

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

JAN 2 0 2005

| SPOON RIVER FS, INC. d/b/a RIVERLAND FS, INC. (Maquon) |) | STATE OF ILLINOIS Pollution Control Board |
|--|-----------------------|--|
| (Property Identification Number 1903126001) |) -123 | |
| Petitioner, |) PCB 05-133 | |
| |) (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

Steve Santarelli Illinois Department of Revenue 101 West Jefferson Post Office Box 19033 Springfield, Illinois 62794

Spoon River FS, Inc. d/b/a Riverland FS, Inc. Attn: Gene Gibson 1528 Knox Road 600N Maquon, IL 61458

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

James Allen Day

Assistant Counsel

Division of Legal Counsel

DATED: January 19, 2005

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



JAN 20 2005

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD STATE OF ILLINOIS

Pollution Control Board SPOON RIVER FS, INC. d/b/a RIVERLAND FS, INC. (Maquon) (Property Identification Number 1903126001) 05-133) PCB Petitioner.) (Tax Certification) 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

James Allen Day

Assistant Counsel

Division of Legal Counsel

DATED: January 19, 2005

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



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BEFORE THE ILLINOIS POLLUTION CONTROL BOARD STATE OF ILLINOIS

| SPOON RIVER FS, INC. d/b/a RIVERŁAND | | Pollution Control |
|--------------------------------------|-----------------------|-------------------|
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| FS, INC. (Maquon) |) | |
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| 1903126001) |) | |
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| |) (Tax Certification) | |
| ILLINOIS ENVIRONMENTAL |) | |
| PROTECTION AGENCY |) | |
| Respondent. |) | |

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.

- 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 Maquon, Illinois facility pursuant to 35 Ill. Adm. Code 125.204, and noted the request as log number TC-20-03. (Exhibit A)
- 2) The applicant's address is: Spoon River FS, Inc. d/b/a Riverland FS, Inc. 1528 Knox Road 600N Maquon, IL 61458
- The water pollution control facilities in this request are located at the above street address in Section 3, Township 9 North, Range 3 East of the 4th Principal Meridian in Knox County, Illinois and consist of the following:

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

containment structures; the portion of the building over one liquid agrichemical operational area containment structure, and one bulk liquid agrichemical secondary containment structure; associated collection and recovery systems; two dry fertilizer operational containment structures; as approved under the Agency endorsed Agrichemical Facility Permit No. 90100072 (Log No. 00106302).

- 4) These facilities collect, transport, and store agrichemical rinsates, residues, or washwaters prior to reuse or disposal.
- 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).
- 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

January 19, 2005

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 <u>APPEARANCE AND</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 Spoon River FS, Inc. d/b/a Riverland FS, Inc. Attn: Gene Gibson 1528 Knox Road 600N Maquon, IL 61458

Steve Santarelli Illinois Department of Revenue 101 West Jefferson Post Office Box 19033 Springfield, Illinois 62794

and mailing it from Springfield, Illinois on January 19, 2005 with sufficient postage affixed for first class mail.

