BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Fredrickson Hogs, Inc.-Little York (Property Identification Number 05-026-007-02)

)) PCB No. 21-) (Tax Certification)

NOTICE

PLEASE TAKE NOTICE that I have today filed with the Office of the Clerk of the Pollution Control Board an <u>APPEARANCE</u> and <u>RECOMMENDATION OF THE ILLINOIS</u> ENVIRONMENTAL PROTECTION AGENCY, copies of which are herewith served upon you.

Fredrickson Hogs, Inc.-Little York Chris Fredrickson 353 210th Ave. Monmouth, Illinois 61462

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

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: Amanda S. Kimmel

Amanda S. Kimmel Assistant Counsel Division of Legal Counsel

DATED: March 26, 2021

Illinois Environmental Protection Agency 1021 North Grand Avenue East Post Office Box 19276 Springfield, Illinois 62794-9276 (217) 782-5544 Electronic Filing: Received, Clerk's Office 03/26/2021 ** PCB 2021-081**

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Fredrickson Hogs, Inc.-Little York (Property Identification Number 05-026-007-02)

)) PCB No. 21-) (Tax Certification))

APPEARANCE

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

Bv:

Amanda S. Kimmel Assistant Counsel Division of Legal Counsel

DATED: March 26, 2021

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 BOARD

Fredrickson Hogs, Inc.-Little York (Property Identification Number 05-026-007-02)

)) PCB No. 21-) (Tax Certification))

<u>RECOMMENDATION OF THE ILLINOIS</u> <u>ENVIRONMENTAL PROTECTION AGENCY</u>

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.

 On November 14, 2016, and supplemented on October 16, 2020, the Illinois EPA received a request from Fredrickson Hogs, Inc.-Little York (log number TC-137100, 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:	Fredrickson Hogs, IncLittle York
		Chris Fredrickson
		1963 TWP Rd. 2500N
		Little York, Illinois 61543

The proposed water pollution control facilities in this request are located in the

SE ¼ of Section 26, T12N, R4W of the 4th P.M. in Henderson County, at the above street

address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (approximately 71 ft. x 281 ft. x 8 ft. deep), the concrete slatted portion of the floor over the manure pit that captures and contains waste generated in the barn above, and eight concrete pump out pits (each approximately 6 ft. x 6 ft. x 9 ft.) to allow manure removal from the manure pit.

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

THIS FILING SUBMITTED ON RECYCLED PAPER

3. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2018), 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.

- In order to receive preferential tax treatment as pursuant to 35 ILCS 200/11-5 (2018), pollution control facilities must be certified as such by the Board, 35 ILCS 200/11-20 (2018) 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.

Electronic Filing: Received, Clerk's Office 03/26/2021 **PCB 2021-081**

WHEREFORE, the Illinois EPA recommends that the Board issue the requested

tax certification.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

Bv:

Amanda S. Kimmel Assistant Counsel Division of Legal Counsel

Dated: March 26, 2021

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



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

Memorandum

To: Michael Roubitchek, Division of Legal Counsel

From: Darin E. LeCrone, Manager, Industrial Unit, Permit Section

Date: January 22, 2021

Re: Fredrickson Hogs, Inc. – Little York Recommendation of Tax Certification Log # TC-137100 Property Index# 05-026-007-02

The Bureau of Water received a request on November 14, 2016 from Chris Fredrickson 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:

Fredrickson Hogs, Inc. 1963 TWP Rd. 2500N Little York, IL 61453

SE ¼ of Section 26, T12N, R4W of the 4th PM in Henderson County

The livestock waste handling facilities consisting of one (1) concrete manure pit (approximately 71 ft. x 281 ft. x 8 ft.), the concrete slotted portion of the floor over the manure pit that capture and contain waste generated in the barn above, eight (8) pumpouts pits (approximately 6 ft. x 6 ft. x 9 ft. each) attached to the manure pit for manure removal. The facility collects, transports and stores 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 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 Wei Han at 217/782-0610.

