plaza Dr., Suite 100, Collinsville, IL 62234 (618) 346-5120
9511 Harrison Street, Des Plaines, IL 60016 (847) 294-4000

595 S. State Street, Elgin, IL 60123 (847) 608-3131
2309 W. Main Street, Suite 116, Marion, IL 62959 (618) 993-7200
412 SW Washington Street, Suite D, Peoria, IL 61602 (309) 671-3022
4302 N. Main Street, Rockford, IL 61103 (815) 987-7760

PLEASE PRINT ON RECYCLED PAPER

PLEASE PRINT ON RECYCLED PAPER

Page No. 1

Log No. TC-138589

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 Sarah Coulton at 217/782-0610.

DEL:SC:Tax Cert Recommendation.docx

cc: Tax Cert File

2125 S. First Street, Champaign, IL 61820 (217) 278-5800
115 S. LaSalle Street, Suite 2203, Chicago, IL 60603
1101 Eastport Plaza Dr., Suite 100, Collinsville, IL 62234 (618) 346-5120
9511 Harrison Street, Des Plaines, IL 60016 (847) 294-4000

595 S. State Street, Elgin, IL 60123 (847) 608-3131
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412 SW Washington Street, Suite D, Peoria, IL 61602 (309) 671-3022
4302 N. Main Street, Rockford, IL 61103 (815) 987-7760

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.

BOW ID #: W1178250003

Project Name: Paul Smith

Date application received: 08/21/2017

Reviewer: SC

Log number: TC-138589

Legal Description:

Section 12 Twp: 10N Range: 9W PM: 3rd

County: Macoupin

Facility Contact: Jason Smith
22371 Rte 111 Hettick, IL 62649

Phone: 217-370-0442
217-370-0847

Email: teresa.ann.smith.1@gmail.com

Contents of Application: Forms, Plot map, responses

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:

The livestock waste handling facilities consist of one (1) concrete manure storage area (approximately 34 ft. x 20 ft. x 4.5 ft.), one (1) concrete scrape alley (approximately 16 ft. x 120 ft.), one (1) concrete bedpack pen (approximately 60 ft. x 34 ft.), one (1) concrete bedpack pen (approximately 40 ft. x 34 ft.), and the portion of the building over the manure stack area, bedpack pens, and scrape alley.

The facility collects, transports, and stores livestock waste prior to cropland application.

Pollution control facilities requested by the Applicant through Description of Pollution Control Facilities, Section 2 of the application form and the attachments:

One (1) concrete manure storage area,
one (1) concrete scrape alley,

Pollution Control Facility Type:

Cattle/Dairy Livestock Waste Management
Facility

Property ID: 24-000-150-00

Parcel # 134

Applicant: Paul Smith

712 Rte 108
Greenfield, IL 62044

Facility: Paul Smith

22371 Rte 111
Hettick, IL 62649

Date Control Devices installed: 5/1/2017

Application Signature by: Paul Smith

Title: Owner

Illinois EPA Log #: TC-138589

Page 2 of 2

two (2) bedpack pens,
and portion of the building over the storage area, bedpack pens, and scrape alley.

A plan view of the pit and a process flow narrative were submitted with the response to NOI letter 1/2/2018.

Recommended Action: Issue tax certification.

In addition to the above described facilities, the Agency determined that the following facilities ARE NOT pollution control facilities according to § 125.200 having 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 pretreatment, treatment, modification or disposal might be harmful, detrimental or offensive to human, plant or animal life, or to property and therefore ARE NOT recommended.

N/A.

Notes:

Note that the skidloader was withdrawn from the application. See email exchange between Mr. Jason Smith and Darren Gove on 2/1/25 – SC - (February 13, 2025)



Illinois Environmental Protection Agency

1021 North Grand Avenue East • P.O. Box 19276 • Springfield • Illinois • 62794-9276 • (217) 782-3397

Application for Certification (Property Tax Treatment) Pollution Control Facility

FOR AGENCY USE ONLY

File Number: _____

Date Rec'd: _____

Certification Number: _____

Date: _____

Facility Type (check one): ☐ Air ☒ Water

This form is to be used for any application for certification of property tax treatment for a pollution control facility for air or water from the Illinois EPA.

You must have Adobe Acrobat Reader 10 or above installed to use the features on this form.

