



BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

DEC 06 2004

BURROUGHS AG SERVICE, INC.- WYOMING )  
 (Property Identification Number )  
 05-29-300-007) )  
 )  
 Petitioner, )  
 )  
 ILLINOIS ENVIRONMENTAL )  
 PROTECTION AGENCY )  
 Respondent. )

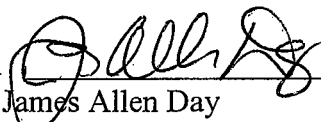
STATE OF ILLINOIS  
Pollution Control Board

05-107  
 PCB ~~04~~  
 (Tax Certification)

APPEARANCE

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

ENVIRONMENTAL PROTECTION  
AGENCY OF THE STATE OF ILLINOIS

By:  \_\_\_\_\_  
 James Allen Day  
 Assistant Counsel  
 Division of Legal Counsel

DATED: December 3, 2004

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

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DEC 06 2004

STATE OF ILLINOIS  
Pollution Control Board

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

BURROUGHS AG SERVICE, INC.- WYOMING )  
(Property Identification Number )  
05-29-300-007 )  
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Petitioner, )  
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ILLINOIS ENVIRONMENTAL )  
PROTECTION AGENCY )  
Respondent. )

05-107  
PCB 04  
(Tax Certification)

RECOMMENDATION

Now Comes the Illinois Environmental Protection Agency ("Illinois EPA") by James Allen Day, 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 December 2, 2002, the Illinois EPA received a request from Burroughs Ag Service, 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-12-02. (Exhibit A)
- 2) The applicant's mailing address is:  

Burroughs Ag Service, Inc.  
Box 488  
Toluca, Illinois 61369-9801
- 3) The water pollution control facilities in this request are located at Section 29, Township 31 North, Range 7 East of the 3<sup>rd</sup> Principal Meridian in Stark County, Illinois and include the following two separate facilities for purposes of this recommendation:
  - (a) Agrichemical containment structures consisting of one minibulk/package agrichemical secondary containment structure as approved under the Agency

endorsed Agrichemical Facility Permit No. 98065318 (Log No. 03067550).

(These facilities are further described in Exhibit A.)

(b) The portion of the building over the minibulk/package agrichemical secondary containment structure. (These facilities are further described in Exhibit A.)

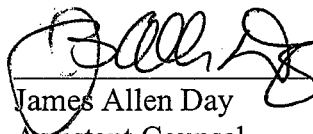
4. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2000), defines "pollution control facilities" as: "any system, method, construction, device or appliance appurtenant thereto or any portion of any building or equipment, that is designed, constructed, installed or operated for the primary 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, 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 (2000).
6. With respect to the facilities described in Paragraph 3(a) above (the containment structures, building and associated collection and recovery systems), these facilities were covered under the tax certification Log No. TC-53-99 issued April 17, 2000 by the Illinois EPA and therefore do not require consideration or recommendation in this action by the Illinois Pollution Control Board.
7. With respect to the facilities described in Paragraph 3(b) above (the portion of the

building over the minibulk/package agricultural secondary containment structure), based on the information in the application and the purpose of the facilities (to warehouse products for future use), it is the Illinois EPA's engineering judgment that the described facilities are not "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 not eligible for tax certification from the Board.

8. Therefore, the Illinois EPA recommends that the Board take no action with respect to the facilities described in Paragraph 3(a) above (the containment structures, building and associated collection and recovery systems) and deny the requested tax certification for the facilities described in Paragraph 3(b) above (the portion of the building over the minibulk/package agricultural secondary containment structure).

Illinois Environmental Protection Agency

By:



James Allen Day  
Assistant Counsel  
Division of Legal Counsel

December 3, 2004

Illinois Environmental Protection Agency  
1021 North Grand Ave. E.  
P.O. 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 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

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

Burroughs Ag Service, Inc.  
Box 488  
Toluca, IL 61369-9801

and mailing it from Springfield, Illinois on **December 3, 2004** with sufficient postage affixed for first class mail.

*Nancy J. D. Lampert*

SUBSCRIBED AND SWORN TO BEFORE ME  
this third day of December, 2004

*Cynthia L. Wolfe*  
Notary Public



TC-12-0

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 \_\_\_\_\_

APPLICANT	Sec. A	Company Name <b>Burroughs Ag Services, Inc. Box 488 Toluca, IL 61369-9801 815/452-2377</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>SW Q1R SEC 29 T13N R7E</b>	Municipality Township <b>Wyoming Penn</b>
		Street Address <b>RR 2 Wyoming, IL</b>	County Book Number <b>Stark</b>
		Property Identification Number <b>05-29-300-007</b>	Parcel Number

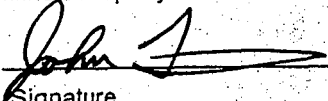
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MANUFACTURING OPERATIONS	Sec. B	Nature of Operations Conducted at the Above Location  <b>Loading, and Storing of Agrichemicals and Fertilizers</b>	
		Water Pollution Control Construction Permit No. <b>98065318 Log# 98065318</b>	Date Issued <b>August, 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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY  
 BOW/WPC/PERMIT SECTION

MANUFACTURING PROCESS	Sec. C	Describe Unit Process
		Materials Used in Process

POLLUTION CONTROL FACILITY DESCRIPTION	Sec. D	Describe Pollution Abatement Control Facility  <b>Note: The following described structure is one that was not previously certified by IEPA under a 1999 application. The purpose of this application is to include the structure and the building covering the structure as a certified agrichemical containment structure on the existing certification No. 21RA-ILL-WPC-99-53. The structure is a Secondary agrichemical containment structure measuring 68' x 80.67' x .33'. All mini-bulk and packaged agrichemicals shall be stored within said structure as approved under the Agency endorsed Agrichemical Facility Permit No. 98065318 Log# 98065318.</b>
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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?	
(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:		\$ 80,000
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:		\$ 8,000
	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			<u>VICE - PRESIDENT</u>
	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 <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