

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

RECEIVED
CLERK'S OFFICE

JUN 01 2006

STATE OF ILLINOIS
Pollution Control Board

Marquis MTD, Inc.-Hennepin
(Property Identification Number
H01-10-204-000)

)
) PCB 06- 180
) (Tax Certification)
)

NOTICE

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

Mark Marquis
Rt. 40 South
Buda, Illinois 61314

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: May 30, 2006

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

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD **RECEIVED**
CLERK'S OFFICE

JUN 01 2006

Marquis MTD, Inc.
(Property Identification Number
H01-10-204-000)

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) PCB 06- 180
) (Tax Certification)
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STATE OF ILLINOIS
Pollution Control Board

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.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: Vera Herst
Vera Herst
Assistant Counsel
Division of Legal Counsel

DATED: May 30, 2006
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

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

RECEIVED
CLERK'S OFFICE

JUN 01 2005

STATE OF ILLINOIS
Pollution Control Board

MARQUIS MTD, Inc.-Hennipin
(Property Identification Number
H01-10-204-000)

Petitioner,

ILLINOIS ENVIRONMENTAL
PROTECTION AGENCY

Respondent.

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) PCB 06 180
) (Tax Certification)
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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 16, 2004, the Illinois EPA received a request from Marquis MTD-Hennepin, Inc. for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities at its Hennepin facility pursuant to 35 Ill. Adm. Code 125.204, and noted the request as log number TC-23-04. (Exhibit A)

2) The person authorized to receive the requested certification is:

Mark Marquis
Route 40 South
Buda, Illinois 61314

3) The facility's location is:

Marquis MTD, Inc.
7026 West Power Plant Road
Hennepin, Illinois 61327

4) The water pollution control facilities in this request are located at Section 9, Township 32

North, Range 2 West of the 3rd Principal Meridian in Putnam County, Illinois at the above street address and, for purposes of this recommendation, include the following two separate facilities:

(a) Agrichemical containment structures consisting of the portion of the building over two dry fertilizer operational containment structures (one approximately 20 ft. x 160 ft. and one approximately 30 ft. x 80 ft.) and one dry fertilizer blending operational containment structure (approximately 60 ft. x 80 ft. minus the approximately 30 ft. x 30 ft. office area); three dry fertilizer operational containment structures (one approximately 30 ft. x 60 ft., one approximately 40 ft. x 240 ft., and one approximately 4 ft. x 20 ft.); and one dry fertilizer blending operational containment structure (approximately 60 ft. x 80 ft. minus the 30 ft. x 30 ft. office area) as approved under the Agency endorsed Agrichemical Facility Permit No. 01096736 issued November 21, 2001, and 02097230 issued October 28, 2002).

These facilities collect, transport, and store agrichemical rinsates, residues, or washwaters prior to reuse or disposal, and are further described in Exhibit A.

(b) The portion of the building over the dry fertilizer storage bins (approximately 60 ft. x 160 ft. and approximately 60 ft. x 240 ft.); and the portion of the building over the two main areas in front of the dry fertilizer storage bins (one approximately 10 ft. x 160 ft. and on approximately 10 ft. x 240 ft. (These facilities are further described in Exhibit A.)

- 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

(2004).

- 7) With respect to the facilities described in Paragraph 4(a), (the containment structures) based on the information in the application and the purpose of the facilities (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.
- 8) With respect to the facilities described in Paragraph 4(b) above (the portion of the building over the dry fertilizer storage, and the portion of the building over the two main areas in front of the dry fertilizer storage bins), based on the information in the application and the purpose of the facilities (to protect products from moisture), 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. (See Exhibit B) Therefore, the facilities are not eligible for tax certification from the Board.
- 9) Therefore, the Illinois EPA recommends that the Board issue the requested tax certification for the facilities described in Paragraph 4(a) above (the containment structures) and deny the requested tax certification for the facilities described in Paragraph 4(b) above (the portion of the building over the dry fertilizer storage, and the

portion of the building over the two main areas in front of the dry fertilizer storage bins).