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

Illinois EPA

Attention: Al Keller, Permit Section

Division of Water Pollution Control

1021 North Grand Avenue East, P.O. Box 19276
Springfield, IL 62794-9276

I. Applicant Information:

Company Name: Paul SmithPerson Authorized to
Receive CertificationPaul SmithPerson to Contact
for Additional DetailsJason SmithStreet Address: 712 Rte 108Street Address: 22371 Rte 111City: Greenfield State: ILCity: Hettick State: ILZip: 62644 Phone: (217) 370-0847Zip: 62649 Phone: 217-370-0442Email Address: teresa.ann.smith@gmail.com

Email Address: _____

II. Facility Information:

Facility Location: Quarter Section: _____ Township: Western Range: _____

Municipality: _____ Township: _____

Address: 22371 Rte 111City: HettickState: IL Zip Code: 62649 County: Macoupin

Book Number: _____

Property Index Number: 24-000-150-00 Parcel 134

Note: The Property Index Number is the numerical reference used to identify a parcel of real property for assessment and taxation purposes.

Manufacturing Operations Information:

Nature of Operations Conducted at the Above Location:

Beef feed lot

Permit Information: Dept of Ag LS1170240000

WPC Construction Permit Number: _____

Date Issued: _____

NPDES Permit Number: _____

Date Issued: _____

Exp. Date: _____

APC Construction Permit Number: _____

Date Issued: _____

APC Operating Permit Number: _____

Date Issued: _____

Exp. Date: _____

Note: Submit copies of all relevant permits issued by local pollution control agencies. (e.g. MSD Construction Permit)

This Agency is authorized to request this information under 415 ILCS 5/4(b)(2012). Disclosure of this information is voluntary and no penalties will result from the failure to provide the information. However, the absence of the information could prevent your application from being processed or could result in denial of your application.



Illinois Environmental Protection Agency

Point(s) of Waste Water Discharge:

Identify the location of the discharge to the receiving stream. This will typically refer to a source of water pollution but can include water-carried wastes from air pollution control facilities.

Plans and Specifications Attached ☐ Yes ☐ No

Submit Drawings, which clearly show:

- (a) Point(s) of discharge to receiving stream; and
- (b) Sewers and process piping to and from the control facility.

Are contaminants (or residues) collected by the control facility? ☒ Yes ☐ No

Note: If the collected contaminants are disposed of other than as wastes, state the disposition of the materials, and the value dollars reclaimed by the sale or reuse of the collected substances. State the cost of reclamation and related expense.

Project Status:

Date Installation Completed: 5-1-2017

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

Status of installation on date of application:

complete

III. Verification and Signature:

The following information is submitted in accordance with the Illinois Property Tax Code, as amended, and to the best of my knowledge is true and correct.

Any person who knowingly makes a false, fictitious, or fraudulent material statement, orally or in writing, to the Illinois EPA commits a Class 4 felony. A second or subsequent offense after conviction is a Class 3 felony. (415 ILCS 5/44(h))

Paul Smith owner
Printed Name: Title:

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

Paul Smith 8-16-17
Signature: Date:

RECEIVED
AUG 21 2017
IERA
DOWNMPC/PERMIT SECTION

Manufacturing Process Information:

Please provide information on the manufacturing process and materials on which pollution control facility is used, including each major piece of equipment associated with the pollution control facility (or low sulfur dioxide emission coal fueled device).
Description of the Process:

Not applicable

Materials Used in the Process:

Not applicable

Pollution Control Facility Information:

Please provide a narrative description of the pollution control facility (or low sulfur dioxide emission coal fueled device), and an explanation of why its primary purpose is to eliminate, prevent or reduce pollution.

