RECEIVED CLERK'S OFFICE

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

MAR 17 2005

| LUKE BRUMMER (Property Identification Number | STATE OF ILLINOIS Pollution Control Board | | |
|--|---|--|--|
| 06-13-020-018) Petitioner, |) PCB 05- /76) (Tax Certification) | | |
| ILLINOIS ENVIRONMENTAL PROTECTION AGENCY |)) | | |
| Respondent. |) | | |

NOTICE

Dorothy M. Gunn, Clerk Illinois Pollution Control Board James R. Thompson Center 100 West Randolph Street, Suite. 11-500 Chicago, Illinois 60601 Luke Brummer 8047 N. 2100th Street Dieterich, Illinois 62424

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 <u>APPEARANCE AND THE RECOMMENDATION</u> of the Illinois Environmental Protection Agency, a copy of which is herewith served upon you.

ENVIRONMENTAL PROTECTION AGENCY OF THE STATE OF ILLINOIS

By:

James Allen Day
Assistant Counsel

Division of Legal Counsel

DATED: March 16, 2005

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

| X XIII DONALA CANDO | MAR 1 / 2003 |
|--|-------------------------|
| LUKE BRUMMER (Property Identification Number | STATE OF ILLINOIS |
| • • | Pollution Control Board |
| 06-13-020-018) | 17/ |
| Petitioner, |) PCB 05- / / |
| |) (Tax Certification) |
| ILLINOIS ENVIRONMENTAL |) |
| PROTECTION AGENCY | |
| Respondent. | |
| | |

APPEARANCE

The undersigned, as one of its attorneys, hereby enters an <u>APPEARANCE</u> on behalf of the Respondent, Illinois Environmental Protection Agency.

ENVIRONMENTAL PROTECTION AGENCY OF THE STATE OF ILLINOIS

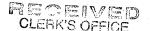
James Allen Day

Assistant Counsel

Division of Legal Counsel

DATED: March 16, 2005

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



BEFORE THE ILLINOIS POLLUTION CONTROL BOARDMAR 17 2005

| LUKE BRUMMER (Droporty Identification Number | STATE O Pollution C | STATE OF ILLINOIS Pollution Control Board | |
|--|-----------------------|---|--|
| (Property Identification Number | | | |
| 06-13-020-018) | $\sim 10^{-1}$ | | |
| Petitioner, |) PCB 05- / 6 | | |
| |) (Tax Certification) | | |
| ILLINOIS ENVIRONMENTAL | | | |
| PROTECTION AGENCY |) | | |
| Respondent. |) | * . | |

RECOMMENDATION

Now Comes the Illinois Environmental Protection Agency ("Illinois EPA") by James Allen Day, one of its attorneys, and pursuant to Section 125.204 of the Illinois Pollution Control Board's (Board) regulations files the following Recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204.

- On October 20, 2004, the Illinois EPA received a request from Luke Brummer for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204, and noted the request as log number TC-25-04. (Exhibit Á)
- 2) The applicant's mailing address is: Luke Brummer

8047 N. 2100th Street Dieterich, Illinois 62424

- 3) The facility address is: 2722 N. 1900th Street Dieterich, Illinois 62424
- 4) The water pollution control facilities in this request are located at Section 20, Township 6

 North, Range 7 East of the 3rd Principal Meridian in Effingham County, Illinois at the above facility address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (80 ft. x 212 ft. x 8 ft. deep) with four concrete pump out pits (5 ft. x 5 ft. x 8 ft. deep) with the slotted concrete portion of the floor over the manure pit located in one swine building.

- 5) These livestock waste management facilities are used to collect, transport, and/or store livestock wastes prior to cropland application.
- Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2000), 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."
- 7) Pollution control facilities are entitled to preferential tax treatment, 35 ILCS 200/11-5 (2004).
- Based on the information in the application and the purpose of the facilities (collecting, transporting and/or storing livestock wastes prior to cropland application), 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. Therefore, the facilities are eligible for tax certification from the Board.

9) Therefore, the Illinois EPA recommends that the Board issue the requested tax certification.

Illinois Environmental Protection Agency,

By:

James Allen Day
Assistant Counsel

Division of Legal Counsel

March 16, 2005

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

| STATE OF ILLINOIS |)) |
|--------------------|--------|
| COUNTY OF SANGAMON |) |
| |) |

PROOF OF SERVICE

I, the undersigned, on oath state that I have served the attached **APPEARANCE AND 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

Luke Brummer 8047 N. 2100th Street Dieterich, Illinois 62424

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

and mailing it from Springfield, Illinois on March 16, 2005 with sufficient postage affixed for first class mail.