Illinois Environmental Protection Agency

By: Vera Herst
Vera Herst
Assistant Counsel
Division of Legal Counsel

May 30, 2006

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

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)
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)
)

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

Mark Marquis
Rt. 40 South
Buda, Illinois 61314

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

and mailing it from Springfield, Illinois, on May 30, 2006, with sufficient postage affixed for first class mail.

Nancy J. D. Lampert

SUBSCRIBED AND SWORN TO BEFORE ME
This 30th day of May, 2006

Brenda Boehner
Notary Public



THIS FILING IS SUBMITTED ON RECYCLED PAPER

Exhibit A

TC-23-04

KEITH HONEGGER
 STATE CERT. GEN. REAL ESTATE APPRAISER
 PROPERTY TAX/CONSULTANT
 3200 Old Troy Road
 Glen Carbon, IL 62034
 (618) 656-8046
 FAX (618) 656-1517

Memo

To: Dan Heacock
From: Keith Honegger
Date: January 31, 2006
Re: Pollution Certification for Marquis, Inc.

We have not gotten any correspondence from either your office or the Pollution Control Board on our application submitted in 2004 for: What is the status?

Marquis MTD, Inc.

Rt. 40 South

Buda, IL 61314

Location of Facility Fertilizer Facility:

7026 West Power Plant Road

Hennepin, L PIN H 01-10-204-000

Construction Permit: AC 1096736 Dated Nov. 21, 2001

(217) 785-1225

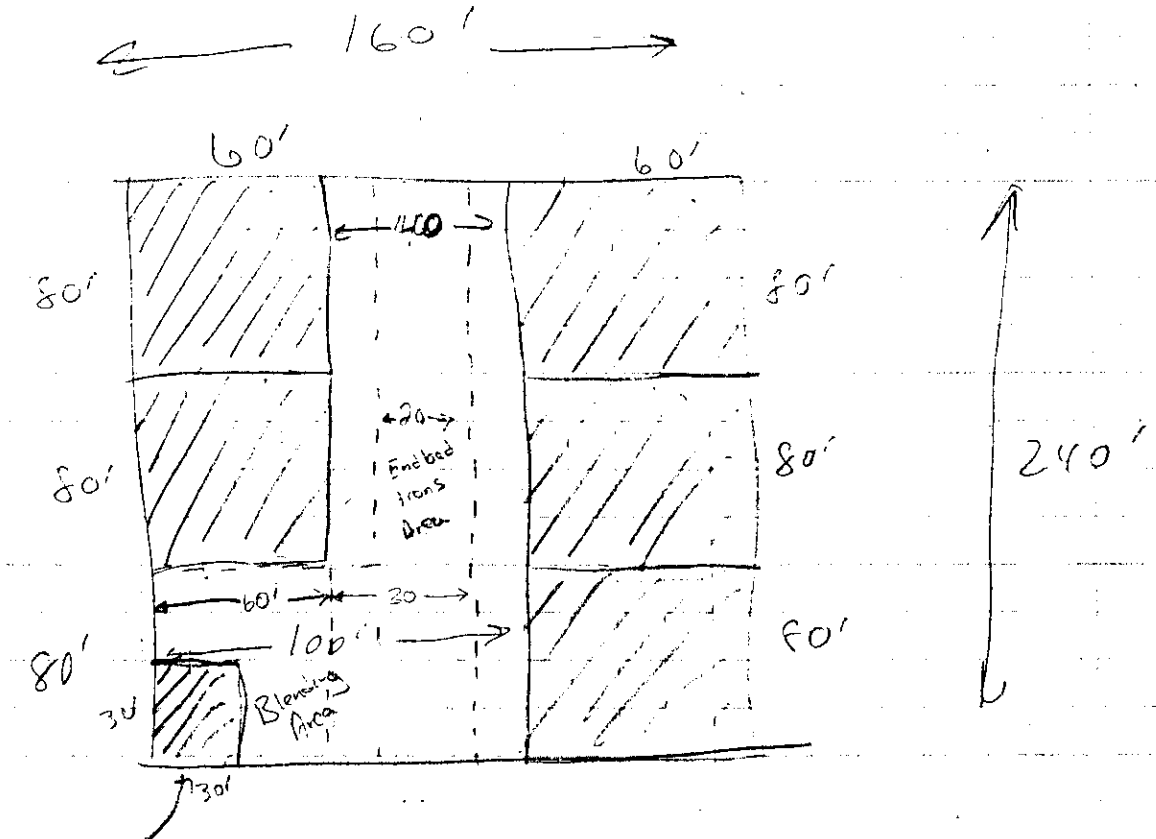
STATE OF ILLINOIS
ENVIRONMENTAL PROTECTION AGENCY

IL 532-0357
ADM 39
054-002

Subject _____

Data _____

Reviewed by _____ Date 3 Feb 06



Office

30' x 30' area
per Marquis
9 Feb 06

Marquis mtd.
(209) 895-3000

Schedule D
OF PLAN

MARQUIS INC.

HE NNE PIV

OVER HEAD VIEW

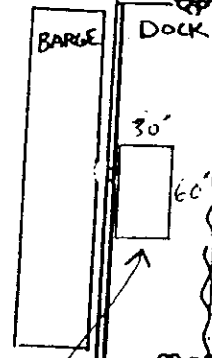
SCALE
1" = 100'

North

400'

Shovel line

ILLINOIS
RIVER
(mile 209)



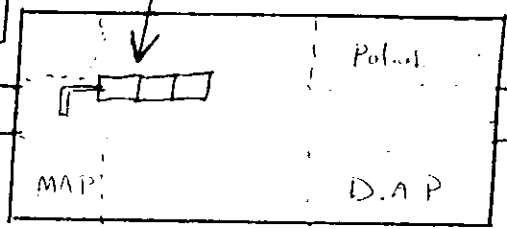
30' x 60'
CONCRETE
LOADING
PAD

Boulder Retention

SCALE

OFFICE

LAYCO BLENDER
(30 TON HOPPERS)



Paved

MAP

D.A.P

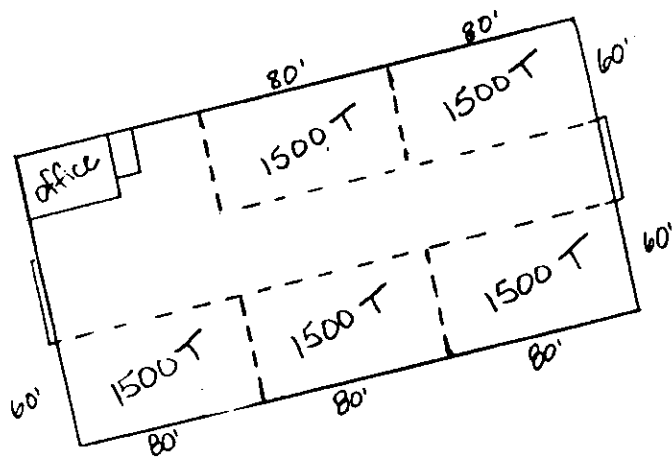
County
Road
700 E
Putnam
Co.

THREAD
OF
THE
STREAM

REVISED - 9-23-02

Marquis Inc.

Storage Bin Diagram



received: Aug 01

Schedule D
Site Plan

MARQUIS INC.