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

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

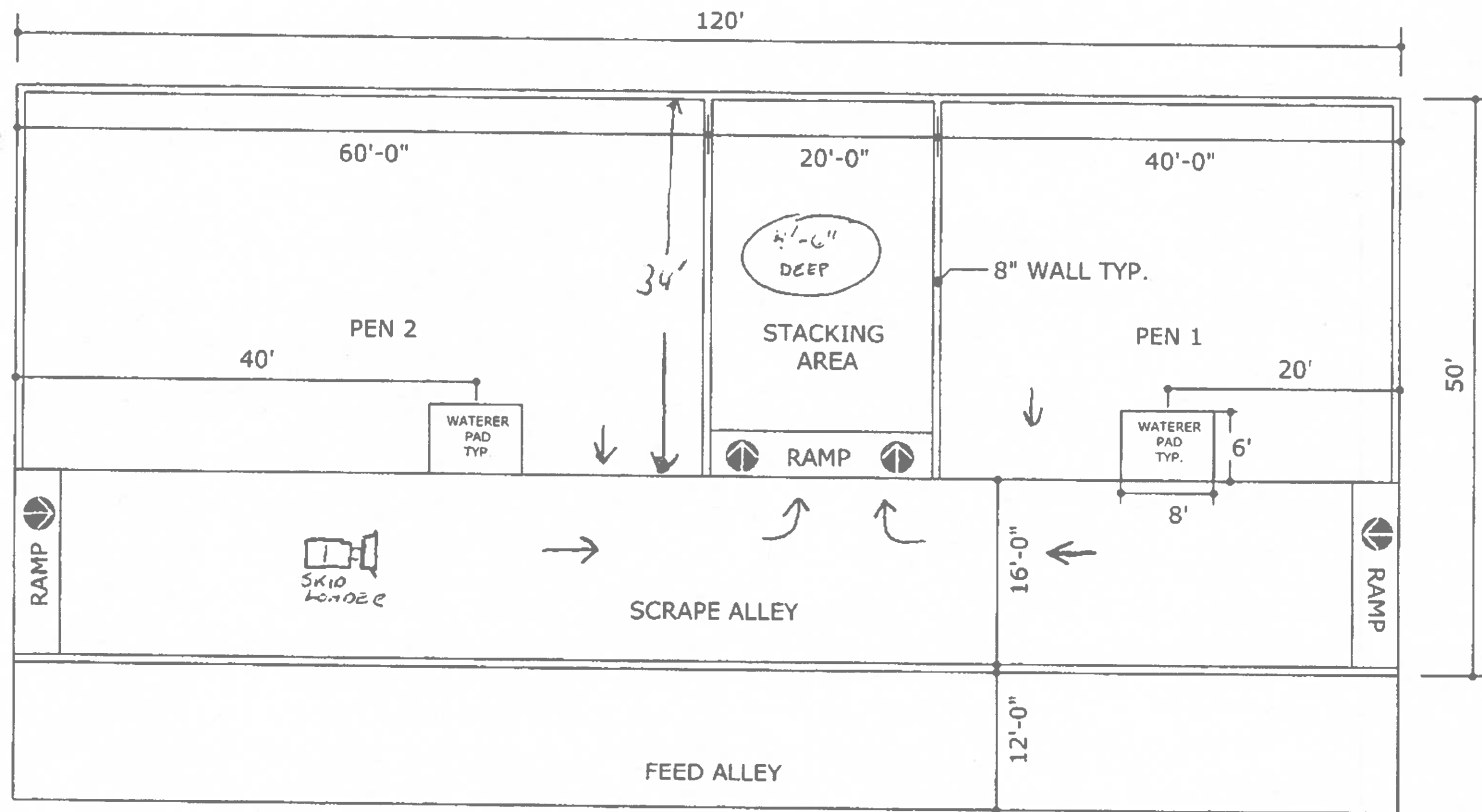
Identify the statute or regulation (federal or state), or local ordinance, if any, requiring the installation of the subject pollution control facility (or low sulfur dioxide emission coal fueled device).

Nature of Contaminants or Pollutants:

List air contaminants or water pollution substances released as effluents to the manufacturing processes. Also list the final disposal of any contaminants removed from the manufacturing processes.

Contaminant or Pollutant	Material Retained, Captured or Recovered	
	Description	Disposal or Use
beef feed lot runoff		

Note: Contaminant or pollutant means that which is removed from the process by the pollution control facility.



NOTES:

1. SLOPE PENS 1/8" PER 1". NORTH SIDE IS THE HIGH SIDE
2. RAMP ARROWS POINT DOWN SLOPE.
3. SCALE: 1/16"=1'

① MANURE IS PEN PACKED IN PEN 1 & 2

② MANURE IS SCRAPPED MECHANICALLY DOWN SCRAPE ALLEY INTO STACK AREA

③ MANURE IS HAULED OUT AND FIELD APPLIED WHEN STACK AREA IS FULL

④ WALL IS 4'-6" ABOVE TOP OF FLOOR PAD WALL IS 8" THICK SEE DETAIL

August 21, 2016

HETTICK, IL | SMITH CATTLE CONFINEMENT

A 01

J & J



Report generated: Wednesday, November 6, 2024

Parcel Number: 24-000-150-00



Report

Parcel Number	24-000-150-00
Map Number	09-12-200-004
Property Address Line 1	
Property Address City, State, ZIP	HETTICK, IL 62649
Township	
Range	
Section	

