

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD
OF THE STATE OF ILLINOIS**

LOGAN AGRI SERVICE, INC.)
Vapor Recovery System)
)
) PCB 07-
) (Tax Certification)
PROPERTY IDENTIFICATION NUMBER)
43-033-07)

NOTICE

TO: Dorothy Gunn, Clerk
Illinois Pollution Control Board
State of Illinois Center
100 W. Randolph Street, Suite 11-500
Chicago, Illinois 60601

Ed Logan
Logan Agri Service, Inc.
Illinois Rte. 107 South
P.O. Box 555
Griggsville, Illinois 62340

Steve Santarelli
Illinois Department of Revenue
101 West Jefferson
P.O. Box 19033
Springfield, Illinois 62794

PLEASE TAKE NOTICE that I have today filed with the Office of the Pollution Control Board the **APPEARANCE** and **RECOMMENDATION** of the Illinois Environmental Protection Agency, a copy of which is herewith served upon the applicant and a representative of the Illinois Department of Revenue.

Respectfully submitted by,

_____/s/_____
Robb H. Layman
Assistant Counsel

Date: December 28, 2006

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
1021 North Grand Avenue East
P.O. Box 19276
Springfield, IL 62794-9276
Telephone: (217) 524-9137

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LOGAN AGRI SERVICE, INC.)
Vapor Recovery System)
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PROPERTY IDENTIFICATION NUMBER)
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APPEARANCE

I hereby file my Appearance in this proceeding on behalf of the Illinois
Environmental Protection Agency.

Respectfully submitted by,

_____/s/_____

Robb H. Layman
Assistant Counsel

Date: December 28, 2006

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LOGAN AGRI SERVICE, INC.)
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PROPERTY IDENTIFICATION NUMBER)
43-033-07)

RECOMMENDATION

NOW COMES the ILLINOIS ENVIRONMENTAL PROTECTION AGENCY (“Illinois EPA”), through its attorneys, and pursuant to 35 Ill. Adm. Code 125.204 of the ILLINOIS POLLUTION CONTROL BOARD’S (“Board”) procedural regulations, files the Illinois EPA’s Recommendation in the above-referenced request for tax certification of pollution control facilities. The Illinois EPA recommends a **grant** of the applicant’s request. In support thereof, the Illinois EPA states as follows:

1. On November 2, 2006, the Illinois EPA received a request and supporting information from LOGAN AGRI SERVICE, INC., (“Logan Agri Service”) concerning the proposed tax certification of certain air emission sources and/or equipment located at its fuel bulk storage facility in Griggsville, Pike County, Illinois. A copy of the relevant portions of Logan Agri Service’s application is attached hereto. **[Exhibit A]**.

2. The applicant’s address is as follows:

Logan Agri Service
Illinois Rte. 107 South, P.O. Box 555
Griggsville, Illinois 62340

3. The subject matter of this request consists of a Vapor Recovery System that is associated with the fuel storage and truck loading/unloading facilities. The Vapor

Recovery System generally collects volatile organic materials that would otherwise be emitted from process operations during the loading and unloading of gasoline and diesel products stored in the storage tanks.

4. 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, 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.”

5. Pollution control facilities are entitled to preferential tax treatment, as provided by 35 ILCS 200/11-5 (2004).

6. Based on information in the application and the underlying purpose of the Vapor Recovery System to prevent, eliminate or reduce air pollution, it is the Illinois EPA’s engineering judgment that the described project and/or equipment may be considered as “pollution control facilities” in accordance with the statutory definition and consistent with the Board’s regulations at 35 Ill. Adm. Code 125.200. **[Exhibit B]**.

7. Because the Vapor Recovery System satisfies the aforementioned criteria, the Illinois EPA recommends that the Board **grant** the applicant’s requested tax certification.

8. The Illinois EPA notes that the applicant has not documented whether the cost estimate in its application is representative of the total costs for the fuel storage and truck loading/unloading facilities in their entirety or for the vapor recovery system alone.

For purposes of this Tax Certification, preferential tax treatment should only be afforded to the costs of the vapor recovery system.

