

RECEIVED
CLERK'S OFFICE

MAR 21 2007

STATE OF ILLINOIS
Pollution Control Board

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

**Christian County Farmers Supply
Company-Morrisonville
(Property Identification Number
13-22-09-100-001)**

)
) PCB-07 - 88
) (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

Mike Builta
1210 Cheny
P.O. Box 377
Taylorville, Illinois 62568

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: March 19, 2007

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

RECEIVED
CLERK'S OFFICE

MAR 21 2007

STATE OF ILLINOIS
Pollution Control Board

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Christian County Farmers Supply
Company-Morrisonville
(Property Identification Number
13-22-09-100-001)

)
) PCB-07 *88*
) (Tax Certification)
)
)

A P P E A R A N C E

The undersigned, as one of its attorneys, hereby enters an APEARANCE on behalf of Respondent,
Illinois Environmental Protection Agency.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

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

DATED: March 19, 2007
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

MAR 21 2007

STATE OF ILLINOIS
Pollution Control Board

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

| | |
|--|-----------------------|
| Christian County Farmers Supply |) |
| Company-Morrisonville |) PCB-07 88 |
| (Property Identification Number |) (Tax Certification) |
| 13-22-09-100-001) |) |
| |) |

RECOMMENDATION

The Illinois Environmental Protection Agency ("Illinois EPA") hereby files its Recommendation pursuant to Section 125.204 of the regulations of the Illinois Pollution Control Board, 35 Ill. Adm. Code 125.204.

1. On September 11, 2006, the Illinois EPA received a request from Christian County Farmers Supply Company-Morrisonville (log number TC-17-06, Exhibit A) for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204.

2. The applicant's address is: Christian County Farmers Supply Company
500 E. 500N Road
Morrisonville, Illinois 62546

3. The proposed water pollution control facilities in this request are located at NW1/4 of T11N, R3W of the 3rd P.M. in Christian County, at the above street address, and consist of the following:

Agrichemical containment structures consisting of one liquid agrichemical operational area containment structure; two dry fertilizer blended with pesticide operational containment structures; two bulk liquid agrichemical secondary containment structures; the portion of the building over one liquid agrichemical operational area containment structure, two dry fertilizer blended with pesticide operational containment structures, and one bulk liquid agrichemical secondary containment structure, associated collection and recovery systems; and three dry fertilizer operational containment structures; as approved under the Agency endorsed

Agrichemical Facility Permit No. 93052210 (Log No. 03037467 issued June 26, 2003).

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

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 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.”
5. Pollution control facilities are entitled to preferential tax treatment, 35 ILCS 200/11-5.
6. Based on the information in the application and the purpose of the facilities, 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, and are eligible for tax certification from the Board.

WHEREFORE, the Illinois EPA recommends that the Board issue the

requested tax certification.

ILLINOIS ENVIRONMENTAL
PROTECTION AGENCY

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

Dated: March 19, 2007

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



ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

Exhibit A

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

RECEIVED
Division of Legal Counsel
Environmental Protection Agency
MAR 12 2007

To: Connie Tonsor, Division of Legal Counsel
From: Bruce J. Yurdin, Manager, Watershed Management Section
Date: MAR 12 2007
Re: Christian County Farmers Supply Company - Morrisonville
Recommendation of Tax Certification
Log # TC-17-06
Property Identification # 13-22-09-100-001

The Bureau of Water received a request on September 11, 2006 from Christian County Farmers Supply Company 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:

Christian County Farmers Supply Company
500 E. 500N Road
Morrisonville, IL 62546

NW 1/4 of T11N, R3W of the 3rd P.M. in Christian County

Agrichemical containment structures consisting of one liquid agrichemical operational area containment structure; two dry fertilizer blended with pesticide operational containment structures; two bulk liquid agrichemical secondary containment structures; the portion of the building over one liquid agrichemical operational area containment structure, two dry fertilizer blended with pesticide operational containment structures, and one bulk liquid agrichemical secondary containment structure, associated collection and recovery systems; and three dry fertilizer operational containment structures; as approved under the Agency endorsed Agrichemical Facility Permit No. 93052210 (Log No. 03037467 issued June 26, 2003). 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, 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. The Bureau of Water therefore recommends that the Board issue the requested tax certification for these facilities.