Size

Short Legal Description	S12 T10 R9 SW NE 09-12-200-004
Lot Size	
Total Acres	40
Non-Farm Acres	1
Farm Acres	39
Total Square Footage	0
Frontage	0
Depth	0

Class

Plat Reference	
Subdivision Name	
Taxing Code	24002
State Code Class	11

Mailing

Owner Name 1	SMITH PAUL E TRUST NO 2016
Owner Name 2	SMITH TERESA A TRUST NO 2016
Owner Care Of	
Mailing Address Merged Address Line 1	712 ROUTE 108
Mailing Address Merged Address Line 2	GREENFIELD, IL 62044

Assessment

Tax Year	2023
Non-Farmland Assessed Value	\$1,145.00
Non-Farmland Improvement Assessed Value	\$0.00
Farmland Assessed Value	\$9,451.00
Farmland Improvement Assessed Value	\$9,333.00
Mineral Assessed Value	\$0.00
Total Assessed Value	\$19,929.00

Exemption

Exemption 1 Type Code
Exemption 1 Ending Date
Exemption 1 Approved Date
Exemption 1 Actual Amount
Exemption 2 Actual Amount
Exemption 3 Actual Amount
Exemption 4 Actual Amount

Exemption 1 Beginning Date
Exemption 1 Received Date
Exemption 1 Prorated Date
Exemption 2 Type Code
Exemption 3 Type Code
Exemption 4 Type Code

Taxes

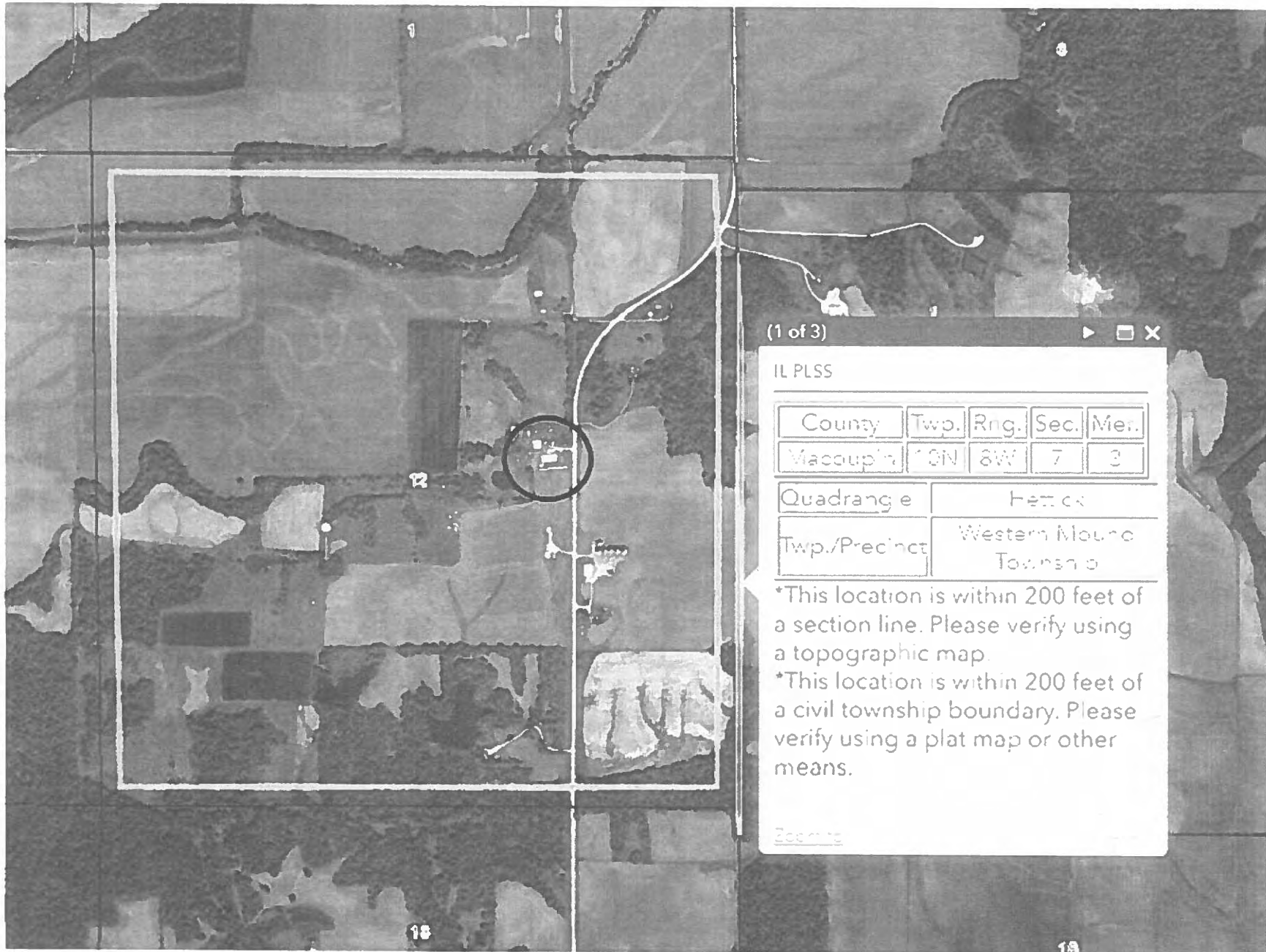
1st Installment Amount
2nd Installment Amount
1st Installment Penalty Amount
2nd Installment Penalty Amount
Paid Date for 1st Installment
Paid Date for 2nd Installment
Publication Fee
NSF Fee
Certified Mail Fee