SUBSCRIBED AND SWORN TO BEFORE ME

this nineteenth day of January, 2004

Notary Public

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

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

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

TC-20-03

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 US | SE | - | |
|---|--|-------------------|---------------------------------|--|
| | | | | |
| File No. | Date Received | Certification No. | | Date |
| Sec. A | Company Name Spoon River FS, Inc. D.B.A. | RIVERLAND F | S. Inc. | |
| APPLICANT | Person Authorized to Receive Certification | | Person to Contact for Add | litional Details |
| | Gene Gibson | | Kirk Heller | inional Details |
| | Street Address | | Street Address | |
| | 1528 Knox Road 600N | 126 | Public Square, P | |
| | Municipality, State & Zip Code | | Municipality, State & Zip | |
| | Maquon, IL 61458 | K | noxville, IL 614 | 48 |
| | Telephone Number | | Telephone Number 09-289-2383 | * |
| ¥ | 309-875-3117 Location of Facility | | Municipality | Township |
| | Quarter Section Township | Range | Widthorpanty | Township |
| | NW 3 9 | | Maquon | Maquon |
| | Street Address | | County | Book Number |
| | 1528 Knox Road 600N | | Knox | |
| | Property Identification Number | | Parcel Number | |
| | 1903126001 | 1 | | |
| Sec. B | Nature of Operations Conducted at the Abo | ve Location | | |
| | No. 19 Page 19 | | | • |
| | | | | en de la companya de La companya de la co |
| ত্ | | | | • |
| SNS | Water Pollution Control Construction Permit | t No. | Date Issued | |
| ATI | 90100072 | | December 4, 1990 | · · · · · · · · · · · · · · · · · · · |
| MANUFACTURING OPERATIONS | NPDES PERMIT No. | | Date Issued | Expiration Date |
| MA. | | | | |
| | Air Pollution Control Construction Permit No |). | Date Issued | |
| | Air Pollution Control Operating Permit No. | | Date Issued | |
| | All Pollution Control Operating Permit No. | | Date 1990ed | |
| Sec. C | Describe Unit Process | <u> </u> | | |
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| FACTURING | Materials Used in Process | | | |
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| Sec. D | Describe Pollution Abatement Control Facili | ty | | |
| ⊒ Z | This is an operational and | secondary co | ntainment structu | re of agricultural |
| 170 170 | chemicals and fertilizers. | IDOA Facili | ty #0953020000 is | sued |
| S S | December 4, 1990 | | • | |
| DES | | | | • |
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| POLLUTION CONTROL FACILITY DESCRIPTION | | | | |
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IL 532-0222 APC 151 (Rev. 8/00) Tax Certification for Pollution Control Facilities Page 1 of 2
8/00

AUG 12 2003

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY BOW/WPC/PERMIT SECTION

| | (1) Na | (1) Nature of Contaminants or Pollutants | | | | |
|--------------|--|---|--|--|--|---|
| | | | Material Reta | Material Retained, Captured or Recovered | | |
| STZ | Contaminant or Pollutant | | DESCRIPTION | | DISPOSAL OR | |
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| 1 00 | | | | ļ | | |
| <u> </u> | | | | ļ | | · |
| , ACI | (2) Doi | at(a) of Mosta Mota. Disabase | lone | <u> </u> | | |
| Q. F | Contaminant or Pollutant DESCRIPTION DISPOSAL (2) Point(s) of Waste Water Discharge Plans and Specifications Attached Yes (3) Are contaminants (or residues) collected by the control facility? Yes (4) Date installation completed April 1991 status of installation on date of application (5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY: \$ 275 b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY: \$ 207 c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY: \$ Non d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY: \$ Non | | | | | |
| Ē. | | | Plans and Specifications | Attached | Yes | No x |
| 8 | (3) / | Are contaminants (or residues) collecte | | | Yes | No X |
| <u>o</u> | | Date installation completed April 1 | | n date of a | pplication 10 | 0% |
| F. T. | (5) a | | | | \$ 275,000 | |
| <u>8</u> 8 | (0) | | | | \$ 207,000 | |
| INC NC | | | | | | |
| 25 | C | | | | | |
| 23 | 0 | | | | \$ None | |
| | e | | | | % 50% | |
| Sec. F | The follo | owing information is submitted in accordan | ce with the Illinois Property Tax | Code, as an | nended, and to th | e best of my |
| ш | knowled | lge, is true and correct. The facilities claim Property Tax Code. | red herein are "pollution control | racilities as | defined in Section | n 11-10 of the |
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| SIGNATURE | No | r Blotus | Several Manag | er | | |
| SIC | | | | | | |
| Sec. G | Signatu | | | PLICATION | | |
| Jec. C | | | | | | |
| | 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 | | | | on an index sheet | |
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| | Sec. A | Information refers to applicant as listed in the facilities. Define facility location by street add | chments are needed, record them of tax records and the person to be or dress or legal description. A plat may | consecutively ontacted for fu | on an index sheet. orther details or for i | nspection of located |
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State of Illinois Department of Agriculture AGRICHEMICAL FACILITY PERMIT

Permittee:

Facility ID Number:

AC0953020000

-Spoon River FS, Inc.