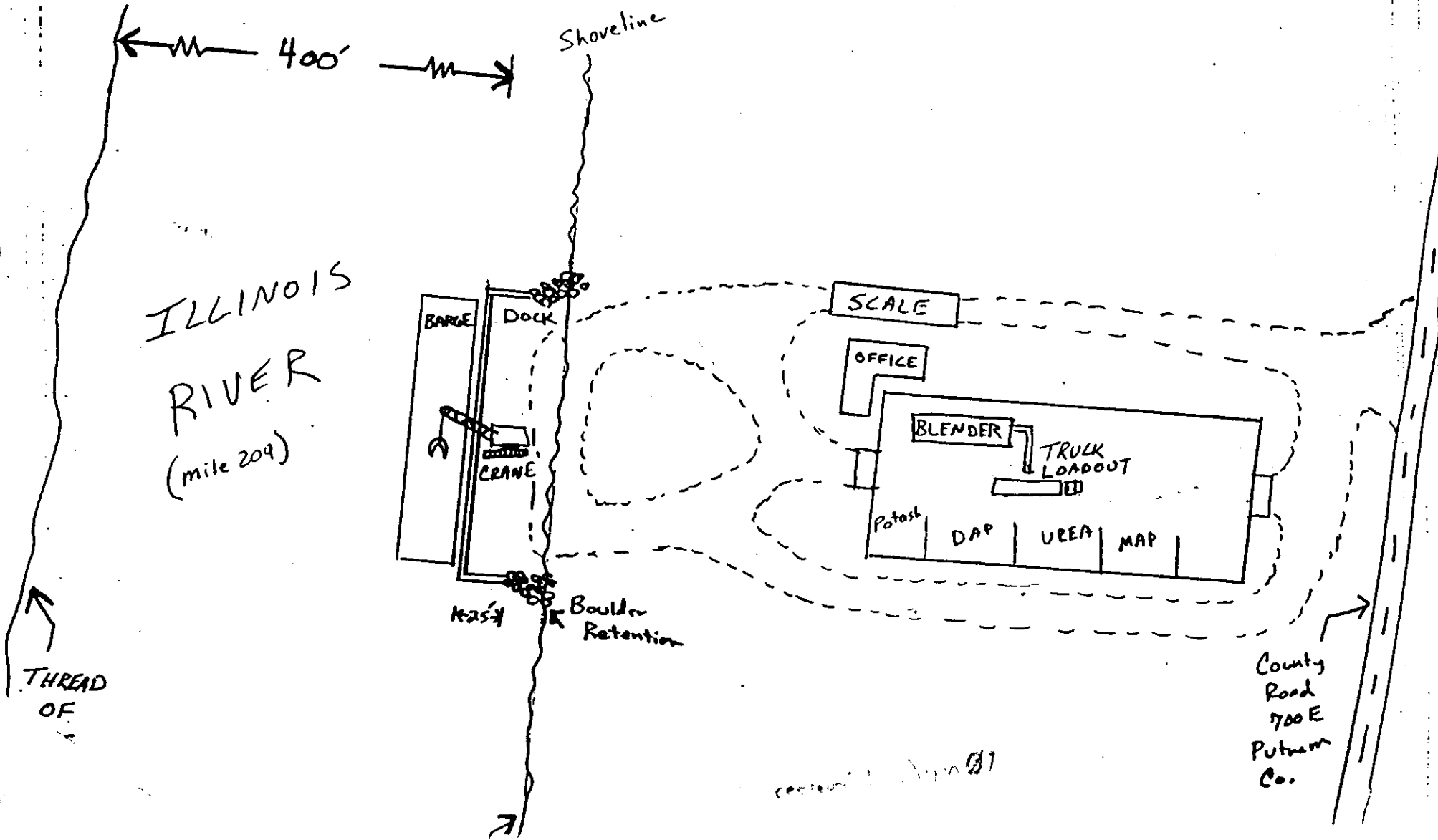
PROPOSED DRY MATERIAL

HENNEPIN IL.

SCALE
1" = 100'

NORTH

OVER HEAD VIEW



Don Hanko
WPC - Rockford
APC - Peoria

State of Illinois
Department of Agriculture
AGRICHEMICAL FACILITY PERMIT
AGRICHEMICAL FACILITY PERMIT MODIFICATION

JRA
records
bind

Permittee: Marquis, Inc. 7226 IL Hwy 40 Buda, IL 61314	Facility ID Number: AC1552050000 Facility Location: Hennepin, IL
Permit #: AC01096736 Facility Type: Commercial: Retail Dealer Date Issued: October 28, 2002	Log Number: 02097230 Date Received: September 25, 2002 Expiration Date: November 21, 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:

DRY FERTILIZER STRUCTURE

Installation and operation of a reinforced concrete operational containment structure measuring 30' (width) x 60' (length). All loading of bulk dry fertilizer transportation and application equipment shall be performed upon the herein permitted structure. This structure shall replace the 24' (width) x 120' (length) loading containment structure previously permitted under Permit number AC01096736, issued November 21, 2001.

