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BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

DEC 20 2004

STATE OF ILLINOIS  
Pollution Control Board

SPOON RIVER FS, INC. d/b/a RIVERLAND )  
 FS, INC. (Ellisville) )  
 (Property Identification Number )  
 06-05-01-200-01) )  
 Petitioner, ) PCB ~~04~~ 05-113  
 ) (Tax Certification)  
 ILLINOIS ENVIRONMENTAL )  
 PROTECTION AGENCY )  
 Respondent. )

NOTICE

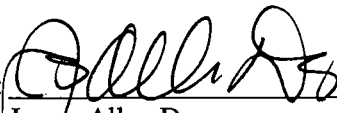
Dorothy M. Gunn, Clerk  
 Illinois Pollution Control Board  
 James R. Thompson Center  
 100 West Randolph Street, Suite. 11-500  
 Chicago, Illinois 60601

Spoon River FS, Inc. d/b/a Riverland FS, Inc.  
 Attn: Hermon Stier  
 5515 East County Road 17  
 Ellisville, IL 61431

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:   
 James Allen Day  
 Assistant Counsel  
 Division of Legal Counsel

DATED: December 16, 2004  
 Illinois Environmental Protection Agency  
 1021 North Grand Avenue East  
 Post Office Box 19276  
 Springfield, Illinois 62794-9276  
 217-782-5544

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

DEC 20 2004

SPOON RIVER FS, INC. d/b/a RIVERLAND )  
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(Property Identification Number )  
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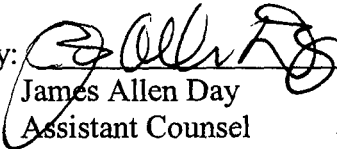
STATE OF ILLINOIS  
Pollution Control Board

ILLINOIS ENVIRONMENTAL )  
PROTECTION AGENCY )  
Respondent. )

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 16, 2004

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

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD DEC 20 2004

SPOON RIVER FS, INC. d/b/a RIVERLAND )  
FS, INC. (Ellisville) )  
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06-05-01-200-01) )  
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STATE OF ILLINOIS  
Pollution Control Board

05-113  
) 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 August 12, 2003, the Illinois EPA received a request from Spoon River FS, Inc. d/b/a Riverland FS, Inc. ("Spoon River") for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities at its Ellisville, Illinois facility pursuant to 35 Ill. Adm. Code 125.204, and noted the request as log number TC-21-03. (Exhibit A)
- 2) The applicant's address is: Spoon River FS, Inc. d/b/a Riverland FS, Inc.  
5515 East County Road 17  
Ellisville, IL 61431
- 3) The water pollution control facilities in this request are located at the above street address in Section 1, Township 7 North, Range 1 East of the 4<sup>th</sup> Principal Meridian in Fulton County, Illinois and consist of the following:

Agrichemical containment structures consisting of one liquid agrichemical operational area containment structure; two dry fertilizer blended with pesticide operational containment structures; one bulk liquid agrichemical secondary

containment structure; the portion of the building over one bulk liquid agrichemical operational area containment structure; associated collection and recovery systems; two dry fertilizer operational containment structures; as approved under the Agency endorsed Agrichemical Facility Permit No. 92071535 (Log No. 02097207).

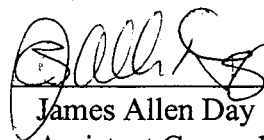
- 4) These facilities collect, transport, and store agrichemical rinsates, residues, or washwaters prior to reuse or disposal.
- 5) Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2000), defines “pollution control facilities” as: “any system, method, construction, device or appliance appurtenant 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.”
- 6) Pollution control facilities are entitled to preferential tax treatment, 35 ILCS 200/11-5 (2000).
- 7) Based on the information in the application and the purpose of the facilities (collecting, transporting and/or storing 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.

- 8) Therefore, the Illinois EPA recommends that the Board issue the requested tax certification.

