

AUG 0 9 2004

BEFORE THE ILLINOIS POLLUTION CONTROL BOARDSTATE OF ILLINOIS Pollution Control Board

HERITAGE FS, INC.)
(Property Identification Number) -a
06-10-06-400-005)) 05-21
Petitioner) PCB %-
•) (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 Heritage FS, Inc. Route 45 South, Box 339 Gilman, Illinois 60938

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

Vera Herst

Assistant Counsel

Division of Legal Counsel

DATED: August 2, 2004

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

AUG 0 9 2004

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD STATE OF ILLINOIS Pollution Control Board

HERITAGE FS, INC.)
(Property Identification Number) ===7
06-10-06-400-005)) 05-7-1
Petitioner) PCB % -
•) (Tax Certification)
ILLINOIS ENVIRONMENTAL)
PROTECTION AGENCY)
Respondent.)

APPEARANCE

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

ENVIRONMENTAL PROTECTION AGENCY OF THE STATE OF ILLINOIS

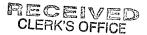
Vera Herst

Assistant Counsel

Division of Legal Counsel

DATED: August 2, 2004

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



AUG 0 9 2004

BEFORE THE ILLINOIS POLLUTION CONTROL BOARDATE OF ILLINOIS Pollution Control Board

HERITAGE FS, INC.) 05-27	•
(Property Identification Number) PCB 04 -	
06-10-06-400-005)) Tax Certification)	
)	

RECOMMENDATION

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, 35 Ill. Adm. Code 125.204.

1. On November 27, 2002, the Illinois EPA received a request from Heritage FS, Inc. (log number TC-11-02, 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 applicant's address is:

Heritage FS, Inc.

Route 45 South, Box 339 Gilman, Illinois 60938

3. The proposed water pollution control facilities in this request are located at SE ¼ of Section 6, T31N, R12E of the 3rd P.M. in Kankakee County, at the above street address, and include the following:

Agrichemical containment structures consisting of three liquid agrichemical operational area containment structures; three bulk liquid agrichemical secondary containment structures; one minibulk/package agrichemical secondary containment structure (42 ft. x 50 ft. x 0.75 ft.); the portion of the building over one liquid agrichemical operational area containment structure; associated collection and recovery systems; and one dry fertilizer operational containment structures as approved under the Agency indorsed Agrichemical Facility Permit No. 93032058 (Log No. 03027350).

These facilities collect, transport, and store agrichemical rinsates, residues, or washwaters prior to reuse or disposal, and are further described in Exhibit A.

4. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2002), 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

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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."

- 5. Pollution control facilities are entitled to preferential tax treatment, 35 ILCS 200/11-5.
- 6. Based on the information in the application and the purpose of the facilities, 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.
- 7. An additional water pollution control facilities in this request include:

The portion of the building over the minibulk/package agrichemical secondary containment structure (42 ft. x 50 ft. x 0.75 ft.)

This facility is further described in Exhibit A.

8. Based on the information included in this submittal, the Illinois EPA has determined that this facility is not a "Pollution Control Facility" under 35 IAC 125.200(a) with the primary purpose of eliminating, preventing, or reducing water pollution, or as otherwise provided in this section. This determination is based on the following considerations:

The primary purpose of the building over the mini-bulk and package agrichemical storage areas is to warehouse the products for future use. Securing these mobile chemical containers from theft or vandalism and protecting the products from weathering are two reasons to use buildings for storage. When pesticides or fertilizers are dry bagged, they must be protected from precipitation to maintain the quality of the product and the bag for later

- 9. The Illinois Environmental Protection Agency further recommends that the Board deny the requested tax certification for the facility described in paragraph 8 above.
- 10. In accordance with 35 Ill. Adm. Code 125.204(b), the applicant is hereby advised that he/she must file a petition with the Illinois Pollution Control Board within 35 days of the date of service of this letter to contest the Illinois EPA's recommendation of denial. The

applicant's petition must be filed with the Clerk of the Illinois Pollution Control Board with a copy provided to the Illinois EPA, and must:

- 1. Specify the grounds for contesting the Illinois EPA's recommendation; and
- 2. Specify the date on which the Illinois EPA served the applicant with a copy of the recommendation for denial. (35 Ill. Adm. Code 125.206(a))

ENVIRONMENTAL PROTECTION AGENCY OF THE STATE OF ILLINOIS

Ness 1

Ву:___

Vera Herst Assistant Counsel

Division of Legal Counsel

DATED: August 2, 2004

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

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

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

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.

