

RECEIVED
CLERK'S OFFICE

AUG 30 2004

STATE OF ILLINOIS
Pollution Control Board

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Lincoln Land FS, Inc.
(Property Identification Numbers
06-29-100-023-0080, 06-29-100-019-0080)
Petitioner

)
)
)
)
) *05-40*
) **PCB ~~04~~**
) **(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

Keith Honegger
3200 Old Troy Road
Glen Carbon, Illinois 62034

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 27, 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

RECEIVED
CLERK'S OFFICE

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

AUG 30 2004

Lincoln Land FS, Inc.
(Property Identification Numbers
06-29-100-023-0080, 06-29-100-019-0080))
Petitioner

)
)
)
)
) *05-40*
) PCB ~~04~~
) (Tax Certification)

STATE OF ILLINOIS
Pollution Control Board

ILLINOIS ENVIRONMENTAL
PROTECTION AGENCY
Respondent.

)
)
)

A P P E A R A N C E

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 27, 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

RECEIVED
CLERK'S OFFICE

AUG 30 2004

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

STATE OF ILLINOIS
Pollution Control Board

Lincoln Land FS, Inc.)
(Property Identification Numbers)
06-29-100-023-0080, 06-29-100-019-0080)
Petitioner)
) 05-40
) PCB 04
) (Tax Certification)
ILLINOIS ENVIRONMENTAL)
PROTECTION AGENCY)
Respondent.)

RECOMMENDATION

Now Comes the Illinois Environmental Protection Agency ("Illinois EPA"), by Vera Herst, one of its attorneys, and pursuant to Section 125.204 of the Illinois Pollution Control Board's (Board) regulations files the following Recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204.


1. On November 27, 2002, the Illinois EPA received a request from Lincoln Land FS, Inc. for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities, pursuant to 35 Ill. Adm. Code 125.204, and noted the request as log number TC-10-02 (Exhibit A).
2. The applicant's address is:
Lincoln Land FS, Inc.
701 Henry Street
Jacksonville, Illinois 62650
3. The proposed water pollution control facilities in this request are located at: Section 29, T14N, R12W of the 3rd P.M. in Morgan County, at the above street address and consist of the following:
Agrichemical containment structures consisting of one liquid agrichemical operational area containment structure; two bulk liquid agrichemical secondary containment structures; the portion of the building over one liquid agrichemical operational area containment structure, two bulk liquid agrichemical secondary containment structures, and one dry fertilizer blending operational containment structure; associated collection and recovery systems; one dry fertilizer operational containment structure; one dry fertilizer blending operational containment structure, and one dry fertilizer aisleway operational containment structure as approved under the Agency endorsed Agrichemical Facility Permit No. 91030331 (Log No. 01106787 and 01036495)
(These facilities 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 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,

THIS FILING IS SUBMITTED ON RECYCLED PAPER

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 (2002).
6. Based on the information in the application and the purpose of the facilities, which is to collect, transport and store agrichemical rinsates, residues, or washwaters prior to reuse or disposal, 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. Therefore, the facilities are eligible for tax certification from the Board.
7. Therefore, the Illinois EPA recommends that the Board issue the requested tax certification.

ENVIRONMENTAL PROTECTION AGENCY
OF THE STATE OF ILLINOIS

By: 

Vera Herst
Assistant Counsel
Division of Legal Counsel

DATED: August 27, 2004

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

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)

Keith Honegger
3200 Old Troy Road
Glen Carbon, Illinois 62034
(first class mail)

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 27, 2004, with sufficient postage affixed as indicated above.

Nancy J. Lampert

SUBSCRIBED AND SWORN TO BEFORE ME

this 27th day of August, 2004

Cynthia L. Wolfe
Notary Public



THIS FILING IS SUBMITTED ON RECYCLED PAPER

TC-10-

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.

