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DEC 22 2006

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

GROWMARK, INC.)
(Property Identification Number)
38-11-400-001 and 38-11-400-005)
Petitioner,) **PCB 06-**
) **(Tax Certification)**
ILLINOIS ENVIRONMENTAL)
PROTECTION AGENCY)
Respondent.)

STATE OF ILLINOIS
Pollution Control Board

07-50

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 December 27, 2005, the Illinois EPA received a request from Growmark, Inc. for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities at its plant in Weedman, Illinois pursuant to 35 Ill. Adm. Code 125.204, and noted the request as log number TC-14-05. (Exhibit A).
- 2) The applicant's mailing address is: Growmark, Inc.
Attn: Greg Lawler
1701 Towanda Avenue
Bloomington, IL 61701
- 3) The water pollution control facilities in this request are physically located at State Route 54 in Weedman, Illinois in Mclean County.
- 4) The Water Pollution Control facilities in this request are located in Section 11, Township 21 North, Range 5 East of the 3rd Principal Meridian in McLean County, Illinois and consist of the following:

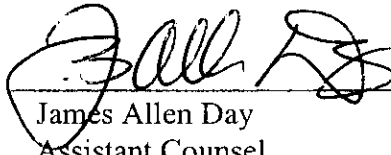
Agrichemical containment structures consisting of two liquid agrichemical

operational area containment structures; one bulk liquid agrichemical secondary containment structure; the portion of the building over two liquid agrichemical operational area containment structures; and associated collection and recovery systems as approved under the Agency endorsed Agrichemical Facility Permit No. 9710510 (Log No. 01106803) and Permit No. 97115039 (Log No. 02107274).

- 5) These facilities collect, transport, and store agrichemical rinsates, residues, or washwaters prior to reuse or disposal.
- 6) 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.”
- 7) Pollution control facilities are entitled to preferential tax treatment, 35 ILCS 200/11-5 (2000).
- 8) Based on the information included in this submittal, it is our engineering judgment that the above proposed facilities may be considered “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, and therefore eligible for tax certification from the Illinois Pollution Control Board. Therefore, the facilities are eligible for tax certification from the Board.

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

Illinois Environmental Protection Agency,

By:  _____
James Allen Day
Assistant Counsel
Division of Legal Counsel

December 20, 2006

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

GROWMARK, INC.
(Property Identification Number
38-11-400-001 and 38-11-400-005)

Petitioner,

ILLINOIS ENVIRONMENTAL
PROTECTION AGENCY

Respondent.

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) **07-50**
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) (Tax Certification)
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NOTICE


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

Growmark, Inc.
Attn: Greg Lawler
1701 Towanda Avenue
Bloomington, IL 61701

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

PLEASE TAKE NOTICE that I have today filed with the Office of the Clerk of the Pollution Control Board an **APPEARANCE AND THE RECOMMENDATION** of the Illinois Environmental Protection Agency, a copy of which is herewith served upon you.

ENVIRONMENTAL PROTECTION AGENCY
OF THE STATE OF ILLINOIS

By: 
James Allen Day
Assistant Counsel
Division of Legal Counsel

DATED: December 20, 2006

Illinois Environmental Protection Agency
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Petitioner,) PCB 06
) (Tax Certification)
ILLINOIS ENVIRONMENTAL)
PROTECTION AGENCY)
Respondent.)

07-50

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: December 20, 2006

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

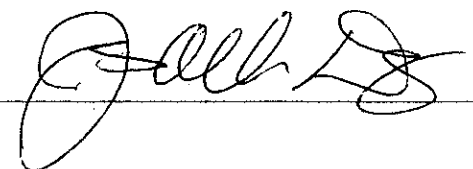
I, the undersigned, on oath state that I have served the attached **APPEARANCE AND RECOMMENDATION**, upon the person to whom it is directed, by placing a copy in an envelope addressed to:

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

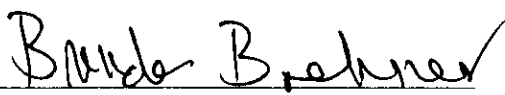
Growmark, Inc
Attn: Greg Lawler
1701 Towanda Avenue
Bloomington, IL 61701

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

and mailing it from Springfield, Illinois on 12/20/2006 with sufficient postage affixed for first class mail.



SUBSCRIBED AND SWORN TO BEFORE ME
this twentieth day of December 2006



Notary Public