Illinois Environmental Protection Agency,

By:



James Allen Day  
Assistant Counsel  
Division of Legal Counsel

December 15, 2004

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



Don Hanko  
WPC - Peoria  
APC - Peoria

State of Illinois  
Department of Agriculture  
AGRICHEMICAL FACILITY PERMIT

JRA  
records  
binds

Permittee: Riverland FS, Inc. PO Box 217 Knoxville, IL 61448	Facility ID Number: AC0573130000 Facility Location: Ellisville, IL
Permit #: AC92071535 Facility Type: Commercial: Retail Dealer Date Issued: October 25, 2002	Log Number: 02097207 Date Received: September 13, 2002 Expiration Date: October 25, 2007

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 measuring 32' (width) x 40' (length) x 0.83' (depth) with a total design capacity of 658.7 cubic feet (ft.<sup>3</sup>). The floor shall slope to a series of four (4) sumps (two (2) sumps for the recovery of solids and two (2) sumps for the recovery of liquids), each sump measuring 1.5' (diameter) x 1.75' (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 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 20.67' (width) x 41.67' (length) x 6' (height) with a total design capacity of 4586.4 cubic feet (ft.<sup>3</sup>). The floor shall slope to a single sump measuring 2' (diameter) 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 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 fertilizer shall be stored within the said structure.



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SEP 14 2002

Waterbury  
DEPT. OF WATER

*State of Illinois*  
**Department of Agriculture**

Riverland FS, Inc.

**AGRICHEMICAL FACILITY PERMIT  
BULK DRY FERTILIZER STRUCTURES**

Page: 2

Operation of an existing bulk dry fertilizer storage building with the greatest dimensions measuring 62' (width) x 72.7' (length) with an estimated total storage capacity of 970 tons. The structure is composed of six (6) storage bins (one (1) bin measuring 12' (width) x 33' (length) with an estimated storage capacity of 140 tons, two (2) bins, each bin measuring 12' (width) x 33' (length) with an estimated storage capacity of 150 tons each, one (1) bin measuring 11' (width) x 33' (length) with an estimated storage capacity of 130 tons, one (1) bin measuring 12.8' (width) x 41' (length) with an estimated storage capacity of 200 tons, and one (1) 13.5' (width) x 41' (length) with an estimated storage capacity of 200 tons each).

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

Operation of an existing reinforced concrete operational containment structure measuring 21' (width) x 73.5' (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 12' (width) x 18' (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 34.7' (width) x 46.3' (length) x 0.83' (depth) with a total design capacity of 894.0 cubic feet (ft.<sup>3</sup>). The floor shall slope to a single sump measuring 2' (diameter) 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 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 loading of bulk dry fertilizer, including fertilizer impregnated with pesticides, all blending of bulk dry fertilizer, including the impregnation of dry fertilizer with pesticides, all storage of bulk dry pesticides and all loading and unloading of bulk dry pesticide transportation and application equipment, shall be performed upon the herein permitted structure. This structure shall be referred to as **DFOC-1**.

Operation of an existing reinforced concrete operational containment structure measuring 9' (width) x 25' (length) x 0.12' (depth). The floor shall slope to **DFOC-1** to facilitate the collection and recovery of all escaped product and/or agrichemical wastewater. The inductor and mini-bulk containers utilized in the process of impregnating bulk dry fertilizer with pesticides shall be located upon the herein permitted structure. This structure shall be referred to as **DFOC-2**.

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:





State of Illinois  
Department of Agriculture

Riverland FS, Inc.

AGRICHEMICAL FACILITY PERMIT

Page: 3

**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 pursuant to 8 Illinois Administrative Code 255.110 (a) (2) (A) and (B).

**SPECIAL CONDITION 3:** The permittee shall perform all operations involving the impregnation of bulk dry fertilizer with pesticides, in accordance with 8 Illinois Administrative Code 255.150. The permittee shall maintain and manage the operational containment structure employed for the pesticide inductor pursuant to 8 Illinois Administrative Code 255.90.

**SPECIAL CONDITION 4:** The permittee shall operate the exposed dry fertilizer operations pursuant to 8 Illinois Administrative Code 255.140 (a), (c) and (d); 8 Illinois Administrative Code 255.80 (a); and 8 Illinois Administrative Code 255.110 (a) and (c).

**SPECIAL CONDITION 5:** The permittee shall employ concentric piping for the piping span from the bulk liquid fertilizer secondary containment structure to the operational containment structure.

**SPECIAL CONDITION 6:** The permittee shall provide means for the safe emergency access to and exit from the herein permitted bulk liquid fertilizer secondary containment structure pursuant to 8 Illinois Administrative Code 255.80 (c) (2) (E).