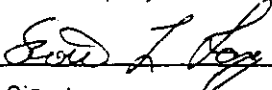

FOR AGENCY USE

File No.	Date Received	Certification No.	Date
Sec. A APPLICANT	Company Name Lincoln Land FS, Inc. 701 Henry Street P.O. Box 667 Jacksonville, IL 6265 217/243-6561		
	Person Authorized to Receive Certification Keith Honegger		Person to Contact for Additional Details Same
	Street Address 3200 Old Troy Road		Street Address Same
	Municipality, State & Zip Code Glen Carbon, IL 62034		Municipality, State & Zip Code Same
	Telephone Number 618/656-8046		Telephone Number Same
	Location of Facility Quarter Section Township Range SEC 29 TWP 14N R 12W 3PM		Municipality Township Winchester Winchester
	Street Address 97 N. Commercial Winchester, IL 62694		County Book Number Scott
	Property Identification Number 06-29-100-023-0080; 06-29-100-019-0080		Parcel Number
Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location Mixing, Loading, and Storing of Agrichemicals and Fertilizers		
	Water Pollution Control Construction Permit No. AC91030331 Log# 01106787		Date Issued October 24, 2001
	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		
	Materials Used in Process		
Sec. D POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility		
	<p>1) Agrichemical containment structure consisting of one liquid agrichemical operational area containment structure (40' x 64' x .83'); one secondary containment structure (14 x 28.33' x 2') 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. AC91030331 Log # 01106787.</p>		

RECEIVED
 NOV 27 2002

ILLINOIS ENVIRONMENTAL
 PROTECTION AGENCY
 BOW/WPC/PERMIT SECTION

POLLUTION CONTROL FACILITY - ACCOUNTING DATA	Sec. E (1) Nature of Contaminants or Pollutants		
			Material Retained, Captured or Recovered
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	Agrichemicals	Various Corn and Soybean Pesticides	Recycle
	Fertilizer	Various Nitrogen, Phosphorus & Potash	Recycle
	Sec. E (2) Point(s) of Waste Water Discharge		
			Plans and Specifications Attached
			Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
	(3)	Are contaminants (or residues) collected by the control facility?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
	(4)	Date installation completed <u>1990</u> status of installation on date of application <u>operational</u>	
(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ 50,000	
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ 5,000	
	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	

SIGNATURE:	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

INSTRUCTIONS	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 <u>pollution control facility</u> . 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:	Attention:
	Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Thomas McSwiggin Permit Section Division of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution Control

State of Illinois
Department of Agriculture
AGRICHEMICAL FACILITY PERMIT

D-117
Records
Bin 10

Don Clark
L-10 - Springfield
M-10 - Morris

Permittee: Western FS, Inc. 97 N Commercial Street Winchester, IL 62694	Facility ID Number: AC1713040000 Facility Location: Winchester, IL
Permit #: AC91030331 Facility Type: Commercial: Retail Dealer Date Issued: May 3, 2001	Log Number: 01036495 Date Received: March 13, 2001 Expiration Date: May 3, 2006

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

OPERATIONAL CONTAINMENT STRUCTURES

Operation of an existing reinforced concrete operational containment structure with the greatest dimensions measuring 40' (width) x 64' (length) x 1' (depth) with a total design capacity of 1075.4 cubic feet (ft.³). The floor shall slope to a series of six (6) sumps (three (3) for the separation of solids and three (3) for the recovery of liquids), each sump measuring 1.5' (width) x 1.5' (length) x 2' (depth) to facilitate the collection and recovery of all escaped product and/or agrichemical wastewater. All recovered effluent shall be transferred to one (1) of two (2) 1500 gallon recovery tanks with a manually activated sump pump. Segregation shall be performed based upon the applicable target crop and label use. All loading, unloading and washing of bulk liquid agrichemical transportation and application equipment shall be performed upon the herein permitted structure.