Sale

Tax Statement Number
Document Number
Book and Page
Sale Date
Net Consideration

420932
E
04/24/2003
68000

Black circle identifies facility within NE ¼ of the Section





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

217/782-3362

JAN - 7 2018

Mr. Paul Smith
712 Route 108
Greenfield, IL 62044

Re: Illinois Property Tax: Mr. Paul Smith – Hettick (22371 Route 111)
Livestock Waste Pollution Control Facilities
Log No. TC-138589

Dear Mr. Smith:

The application for Illinois Property Tax Certification for Pollution Control Facilities for the above listed facilities has been reviewed and the following is offered for your consideration and appropriate action.

1. Please provide a manure flow diagram for the requested livestock waste handling facilities which depicts the route that livestock waste follows from the time it is generated at the animal until final disposal or use. Please label and identify all requested livestock waste handling facilities on the flow diagram. Please list the requested livestock waste handling facilities and provide for each complete dimensions (length, width, depth, diameter, etc.), materials of construction (concrete, steel, plastic, PVC, etc.) and capacities (horsepower, etc.) for all livestock waste handling structures and appurtenances including manure pits, reception pits, the slotted flooring over manure pits, pumps, transfer piping, manure storage tanks, lagoons, etc. For manure pits, please also include the dimensions and material of construction for any manure pump out ports and, indicate the number of any drain pull plugs per manure pit. For manure transfer pumps, please indicate if the pumps are engine driven, electrically driven or pto-driven.
2. Please provide a Section number, Township number and Range number as requested in Section II. Facility Information of the application.

Please review the subject application accordingly for the items specified above and submit a response to the Illinois Environmental Protection Agency within 30 days so that we may complete the review of the subject application. Please include the above log number on all correspondence.

If you have any questions or comments concerning the above items, please contact me at 217-782-3362.

Very truly yours,

A handwritten signature in dark ink, appearing to read "Thaddeus J. Faught".

Thaddeus Faught, P.E.
Facility Evaluation Unit
Bureau of Water

TJF:TC-138589a.doc

cc: T.C. File



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

217/782-3362

JAN - 2 2018

Mr. Paul Smith
712 Route 108
Greenfield, IL 62044

Re: Illinois Property Tax: Mr. Paul Smith – Hettick (22371 Route 111)
Livestock Waste Pollution Control Facilities
Log No. TC-138589

RECEIVED
JAN 18 2018

SW/WS/IFAS

Dear Mr. Smith:

The application for Illinois Property Tax Certification for Pollution Control Facilities for the above listed facilities has been reviewed and the following is offered for your consideration and appropriate action.

1. Please provide a manure flow diagram for the requested livestock waste handling facilities which depicts the route that livestock waste follows from the time it is generated at the animal until final disposal or use. Please label and identify all requested livestock waste handling facilities on the flow diagram. Please list the requested livestock waste handling facilities and provide for each complete dimensions (length, width, depth, diameter, etc.), materials of construction (concrete, steel, plastic, PVC, etc.) and capacities (horsepower, etc.) for all livestock waste handling structures and appurtenances including manure pits, reception pits, the slotted flooring over manure pits, pumps, transfer piping, manure storage tanks, lagoons, etc. For manure pits, please also include the dimensions and material of construction for any manure pump out ports and, indicate the number of any drain pull plugs per manure pit. For manure transfer pumps, please indicate if the pumps are engine driven, electrically driven or pto-driven.
2. Please provide a Sec 12 T. 10N, R. 9W. S. 42 Section number, Township number and Range number as requested in Section II. Facility Information of the application.