DEL:WH:Tax Cert Recommendation.docx

cc: Tax Cert File

2125 S. First Street, Champaign, IL 61820 (217) 278-5800 2009 Mall Street 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

Watershed Unit Tax Certification Review Sheet

Project Name: Fredrickson Hogs, Inc. Reviewer: WH	Date: November 12, 2020 Type: Agchem X Livestock
Log number: TC-137100	Contact: Chris Fredrickson 353 210 th Ave.
Applicant: Chris Fredrickson	Monmouth, IL 61462
353 210 th Ave.	Phone: 309-371-4793
Monmouth, IL 61462	
	Property Index#: 05-026-007-02
Facility: Fredrickson Hogs, Inc.	
1963 TWP Rd. 2500N	Parcel#:
Little York, IL 61543	County: Henderson
Legal Description: SE ¼ of Section: 26 Twp: 12N R: 4W PM: 4 th	Signature: Chris Fredrickson
	Title: Owner

Date Control Devices installed: 10/2016

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:

The livestock waste handling facilities consist of one (1) concrete manure pit (approximately 71 ft. x 281 ft. x 8 ft.) and the concrete slotted portion of the floor over the manure pit that capture and contain waste generated in the barn above. Eight (8) pumpouts pits (approximately 6 ft. x 6 ft. x 9 ft. each) for the manure pit for manure removal from the pit. The facility collects, transports and stores livestock waste prior to cropland application.

11/13/2017: Called Mr. Fredickson for additional information and statement about pollution control facilities to be certified (pit only).

9/10/2020: 2nd NOI letter sent to the applicant requesting same information. Response received 10/21/2020.

1021/2020: Received response via email. Additional information provided.

Pollution control facilities requested by the applicant through Description of Pollution Control Facilities, Section C of the application form and the attached drawings.

One (1) concrete manure pit; (approximately 71 ft. x 281 ft. x 8 ft.)

Concrete slatted floor at the pit;

Pumpout pits attached to the manure pit, 10 x 6 ft. x 6 ft. x 9 ft.

Recommended Action: Issue tax certification.

taxcert review sheet

Electronic Filing: Received, Clerk's Office 03/26/2021 **PCB 2021-081**



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, ACTING DIRECTOR

217/782-0610 February 16, 2017 Mr. Chris Fredrickson 353 210th Ave. Monmouth, IL 61462

Re: Illinois Property Tax: Fredrickson Hogs, Inc. – Little Rock Livestock Waste Pollution Control Facilities Log No. TC-137100

Dear Mr. Fredrickson:

The application for Illinois Property Tax Certification received November 14, 2016 for the above listed facilities has been reviewed and the following information is missing from the application:

- 1. Street address of the facility.
- 2. Property ID number or parcel number as shown in the tax bill. If the new facility does not have a property ID or parcel number, please provide such number for the property where the facility is located.
- 3. The number and dimensions of pumpouts pits if the manure pit has pumpouts pits for manure removal.
- 4. Length, diameter and material of any drainage tiles if installed around the manure pit.
- 5. Means by which manure is collected from the barn above the manure pit, i.e., slotted concrete floor.
- 6. A statement that the barn above the manure pit is not requested for tax certification. Please be advised that only the manure pit and the associated structures, i.e., pumpout pits, perimeter drainage tile, slotted concrete floor above the pit, etc., are considered pollution control facilities for property tax purpose.

Please provide the information listed above so the Agency can 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 217-782-0610.

Very truly, yours,

Wei Han

Facility Evaluation Unit Bureau of Water

WH:TC-137100.doc

Enclosure: Application

cc: WH File

Electronic Filing: Received, Clerk's Office 03/26/2021 ** PCB 2027-08123

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

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

FOR AGENCY USE

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 being processed or could result in denial of your application for certification.

C 1 b 1				- /
File No. Sec. A	Date Received	Certification No.		Date
Sec. A	FredricksonNOGSPerson Authorized to Receive Certification $ChrsChrsStreet Address353210^{th}Municipality, State & Zip CodeMonmouthTL6146Telephone Number309 - 371 - 4793Location of FacilityQuarter SectionTownshipSE267-12 - NStreet AddressProperty Identification Number$	2 Range R-4-W	Person to Contact for Add Chris Fredric, Street Address 353 210 th Municipality, State & Zip C Monmouch, Tu Telephone Number 309-371 Municipality Little York. County Parcel Number	kson Ive 2. 61462 -4793 Township
Sec. B	Nature of Operations Conducted at the Abov	e Location	ing Rom	·.
MANUFACTURING OPERATIONS	Water Pollution Control Construction Permit NPDES PERMIT No.	NO. NA NA	Date Issued Date Issued	Expiration Date
	Air Pollution Control Construction Permit No.	NA	Date Issued	
	Air Pollution Control Operating Permit No.	NA	Date Issued	
MANUFACTURING PROCESS O	Describe Unit Process Finishing Swin Materials Used in Process Feed 2 Water	0		
Sec. D	Describe Pollution Abatement Control Facility	/	1 11 201	· (, , , , , , , ,) /
POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility Deep pit finish Depth 81	iz ban		4 2016
IL 532-0222 APC 151 (R	-	on for Pollution Conti Page 1 of 2 8/00	rol Facilities BO	IEPA W/WPC/PERMIT SECTION

.

.