SECONDARY CONTAINMENT STRUCTURES

Operation of an existing reinforced concrete secondary containment structure measuring 13.33' (width) x 28.0' (length) x 1.5' (height) with a total design capacity of 480.0 cubic feet (ft.³). The floor shall slope to a single sump measuring 1.5' (diameter) x 0.75' (depth) to facilitate the collection and recovery of all escaped product and/or agrichemical wastewater. All recovered effluent shall be transferred to one (1) of the two (2) aforementioned 1500 gallon recovery tanks with a manually activated sump pump. Segregation shall be performed based upon the applicable target crop and label use. Bulk liquid pesticides shall be stored within the said structure. This structure shall be referred to as SC-1.

Operation of an existing welded steel secondary containment structure measuring 12' (width) x 12' (length) x 2' (height) with a total design capacity of 288.0 cubic feet (ft.³). The floor shall slope to the lowest elevation to facilitate the collection and recovery of all escaped product and/or agrichemical wastewater. All recovered effluent shall be transferred to one (1) of the two (2) aforementioned 1500 gallon recovery tanks with a manually activated sump pump. Segregation shall be performed based upon the applicable target crop and label use. Bulk liquid pesticides shall be stored within the said structure. This structure shall be referred to as SC-2.

RECEIVED

MAY 11 2001

Watershed Management Section



State of Illinois
Department of Agriculture

Western FS, Inc.

AGRICHEMICAL FACILITY PERMIT

Page 2

Operation of an existing reinforced concrete secondary containment structure with the greatest dimensions measuring 33.33' (width) x 41.33' (length) x 4' (height) with a total design capacity of 4920.0 cubic feet (ft.³). The floor shall slope to a single sump measuring 1.5' (diameter) x 0.75' (depth) to facilitate the collection and recovery of all escaped product and/or agrichemical wastewater. All recovered effluent shall be transferred to one (1) of the two (2) aforementioned 1500 gallon recovery tank(s) with a manually activated sump pump. Segregation shall be performed based upon the applicable target crop and label use. All bulk liquid fertilizer shall be stored within the said structure. This structure shall be referred to as SC-3.

BULK DRY FERTILIZER STRUCTURES

Operation of an existing bulk dry fertilizer storage building with the greatest dimensions measuring 96' (width) x 144' (length) with an estimated total storage capacity of 1550 tons. The structure is composed of seven (7) storage bins (five (5) bins, each bin measuring 16' (width) x 40' (length) with an estimated storage capacity of 250 tons each, and two (2) bins, each bin measuring 12' (width) x 40' (length) with an estimated storage capacity of 150 tons each).

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

Operation of an existing reinforced concrete operational containment structure measuring 20' (width) x 104' (length). All endloader transfer of bulk dry fertilizer between storage and the blender shall be performed upon the herein permitted structure.

Operation of an existing reinforced concrete operational containment structure measuring 35' (width) x 104' (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 40' (width) x 52' (length). All blending of bulk dry fertilizer and all loading of bulk dry fertilizer transportation and application equipment 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:

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 may discharge accumulated precipitation from the herein permitted bulk liquid fertilizer secondary containment structure (SC-3) pursuant to 8 Illinois Administrative Code 255.110 (a) (2) (A) and (B).



State of Illinois
Department of Agriculture

Western FS, Inc.

AGRICHEMICAL FACILITY PERMIT

Page 3


SPECIAL CONDITION 3: The permittee shall operate the exposed dry fertilizer operations pursuant to 8 Illinois Administrative Code 255.140 (a) (c) and (d).

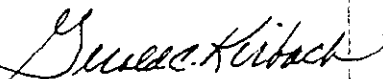
SPECIAL CONDITION 4: The permittee shall employ concentric piping for the piping span from the bulk liquid fertilizer secondary containment structure (SC-3) to the operational containment structure.

SPECIAL CONDITION 5: The permittee shall provide means for the safe emergency access to and exit from the herein permitted bulk liquid fertilizer secondary containment structure (SC-3) pursuant to 8 Illinois Administrative Code 255.80 (c) (2) (E).

