BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

·)
) PCB No. 20-
) (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.

West Central FS, Inc. Jim McNelly 1445 Monmouth Blvd. Galesburg, Illinois 61401

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

Amanda S. Kimmel Assistant Counsel

Division of Legal Counsel

DATED: April 16, 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

West Central FS, Inc.)
(Property Identification Number) PCB No. 20-
06-22-000-338)) (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: April 16, 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

West Central FS, Inc.)
(Property Identification Number) PCB No. 20-
06-22-000-338)) (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.

- On January 15, 2021, and supplemented on March 9, 2021 the Illinois EPA received a
 request from West Central FS, Inc-LaHarpe (log number TC-143568, 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: West Central FS, Inc 2481 E. St. Hwy 9
 LaHarpe, Illinois 61450

The proposed water pollution control facilities in this request are located in the SW ¼ of Section 22, T7N, R5W of the 4th P.M. in Hancock County, at the above street address and consist of the following:

Agrichemical containment structures consisting of three (3) reinforced concrete operational containment pads (approximately 35 ft. x 60 ft.; 30 ft. x 149 ft.; and 26 ft. x 141 ft.), as approved under the Agency endorsed Agrichemical Facility Permit No. AC95043654 (Log No. 19012888 issued on March 25, 2019).

These agrichemical containment structures are used to collect, transport, and/or store agrichemical rinsates, resides, or wash waters prior to reuse or disposal, and are further described in Exhibit A.

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.

- 4. 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.

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: April 16, 2021

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) 782-3397 JB PRITZKER, GOVERNOR JOHN J. KIM, DIRECTOR

Memorandum

To:

Mike Roubitchek, Division of Legal Counsel

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

Date:

March 22, 2021

Re:

West Central FS, Inc. - LaHarpe Recommendation of Tax Certification

Log # TC-143568

Property Identification # 06-22-000-338

The Bureau of Water received a request on January 15, 2021 from Jim McNelly 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:

West Central FS, Inc. 2481 E. St Hwy 9 LaHarpe, IL 61450

SW 1/4 of Section 22, Township 7N, Range 5W of the 4th PM in Hancock County

Agrichemical containment structures consisting of three (3) reinforced concrete operational containment pads (approximately 35 ft. x 60 ft., 30 ft. x 149 ft. and 26 ft. x 141 ft.) as approved under the Agency endorsed Agrichemical Facility Permit No. AC95043654 (Log No. 19012888 issued on March 25, 2019).

These facilities collect, transport and store agrichemical rinsates, residues, or washwaters prior to reuse or disposal.

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 Wei Han at 217/782-0610.

DEL:WH:TCert.docx Tax Cert File cc:

Electronic Filing: Received, Clerk's Office 04/16/2021 **PCB 2021-099** Watershed Unit Tax Certification Review Sheet