The facility shall install a bulk dry fertilizer blender. The blender shall be located upon the reinforced concrete containment structure with the greatest dimensions measuring 100' (width) x 240' (length) previously permitted under Permit number AC01096736, issued November 21, 2001.

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:155205.pmod



Don Danko
WPC - Rockford
APC - Peoria

State of Illinois
Department of Agriculture
AGRICHEMICAL FACILITY PERMIT

JRA
records
binds

Permittee:	Facility ID Number:	AC1552050000
Marquis, Inc. 7226 IL Hwy 40 Buda, IL 61314	Facility Location:	Hennepin, IL
Permit #: AC01096736	Log Number:	01096736
Facility Type: Commercial: Retail Dealer	Date Received:	September 9, 2001
Date Issued: November 21, 2001	Expiration Date:	November 21, 2006

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

BULK DRY FERTILIZER STRUCTURES

Operation of an existing bulk dry fertilizer storage building measuring 160' (width) x 240' (length) with an estimated total storage capacity of 7500 tons. The structure is composed of five (5) storage bins, each bin measuring 60' (width) x 80' (length) with an estimated storage capacity of 1500 tons each.

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

Operation of an existing reinforced concrete operational containment structure with the greatest dimensions measuring 100' (width) x 240' (length). All endloader transfer of bulk dry fertilizer between storage and the load out and the loading and unloading of bulk dry fertilizer truck transportation equipment shall be performed upon the herein permitted structure.

Installation and operation of a welded steel operational containment structure measuring 4' (width) x 20' (length). The crane clamshell transfer of bulk dry fertilizer from the barge to the bulk dry fertilizer truck transportation equipment shall be performed upon the herein permitted structure.

Installation and operation of a reinforced concrete operational containment structure measuring 24' (width) x 120' (length). All loading of bulk dry fertilizer transportation and application equipment directly from barge transports 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:



the Illinois
Divisions

State of Illinois
Department of Agriculture
AGRICHEMICAL FACILITY PERMIT

Marquis, Inc.

Page 2

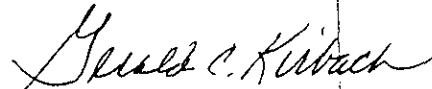
SPECIAL CONDITION 1: The permittee shall provide backflow protection in accordance with the Illinois Department of Public Health Plumbing Code (77 Ill. Adm. Code 890) and the Illinois Environmental Protection Agency's Technical Policy Statement (35 Ill. Adm. Code 653.803(c)(4)).

SPECIAL CONDITION 2: The permittee shall operate the exposed dry fertilizer operations pursuant to 8 Illinois Administrative Code 255.140 (a) (c) and (d).