Respectfully submitted by,

ILLINOIS ENVIRONMENTAL PROTECTION
AGENCY

_____/s/_____
Robb H. Layman
Assistant Counsel

DATED: December 28, 2006

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
1021 North Grand Avenue East
P.O. Box 19276
Springfield, Illinois 62794-9276
Telephone: (217) 524-9137

CERTIFICATE OF SERVICE

I hereby certify that on the 28th day of December, 2006, I electronically filed the following instruments entitled **NOTICE, APPEARANCE** and **RECOMMENDATION** with:

Dorothy Gunn, Clerk
Illinois Pollution Control Board
100 West Randolph Street
Suite 11-500
Chicago, Illinois 60601

and, further, that I did send a true and correct copy of the same foregoing instruments, by First Class Mail with postage thereon fully paid and deposited into the possession of the United States Postal Service, to:

Steve Santarelli
Illinois Department of Revenue
101 West Jefferson
P.O. Box 19033
Springfield, Illinois 62794

Ed Logan
Logan Agri Service, Inc.
Illinois Rte. 107 South
P.O. Box 555
Griggsville, Illinois 62340

_____/s/_____
Robb H. Layman
Assistant Counsel

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.

FOR AGENCY USE

File No.	Date Received	Certification No.	Date
Sec. A APPLICANT	Company Name Logan Agri Service, Inc.		
	Person Authorized to Receive Certification Ed Logan		Person to Contact for Additional Details Keith Honegger
	Street Address Route 107 South Box 555		Street Address 3200 Old Troy Road
	Municipality, State & Zip Code Griggsville, IL 62340		Municipality, State & Zip Code Glen Carbon, IL 62034
	Telephone Number 217/833-2375		Telephone Number 618/656-8046
	Location of Facility Quarter Section Township Range NW 1/4 SEC 18, T4S, R3W, 4PM		Municipality Township Griggsville Griggsville
	Street Address Rt. 107 South		County Book Number Pike
	Property Identification Number 43-033-07		Parcel Number
	Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location Fuel Storage Facility: Concrete Containment measuring 40' x 50' x 4'. Fuel storage tanks are within said structure. Structure is within building Fuel Loading Facility: Concrete Containment measuring 40' x 42' x .5'. Loading and unloading of fuel trucks takes place within said facility.	
Water Pollution Control Construction Permit No.		Date Issued	
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 8- 15,000 gallon, 2-10,000 gallon, 1-8,000 gallon, and 2-4,000 gallon capacity gasoline, diesel and soy oil, above ground tanks are situated within a 40' x 50' x 4' concrete containment structure covered with a metal building to prevent ground water contamination. All storage tanks are pre-fabricated, U.L. labeled and electrically grounded with both regular and emergency venting. Truck loading and unloading station within a 40' x 42' portion of larger building with concrete containment and vapor recovery system.		