Project Name: West Central FS, Inc.	
Reviewer: WH	Date: March 9, 2021
keviewei. wn	Type: Agchem Livestock
Log number: TC-143568	Livestock
208 Hambon / 2 2 10505	Contact: Same
Applicant: Jim McNelly	onitadi. odc
1445 Monmouth Blvd.	Phone: 309-343-1600
Galesburg, IL 61401	
	Property Index#: 06-22-000-338
Facility: West Central FS, Inc.	6 10
2481 E. St Hwy 9,	Parcel#:
LaHarpe, IL 61450	County: Hancock
Legal Description:	Signature: Jim McNelly
SW of Section: 22 Twp: 7N R: 5W PM: 4 th	Signature. 3iin iviciveny
	Title: CEO
Date Control Devices installed: May, 2019	
Wastes: Livestock waste is applied to cropland. Agrichemical rinsate and spillage is recy	
Other: Physical Description of Pollution Control Devices:	cled through the facility and/or land applied.
Other:	cled through the facility and/or land applied.
Other: Physical Description of Pollution Control Devices: The agrichemical containment facility consists: One reinforced concrete operational containment pad for blending One reinforced concrete operational containment pad for unloadir One reinforced concrete operational containment pad for endloade	g of bulk dry fertilizer: 35 x 60' ng of bulk dry fertilizer: 30 x 149' r transfer of bulk dry fertilizer: 26 x 141'
Other: Physical Description of Pollution Control Devices: The agrichemical containment facility consists: One reinforced concrete operational containment pad for blending One reinforced concrete operational containment pad for unloadir	g of bulk dry fertilizer: 35 x 60' ng of bulk dry fertilizer: 30 x 149' r transfer of bulk dry fertilizer: 26 x 141'
Other: Physical Description of Pollution Control Devices: The agrichemical containment facility consists: One reinforced concrete operational containment pad for blending One reinforced concrete operational containment pad for unloadir One reinforced concrete operational containment pad for endloade	g of bulk dry fertilizer: 35 x 60' ng of bulk dry fertilizer: 30 x 149' r transfer of bulk dry fertilizer: 26 x 141'
Physical Description of Pollution Control Devices: The agrichemical containment facility consists: One reinforced concrete operational containment pad for blending One reinforced concrete operational containment pad for unloadir One reinforced concrete operational containment pad for endloade The facility utilize mini bulks or portable tanks for rinsate mana	g of bulk dry fertilizer: 35 x 60' ng of bulk dry fertilizer: 30 x 149' r transfer of bulk dry fertilizer: 26 x 141'
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taxcert review sheet



1445 Monmouth Blvd., Galesburg, IL 61401 (309) 343-1600 • Fax (309) 343-1615



BOWWPC/PERMIT SECTION

January 12, 2021

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

Re: Application for Certification Pollution Control Facility with Agrichemical Facility Permit AC95043654

Dear Al Keller,

West Central FS, Inc. is applying for the consideration of property tax treatment for the external concrete structures on our dry fertilizer facility located at our LaHarpe facility. Along with the application, I have attached site plan, foundation layout, process flow diagram and Agrichemical Containment Permit for the site.

Sincerely,

Mark Parrish

Compliance and Safety Officer

West Central FS, Inc.



Illinois Environmental Protection Agency

FOR AGENCY USE ONLY

Page 1 of 3

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

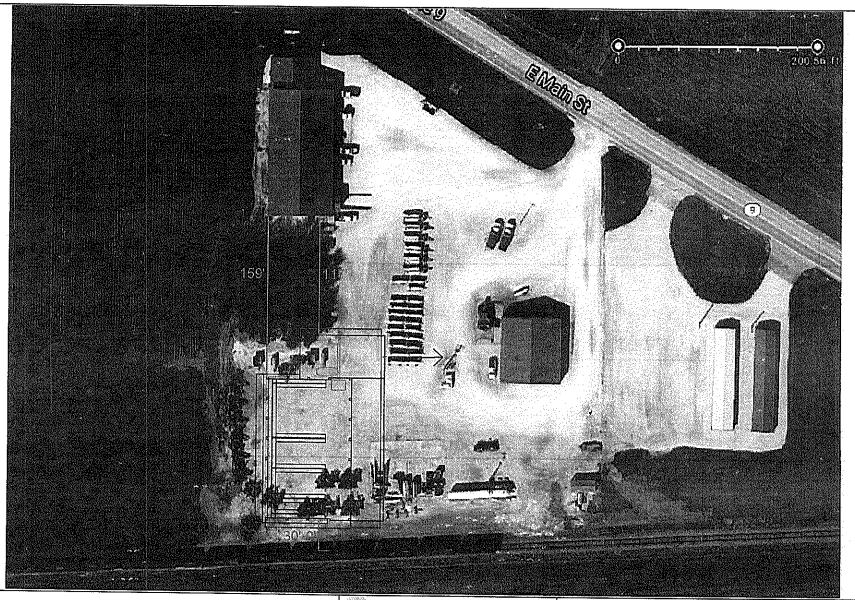
Application for Certification (Property Tax Treatment) Pollution Control Facility