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



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



Gerald C. Kirbach, Manager
Permits and Downstate Field Operations

cc: Illinois EPA: WPC: Permits
file
a:155205.per



TC-23-04

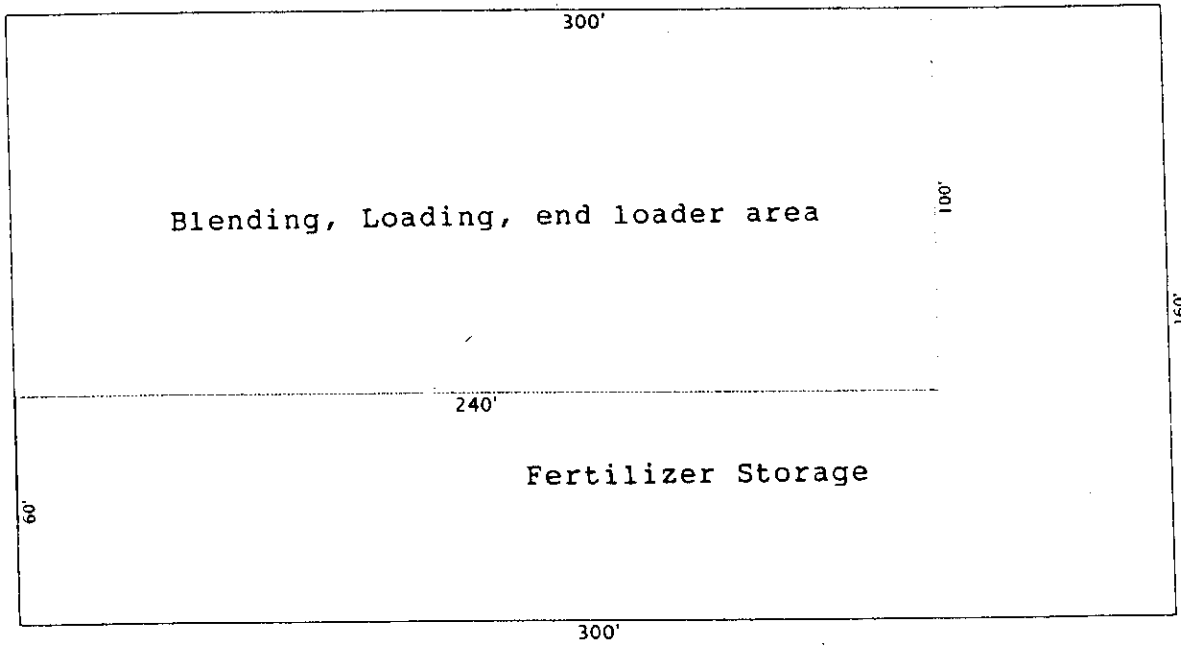
APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)
 POLLUTION CONTROL FACILITY
 AIR WATER

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.

RECEIVED
 NOV 16 2001

FOR AGENCY USE				
File No.	Date Received	Certification No.	Date	
Sec. A APPLICANT	Company Name Marquis MTD, Inc.		ILLINOIS ENVIRONMENTAL PROTECTION AGENCY BOW/WPC/PERMIT SECTION	
	Person Authorized to Receive Certification Mark Marquis			Person to Contact for Additional Details Keith Honegger
	Street Address Rt. 40 South			Street Address 3200 Old Troy Road
	Municipality, State & Zip Code Buda, IL 61314			Municipality, State & Zip Code Glen Carbon, IL 62034
	Telephone Number 309/895-3000			Telephone Number 618/656-8046
	Location of Facility Quarter Section Township Range SEC 9 TWP 32N R2			Municipality Township Hennepin Hennepin
	Street Address 7026 West Power Plant Road			County Book Number Putnam
	Property Identification Number H01-10-204-000			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. AC01096736 Log# 01096736		Date Issued November 21, 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 1) Agrichemical containment structure consisting of one agrichemical operational area containment structure (100' x 240') used for endloader transfer of bulk dry fertilizer from fertilizer storage area to blending and loading area and the portion of the building over said structure. 2) Operational containment area (30' x 60') used for loading bulk dry fertilizer transport and application equipment directly from barge transport; associated collection and recover systems as endorsed Agrichemical Facility Permit No. AC01096736 Log # 01096736.			



AGRICHEMICAL FACILITY PERMIT

Permittee:	Facility ID Number: AC1552050000
Marquis, Inc. 5226 E. Hwy 40 Buda, IL 60514	Facility Location: Hennepin, IL
Permit #: AC01096736	Log Number: 01096736
Facility Type: Commercial Retail Dealer	Date Received: September 9, 2001
Date Issued: November 21, 2001	Expiration Date: November 21, 2006

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

BULK DRY FERTILIZER STRUCTURES

Operation of an existing bulk dry fertilizer storage building measuring 160' (width) x 240' (length) with an estimated total storage capacity of 7500 tons. The structure is composed of five (5) storage bins, each bin measuring 60' (width) x 80' (length) with an estimated storage capacity of 1500 tons each.

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

Operation of an existing reinforced concrete operational containment structure with the greatest dimensions measuring 100' (width) x 240' (length). All endloader transfer of bulk dry fertilizer between storage and the load out and the loading and unloading of bulk dry fertilizer truck transportation equipment shall be performed upon the herein permitted structure.

Installation and operation of a welded steel operational containment structure measuring 4' (width) x 20' (length). The crane clamshell transfer of bulk dry fertilizer from the barge to the bulk dry fertilizer truck transportation equipment shall be performed upon the herein permitted structure.

