ORIGINAL

RECEIVED CLERK'S OFFICE

MAY 1 1 2007

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

COLLINS & AIKMAN)	STATE OF ULINOID
(Property Identification Number)	STATE OF ILLINOIS Pollution Control Board
14-03-32-400-017))	
Petitioner,))	PCB 07-) (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 Collins & Aikman c/o Sean O' Keefe 250 Stephenson Highway Troy, Michigan 48083

PLEASE TAKE NOTICE that I have today filed with the Office of the Clerk of the Pollution Control Board an <u>APPEARANCE AND THE RECOMMENDATION</u> 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: May 9, 2007

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

ORIGINAL



MAY 1 1 2007

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD STATE OF ILLINOIS

		Pollution Control Board
COLLINS & AIKMAN)	
(Property Identification Number)	
14-03-32-400-017))	
Petitioner,)) PCB 07) (Tax C	7- /// ertification)
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

Bv ames Allen Day

sistant Counsel **Ď**ivision of Legal Counsel

DATED: May 9, 2007

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

BEFORE THE ILLINOIS POLLUTION CONTROLING STATE OF ILLINOIS BEFORE THE ILLINOIS POLLUTION CONTROLING STATE OF ILLINOIS

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ORIGINAL

COLLINS & AIKMAN (Property Identification Number 14-03-32-400-017)

Petitioner,

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY Respondent.

PCB 07- IU (Tax Certification)

ERK'S OFFICE

MAY 1 1 2007

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 September 30, 2004, the Illinois EPA received two applications from Collins & Aikman for Illinois EPA recommendations regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204, and combined the two requests under log number TC-24-04. (Exhibit A)
- 2) The applicant's mailing address is:

Collins & Aikman c/o Sean O' Keefe 250 Stephenson Highway Troy, Michigan 48083

3) The facility address is:

Collins & Aikman 300 Shelhouse Drive Rantoul, Illinois 61866 The water pollution control facilities in this request are located at Section 32,
 Township 22 North, Range 9 East of the 3rd Principal Meridian in Champaign
 County, Illinois and include the following two separate facilities for purposes of this recommendation:

(a) A storage area used to house the oil/water separator, which consists of
 1,217 square feet and includes the roof, walls, and a secondary containment
 structure. (These facilities are further described in Exhibit A.)

(b) A structure that houses the re-grind equipment, which consists of 1,438 square feet and includes roof, walls, and floor. (These facilities are further described in Exhibit A.)

5) Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2004), 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) above (storage area used to house the oil/water separator), and based on the information in the application and the purpose of the facilities (to house the oil/water separator, a device used to treat

process wastewater for pollution prevention purposes), it is the Illinois EPA's engineering judgment that the described facilities are "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 (a structure that houses the re-grind equipment), based on the information in the application and the purpose of the facilities (to house re-grind equipment), 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. The primary purpose of this equipment is to process plastic and metal scrap into a more compact, desirable and marketable form for shipping and recycling. The re-grind equipment is not for the primary purpose of preventing pollution, since even in its absence the scrap plastic and metal would not end up in any wastestream or otherwise cause pollution. Therefore, the housing facilities for this equipment are not eligible for tax certification from the Board.

9) Therefore, the Illinois EPA recommends that the Board grant the requested tax certification for the facilities described in Paragraphs 4(a) above (storage area used to house the oil/water separator) and deny the requested tax certification for the facilities described in Paragraph 4(b) above (a structure that houses the re-grind equipment).

Illinois Environmental Protection Agency

By: James Allen Day

Assistant Counsel Division of Legal Counsel

May 9, 2007

Illinois Environmental Protection Agency 1021 North Grand Ave. E. P.O. Box 19276 Springfield, Illinois 62794-9276 217/782-5544

State of Illinois Environmental Protection Agency

Subject: Collins & Aikman		Page 1 of 1
Data: Log No. TC-24-04 Reviewed By: Leslie R. Lowry		Date: 1-9-07
Reviewed By. Desite		
Applicant: Collir	ns & Aikman	
250 S	tephenson Highway	
Troy,	MI 48083	
Signed By:	Sean O'Keefe	
	Domestic Tax Manager	
	(248) 733-4259	
Contact: Eric J	ohnson, PE	
	tte Tax, LLP	
	ast Randolph Street	
Chica	go, IL 60601	
	486-1000	
Facility Location:	Collins & Aikman	
	300 Shelhouse Dr.	
	Rantoul, IL 61866	
	Champaign County	
	Section 32 T.22N, R.9E	

Property ID Number: 14-03-32-400-017

Project:

The application was for roofing, floors, and walls associated with two waste management areas. The first area is a storage area for the oil/water separator. It is 1,217 square feet and has roof, walls, and a secondary containment.