Facility Location:

Maguon, IL

PO Box 217

Knoxville, IL 61448

Log Number:

00106302

Permit #:

90100072 Facility Type: Commercial: Retail Dealer

Date Received:

October, 19, 2000

Date Issued:

January 16, 2001

Expiration Date:

January 16, 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 measuring 60' (width) x 126' (length) x 1' (depth) with a total design capacity of 4013.9 cubic feet (ft.3). The floor shall slope to a series of six (6) sumps (three (3) for the separation of solids and three for the recovery of liquids), each sump measuring 1.5' (diameter) x 2.5' (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) 1800 gallon recovery tanks with a manually activated sump pump. Segregation shall be performed based upon the applicable target crop and label use. All loading, washing and limited unloading 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 10.67' (width) x 90.67' (length) x 1' (height) with a total design capacity of 899.0 cubic feet (ft.3). The floor shall slope to one (1) of three (3) sumps, each 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 1800 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 reinforced concrete secondary containment structure measuring 31.67' (width) x 43.67' (length) x 6' (height) with a total design capacity of 4778.5 cubic feet (ft.3). This structure shall include a 4' (height) segregating wall between the bulk liquid pesticide and bulk liquid fertilizer storage tanks. The floor shall slope to one (1) of two (2) sumps, each sump measuring 1.5'



JAN 2 9 2001

Watershed Management Section

Department of Agriculture AGRICHEMICAL FACILITY PERMIT Spoon River FS, Inc./Page2

(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 1800 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 and bulk liquid fertilizer shall be stored within the said structure. This structure shall be referred to as SC-2.

BULK DRY FERTILIZER STRUCTURES

Operation of an existing bulk dry fertilizer storage building measuring 49' (width) x 105' (length) with an estimated total storage capacity of 1575 tons. The structure is composed of six (6) storage bins (one (1) storage bin measuring 33' (width) x 36.5' (length) with an estimated total storage capacity of 600 tons, one (1) storage bin with the greatest dimensions measuring 25' (width) x 33' (length) with an estimated total storage capacity of 300 tons, one (1) storage bin measuring 12.5' (width) x 15' (length) with an estimated total storage capacity of 75 tons and three (3) storage bins, each bin measuring 14.5' (width) x 33' (length) with an estimated total 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 16' (width) x 105' (length). The 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 10' (width) x 10' (length) x 4' (depth) with a total design capacity of 400.0 cubic feet (ft³). The floor shall slope to a single sump measuring 2' (diameter) x 1.5' (depth). 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 38.67' (width) x 47.33' (length) x 0.83' (depth) with a total design capacity of 1012.3 cubic feet (ft³). The floor shall slope to one (1) of two (2) sumps, each sump measuring 1.83' (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 a single 250 gallon recovery tank with a manually automatically activated sump pump. All blending of bulk dry fertilizer including the impregnation of bulk dry fertilizer with pesticides, and all loading of bulk dry fertilizer shall be performed upon the herein permitted structure. Bulk dry pesticide shall be stored 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:



State of Illinois Department of Agriculture

AGRICHEMICAL FACILITY PERMIT POON River FS, Inc./Page3

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 operational 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 255.90 (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 secondary containment structure (SC-2) 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 secondary containment structure (SC-2) pursuant to 8 Illinois Administrative Code 255.80 (c) (c) (E).

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:095302.per



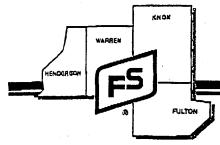
Vateranea Unit Tax Commission Review Speed

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| -ppiicant: | Care Gibson | Contact: | Kirk Heller |
| | Maguar IL 61458 | Phone: | 1309 289-2388 |
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RIVERLAND FS, Inc.

126 Public Square • P.O. Box 217 • Knoxville, Illinois 61448-0217 • (309) 289-2383 or Fax (309) 289-8

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