		File Number:		Date Rec'd:		
	ck one): O Air Ø Water	Certification Number:		Date:		
Illinois EPA. Separ	sed for any application for certification of ate applications must be completed for e related, file two applications.	of property tax treatment for each control facility claims	or a pollution control faci ed. Do not mix types (ai	lity for air or water from the r and water). Where both air and		
If attachments are r	needed, record them consecutively on a	n index sheet.				
You may complete	this form online, save a copy local	y, print, sign and submit	it to:			
		Illinois EPA	A			
			Al Keller, Permit Sect			
		the contract of the contract o	Water Pollution Control Grand Avenue East,			
			, IL 62794-9276	1.0. BOX 10270		
I. Applicant In	nformation:	• , • ,•				
Company Name:	West Central FS, Inc.					
Person Authorize	 Solid Street Control of the Control of	Person to	o Contact			
Receive Certificat	Talada (1917) i de la casa de la casa de la celebración de la celebración de la celebración de la celebración	for Addi	ional Details <u>Jim N</u>	IcNelly		
Street Address:	1445 Monmouth Blvd.	Street Ad	dress: <u>1445 Monmo</u>	uth Blvd.		
City:	Galesburg S	tate: <u>IL</u> City:	Galesburg	State: <u>IL</u>		
Zip:	61401 Phone: 30	<u>)9-343-1600</u> Zip:	<u>61401</u>	Phone: 309-343-1600		
Email Address:	jmcnelly@westcentralfs.com	Email Ad	ldress: <u>imcnelly@we</u>	stcentralfs.com_		
II. Facility Info	ormation:					
Facility Location:	Quarter Section: SW Town	ship: 7N Ra	ange: 5W			
	Municipality: LaHarpe	Тс	wnship:LaHarpe			
Note: A plat map	location is requested for facilities lo					
Address: 2841 E	St Hwy 9	Ci	ty:LaHarpe			
State:IL Zip C	ode: 61450 County: Ha	ncock Bo	ook Number:			
Property Index No	umber: 06-22-000-338					
	y Index Number is the numerical re	eference used to identify	a parcel of real prop	erty for assessment and		
taxation purposes						
	perations Information:					
Nature of Operation	ons Conducted at the Above Locati	on:				
This is not a man AC95043654	ufacturing facility, it is an Agrichem	ical Facility. The IL De	ot of Ag has permitted	I this facility, our permit # is:		
Permit Information	on:		e e e e e e e e e e e e e e e e e e e			
WPC Constructio	n Permit Number:	Date	e Issued:			
NPDES Permit N	umber:	Date	Date Issued: Exp. Date			
APC Construction	Permit Number:	Date	e Issued:			
APC Operating P	ermit Number:	Date	e Issued:	Exp. Date:		
The second secon	es of all relevant permits issued by					
. 532-0222 vo	his Agency is authorized to request this info pluntary and no penalties will result from the	failure to provide the inform	ation. However, the absen	ce of the		
PC 151 4/2016 in	formation could prevent your application fro	m being processed or could r	esuit in denial of your appli	cation. Page 1 of		

