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CLERK'S OFFICE

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

JAN 20 2005

SPOON RIVER FS, INC. d/b/a RIVERLAND)
FS, INC. (Maquon))
(Property Identification Number 1903126001))
Petitioner,)

PCB 05-133
(Tax Certification)

ILLINOIS ENVIRONMENTAL)
PROTECTION AGENCY)
Respondent.)

STATE OF ILLINOIS
Pollution Control Board

NOTICE

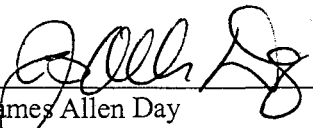
Dorothy M. Gunn, Clerk
Illinois Pollution Control Board
James R. Thompson Center
100 West Randolph Street, Suite. 11-500
Chicago, Illinois 60601

Spoon River FS, Inc. d/b/a Riverland FS, Inc.
Attn: 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

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: 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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STATE OF ILLINOIS
Pollution Control Board

SPOON RIVER FS, INC. d/b/a RIVERLAND)
FS, INC. (Maquon))
(Property Identification Number 1903126001))
Petitioner,) PCB 05-133
) (Tax Certification)
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 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: January 19, 2005

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

- 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 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
- 3) 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).

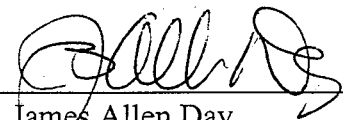
- 4) These facilities collect, transport, and store agrichemical rinsates, residues, or washwaters prior to reuse or disposal.
- 5) Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2000), defines “pollution control facilities” as: “any system, method, construction, device or appliance appurtenant 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

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

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)
)

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

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

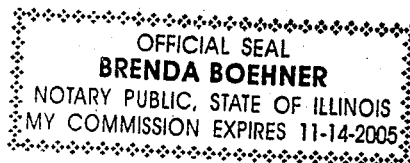
and mailing it from Springfield, Illinois on **January 19, 2005** with sufficient postage affixed for first class mail.

Nancy J. D. Lambert

SUBSCRIBED AND SWORN TO BEFORE ME
this nineteenth day of January, 2004

Brenda Boehner

Notary Public



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 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 Gene Gibson		Person to Contact for Additional Details Kirk Heller		
	Street Address 1528 Knox Road 600N		Street Address 126 Public Square, PO Box 217		
	Municipality, State & Zip Code Maquon, IL 61458		Municipality, State & Zip Code Knoxville, IL 61448		
	Telephone Number 309-875-3117		Telephone Number 309-289-2383		
	Location of Facility	Township	Municipality	Township	
	Quarter Section	9	Range	3	
	Street Address	Maquon		Maquon	
	1528 Knox Road 600N	County		Book Number	
	1528 Knox Road 600N	Knox			
Property Identification Number	Parcel Number				
1903126001					
MANUFACTURING OPERATIONS	Sec. B Nature of Operations Conducted at the Above Location				
	Water Pollution Control Construction Permit No. 90100072		Date Issued December 4, 1990		
	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 #0953020000 issued December 4, 1990				

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ILLINOIS ENVIRONMENTAL
 PROTECTION AGENCY
 BOW/WPC/PERMIT SECTION

Sec. E	(1) Nature of Contaminants or Pollutants			
	CONTAMINANTS	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 <input checked="" type="checkbox"/>	
	(3)	Are contaminants (or residues) collected by the control facility?	Yes No <input checked="" type="checkbox"/>	
	(4)	Date installation completed <u>April 1991</u> status of installation on date of application <u>100%</u>		
ACCOUNTING DATA	(5) a.	FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ 275,000	
	b.	NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ 207,000	
	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:	% 50%	

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.

Don Blotz General Manager
 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

DonHanko
WPC - Neoria
APC - Neoria

State of Illinois
Department of Agriculture
AGRICHEMICAL FACILITY PERMIT

DLH
Records
Binds

Permittee: Spoon River FS, Inc. PO Box 217 Knoxville, IL 61448	Facility ID Number: AC0953020000 Facility Location: Maquon, IL
Permit #: 90100072 Facility Type: Commercial: Retail Dealer Date Issued: January 16, 2001	Log Number: 00106302 Date Received: October 19, 2000 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'



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Watershed Management Section

(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 Spoon River FS, Inc./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 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

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

Gerald C. Kirbach

Gerald C. Kirbach, Manager
Permits and Downstate Field Operations

cc: Illinois EPA: WPC: Permits
file
a:095302.per



Watershed Unit Tax Certification Review Sheet

Project Name: South River FS D&A Brierley & FS, Inc. Location: Maquon
Reviewer: JRA Date: 29 Oct 04
Log No: TC-20-03 Type: Agchem
 Livestock

Applicant: Cane Gibson Contact: Kirk Heller
1528 Knox Road POON Phone: 1309 289-2388
Maquon IL 61458
(309) 295-2117

Facility: Same Property ID: 1903126001

Legal Description: NW 1/4 Sec. 3 T9 N R3E J 43AM County: Knox

Date Control Devices installed: April 1991 Provided Fair Cash Value: \$ 375 000

Signature: Ron Blatner Title: General Manager

Wastes: Livestock waste is applied to cropland.
 Agrichemical rinsate and spillage is recycled through the facility and/or land applied.
 Other: _____

Physical Description of Pollution Control Devices:

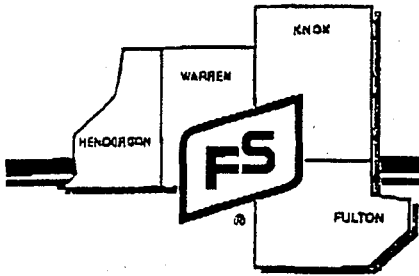
Other: _____

AgChem

Project Name: Spoon River FS Inc - Mayon Log No.: TC- 70-02

Permit Number: 00100072
00106302 issued 1/16/02

<u>Number</u>	<u>Description</u>	<u>Log Number</u>
1	Liquid agrichemical operational area containment structures <i>60' x 126' x 11' conc</i>	00106302
1	Dry fertilizer blended with pesticide operational containment structures <i>38.67' x 47.03' x 0.83' conc - All blending, storage, unloading</i>	00106302
2	Bulk liquid agrichemical secondary containment structures <i>10.67' x 90.67' x 1' conc - SC-1 Post-Fume 31.67' x 43.67' x 1' conc - SC-2 Post-Fume</i>	00106302
—	Minibulk/package agrichemical secondary containment structures <i>land pad</i>	—
The portion of the building over		
1	Liquid agrichemical operational area containment structures <i>land pad</i>	00106302
—	Dry fertilizer blended with pesticide operational containment structures	—
1	Bulk liquid agrichemical secondary containment structures <i>SC-1</i>	00106302
—	Dry fertilizer blending operational containment structures	—
Associated collection and recovery systems		
2	Dry fertilizer operational containment structures <i>10' x 105' conc - end trans 3/4 storage & blinder (conc) 10' x 40' x 4' conc - unloading (concrete)</i>	00106302
—	Dry fertilizer blending operational containment structures	—
—	Dry fertilizer aisleway operational containment structure	—



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

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