Please review the subject application accordingly for the items specified above and submit a response to the Illinois Environmental Protection Agency within 30 days so that we may complete the review of the subject application. Please include the above log number on all correspondence.

If you have any questions or comments concerning the above items, please contact me at 217-782-3362.

Very truly yours,

Thaddeus Faught, P.E.
Facility Evaluation Unit
Bureau of Water

TJF:TC-138589a.doc

cc: T.C. File

THIS SHOULD ANSWER YOUR QUESTIONS
IF YOU HAVE MORE FILE FREE TO CALL
ME AT 217-370-0847

THANK YOU

copy



ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 • (217) 782 3397

JB PRITZKER, GOVERNOR

JOHN J. KIM, DIRECTOR

217/782-0610

September 10, 2020

Mr. Jason Smith
22371 Rte. 111
Hettick, IL 62649

Re: Illinois Property Tax: Paul Smith
Livestock Waste Pollution Control Facilities
Log No. TC-138589

Dear Mr. Smith:

The application for Illinois Property Tax Certification received August 21, 2017 and the supplemental information dated January 2, 2018 for the above listed facilities has been reviewed and the following information is missing from the application:

1. The quarter index (NE, NW, SE, or SW) of the section of the legal description of the property, and
2. The construction material of the manure stacking area.

Please provide the information listed above within 45 days so the Agency can complete the review of the subject application. Please include the above log number on all correspondences. If you have any questions or comments concerning the above items, please contact me at 217-782-0610.

Very truly yours,

A handwritten signature in black ink, appearing to read "Wei Han", followed by a horizontal line.

Wei Han, P.E
Permit Section, Water Pollution Control
Bureau of Water

WH:TC-138589.doc

2125 S. First Street, Champaign, IL 61820 (217) 278-5800
2009 Mall Street Collinsville, IL 62234 (618) 346-5120
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412 SW Washington Street, Suite D, Peoria, IL 61602 (309) 671-3022
4302 N. Main Street, Rockford, IL 61103 (815) 987-7760

Coulton, Sarah N.

From: Gove, Darren
Sent: Monday, February 3, 2025 11:41 AM
To: Coulton, Sarah N.
Subject: FW: [External] Re: Pollution Control Facility tax certification request

Follow Up Flag: Follow up
Flag Status: Flagged

I put the file on your desk

From: Jason Smith <jasonsmithconstruction1@gmail.com>
Sent: Saturday, February 1, 2025 6:08 AM
To: Gove, Darren <Darren.Gove@Illinois.gov>
Subject: [External] Re: Pollution Control Facility tax certification request

Darren,
Just omit skidsteer from request. I'd initially thought it w to b included as we used it to scrape manure from barn alley to place into manure holding pit. It's been asked about so many times now I think it w ill advised to include in request, so omitt and procede. I think the initial request is about nine years in getting processed as it is.

Thankyou Jason

On Fri, Jan 31, 2025 at 2:01 PM Gove, Darren <Darren.Gove@illinois.gov> wrote:

Good afternoon,

I am responsible for overseeing draft reports and final determinations prepared for tax certification requests that have been submitted to the Illinois EPA. Your request for special tax status included a skid-steer. This is a piece of equipment that is not typically requested, which is why I am inquiring further about its function and objective, so as to attempt to complete the record and establish a basis for our decision regarding its primary purpose. Please answer the following questions about the claimed equipment's (skid steer) primary purpose:

1. Is the claimed equipment directly involved with water pollution abatement or control? If Yes, describe how this equipment, if unavailable, would cause or threaten water pollution.
2. Considering factors including profitability, efficiency, productivity, and feasibility but excluding environmental compliance, would the operation described in the application which involves the claimed equipment, have long-term viability if the claimed equipment was not available? If Yes, provide a narrative discussion of how you arrive at this response.

3. For a typical operational year, of the total work hours put on the skid steer equipment, what is percentage of work hours used in water pollution abatement or control that is described above?

We will be pleased to continue our review of your tax certification upon receiving your response to the above questions.