Manufacturing Process Informa Please provide information on the each major piece of equipment as	manufacturing process and materials	on which pollution control facility is used, including lity (or low sulfur dioxide emission coal fueled device).
Description of the Process:		
Not applicable		
Materials Used in the Process:		
Not applicable		
explanation of why its primary pur narrative description and a process	otion of the pollution control facility (or rpose is to eliminate, prevent or reduc	low sulfur dioxide emission coal fueled device), and an e pollution. State the type of control facility, as well as a on control facility. Include an average analysis of the y, if applicable.
Describe the Pollution Control Fa	cility (or Low Sulfur Dioxide Emission	Coal Fueled Device):
We would request the considerat used for blending of bulk dry ferti transportation and application eq	ilizer and 149.25' (length) x 30' (width)	te structures measuring 35' (width) x 59.75' (length) used in the loading and unloading bulk dry fertilizer
Describe the Primary Purpose of	the Pollution Control Facility (or Low	Sulfur Dioxide Emission Coal Fueled Device):
They are both used to capture an it can be easily collected and ret	ny fertilizer material during loading or urned to transport vehicle or storage a	unloading activities to or from transport vehicles so that area.
Identify the statute or regulation (control facility (or low sulfur dioxi		any, requiring the installation of the subject pollution
	60/1 et seq.) and 8 Illinois Administrati	ve Code 255
		nts to the manufacturing processes. Also list the final ses.
	Material Ro	etained, Captured or Recovered
Contaminant or Pollutant	Description	Disposal or Use
NA	NA NA	NA
	T	

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

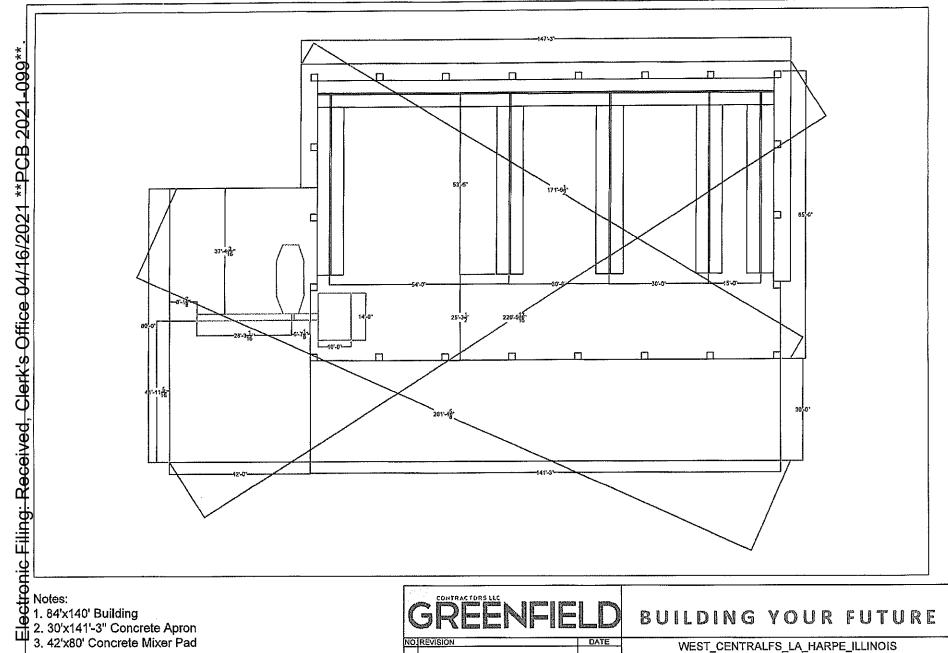
Point(s) of Waste Water Discharge:
Identify the location of the discharge to the receiving stream. This will typically refer to a source of water pollution but can include water-carried wastes from air pollution control facilities.
Plans and Specifications Attached O Yes O No
Submit Drawings, which clearly 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: Mar 15, 2019 Provide the date the pollution control facility was first placed into service and operated. If not, explain.
March 25,2019
Status of installation on date of application:
Status of installation on date of application: In operation.
In operation.
In operation. 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
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))
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))
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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)) Jim McNelly General Manager/CEO Printed Name: General Manager/CEO Title:



GREENFIELD

BUILDING YOUR FUTURE

NO!REVISION		
NO REVISION	DATE	WEST_CENTRALFS_LA_HARPE_ILLINOIS
		84'X140'
		SITE_PLAN
DRAWN CHECK	8CALE	DATE DRAWNO NO, REVISION
TAR -	NTS	11-23-2018 001-001 1



	CONTRACTORS LLC	VEIE	LD	BU		DI	l N	G	Y) L	JR	F	U 1	۲U	RE
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Process Flow Diagram for Dry Fertilizer

Receive product by truck on 30' x 149.25' concrete pad outside -> Product conveyed into storage inside -> Product stored in bins inside -> Product moved to scale by endloader inside -> Product conveyed to blender outside on 35' x 59.75' concrete pad -> Product conveyed to truck outside on 35' x 59.75' concrete pad

Any product spilled on the outside concrete pads can be collected and agronomically applied.