The primary purpose of the storage area is to house the oil/water separator, which is used to treat process wastewater. Therefore this storage area is approved.

The second area is a structure that houses re-grind equipment. It is 1,438 square feet and includes roof, walls, and floor.

This equipment is used for grinding up waste plastics and metal to be shipped off for recycling. The equipment processes waste solids and is more process related and does not involved in water or air pollution prevention. The primary purpose of the building is to house this equipment and this equipment is not a pollution control facility for water or air. Therefore this building is denied.

Action: Issue Tax Certification Approval



Global Headquarters 250 Stephenson Hwy. Troy, MI 48083 Phone: (248) 824-2500

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY BOW/WPC/PERMIT SECTION

September 27, 2004

Mr. Thomas McSwiggin Permit Section Division of Water Pollution Control Illinois EPA PO Box 19276 Springfield, IL 62794-9276

Dear Mr. McSwiggin:

Attached please find two sets of applications for water pollution control equipment at the Collins & Aikman location at 300 Shelhouse Drive in Rantoul, IL. The real property addressed by these applications includes roofing, floors, and walls associated with two waste management areas. Please note that there are no detailed specifications associated with these areas. They are locations that are used within the facility for waste management purposes.

If you have any questions regarding these applications, please direct them to Eric R. Johnson of Deloitte Tax, LLP at (312) 242-9093.

Sincerely,

Sean O'Keefe

Domestic Tax Manager

Enclosures

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY P. O. Box 19276, Springfield, IL 62794-9276			information is voluntary. comply could prevent yo being processed or could re application for certification.	ur application from	
	FOR AGENCY USE	_		<u>rcrita</u> da	
File No.	Date Received Certification No.	· · · · · · · · · · · · · · · · · · ·	Date	<u>SEP 3 U 2</u> 004	
Sec. A	Company Name Collins & Aikman (Rantoul Products -	Textrony		NOIS ENVIRCHMENTAL	
	Person Authorized to Receive Certification	Person to Con	tact for Additional Dete	NOTECTION AGENCY	
	Sean O'Keefe	Eric R.	Johnson BO	WWPC/PERMIT SECTION	
	Street Address	Street Address	3		
	250 Stephenson Highway	200 East	Randolph Street	t	
Ł	Municipality, State & Zip Code Troy, MI 48083		State & Zip Code IL 60601		
APPLICANT	Telephone Number	Telephone Nu			
Idd	248-733-4259	312-242-9			
	Location of Facility	Municipality	Township		
	Quarter Section Township Range				
	32 22N 9E	Rantoul County	Ludlow Book Numb		
		•	N/A		
	300 Shelhouse Drive	Champaign Parcel Numbe			
	14-03-32-400-017	14-03-32-4	400-017		
Sec. B	Nature of Operations Conducted at the Above Location				
NG I	Interior parts and accessories for mo	otor vehicle	es manufacturing	g.	
MANUFACTURING	Water Pollution Control Construction Permit No. N/A	Date Issued			
PER	NPDES PERMIT No.	Date Issued	Expiration	Date	
A N	N/A				
	Air Pollution Control Construction Permit No.	Date Issued			
		Date Issued			
	Air Pollution Control Operating Permit No.	10/9/200	1		
Sec. C	96030103	1 10/9/200			
ACTURING	Plastic injection molding.				
	Materials Used in Process				
MANUFA	Plastics and plastic resins.				
Sec. D	Describe Pollution Abatement Control Facility				
POLLUTION CONTROL FACILITY DESCREPTION					
				<u></u>	

П. 532-0222 APC 151 (Rev. 8/00) Tax Certification for Pollution Control Facilities Page 1 of 2 8/00

PAGE 3/4 * RCVD AT 9/24/2004 3:46:08 PM [Central Daylight Time] * SVR:/2 * DNIS:2428093 * CSID: * DURATION (mm-ss):02-34