SUBSCRIBED AND SWORN TO BEFORE ME

this sixteenth day of March, 2005

Watershed Unit Tax Certification Review Sheet

| Project Name: | Luke Brumm | Location: | Dieterich |
|----------------------|--|--------------------|--|
| Reviewer: | Thankous Faunht | Date: | 12/9/04 |
| Log No.: | 71-25-04 | _ Type: | ☐ Agchem |
| | | - Arm | Livestock |
| Applicant: | Luke Brunner | _ Contact: | Mark Brumner 217-925-5659 |
| × | BO47 N. 2100m St. Dieterich, IL 62424 | _ Phone: | 217-925-5659 |
| | Protection | | |
| E 11. | | | 01 - 17 - 2 - 2 - 2 |
| Facility: | 2722 Ni 1900 St. | Property ID: | 06-13-020-018 |
| | Dieterich, IL 62424 | <u>-</u> | |
| | | - | |
| Legal Description: | section 20, TGN, RTE of 3MPM | _ County: | Effinghen |
| ÷ | | | |
| Date Control | | Provided Fair Cash | . . |
| Devices Installed: | 9-29-02 | _ Value: | \$146,000 |
| Signature: | Figure by Lube Branner | _ Title: | ONTE |
| Wastes: | | | |
| wastes. | Livestock waste is applied to cropland. Agrichemical rinsate and spillage is recycled through the | facility and/or la | and applied |
| | □ Other: | | and applied. |
| | | | |
| Physical Description | n of Pollution Control Devices: | 5 x 2 x | en e |
| one concrete | manure pit (80f+ x 212 ft x 9 ft deep) u | 1/4 pumps | As (58+ x56+ x 86+ olep) |
| | w/ concrete slatted proofs | | |
| a. | and the second s | | |
| | | | |
| | | and the second | |
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| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | _ | |
| Other: | | | |
| Other: 12/9/04 | - spoke u/ Luke Brummer: Luke sai | d pumpouts | are 5 ft x 5 ft x 8 ft |
| - | Cad magazitz | 1/44 | |
| | and esergize | / / / / / / / | r roll |
| | U.Q 5,7,7,5 - | 7 220 | e rodk |

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
P. O. Box 19276, Springfield, IL 62734-9276

L 62734-9276

CUSE

Comply could prevent your application from performance of your application from the your application from the

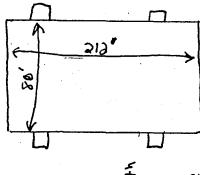
This Agency is authorized to request this information under Illinois Revised Statues, 1979,

Chapter, 120, Section 502a-5. Disclosure of this information is voluntary. However, failure to comply could prevent your application from

FOR AGENCY USE

| | | UCT 2 U 2004 | |
|---|--|--|--|
| File No. | Date Received Certification N | No. ILLINOIS ENVIRONMENTAL | |
| Sec. A | Company Name | PROTECTION AGENCY | |
| | December 1 to December 1 | Person to Contact for Additional Details | |
| • * | Person Authorized to Receive Certification Luke Rommes | | |
| | Luke Brummer Street Address | Mark Brummer | |
| | 8047 N. 2100th St Dieterich | Street Address 8047 N. 2100th 57 Diefelich | |
| | Municipality, State & Zip Code | Municipality, State & Zip Code | |
| 4PLICANT | Ilinois 62424 | Illinois G2424 | |
| ĹĹ | Telephone Number | Telephone Number · | |
| APP | 1-217-925-5659 | 1.217-925-5659 | |
| | Location of Facility | Municipality Township | |
| | Quarter Section Township Range | Rills Van Line | |
| | Broot Address | Bible Grove Lucas | |
| | Street Address 2722 N. 1900th St Dieterich II | County Book Number | |
| | Property Identification Number | Effing ham Parcel Number | |
| | 06-13-020-018 | r greet (Adultine) | |
| Sec. B | Nature of Operations Conducted at the Above Location | | |
| | 2200 has finishing facility for | Hoos | |
| | adon was trusping lacitly for | 7, | |
| 14 | | | |
| 9 | | | |
| URII | Water Pollution Control Construction Permit No. | Date Issued | |
| ATK | Y . | the second of th | |
| MANUFACTURING OPERATIONS | NPDES PERMIT No. | Date Issued Expiration Date | |
| MAA | | | |
| | Air Pollution Control Construction Permit No. | Date Issued | |
| | A PART CANADA | | |
| | Air Pollution Control Operating Permit No. | Date Issued | |
| Sac. C | Describe Unit Process | <u></u> | |
| 130.0 | • | Λ | |
| Χ | raising swine feeder | to tinish | |
| <u>ဗ</u> ွှ် | | | |
| URII SS | | | |
| Σ Σ Σ Σ | Materials Used in Process | | |
| MANUFAC | | | |
| MAA | | | |
| | | | |
| | | | |
| Sec. D | Describe Pollution Abatement Control Facility | | |
| | - This facility is a manuse oit with | slotted floors | |
| NO. | - This Facility is a manuse pit with slotted floors | | |
| OCLUTION CONTROL ACILITY DESCRIPTION | - livestock waste goes stright right | nt into pit | |
| S C C | - manure is pumped in the fall | onto near by cropland | |
| D G | is bomblo in the tall | one heal by clobiana | |
| מונה פונים | - See paper atatched | | |
| ₹ ₹ | . TEE haber midicuss | | |