State of Illinois Department of Agriculture AGRICHEMICAL CONTAINMENT PERMIT

Permittee: Facility ID Number: AC0673110000
Facility Location: La Harpe

West Central FS, Inc. 1445 Monmouth Blvd. Galesburg, IL 61401

Permit #: AC95043654 Log Number: 19012888

Facility Type: Commercial: Retail Dealer Date Received: January 28, 2019

Date Issued: March 25, 2019 Expiration Date: March 25, 2024

Permit is hereby granted to the above designated permittee to construct and operate an agrichemical containment facility as follows:

DRY FERTILIZER STRUCTURES

Operation of an existing bulk dry fertilizer storage building measuring 85' (width) x 147' (length) with an estimated total storage capacity of 3,110 tons. The structure is composed of four (4) storage bins, one (1) bin measuring 16' (width) x 52.5' (length) with an estimated storage capacity of 380 tons, one (1) bin measuring 54' (width) x 52.5' (length) with an estimated storage capacity of 1,250 tons, and two (2) bins each measuring 30' (width) x 52.5' (length) with an estimated storage capacity of 740 tons each.

All bulk dry fertilizer shall be stored within the herein permitted structures.

Operation of an existing reinforced concrete operational containment structure measuring 35' (width) x 59.75' (length). The blending of bulk dry fertilizer and the loading of bulk dry fertilizer transportation and application equipment shall be performed upon the herein permitted structure.

Operation of an existing reinforced concrete operational containment structure measuring 30' (width) x 149.25' (length). The unloading of bulk dry fertilizer transportation and application equipment shall be performed upon the herein permitted structure.

Operation of an existing reinforced concrete operational containment structure measuring 26.3' (width) x 141.25' (length). The end loader transfer of bulk dry fertilizer between storage and the blender shall be performed upon the herein permitted structure. There shall be no discharge of wastewater from the herein permitted facilities.

This permit has been reviewed and approved by the Illinois Environmental Protection Agency per the attached permit endorsement. This permit is subject to standard conditions on the reverse side of this document and the following special conditions:





Bureau of Environmental Programs

State Fairgrounds • P.O. Box 19281 • Springfield, IL 62794-9281 • 217/785-2427 • Fax 217/524-4882 Pesticide Misuse Hotline 1-800-641-3934 • TTY 866/287-2999

April 3, 2019

West Central FS, Inc. 1445 Monmouth Blvd. Galesburg, IL 61401

Dear Agrichemical Facility Permit Applicant:

Enclosed is the construction and/or operating permit as approved by the Illinois Department of Agriculture and endorsed by the Illinois Environmental Protection Agency. Please carefully review and follow the Standard and Special Conditions of the Permit and Endorsement.

Prior to construction, the Department and the Agency caution you to carefully evaluate past operational practices at the site. Should you suspect environmental (soil, surface or groundwater) contamination, it is advisable to determine the extent and severity of such contamination prior to construction and remediate these areas as required.

We appreciate your cooperation with the Department in this process. Should you have any questions or comments regarding your Agrichemical Facility Permit, please contact the Agrichemical Containment Program at (217) 785-2427.