Sincerely,

Darren R. Gove

CWA 401/Mines Sub-unit Supervisor

Permit Section, Division of Water Pollution Control

Bureau of Water, Illinois EPA

Email address: <mailto:darren.gove@illinois.gov>

Please take note of our new location address:

2520 West Iles

P.O. Box 19276

Springfield, IL 72794-9276

Telephone: (217) 782-0610

Fax: (217) 782-9891

State of Illinois - CONFIDENTIALITY NOTICE: The information contained in this communication is confidential, may be attorney-client privileged or attorney work product, may constitute inside information or internal deliberative staff communication, and is intended only for the use of the addressee. Unauthorized use, disclosure or copying of this communication or any part thereof is strictly prohibited and may be unlawful. If you have received this communication in error, please notify the sender immediately by return e-mail and destroy this communication and all copies thereof, including all attachments. Receipt by an unintended recipient does not waive attorney-client privilege, attorney work product privilege, or any other exemption from disclosure.

Gove, Darren

From: Gove, Darren
Sent: Friday, January 31, 2025 2:01 PM
To: jasonsmithconstruction1@gmail.com
Cc: teresa.ann.smith@gmail.com; Coulton, Sarah N.
Subject: Pollution Control Facility tax certification request

Good afternoon,

I am responsible for overseeing draft reports and final determinations prepared for tax certification requests that have been submitted to the Illinois EPA. Your request for special tax status included a skid-steer. This is a piece of equipment that is not typically requested, which is why I am inquiring further about its function and objective, so as to attempt to complete the record and establish a basis for our decision regarding its primary purpose. Please answer the following questions about the claimed equipment's (skid steer) primary purpose:

1. Is the claimed equipment directly involved with water pollution abatement or control? If Yes, describe how this equipment, if unavailable, would cause or threaten water pollution.
2. Considering factors including profitability, efficiency, productivity, and feasibility but excluding environmental compliance, would the operation described in the application which involves the claimed equipment, have long-term viability if the claimed equipment was not available? If Yes, provide a narrative discussion of how you arrive at this response.
3. For a typical operational year, of the total work hours put on the skid steer equipment, what is percentage of work hours used in water pollution abatement or control that is described above?

We will be pleased to continue our review of your tax certification upon receiving your response to the above questions.

Sincerely,

Darren R. Gove
CWA 401/Mines Sub-unit Supervisor
Permit Section, Division of Water Pollution Control
Bureau of Water, Illinois EPA

Email address: <mailto:darren.gove@illinois.gov>

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Coulton, Sarah N.

From: Jason Smith <jasonsmithconstruction1@gmail.com>
Sent: Saturday, December 28, 2024 2:36 PM
To: Coulton, Sarah N.
Subject: Re: [External] Skidsteer

Follow Up Flag: Follow up
Flag Status: Flagged

Sarah,

Yes,

This skidsteer is used primarily for pollution control. Thankyou for staying on this for me.

Jason

On Fri, Dec 27, 2024 at 7:27 AM Coulton, Sarah N. <Sarah.Coulton@illinois.gov> wrote:

Good morning, Jason,

Can you verify if the skidsteer and/or bucket attachment are used primarily for moving manure, i.e. pollution control, or are they primarily used elsewhere on the farm and only a small portion of the time are used for manure?

Happy Holidays

Sincerely,

Sarah

Sarah Coulton

Environmental Protection Specialist

Industrial, 401/Mines Sub-Unit, Permit Section, Division of Water Pollution Control

Illinois Environmental Protection Agency, Bureau of Water

1021 N Grand Avenue E

Springfield, IL 62702

Sarah.Coulton@illinois.gov

Telephone: (217) 785-7428

From: Jason Smith <jasonsmithconstruction1@gmail.com>

Sent: Wednesday, December 18, 2024 1:13 AM

To: Coulton, Sarah N. <Sarah.Coulton@Illinois.gov>

Subject: [External] Skidsteer

Sarah,

We use one skidloader on the farm and a bucket attachment for manure handling in the cattle building scrape alley and manure stack bay.

SKIDSTEER SPECS

JD 325 G

53 HP

72" BUCKET ATTACHMENT

thankyou, Jason Smith

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Coulton, Sarah N.

From: Teresa Smith <teresa.ann.smith.1@gmail.com>
Sent: Thursday, November 7, 2024 5:27 AM
To: Coulton, Sarah N.
Subject: [External] Re: Tax Certification Application for Paul Smith- Verification Needed

Hi Sarah,

Yes the address is correct and my tax bill gives the following description.

