

AUG 09 2004

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

HERITAGE FS, INC.	)	
(Property Identification Number	)	
06-10-06-400-005)	)	05-27
Petitioner	)	PCB <del>07</del>
	)	(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 APPEARANCE AND THE RECOMMENDATION of the Illinois Environmental Protection Agency, a copy of which is herewith served upon you.

ENVIRONMENTAL PROTECTION AGENCY  
OF THE STATE OF ILLINOIS

By: Vera Herst  
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

RECEIVED  
CLERK'S OFFICE

AUG 09 2004

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

HERITAGE FS, INC.  
(Property Identification Number  
06-10-06-400-005)  
Petitioner

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05-27

ILLINOIS ENVIRONMENTAL  
PROTECTION AGENCY  
Respondent.

)  
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)

APPEARANCE

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

ENVIRONMENTAL PROTECTION AGENCY  
OF THE STATE OF ILLINOIS

By: Vera Herst  
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  
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(217)782-5544

AUG 09 2004

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

HERITAGE FS, INC. )  
(Property Identification Number ) 05-27  
06-10-06-400-005 ) PCB ~~04~~  
) 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 3<sup>rd</sup> 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

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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

By: Vera Herst  
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

**THIS FILING IS SUBMITTED ON RECYCLED PAPER**

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

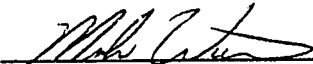
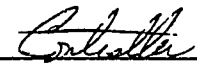
ILLINOIS ENVIRONMENTAL PROTECTION AGENCY  
 P. O. Box 19276, Springfield, IL 62794-9276

This Agency is authorized to request this information under Illinois Revised Statutes, 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 No.	Date
Sec. A  APPLICANT	Company Name <b>Heritage FS, Inc. Rt. 45 S. Box 339 Gilman, IL 60938 815/265-4751</b>		
	Person Authorized to Receive Certification <b>Keith Honegger</b>		Person to Contact for Additional Details <b>Same</b>
	Street Address <b>3200 Old Troy Road</b>		Street Address <b>Same</b>
	Municipality, State & Zip Code <b>Glen Carbon, IL 62034</b>		Municipality, State & Zip Code <b>Same</b>
	Telephone Number <b>618/656-8046</b>		Telephone Number <b>Same</b>
	Location of Facility Quarter Section Township Range <b>SEQ SEC 6 TWP 31N R12E</b>		Municipality Township <b>St. George Ganeer</b>
	Street Address <b>P.O. Box 665 Mamteno, IL 60950</b>		County Book Number <b>Kankakee</b>
	Property Identification Number <b>06-10-06-400-005</b>		Parcel Number
	Sec. B  MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location  <b>Mixing, Loading, and Storing of Agrichemicals and Fertilizers</b>	
Water Pollution Control Construction Permit No. <b>93032058 Log# 97125085</b>		Date Issued <b>March 27, 1998</b>	
NPDES PERMIT No.		Date Issued Expiration Date	
Air Pollution Control Construction Permit No.		Date Issued	
Air Pollution Control Operating Permit No.		Date Issued	
Sec. C  MANUFACTURING PROCESS	Describe Unit Process  <b>RECEIVED</b> <b>NOV 27 2002</b>		
	Materials Used in Process  <b>ILLINOIS ENVIRONMENTAL PROTECTION AGENCY BOW/WPC/PERMIT SECTION</b>		
Sec. D  POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility  <b>1) Agrichemical containment structure consisting of three liquid agrichemical operational area containment structures (22' x 102' x 1'; 16' x 31' x .75'; &amp; 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 collection sumps thereby maintaining the integrity of the collection devise. Associated collection and recovery systems as approved under the Agency endorsed Agrichemical Facility Permit No. 93032058</b>		

Log # 97125085

Sec. E	(1) Nature of Contaminants or Pollutants		
			Material Retained, Captured or Recovered
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	<b>Agrichemicals</b>	<b>Various Corn and Soybean Pesticides</b>	<b>Recycle</b>
	<b>Fertilizer</b>	<b>Various Nitrogen, Phosphorus &amp; Potash</b>	<b>Recycle</b>
	(2) Point(s) of Waste Water Discharge		
			Plans and Specifications Attached
			Yes                      No <input checked="" type="checkbox"/>
	(3)	Are contaminants (or residues) collected by the control facility?	Yes <input checked="" type="checkbox"/> No
(4)	Date installation completed <u>1998</u> status of installation on date of application <u>operational</u>		
(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ 60,000	
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ 6,000	
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ 0	
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ 0	
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% 100	
Sec. F	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. The facilities claimed herein are "pollution control facilities" as defined in Section 11-10 of the Illinois Property Tax Code.		
SIGNATURE	 		Title
Sec. G	INSTRUCTIONS FOR COMPILING AND FILING APPLICATION		
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. A.	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 or legal description. A plat map location is required for facilities located outside of municipal boundaries. The property identification number is required.		
Sec. B.	Self-explanatory. Submit copies of all permits issued by local pollution control agencies. (e.g. MSD Construction Permit)		
Sec. C.	Refers to manufacturing processes or materials on which pollution control facility is used.		
Sec. D.	Narrative description of the pollution control facility, indicating that its primary purpose is to eliminate, prevent or reduce pollution. State the type of control facility. State permit number, date, and agency issuing permit. A narrative description and a process flow diagram describing the pollution control facility. Include a listing of each major piece of equipment included in the claimed fair cash value for real property. Include an <u>average</u> analysis of the influent and effluent of the control facility stating the collection efficiency.		
Sec. E.	List air contaminants, or water pollution substances released as effluents to the manufacturing processes. List also the final disposal of any contaminants removed from the manufacturing 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 facility. Item (3) - If the collected contaminants are disposed of other than as wastes, state the disposition of the materials, and the value in dollars reclaimed by sale or reuse of the collected substances. State the cost of reclamation and related expense. Item (4) - State the date which the pollution control facility was first placed in service and operated. If not, explain. Item (5) - This information is essential to the certification and assessment actions. This accounting data must be completed to activate project review prior to certification by this Agency.		
Sec. F.	Self-explanatory. Signature must be a corporate authorized signature.		
		Submit to:	Attention:
		Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Thomas McSwiggin Permit Section Division of Water Pollution Control
		Attention:	Donald E. Sutton Permit Section Division of Air Pollution Control

STATE OF ILLINOIS )

COUNTY OF SANGAMON )

**PROOF OF SERVICE**

I, the undersigned, on oath state that I have served the attached **APPEARANCE AND THE RECOMMENDATION**, 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)

Steve Santarelli  
Illinois Department of Revenue  
101 West Jefferson  
Post Office Box 19033  
Springfield, Illinois 62794  
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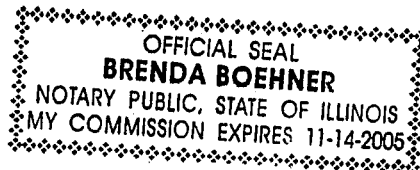
and mailing it from Springfield, Illinois on August 2, 2004 with sufficient postage affixed as indicated above.

*Nancy J. Lampert*

SUBSCRIBED AND SWORN TO BEFORE ME

this 2nd day of August 2004

*Brenda Boehner*  
Notary Public



**THIS FILING IS SUBMITTED ON RECYCLED PAPER**