ILLINOIS DEPARTMENT OF AGRICULTURE

Douglas C. Owens, Chief

Bureau of Environmental Programs

Brad A. Beaver, Manager

Permits and Downstate Field Operations

file 067311.cov

State of Illinois Department of Agriculture AGRICHEMICAL CONTAINMENT PERMIT

SPECIAL CONDITION 1: The permittee shall provide backflow protection in accordance with the Illinois Department of Public Health Plumbing Code (77 Ill. Adm. Code 890) and the Illinois Environmental Protection Agency's Technical Policy Statement (35 Ill. Adm. Code 653.803(c)(4).

SPECIAL CONDITION 2: The permittee shall operate the exposed dry fertilizer operations pursuant to 8 Illinois Administrative Code 255.140 (a), (c) and (d).

THE STANDARD CONDITIONS OF ISSUANCE ON THE REVERSE SIDES OF THIS MUST BE COMPLIED WITH IN FULL.

Douglas C. Owens, Chief

Bureau of Environmental Programs

IEPA WPC: Permits

file 067311.pr Brad A. Beaver, Manager
Permits and Downstate Field Operations





ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

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

JOHN J. KIM, ACTING DIRECTOR

217/782-0610

MAR 2:5 2019

Bureau of Environmental Programs Illinois Department of Agriculture State Fairgrounds Post Office Box 19281 Springfield, Illinois 62794-9281

Re: West Central FS - LaHarpe -- Endorsement of Agrichemical Facility Permit Log No. 19012888

Bureau ID No.-W0678100001

Renewal

Sir or Madam:

Based on the information included in the permit application, the subject facility may be constructed and operated so as to meet the requirements of Subtitle C: Water Pollution and Subtitle B: Air Pollution.

This Agency hereby issues endorsement pursuant to Section 39.4 of the Illinois Environmental Protection Act for the subject agrichemical facility subject to the following Special Conditions:

SPECIAL CONDITION No. 1: The blending of pesticides onto dry fertilizer is not allowed at this facility. A revised operating permit will be required before the blending of pesticides can be added to this process.

SPECIAL CONDITION No. 2: No person shall cause or allow any visible emissions of fugitive particulate matter from any process, including any material handling or storage activity beyond the property line of the emission source, pursuant to 35 Ill. Adm. Code 212.301.

SPECIAL CONDITION No. 3: All points of use of the water supply and distribution system supplied by the on-site well shall be posted as non-potable or not for human consumption.

Special conditions in the general endorsements for previous agrichemical facility permit modifications for this facility will remain valid for the subject permit modifications regardless of subsequent modification, renewal or expiration of the general endorsements.

This endorsement becomes effective and is deemed to be a permit issued by the Agency pursuant to Sections 9(b) and 12(b) of the Act when the Illinois Department of Agriculture includes the above conditions as conditions of a permit issued pursuant to Section 255.50 of

Han, Wei

From:

Mcnelly, Jim (WEST CENTRAL FS) < jmcnelly@westcentralfs.com>

Sent:

Tuesday, March 9, 2021 12:44 PM

To:

Han, Wei

Subject:

[External] LaHarpe

Attachments:

Scan0110.pdf

Mr. Wei Han,

Here is our legal description of LaHarpe. The section number is 22.

Thanks

Jim

Exhibit B

Legal Description of Land

The following property in the County of HANCOCK, State of IL:

Parcel ID:

A part of the Southwest Quarter of Section 22, Township 7 North, Range 5 West of the Fourth Principal Meridian, beginning on the East line of said Quarter Section 19 feet North of the center of the main track of the Toledo, Peoria and Western Railroad Company; thence Westerly along the North line of the right of way of said railroad 400 feet; thence East 86 degrees, 43 minutes North 612.2 feet to the South line of the right of way of Illinois Highway No. 9; thence Southeasterly along the said South line 464.2 feet to the East line of the Southwest Quarter of said Section 22; thence South along said Quarter Section line 354.7 feet to the point of beginning; situated in

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 April 16, 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:

West Central FS, Inc. Jim McNelly 1445 Monmouth Blvd. Galesburg, Illinois 61401

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)