8

J. 1. 4

		Material Re	etained, Captured or Recovered				
Cor	aminant or Pollutant	DESCRIPTION	DISPOSAL OR USE				
		1					
(2)	oint(s) of Waste Water Discharge	o Discharges					
		Plans and Specification					
(3)	Are contaminants (or residues) collected b	y the control facility?	on date of application Opera Hone				
(4)	Date installation completed [0-15-2-0]-6		· · · · · ·				
(5)	a. FAIR CASH VALUE IF CONSIDERED RE		\$ 252,000				
	b. NET SALVAGE VALUE IF CONSIDERED		\$ 5000				
(2) Point(s) of Waste Water Discharge No Discharge (2) Point(s) of Waste Water Discharge Plans and Specifications Attached Yes (3) Are contaminants (or residues) collected by the control facility? Yes No (4) Date installation completed (0~15-2-016) status of installation on date of application Operation (5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY: \$ 252,000 b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY: \$ 5000 c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY: \$ d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY: \$ a. DEDOCENTACE CONTROL FACILITY: \$							
The f	llowing information is submitted in accordance v	/ith the Illinois Property Ta	ax Code, as amended, and to the best of my				
know	edge, is true and correct. The facilities claimed	nerein are "pollution contro	ol facilities" as defined in Section 11-10 of the				
Illinoi	Property Tax Code.	•					
	& house	INNE					
Sign							
Sign		COMPILING AND FILING A	PPLICATION				
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.	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 outside of municipal boundaries. The property id	s or legal description. A plat r	map location is required for facilities located				
Sec.							
Sec.	Trefers to manufacturing proceeded of materials o	•					
Sec. I	 Narrative description of the pollution control facilit State the type of control facility. State permit num 	y, indicating that its primary p	purpose is to eliminate, prevent or reduce pollution.				
	flow diagram describing the pollution control facili	 Include a listing of each m 	naior piece of equipment included in the claimed				
	fair cash value for real property. Include an <u>avera</u> collection efficiency.	<u>iqe</u> analysis of the influent an	nd effluent of the control facility stating the				
Sec. I	List air contaminants, or water pollution substance	s released as effluents to the	e manufacturing processes. List also the final				
	disposal of any contaminants removed from the r	anufacturing 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						
	which clearly show (a) Point(s) of discharge to rec facility.	eiving stream, and (b) Sewer	rs and process piping to and from the control				
	Item (3) - If the collected contaminants are disposed	ed of other than as wastes, s	state the disposition of the materials, and the value				
	in dollars reclaimed by sale or reuse of the collect Item (4) – State the date which the pollution contri	ed substances. State the cos of facility was first placed in s	st of reclamation and related expense.				
	Item (5) - This information is essential to the certi	fication and assessment action	ons. This accounting data must be completed to				
	activate project review prior to certification by this						
		authorized signature.					
Sec. F	Self-explanatory. Signature must be a corporate		Attention:				
Sec. F	Self-explanatory. Signature must be a corporate Submit to: Attention:						
Sec. F	Submit to: Attention:		Donald E. Sutton				
Sec. F	Submit to: Attention: Illinois EPA Al Keller P.O. Box 19276 Permit See		Donald E. Sutton Permit Section				
Sec. F	Submit to: Attention: Illinois EPA Al Keller P.O. Box 19276 Permit See	ction Water Pollution Control	Donald E. Sutton Permit Section Divisions of Air Pollution Controlm				
Sec. F	Submit to: Attention: Illinois EPA Al Keller P.O. Box 19276 Permit See		Donald E. Sutton Permit Section				

Tax Certification for Pollution Control Facilities Page 2 of 2 8/00

IEPA BOWWPC/PERMIT SECTION

Electronic Filing: Received, Clerk's Office 03/26/2021 **PCB 2021-081**



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. Chris Fredrickson 353 210th Ave. Monmouth, IL 61462

2 1·2020

IEPA BOW/WPC/PERMIT SECTION

Re: Illinois Property Tax: Fredrickson Hogs, Inc. – Little Rock Livestock Waste Pollution Control Facilities Log No. TC-137100

Dear Mr. Fredrickson:

The application for Illinois Property Tax Certification received November 14, 2016 for the above listed facilities has been reviewed. The Agency sent you a letter requesting additional information on February 16, 2017. This is the second notice requesting the following information that is needed for the Agency to complete the review of the application:

- 1. Street address of the facility.
- 2. Property ID number or parcel number as shown in the tax bill. If the new facility does not have a property ID or parcel number, please provide such number for the property where the facility is located.
- 3. The number and dimensions of pumpouts pits if the manure pit has pumpouts pits for manure removal.
- 4. Length, diameter and material of any drainage tiles if installed around the manure pit.
- 5. Means by which manure is collected from the barn above the manure pit, i.e., slotted concrete floor.
- 6. A statement that the barn above the manure pit is not requested for tax certification. Please be advised that only the manure pit and the associated structures, i.e., pumpout pits, perimeter drainage tile, slotted concrete floor above the pit, etc., are considered pollution control facilities for property tax purpose.