Installation and operation of a reinforced concrete operational containment structure measuring 24' (width) x 120' (length). All loading of bulk dry fertilizer transportation and application equipment directly from barge transports 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:



State of Illinois
Department of Agriculture

Marquis, Inc.

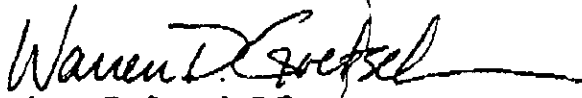
AGRICHEMICAL FACILITY PERMIT

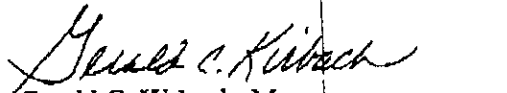
Page 2

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 shall operate the exposed dry fertilizer operations pursuant to 8 Illinois Administrative Code 255.140 (a) (c) and (d).

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


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


Gerald C. Kirbach, Manager
Permits and Downstate Field Operations

cc: Illinois EPA: WPC Permits
file
a:155205.per





ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 -- (217) 782-3397

JAMES R. THOMPSON CENTER, 100 WEST RANDOLPH, SUITE 11-300, CHICAGO, IL 60601 -- (312) 814-6026

ROD R. BLAGOJEVICH, GOVERNOR

DOUGLAS P. SCOTT, DIRECTOR

Memorandum

To: Connie Tonsor, Division of Legal Counsel

From: Bruce J. Yurdin, Manager, Watershed Management Section

Date: March 9, 2006

Re: Marquis MTD, Inc. - Hennepin
Recommendation of Tax Certification
Log # TC-23-04
Property Identification # H01-10-204-000

The Bureau of Water received a request on November 16, 2004 from Marquis MTD, Inc. for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Il. Adm. Code 125.204. We offer the following recommendation.

The water pollution control facilities in this request include the following:

Marquis MTD, Inc.
7026 West Power Plant Road
Hennepin, IL 61327

Section 9, T32N, R2W of the 3rd P.M. in Putnum County

Agrichemical containment structures consisting of the portion of the building over two dry fertilizer operational containment structures (approximately 20 ft. x 160 ft. and approximately 30 ft. x 80 ft.) and one dry fertilizer blending operational containment structure (approximately 60 ft. x 80 ft. minus the approximately 30 ft. x 30 ft. office area); three dry fertilizer operational containment structures (one approximately 30 ft. x 60 ft., one approximately 40 ft. x 240 ft., and one approximately 4ft. x 20 ft.); and one dry fertilizer blending operational containment structure (approximately 60 ft. x 80 ft. minus the approximately 30 ft. x 30 ft. office area) as approved under the Agency endorsed Agrichemical Facility Permit No. 01096736 (Log No. 01096736 issued November 21, 2001 and 02097230 issued October 28, 2002). These facilities collect, transport, and store agrichemical rinsates, residues, or washwaters prior to reuse or disposal.

These facilities are further described in the enclosed applications and supporting documents.

Based on the information included in this submittal, and in submittals from the applicant on November 16, 2004, the Bureau of Water "Pollution Control Facilities" under 35 IAC 125.200(a), with the primary purpose of eliminating, preventing, or reducing water pollution, or as otherwise provided in this section. This determination is based on the following factor(s):

In order to be eligible to receive certification as a pollution control facility, a facility must meet the definition of "pollution control facilities" in Section 11-10 of the Illinois Property Tax Code. The definition requires that the facility's primary purpose is for eliminating, preventing, or reducing air or water pollution.

The problems caused by the effect of moisture and precipitation on dry fertilizer products resulting in caking has been well documented in the literature (Brady, 1974; Clayton, 1984; Haicour and Hoff, 1983; Midwest Plan Service, 1991; Ohm and Miller, 1984; Sjolin, 1972; Taylor, 1987; Tisdale and Nelson, 1967; Tucker and Roy, 1969). See attachment for references.

