**Section 811.704 Closure and Post-Closure Care and Corrective Action Cost Estimates**

a) Written cost estimate. The owner or operator must have a written estimate of the cost of closure of all parts of the facility where wastes have been deposited in accordance with the requirements of this Part; the written closure plan, required by Section 811.110 and 35 Ill. Adm. Code 812.114; and the cost of post-closure care and plans, required by this Part and the written post-closure care plans required by 35 Ill. Adm. Code 812.115. The cost estimate is the total cost for closure and post-closure care.

b) The owner or operator must revise the cost estimate whenever a change in the closure plan or post-closure care plan increases the cost estimate.

c) The cost estimate must be based on the steps necessary for the premature final closure of the facility on the assumed closure date.

d) The cost estimate must be based on the assumption that the Agency will contract with a third party to implement the closure plan.

e) The cost estimate may not be reduced by allowance for the salvage value of equipment or waste, for the resale value of land, or for the sale of landfill gas.

f) The cost estimate must, at a minimum, include all costs for all activities necessary to close the facility in accordance with all requirements of this Part.

g) The Board removed this subsection (g) and revised Section 811.718 to disallow discounting for all financial assurance mechanisms but trust funds. This statement maintains structural consistency for cross-references in this Part to subsections (h), (j), and (k).

h) The post-closure care cost estimate must, at a minimum, be based on the following elements in the post-closure care plan:

1) Groundwater monitoring, based on the number of monitoring points and parameters and the frequency of sampling specified in the permit.

2) The annual cost of cover placement and stabilization, including an estimate of the annual residual settlement and erosion control and the cost of mowing.

3) Alternative Landfill Gas Disposal. If landfill gas is transported to an off-site processing system, then the owner or operator must include in the cost estimate the costs necessary to operate an onsite gas disposal system, should access to the off-site facility become unavailable. The cost estimate must include the following information: installation, operation, maintenance and monitoring of an on-site gas disposal system.

4) Cost Estimates Beyond the Design Period. When a facility must extend the post-closure care period beyond the applicable design period, the cost estimate must be based upon such additional time and the care activities occurring during that time.

i) This Section does not authorize the Agency to require the owner or operator to perform any of the indicated activities upon which cost estimates are to be based; however, if the site permit requires a closure activity, the owner or operator must include the cost of that activity in the cost estimate.

j) Once the owner or operator has completed an activity, the owner or operator may file an application for significant permit modification pursuant to 35 Ill. Adm. Code 813.201 indicating that the activity has been completed, and zeroing that element of the cost estimate.

k) Cost Estimate for Corrective Action at MSWLF Units

1) An owner or operator of a MSWLF unit required to undertake a corrective action program pursuant to Section 811.326 must have a detailed written estimate, in current dollars, of the cost of hiring a third party to perform the corrective action in accordance with the Section 811.326. The corrective action cost estimate must account for the total costs of corrective action activities as described in the corrective action plan for the entire corrective action period. The owner or operator must notify the Agency that the estimate has been placed in the operating record.

2) The owner or operator must annually adjust the estimate for inflation until the corrective action program is completed in accordance with Section 811.326(f).

3) The owner or operator must increase the corrective action cost estimate and the amount of financial assurance provided pursuant to subsections (k)(5) and (k)(6) if changes in the corrective action program or MSWLF unit conditions increase the maximum costs of corrective action.

4) The owner or operator may reduce the amount of the corrective action cost estimate and the amount of financial assurance provided pursuant to subsections (k)(5) and (k)(6) if the cost estimate exceeds the maximum remaining costs of corrective action. The owner or operator must notify the Agency that the justification for the reduction of the corrective action cost estimate and the amount of financial assurance has been placed in the operating record.

5) The owner or operator of each MSWLF unit required to undertake a corrective action program under Section 811.326 must establish, in accordance with Section 811.706, financial assurance for the most recent corrective action program.

6) The owner or operator must provide continuous coverage for corrective action until released from the financial assurance requirements for corrective action by demonstrating compliance with Section 811.326 (f) and (g).

BOARD NOTE: Subsection (k) is derived from 40 CFR 258.73 (2017).

(Source: Amended at 42 Ill. Reg. 21330, effective November 19, 2018)