Please provide the information listed above within 45 days. Please include the above log number on all correspondence. If the above information is not submitted within 45 days, the Illinois EPA will have no option other than to recommend that the Illinois Pollution Control Board deny the application.

If you have any questions or comments concerning the above items, please contact me at 217-782-0610.

Very truly yours,

Wei Han, P.E. BOW/DWPC/Permit Section Bureau of Water

WH:TC-137100.doc

2125 S. First Street, Champaign, IL 61820 (217) 278-5800 2009 Mall Street 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 Electronic Filing: Received, Clerk's Office 03/26/2021 **PCB 2021-081** October 16, 2020

To: Illinois Environmental Protection Agency

From Chris Fredrickson. 353 210th Ave , Monmouth, IL, 61462

RE: Illinois Property Tax: Fredrickson Hogs Inc Livestock Waste Pollution Controle Facilities

Log No : TC - 137100

- 1. 1963, TWP RD 2500 N Little York IL, 61453
- 2 Property ID # 05 026 007 02
- 3. Number and dimensions of Pumpout pits ? pump outs 8, 9 Deep, Diminsions - 6x6 outside 5x5inside
- Length, Diameter and material, of any drainage tiles Installed around pit ?
 Modering Well - Length 8', Diameter 2' Material plastic Tile.
- 5. The manure is collected from the barn above the pit ?

The manure is collected out of the pump outs .

6. The barn above the manure, pit is not requested for tax certification.

Electronic Filing: Received, Clerk's Office 03/26/2021 **PCB 2021-081** To: Illinois Environmental Protection Agency From Chris Friedrickson RE: Illinois Property Tax: Friedrickson Hops Inc. Livefock Waste Pollation Control Faculities Log No: TC-137100 1. 1963 TWP RD 2500N. Little York III. 61453 2 troperty ID# 05-026-007-02 Number and Diminsions of Pumpout Pits?
 pumpouts 8, 9 Deep, Diminsions - 6×6 outside
 5×5 inside 4. Length Diameter and material of any drainage tiles installed around pit? Modering Well - Length 8', Diameter 2' Material plastic file. 5 The manure is collected from the barn above the pit? The manure is collected out of the pumpouts. 6. The barn above the manure pit is not Signed requested for tax certification with this headle

PIN Deed Contract	02-26-400-005 FREDRICKSON CHRI	STOPHER R	Section 2 Township 1	6 Deeded Acres 2 Lot	5.000	PDF 3 WORKING	~
Address Map Area Route Number Legal	TRACT 2 PT SE 2	LITTLE YORK Plat Map 2-70 6-12-4 5.0 AC	Range 4 Loc. / Class IL Class			EMENT	·
Residential D							
Occupancy Style/YrBlt	NONE NONE					COMPOST BLDG	
TLA/GLA Bsmt/Attic Heat/AC	HONE	Ttl Rms		300		 [450]	
Bsmt Finish	0/ 0/ 0	Fireplaces					

Plumbing Garage

Ttl Bdrms

	300 HOG CONFINEMENT [24000]	80	9 <u>50</u> 50 8 <u>50</u> CONCRETE WALK [400]
--	-----------------------------------	----	---

Current Period: Boa	ard of Review	E q.
N/F Land	\$0.0	00
N/F Bldg	\$0.0	00
Land	\$317.0	00
Building	\$127,562.0	00
Total	\$127,879.0	00
Sale Amount	Sale Date	Recording
\$1,892,302	05/01/2015	593-265
\$2,172,802	05/01/2015	593-262

1

Electronic Filing: Received, Clerk's Office 03/26/2021 ** PCB 2021-081**

STATE OF ILLINOIS)
COUNTY OF SANGAMON)

CERTIFICATE OF SERVICE

I, the undersigned attorney at law, hereby certify that I have served on the date of March 26, 2021, the attached <u>NOTICE</u>, <u>APPEARANCE</u> and <u>RECOMMENDATION OF THE ILLINOIS</u> <u>ENVIRONMENTAL PROTECTION AGENCY</u>, 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:

Fredrickson Hogs, Inc.-Little York Chris Fredrickson 353 210th Ave. Monmouth, Illinois 61462

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

/s/ Amanda S. Kimmel 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)