S12 T10 R9 SW NE 09-12-200-004

On Wed, Nov 6, 2024 at 8:50 AM Coulton, Sarah N. <Sarah.Coulton@illinois.gov> wrote:

Good morning, Teresa,

Can you verify if the following information is correct for the pollution control facility located at 22371 Rte. 111, Hettick, IL 62649. Please verify if the full legal description is NE Quarter of Section 12, T10N, R9W of the 3rd PM in Macoupin County. If the quarter section or any other piece is incorrect, then please let me know the corrected description. This can be accessible via the following link [Illinois Public Land Survey System \(PLSS\)](#) where you can input the address and locate this information or verify with a recent tax bill.

My supervisor and the legal dept are now requiring that any information regarding the legal description, facility address, etc. must be provided or verified by the applicant in writing. Hence, that is the purpose of this email if I may be transparent.

Feel free to call me if you have questions regarding this email.

Sincerely,
Sarah

Sarah Coulton

Environmental Protection Specialist

Industrial, 401/Mines Sub-Unit, Permit Section, Division of Water Pollution Control

Illinois Environmental Protection Agency, Bureau of Water

1021 N Grand Avenue E

Springfield, IL 62702

Sarah.Coulton@illinois.gov

Telephone: (217) 785-7428

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Coulton, Sarah N.

From: Coulton, Sarah N.
Sent: Friday, November 1, 2024 11:01 AM
To: Teresa Smith
Subject: RE: [External] cattle facility

Thank you, Teresa, for providing the information needed to finish reviewing your tax certification application. We will finalize our review and reach out if we have any more questions.

Please don't hesitate to contact me directly if you have questions or would like a status update.

Have a great weekend.

Sincerely,
Sarah

Sarah Coulton
Environmental Protection Specialist
Industrial, 401/Mines Sub-Unit, Permit Section, Division of Water Pollution Control
Illinois Environmental Protection Agency, Bureau of Water
1021 N Grand Avenue E
Springfield, IL 62702
Sarah.Coulton@illinois.gov
Telephone: (217) 785-7428

From: Teresa Smith <teresa.ann.smith.1@gmail.com>
Sent: Friday, November 1, 2024 10:56 AM
To: Coulton, Sarah N. <Sarah.Coulton@Illinois.gov>
Subject: [External] cattle facility

In reply to your questions. The manure stacking bay is made of concrete.

My husband has provided the legal description.

Thank you.
Teresa

Coulton, Sarah N.

From: Teresa Smith <teresa.ann.smith.1@gmail.com>
Sent: Friday, November 1, 2024 10:56 AM
To: Coulton, Sarah N.
Subject: [External] cattle facility

In reply to your questions. The manure stacking bay is made of concrete.

My husband has provided the legal description.

Thank you.

Teresa

Coulton, Sarah N.

From: Coulton, Sarah N.
Sent: Wednesday, October 30, 2024 8:37 AM
To: teresa.ann.smith.1@gmail.com
Subject: TC-138589 Paul Smith Farm Tax Certification Application Final Notice
Attachments: TC-138589 Smith.pdf

Dear Paul/Teresa Smith,

I am reaching out because we have a tax certification application on file for Paul Smith. The previous reviewer, Wei Han, contacted Jason on 9/10/2020 regarding the information needed to complete his review. As he is no longer with the agency, we do not have a way of knowing if that information was provided to him. Please provide that information directly to me or if you would prefer to withdraw the application on file (see attached) and resubmit at a later time, that is possible too.

If we do not receive a timely response within 30 days, then the Illinois EPA may proceed with recommending that the Illinois Pollution Control Board deny the application.

Please do not hesitate to contact me if you have any questions.

Sincerely,
Sarah

Sarah Coulton
Environmental Protection Specialist
Industrial, 401/Mines Sub-Unit, Permit Section, Division of Water Pollution Control
Illinois Environmental Protection Agency, Bureau of Water
1021 N Grand Avenue E
Springfield, IL 62702
Sarah.Coulton@illinois.gov
Telephone: (217) 785-7428

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 March 21, 2025, the attached **NOTICE**, **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:

Paul Smith - Hettick
Paul Smith
712 Route 108
Greenfield, Illinois 62044

Copies also provided electronically as follows:

Illinois Department of Revenue
via email at REV.PropTaxApp@illinois.gov
101 West Jefferson
P.O. Box 19033
Springfield, Illinois 62794

[Electronic Filing]

Clerk
Illinois Pollution Control Board
60 E. Van Buren St., Ste. 630
Chicago, Illinois 60605

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

/s/ Joshua Leopold
Assistant Counsel
Division of Legal Counsel
2520 W Iles Ave.
P.O. Box 19276
Springfield, Illinois 62794-9276
217.782.5544
217.782.9143 (TDD)