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

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	╞┈╼╺┈╧		Material Re	ntial for chips and dust to mix with precipit Material Retained, Captured or Recovered					
	Conta	ninant or Pollutant	DESCRIPTION			L OR USE			
		one							
				_					
				<u> </u>	······				
	(2) Do	atio) of Mosto Mator Discharge				· 			
	(2) Point(s) of Waste Water Discharge None								
	Plans and Specifications Attached Yes No No								
	(3)	Are contaminants (or residues) colle	cted by the control facility?		Yes	NO NO			
	(4)	Date installation completed pre-	2000 status of installation	on date of a	pplication	<u>installed</u>			
	┝╾╧╌╾┢╸	A. FAIR CASH VALUE IF CONSIDER			\$ 33,8	00			
		D. NET SALVAGE VALUE IF CONSID			\$	0			
	┝──┼			/.	\$	0			
				·	<u> </u>				
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	r (PERCENTAGE CONTROL FACILIT Wing information is submitted in accord)/8			
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	Signa		Title						
Э.	1	INSTRUCTIONS FOR COMPILING AND FILING APPLICATION							
			IS FOR COMPILING AND FILING A	PPLICATION					
	water o	: Separate applications must be completed perations are related, file two applications. If	for each control facility claimed. Do attachments are needed, record ther	not mix types (m consecutively	on an index	sheet.			
	Genera water o Sec. A	 Senarate applications must be completed 	for each control facility claimed. Do attachments are needed, record ther the tax records and the person to be address or legal description. A plat	not mix types (m consecutively a contacted for fi map location is	on an index urther details	sheet. s or for inspection of			
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	water o Sec. A Sec. B	Separate applications must be completed berations are related, file two applications. If Information refers to applicant as listed in facilities. Define facility location by street outside of municipal boundaries. The pro Self-explanatory. Submit copies of all per Refers to manufacturing processes or ma Narrative description of the pollution cont State the type of control facility. State per fow diagram description generative control fair cash value for real property. Include in collection efficiency.	for each control facility claimed. Do attachments are needed, record ther the tax records and the person to be address or legal description. A plat inperty identification number is require rmits issued by local pollution control terials on which pollution control faci- rol facility, indicating that its primary is mit number, date, and agency issuin trol facility. Include a listing of each r an <u>average</u> analysis of the influent an	o not mix types (m consecutively o contacted for fi map location is ad. agencies. (e.g. lity is used. purpose is to elil ng permit. A na najor piece of ea nd effluent of the	on an index urther details required for i MSD Const minate, prev mative descri quipment inc e control fact	sheet. s or for inspection of facilities located truction Permit) ent or reduce polluti iption and a process Juded in the claimed hity stating the			
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Tax Certification for Pollution Control Facilities Page 2 of 2 8/00

PAGE 4/4 * RCVD AT 9/24/2004 3:46:08 PM [Central Daylight Time] * SVR:/2 * DNIS:2428093 * CSID: * DURATION (mm-ss):02-34

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

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

FOR AGENCY USE

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.

File No.	Date Received Certificat	ion No.	Date			
Sec. A	Company Name					
	Collins & Aikman (Rantoul Product					
	Person Authorized to Receive Certification	Person to Contact fo				
	Sean O'Keefe	Eric R. Johns	son			
	Street Address	Street Address				
	250 Stephenson Highway	200 East Rang	dolph Street			
5	Municipality, State & Zip Code	Municipality, State &				
APPLICANT	Troy, MI 48083	Chicago, IL Telephone Number	00001			
d d	Telephone Number 248-733-4259	312-242-9093				
<	Location of Facility	Municipality	Township			
	Quarter Section Township Range		•			
	32 <u>22N</u> 9E	Rantoul	Ludlow			
ļ	Street Address	County	Book Number			
	300 Shelhouse Drive	<u>Champaign</u>	<u>N/A</u>			
	Property Identification Number	Parcel Number	017			
	14-03-32-400-017	14-03-32-400-	017			
Sec. B	Nature of Operations Conducted at the Above Locatio	n				
]	Interior parts and accessories for	ar motor vehicles m	anufacturing.			
	Interior parts and accessories it	of morel venicies m	and acturing.			
1						
N SN	Water Pollution Control Construction Permit No.	Date Issued				
1 88	N/A					
MANUFACTURING	NPDES PERMIT No.	Date Issued	Expiration Date			
PAN P	N/A					
ב	Air Pollution Control Construction Permit No.	Date Issued	Date Issued			
	N/A		Date Issued			
	Air Pollution Control Operating Permit No.	Date Issued				
	96030103	10/9/2001				
Sec. C	Describe Unit Process					
	Plastic injection molding.					
SING						
MANUFACTURING PROCESS	Materials Used in Process					
J ⊒ E						
l ₹	Plastics and plastic resins.					
Sec. D	Describe Pollution Abatement Control Facility					
6						
l sig	Storage area for used oil and oi	l/water separator.	Area is 1217			
	square feet and has roof, walls,	and secondary cont	ainment.			
	-					
i 6ä						
]]]						
POLLUTION CONTROL FACILITY DESCRIPTION	{					
<u> </u>						