	FOR AGENCY USE			
		•		
File No.	Date Received Certification N	o. Date		
Sec. A	Company Name Heritage FS, Inc. Rt. 45 S. Box 339 Gilman,	TT (0020 915/265 4751		
	Person Authorized to Receive Certification	Person to Contact for Additional Details		
	Keith Honegger	Same		
	Street Address	Street Address		
	3200 Old Troy Road Municipality, State & Zip Code	Same Municipality, State & Zip Code		
Į,	1			
2	Glen Carbon, II. 62034 Telephone Number	Same Telephone Number		
APPLICANT	l · · · · · · · · · · · · · · · · · · ·	Same		
\ \	618/656-8046 Location of Facility	Municipality Township		
	Quarter Section Township Range SEQ SEC 6 TWP 31N R12E	• • •		
		St. George Ganeer		
	Street Address	County Book Number Kankakee		
[P.O. Box 665 Mamteno, IL 60950			
	Property Identification Number	Parcel Number		
Sec. B	06-10-06-400-005 Nature of Operations Conducted at the Above Location			
Sec. B	Nature of Operations Conducted at the Above Eccation			
	Mixing, Loading, and Storing of Agrichem	icals and Fertilizers		
	Mixing, Loading, and Storing of Agricuem	icais and I citimzois		
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JR S	Water Pollution Control Construction Permit No.	Date Issued		
CT.	93032058 Log# 97125085	March 27, 1998		
UFA ŽER.	NPDES PERMIT No.	Date Issued Expiration Date		
MANUFACTURING OPERATIONS	•			
-	Air Pollution Control Construction Permit No.	Date Issued .		
	Air Pollution Control Operating Permit No.	Date Issued		
Sec. C	Describe Unit Process			
L CO				
ž,		NOV 2 7 2002		
T.U.	Materials Used in Process	// / / / / / / / / / / / / / / / / / / /		
MANUFACTURING PROCESS	Waterials Osed in Frocess	ILLINOIS ENVIRONMENTAL		
ANL		FAULECTION ACENOX		
×		BOW/WPC/PERMIT SECTION		
Sec. D	Describe Pollution Abatement Control Facility			
.7		chemical containment structure consisting of three		
ROLL	liquid agrichemical operational area containment structures (22' x 102' x 1'; 16' x 31' x .75'; & 18.7' x 65.3' x .5'); four secondary containment structures (81 x 86' x 3'; 30.3' x 53.3' x 3'; 42' x 50' x .75'; 7 16' x 44' x 2.95'); a Dry Fertilizer operational containment structure measuring 32' x 165' and the building covering any of said structures which prevents rain water from washing into chemical spill			
PAS				
N C				
JTIO TY E				
POLLUTION CONTROL FACILITY DESCRIPTION	collection sumps thereby maintaining the integrity of the collection devise. Associated collection and			
₹. ₹.	recovery systems as approved under the Agency endo	rsed Agrichemical Facility Permit No. 93032058		

· IL 532-0222 APC 151 (Rev. 8/00) Tax Certification for Pollution Control Facilities
Page 1 of 2

Sec. E	(1) Na	ture of Contaminants or Pollutants	And the state of t			
.je :			Material Retained, Captured or Recovered			
, STN	Contai	minant or Pollutant	DESCRIPTION		DISPOSAL OR	USE
POLLUTION CONTROL FACILITY – ACCOUNTING DATA CONTAMINANTS	Agr	ichemicals	arious Corn and Soyt	pean Pest	icides R	ecycle
ATA	For	tilizer V	arious Nitrogen, Phos	phorns &	Potosh D	ecvcle
<u></u> 20	Fer	illizer	arrous Mitrogen, Frios	sphorus o	e Fotasii R	ecycle
CILI						
IL FA	(2) Point(s) of Waste Water Discharge Plans and Specifications Attached Yes No X					
ITRO					No X	
CO	(3)	Are contaminants (or residues) collected		o Attaonioa	Yes X	No A
O N		Date installation completed 1998	status of installation o	n date of a		
14 14	 ` 	. FAIR CASH VALUE IF CONSIDERED F	EAL PROPERTY:		\$ 60,000)
Po Po		. NET SALVAGE VALUE IF CONSIDERE	D REAL PROPERTY:		\$ 6,000	
Ž		. PRODUCTIVE GROSS ANNUAL INCOM	ME OF CONTROL FACILITY:		\$ 0	
, And	ļ	. PRODUCTIVÉ NET ANNUAL INCOME	· · · · · · · · · · · · · · · · · ·		\$ 0	
ACC		PERCENTAGE CONTROL FACILITY B		VALUE:	% 100	
Sec. F	LL	owing information is submitted in accordance			100	he hest of my
	knowled	dge, is true and correct. The facilities claime	d herein are "pollution control	facilities" as	defined in Section	on 11-10 of the
URE.	Illinois F	Property Tax Code.				:
SIGNATURE	7	11.7 7	A Maria			
SIG		ure Title	Justin		Ç.	
Sec. G	Signati		R COMPILING AND FILING APP	PLICATION		
JJJ. J						
	General: Separate applications must be completed for each control facility claimed. Do not mix types (water and air). Where both air water operations are related, file two applications. If attachments are needed, record them consecutively on an index sheet.				nere both air and	
	l water op	erations are related, file two applications. If attact				
	Sec. A	Information refers to applicant as listed in the ta	ix records and the person to be co	ontacted for fu	irther details or for	inspection of
		Information refers to applicant as listed in the talefacilities. Define facility location by street address	ex records and the person to be co	ontacted for fu	irther details or for	inspection of
		Information refers to applicant as listed in the ta	ex records and the person to be co less or legal description. A plat ma identification number is required.	ontacted for fu ap location is r	urther details or for required for facilitie	inspection of s located
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COUNTY OF SANGAMON)	STATE OF ILLINOIS)
	COUNTY OF SANGAMON))

PROOF OF SERVICE

I, the undersigned, on oath state that I have served the attached <u>APPEARANCE AND THE</u>

<u>RECOMMENDATION</u>, 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 (first class mail) Heritage FS, Inc. Route 45 South, Box 339 Gilman, Illinois 60938 (first class mail)

Many JD Lamport

Steve Santarelli Illinois Department of Revenue 101 West Jefferson Post Office Box 19033 Springfield, Illinois 62794 (first class mail)

and mailing it from Springfield, Illinois on August 2, 2004 with sufficient postage affixed as indicated above.

SUBSCRIBED AND SWORN TO BEFORE ME

this 2nd day of August 2004

.

Notary Public

OFFICIAL SEAL
BRENDA BOEHNER
NOTARY PUBLIC, STATE OF ILLINOIS
MY COMMISSION EXPIRES 11-14-2005

THIS FILING IS SUBMITTED ON RECYCLED PAPER