Increased use of the commercial blending of granular dry fertilizer occurred in the 1950's (Taylor, 1987). In 1974 Ohm and Miller stated, "During the last two decades, handling, transport and storage in bulk of fertilisers is increasing steadily....This development started in the Sixties on a large scale with handling and transport of urea from the USA and W-Europe to the Far East."

Product quality concerns began concurrently with the initiation of the handling of granular fertilizer. For example, Tucker and Roy state, "Both the fertilizer industry and the consumer are plagued by the caking of commercial fertilizer." Tucker and Roy further state, "According to Hardesty and Kumagai (1952) free moisture content is the most important single factor influencing caking."

Tisdale and Nelson state, "Nothing discourages a grower more quickly than to have lumpy or caked fertilizer. Such materials are spoken of as 'tombstones', which may also well describe the situation of the fertilizer manufacturer who continues to put them out. The grower demands a product that will flow easily through the distributing equipment and can be uniformly applied in the field. The principal factors that determine the drillability of fertilizer are its moisture content and its state of subdivision." Ohm and Miller also state that, "During storage, handling and transport, rain and humid air can be called enemy number one as far as the physical quality of bulk fertilisers is concerned."

Ohm and Miller state, "Heaps of bulk fertilisers exposed to surrounding (moist) atmosphere will pick up moisture at the interface product:air." They further offer measures that can be used to avoid water absorption including a "...'Keep-door-closed' policy by the personnel, **and** supervision of this by the management..." indicating the need to store dry fertilizer products within an enclosed building thus preventing contact with the atmosphere. Clayton, when describing measures for controlling atmospheric humidity for bagged dry fertilizer storage states the following, "When humidity levels are high, the warehouses should be kept as tightly closed as possible, like those for bulk storage, and this applies particularly during the night." Clayton also suggests means to control relative humidity for bulk dry fertilizer products which involves the use of a storage building. Dry fertilizer storage buildings are used to protect dry fertilizer product from coming into contact with precipitation and moisture in the atmosphere.

Uncontrolled exposure to precipitation presents difficulty in the ability to maintain and provide a consistent, high quality fertilizer that is capable of meeting guaranteed analysis requirements (Brady, 1974; Tisdale and Nelson, 1966).

Based on the above, it appears the primary purpose of a dry fertilizer storage building is to prevent dry fertilizer products from becoming wet so that the product quality is maintained. Dry fertilizer that becomes wet may cake and could lead to a product that does not have a consistent particle size and does not readily flow through mixing and application equipment and results in non-uniform fertilizer distribution in the field of application.

The use of buildings for storage of dry fertilizer has been a very common practice in Illinois for many years. The Agency, based on the above references and the longstanding concerns with the quality of dry fertilizer product which dry fertilizer storage buildings address, finds that the primary purpose of the dry fertilizer storage building is not to provide pollution control as specified in the definition of "pollution control facility" in Section 11-10 of the Illinois Property Tax Code.

The operational area containment structure immediately in front of the open dry fertilizer storage bins is integral to the operation of the dry fertilizer storage and is commonly present in the dry fertilizer storage building to allow complete enclosure of the dry fertilizer storage area. Therefore, the Agency finds that the portion of the building over this operational area containment structure does not meet the definition of "pollution control facility" in Section 11-10 of the Illinois Property Tax Code.

The Bureau of Water therefore recommends that the Board deny the requested tax certification for these facilities.

The portion of the building over the dry fertilizer storage bins (approximately 60 ft. x 160 ft. and approximately 60 ft. x 240 ft.).

The portion of the building over the two areas in front of the dry fertilizer storage bins (one approximately 10 ft. x 160 ft. and one approximately 10 ft. x 240 ft.).

If you have any questions regarding the above, please contact James Allison at 217/782-3362.

BJY:JRA:

cc: Tax Cert File

Attachment

References

- Brady, N. C. 1974. The nature and properties of soils. New York: The Macmillan Company.
- Clayton, W. E. 1984. Humidity factors affecting storage and handling of fertilizers. Muscle Shoals: International Fertilizer Development Center.
- Haicour P. and J. Hoff. 1983. The prevention of fertilizer caking. *Nitrogen*. (145):32-34.
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