RECEIVED
 NOV 09 2006

- Exhibit A

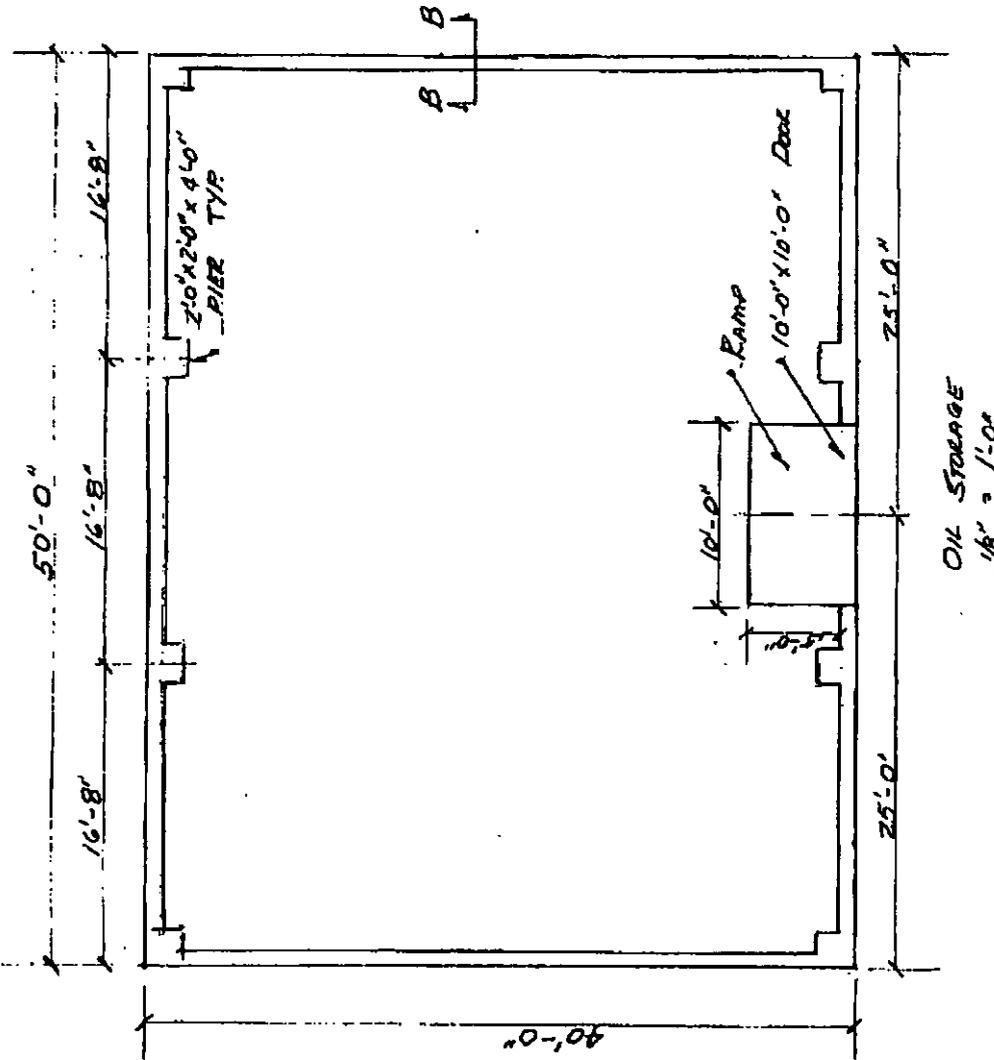
Sec. E	(1) Nature of Contaminants or Pollutants			
	CONTAMINANTS		Material Retained, Captured or Recovered	
		Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
		Petroleum and Soyoil Products	Spilled products	Waste
		Air Pollutants	Vapors	Reecyle w/vapor recovery
		(2) Point(s) of Waste Water Discharge		
		Plans and Specifications Attached	Yes <input checked="" type="checkbox"/>	No
		(3) Are contaminants (or residues) collected by the control facility?	Yes	No
		(4) Date installation completed <u>Jan 2006</u> status of installation on date of application <u>operational</u>		
ACCOUNTING DATA	(5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ 200,000		
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ 20,000		
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ 0		
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ 0		
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% 100		
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. <div style="display: flex; justify-content: space-between;"> <div style="width: 30%;"> <p style="font-size: 1.2em; font-family: cursive;">Edward L. Loy</p> <p>Signature</p> </div> <div style="width: 60%;"> <p style="font-size: 1.2em; font-family: cursive;">V.P. x Vice President</p> <p>Title</p> </div> </div>			
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.			
INSTRUCTIONS	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: Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Attention: Thomas McSwiggin Permit Section Division of Water Pollution Control	Attention: Donald E. Sutton Permit Section Division of Air Pollution Control	

View of Containment Building
Fuel Storage Tanks are on the ~~Left~~ ^{Right} Side of Building and Truck Load-out is on the ~~Right~~ ^{Left}.



CONCRETE
SEE DWG # FOR CONCRETE
SPEC.

LOGAN AGRI. SERVICE, INC
- OIL STORAGE
1/8" = 1'-0" DWG #





ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 NORTH GRAND AVENUE EAST, P.O. BOX 19506, SPRINGFIELD, ILLINOIS 62794-9506 -- (217) 782-2113

ROD R. BLAGOJEVICH, GOVERNOR DOUGLAS P. SCOTT, DIRECTOR

Memorandum

Technical Recommendation for Tax Certification Approval

Date: December 14, 2006
To: Robb Layman
From: Ed Bakowski *EB*
Subject: Logan Agri Service, Inc. TC-06-11-02

This Agency received a request on November 02, 2006 from Logan Agri Service, Inc. for an Illinois EPA recommendation regarding tax certification of air pollution control facilities pursuant to 35 Ill. Adm. Code 125.204. I offer the following recommendation.

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

Vapor Recovery System whose primary purpose is to reduce VOC emissions to the atmosphere. Because the primary purpose of these units are to reduce or eliminate air pollution, it is certified as a pollution control facility.

This facility is located at Rt. 107 South, Griggsville
The property identification number is 44-033-07

Based on the information included in this submittal, it is my engineering judgement that the proposed facility may be considered "Pollution Control Facilities" under 35 IAC 125.200(a), with the primary purpose of eliminating, preventing, or reducing air pollution, or as otherwise provided in this section, and therefore eligible for tax certification from the Illinois Pollution Control Board. Therefore, it is my recommendation that the Board issue the requested tax Certification for this facility.

Exhibit B