| | | | 14 4 7 1 0 1 | |
|--|---|--|--|--|
| s | | | | ined. Captured or Recovered |
| Ξ | Contan | ninant or Pollutant | DESCRIPTION | DISPOSAL OR USE |
| È | | | liquid manuse | capplyed to nearby |
| <u> </u> | | | | clop land in the |
| CONTAMINALIS | | | | Fall |
| تغ | : | | | |
| Ξ | | ************************************** | | |
| FAC | (2) Poir | nt(s) of Waste Water Discharge | | |
| ō | (2) | into) or vitable vitaler bischarge | | |
| IIR | | | Plans and Specifications | Attached Yes X No |
| ő, | (3) A | are contaminants (or residues) collected | | |
| N N | | | | |
| ĭ | (4) | Date installation completed 9-39-0 | status of installation o | |
| POLLUTION CONTROL FACILITY ACCOLINTING DATA | (5) a | | | \$ 136,000 146,000 |
| NO. | b | . NET SALVAGE VALUE IF CONSIDERE | D REAL PROPERTY: | \$ |
| IL | С | . PRODUCTIVE GROSS ANNUAL INCOM | ME OF CONTROL FACILITY: | |
| 000 | d | . PRODUCTIVE NET ANNUAL INCOME | OF CONTROL FACILITY: | \$ 12,000 |
| | · e | | | <u> </u> |
| Sec. = | The following information is submitted in accordance with the Illinois Property Tax Code, as amended, and to a knowledge, is true and correct. The facilities claimed herein are "pollution control facilities" as defined in Secti Illinois Property Tax Code. | | | |
| BIGNATURE | 1. | Q | | |
| : :::::::::::::::::::::::::::::::::::: | Lupe | - Brummec U | wner | - |
| | Signatu | re Title | | |
| ec. G | | INSTRUCTIONS FO | R COMPILING AND FILING APP | PLICATION |
| | | Separate applications must be completed for earations are related, file two applications. If attact | | ot mix types (water and air). Where both air and consecutively on an index sheet. |
| | Sec. A | Information refers to applicant as listed in the translation facilities. Define facility location by street addressured outside of municipal boundaries. The property | ess or legal description. A plat ma | |
| . , | Sec. B | Self-explanatory. Submit copies of all permits | ssued by local pollution control ag | gencies. (e.g. MSD Construction Permit) |
| | Sec. C | Refers to manufacturing processes or materials | on which pollution control facility | r is used. |
| | Sec. D | Narrative description of the pollution control factors State the type of control facility. State permit no flow diagram describing the pollution control fair cash value for real property. Include an aveculection efficiency. | umber, date, and agency issuing cility. Include a listing of each ma | jor piece of equipment included in the claimed |
| It. Tradefions | Sec. E | List air contaminants, or water pollution substated disposal of any contaminants removed from the ltem (1) – Refers to pollutants and contaminant ltem (2) – Refers to water pollution but can apply which clearly show (a) Point(s) of discharge to facility. Item (3) – If the collected contaminants are distinct. | e manufacturing processes, is removed from the process by the ly to water-carried wastes from ai receiving stream, and (b) Sewers | ne pollution control facility. r pollution control facilities. Submit drawings, and process piping to and from the control |
| : . : | Item (3) – If the collected contaminants are disposed of other than as wastes, state the disposition of the materials, and the value in dollars rectained 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 Seif-explanatory. Signature must be a corporate authorized signature. | | | | |
| . 1 | | Submit to: Attentio | n: | Attention: |
| i | | P.O. Box 19276 Permit | McSwiggin Section of Water Pollution Control | Donald E. Sutton Permit Section Division of Air Pollution Control |



four pump outs at the barn, two on the North & two on the South

The demisions of the pit are 80' wide 213' long and 8' deep.

Final disposal is on near by cropland that we own.

w + F