**SPECIAL CONDITION 7:** The permittee shall employ a totally enclosed conveyor for the transfer of bulk dry fertilizer from the unloading area to the storage building.

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

*Warren D. Goetsch*

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

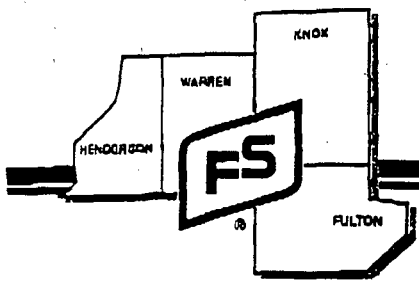
*Gerald C. Kirbach*

Gerald C. Kirbach, Manager  
Permits and Downstate Field Operations

cc: Illinois EPA: WPC: Permits  
file  
a:057313.per







# RIVERLAND FS, Inc.

126 Public Square • P.O. Box 217 • Knoxville, Illinois 61448-0217 • (309) 289-2383 or Fax (309) 289-2384

James Allison  
Illinois EPA

November 3, 2004

James,

In regards to our phone conversation, Spoon River FS, Inc., DBA RIVERLAND FS, Inc. is not requesting tax exempt status for any dry fertilizer storage buildings or mini bulk storage buildings at the below listed facilities.

Williamsfield	Log #	TC-18-03
Wataga	Log #	TC-19-03
Maquon	Log #	TC-20-03
Ellisville	Log #	TC-21-03

If I may be of any further assistance, please call.

Sincerely,

RIVERLAND FS, Inc.  
Ron Blotna  
General Manager

NOV 03 2004  
MAIL ROOM

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 Spoon River FS, Inc. D.B.A. RIVERLAND FS, Inc.		
	Person Authorized to Receive Certification Hermon Stier		Person to Contact for Additional Details Kirk Heller
	Street Address 5515 East County 17		Street Address 126 Public Square, PO Box 217
	Municipality, State & Zip Code Ellisville, IL 61431		Municipality, State & Zip Code Knoxville, IL 61448
	Telephone Number 309-465-7231		Telephone Number 309-289-2383
	Location of Facility	Municipality	Township
	Quarter Section	Township	Range
	NE of NW 1	7	1
	Street Address 5515 East County 17	County Fulton	Book Number
	Property Identification Number 06-05-01-200-001	Parcel Number	
MANUFACTURING OPERATIONS	Sec. B Nature of Operations Conducted at the Above Location		
	Water Pollution Control Construction Permit No. 92071535	Date Issued October 5, 1992	
	NPDES PERMIT No.	Date Issued	Expiration Date
	Air Pollution Control Construction Permit No.	Date Issued	
	Air Pollution Control Operating Permit No.	Date Issued	
MANUFACTURING PROCESS	Sec. C Describe Unit Process		
	Materials Used in Process		
POLLUTION CONTROL FACILITY DESCRIPTION	Sec. D Describe Pollution Abatement Control Facility		
This is an operational and secondary containment structure of agricultural chemicals and fertilizers. IDOA Facility #0573130000 issued October 5, 1992.			

IL 532-0222  
 APC 151 (Rev. 8/00)

Tax Certification for Pollution Control Facilities  
 Page 1 of 2  
 8/00

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 AUG 12 2003

ILLINOIS ENVIRONMENTAL  
 PROTECTION AGENCY  
 BOW/WPC/PERMIT SECTION

POLLUTION CONTROL FACILITY - CONTAMINANTS	Sec. E (1) Nature of Contaminants or Pollutants			
			Material Retained, Captured or Recovered	
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE	
	(2) Point(s) of Waste Water Discharge None			
	Plans and Specifications Attached		Yes	No x
	(3)	Are contaminants (or residues) collected by the control facility?	Yes	No x
(4)	Date installation completed <u>Dec. 1993</u> status of installation on date of application <u>100%</u>			
ACCOUNTING DATA	(5) a.	FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ 85,000	
	b.	NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ 64,100	
	c.	PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ None	
	d.	PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ None	
	e.	PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% 33%	

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.	
		<i>Ron Blatius</i>	<i>General Manager</i>
		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 pollution control facility. Include a listing of each major piece of equipment included in the claimed fair cash value for real property. Include an average 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