

ILLINOIS POLLUTION CONTROL BOARD

June 6, 2002

|                                      |   |                     |
|--------------------------------------|---|---------------------|
| UAP RICHTER COMPANY (Property        | ) |                     |
| Identification Number 08-000-071-00) | ) |                     |
| (McDonough County),                  | ) |                     |
|                                      | ) |                     |
| Petitioner,                          | ) |                     |
|                                      | ) |                     |
| v.                                   | ) | PCB 02-184          |
|                                      | ) | (Tax Certification) |
| ILLINOIS ENVIRONMENTAL               | ) |                     |
| PROTECTION AGENCY,                   | ) |                     |
|                                      | ) |                     |
| Respondent.                          | ) |                     |

ORDER OF THE BOARD (by C.A. Manning):

On May 21, 2002, UAP Richter Company (UAP) filed a “recommendation” to contest a tax certification recommendation of the Illinois Environmental Protection Agency (Agency) in apparent response to the Board’s May 2, 2002 order. *See* 35 Ill. Adm. Code 125.206(a). On June 3, 2002, UAP filed a replacement, properly captioned petition for review. Facilities certified by the Board as “pollution control facilities” receive preferential tax treatment under the Property Tax Code (35 ILCS 200/11-5 *et seq.* (2000)). On April 22, 2002, the Agency recommended that the Board deny a tax certificate for UAP’s “portion of the building over the mini-bulk and package agrichemical secondary containment structure (L-shaped with greatest dimensions of 60 feet x 78 feet) where mini-bulk and package agrichemical containers are warehoused” in McDonough County. Agency Recommendation at 2.

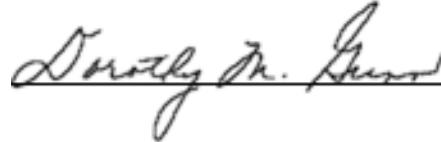
In its petition contesting the Agency’s recommendation, UAP states that the purpose of the area sought to be certified is to maintain the integrity of the packaging and to avoid dispersion of chemicals to the environment. Petition at 2. UAP further asserts that the primary purpose of this structure is the elimination, prevention, or reduction of water pollution. *Id.* at 3.

UAP’s petition meets the content requirements of 35 Ill. Adm. Code 125.206. The Board accepts the petition for hearing. *See* 35 Ill. Adm. Code 125.210(a)(1).

UAP “has the burden to prove that the facility or portion thereof for which it seeks tax certification is a pollution control facility, as defined in [35 Ill. Adm. Code] Section 125.200(a)(1) . . . .” 35 Ill. Adm. Code 125.214. The Board will consider the Agency’s record of UAP’s tax certification application as well as any evidence admitted at hearing. *See Cass County Service Co. v. IEPA*, PCB 99-31, slip op. at 2 (Jan. 20, 2000). Unless the Board or the hearing officer orders otherwise, the Agency must file the entire record on which it

based its recommendation by June 21, 2002, which is 30 days after UAP filed the petition. 35  
Ill. Adm. Code 125.208. If the Agency wishes to seek additional time to file the record, it  
must file a request for extension before the date on which the record is due to be filed. *Id.*

I, Dorothy M. Gunn, Clerk of the Illinois Pollution Control Board, certify that the  
Board adopted the above order on June 6, 2002, by a vote of 7-0.

A handwritten signature in cursive script, reading "Dorothy M. Gunn", written over a horizontal line.

Dorothy M. Gunn, Clerk  
Illinois Pollution Control Board