IL 532-0222 APC 151 (Rev. 8/00) Tax Certification for Pollution Control Facilities Page 1 of 2 8/00

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PAGE 1/4 * RCVD AT 9/24/2004 3:46:08 PM [Central Daylight Time] * SVR:/2 * DNIS:2428093 * CSID: * DURATION (mm-ss):02-34

Sec. E	(1) Nature of Contaminants or Pollutants							
1	Fac	Facility reduces potential for mixing of waste oil and precipitation. Material Retained, Captured or Recovered						
чтS	Contaminant or Pollutant		DESCRIPTION			DISPOSAL OR USE		
INAL	Not							
TAM								
LON CON				<u> </u>				
a r IL		<u>.</u>						
FAC	(2) Point(s) of Waste Water Discharge							
POLLUTION CONTROL FACILITY - CONTAMINANTS CONTAMINANTS	None							
ONT			Plans and Specification	s Attached	Yes	No X		
N C		Are contaminants (or residues) co			Yes	No x,		
UTIC			=2000status of installation of	on date of a		talled		
	(0)	A. FAIR CASH VALUE IF CONSIDI			\$ 28,600			
J Su		D. NET SALVAGE VALUE IF CONS			<u>\$</u> 0			
ILND		PRODUCTIVE GROSS ANNUAL	L INCOME OF CONTROL FACILITY:		\$0			
000		I. PRODUCTIVE NET ANNUAL IN	COME OF CONTROL FACILITY:		<u>\$</u> 0			
₹	é	PERCENTAGE CONTROL FAC	LITY BEARS TO WHOLE FACILITY	VALUE:	% 0.7			
SIGNATURE S	The following information is submitted in accordance with the Illinois Property Tax Code, as amended, and to the best of m knowledge, is true and correct. The facilities claimed herein are "pollution control facilities" as defined in Section 11-10 of Illinois Property Tax Code.							
s	Signat	ure 79	Title					
Sec. G		INSTRUCT	IONS FOR COMPILING AND FILING AP	PLICATION				
	General water op	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.						
INSTRUCTIONS	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	Thomas McSwiggin	Donald E. S				
		P.O. Box 19276 Springfield, IL 62794-9276	Permit Section Division of Water Pollution Control	Permit Section Division of A	on ir Pollution Control]		

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

PAGE 2/4 * RCVD AT 9/24/2004 3:46:08 PM [Central Daylight Time] * SVR:/2 * DNIS:2428093 * CSID: * DURATION (mm-ss):02-34

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RECEIVED CLERK'S OFFICE

MAY 1 1 2007

STATE OF ILLINOIS Pollution Control Board

COUNTY OF SANGAMON

PROOF OF SERVICE

I, the undersigned, on oath state that I have served the attached APPEARANCE AND **RECOMMENDATION**, upon the person to whom it is directed, by placing a copy in an

envelope addressed to:

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

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

Collins & Aikman c/o Sean O' Keefe 250 Stephenson Highway Troy, Michigan 48083

and mailing it from Springfield, Illinois on May 8, 2007 with sufficient postage affixed for first class mail.

Mra viemore

SUBSCRIBED AND SWORN TO BEFORE ME this ninth day of May, 2007

Brehn



THIS FILING IS SUBMITTED ON RECYCLED PAPER