SPECIAL CONDITION 6: The permittee shall employ concentric piping for the piping span from the bulk liquid pesticide secondary containment structure (SC-2) to the bulk liquid pesticide secondary containment structure (SC-1).

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


Warren D. Goetsch, P.E.
Administrator, Division of Natural Resources


Gerald C. Kirbach, Manager
Permits and Downstate Field Operations

cc: Illinois EPA: WPC: Permits
file
a:171304.per



#5

State of Illinois
Department of Agriculture
AGRICHEMICAL FACILITY PERMIT

AGRICHEMICAL FACILITY PERMIT MODIFICATION

Permittee: Lincoln Land FS, Inc. PO Box 667 Jacksonville, IL 62651-0667	Facility ID Number: AC1713040000 Facility Location: Winchester, IL
Permit #: AC91030331 Facility Type: Commercial: Retail Dealer Date Issued: October 24, 2001	Log Number: 01106787 Date Received: October 9, 2001 Expiration Date: May 3, 2006

A permit modification is hereby granted to the above designated permittee to construct and/or operate an agrichemical facility which was previously approved under the above referenced permit number. The facility and associated permit has been modified as follows:

OPERATIONAL CONTAINMENT STRUCTURE

Operation of an existing reinforced concrete operational containment structure with the greatest dimensions measuring 40' (width) x 64' (length) x 0.83' (depth) with a total design capacity of 602.6 cubic feet (ft.³). The floor shall slope to a series of six (6) sumps (three (3) for the separation of solids and three (3) for the recovery of liquids), each measuring 1.5' (width) x 1.5' (length) x 2' (depth) to facilitate the collection and recovery of all escaped product and/or agrichemical wastewater. All recovered effluent shall be transferred to one (1) of two (2) 1500 gallon recovery tanks with a manually activated sump pump. Segregation shall be performed based upon the applicable target crop and label use. All loading, unloading and washing of bulk liquid agrichemical transportation and application equipment shall be performed upon the herein permitted structure. This structure shall replace the operational containment structure previously permitted under Permit number AC91030331, issued May 3, 2001.

SECONDARY CONTAINMENT STRUCTURE

Operation of an existing reinforced concrete secondary containment structure measuring 14' (width) x 28.33' (length) x 2' (height) with a total design capacity of 657.8 cubic feet (ft.³). The floor shall slope to a single sump measuring 1.33' (width) x 2' (length) x 0.75' (depth) to facilitate the collection and recovery of all escaped product and/or agrichemical wastewater. All recovered effluent shall be transferred to one (1) of the two (2) aforementioned 1500 gallon recovery tanks with a manually activated sump pump. Segregation shall be performed based upon the applicable target crop and label use. All bulk liquid pesticide shall be stored within the said structure. This structure shall be referred to as SC-1. This structure shall replace bulk liquid pesticide secondary containment structure previously permitted under Permit Number AC91030331, issued May 3, 2001.



**State of Illinois
Department of Agriculture**

Lincoln Land FS, Inc.

AGRICHEMICAL FACILITY PERMIT

Page 2

This permit modification has also been reviewed and approved by the Illinois Environmental Protection Agency per the attached permit modification endorsement. The expiration date of this permit modification shall remain the same as issued on the original permit.

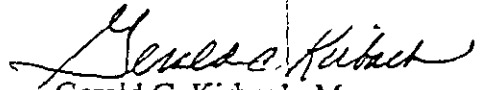
All Special Conditions on the original permit issued are also applicable to this permit unless specifically deleted or revised in this permit.

THE STANDARD CONDITIONS OF ISSUANCE IN THE ATTACHED PAGES MUST BE COMPLIED WITH IN FULL.



Warren D. Goetsch

Warren D. Goetsch, P.E.
Division Manager, Natural Resources



Gerald C. Kirbach

Gerald C. Kirbach, Manager
Permits and Downstate Field Operations

cc: IEPA:WPC:Permits
file
a:171304.pmod