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

BJY:JRA:

cc: Tax Cert File

Lloyd McKinney
WPC - Springfield
APC - Peoria

State of Illinois
Department of Agriculture
AGRICHEMICAL FACILITY PERMIT

DLH
records
binds

| | | |
|--|---------------------|-------------------|
| Permittee: | Facility ID Number: | AC0213120000 |
| Christian County Farmers Supply Co. PO Box 459 Morrisonville, IL 62546 | Facility Location: | Morrisonville, IL |
| Permit #: AC93052210 | Log Number: | 03037467 |
| Facility Type: Commercial Retail Dealer | Date Received: | March 28, 2003 |
| Date Issued: June 26, 2003 | Expiration Date: | June 26, 2008 |

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 120' (length) x 0.5' (depth) with a total design capacity of 992.0 cubic feet (ft.³). The floor shall slope to a series of four (4) sumps (two (2) sumps for the separation of solids and two (2) sumps for the recovery of liquids), each sump measuring 2' (width) x 4' (length) x 1' (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 two (2) 250 gallon recovery tanks with a manually activated sump pump. Segregation shall be performed based upon the applicable target crop and label use. All loading, unloading, and washing 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 30' (width) x 30' (length) x 2' (height) with a total design capacity of 1,852.3 cubic feet (ft.³). The floor shall slope to a single sump measuring 1' (diameter) x 1.5' (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) aforementioned 250 gallon recovery tanks with a manually activated sump pump. Segregation shall be performed based upon the applicable target crop and label use. All 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 30' (width) x 40' (length) x 5' (height) with a total design capacity of 5,844.0 cubic feet (ft.³). The floor shall slope to a single sump measuring 1' (diameter) x 1.5' (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) aforementioned 250 gallon recovery tanks with a manually activated sump pump. Segregation shall be performed based upon the applicable target crop and label use. All bulk liquid fertilizer shall be stored within the said structure. This structure shall be referred to as SC-2.



RECEIVED

JUL 07 2003

Watershed Management Section
BUREAU OF WATER

State of Illinois
Department of Agriculture

Christian County Farmers Supply Co.

AGRICHEMICAL FACILITY PERMIT

Page: 2

BULK DRY FERTILIZER STRUCTURES

Operation of an existing bulk dry fertilizer storage building measuring 56.42' (width) x 120' (length) with an estimated total storage capacity of 2,725 tons. The structure is composed of six (6) storage bins (five (5) bins, each bin measuring 11' (width) x 38' (length) with an estimated storage capacity of 225 tons each; and one (1) bin measuring 48' (width) x 56.42' (length) with an estimated storage capacity of 1,600 tons).

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

Operation of an existing reinforced concrete operational containment structure measuring 18.42' (width) x 55' (length). All 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 12' (width) x 50' (length). 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 12' (width) x 20' (length). The conveyor transfer of bulk dry fertilizer from the blender to the bulk dry fertilizer loading area containment structure shall be performed upon the herein permitted structure.

Operation of an existing reinforced concrete operational containment structure measuring 11' (width) x 41.42' (length) x 3' (depth) with a total design capacity of 1,367.0 cubic feet (ft.³). The floor shall slope to a single sump measuring 1' (diameter) x 1.5' (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 two (2) tanks (one (1) tank with a capacity of 250 gallons and one (1) tank with a capacity of 1,000 gallons) with a manually activated sump pump. Segregation shall be performed based upon the applicable target crop and label use. All blending of bulk dry fertilizer, including the impregnation of bulk dry fertilizer with pesticides, shall be performed upon the herein permitted structure. This structure shall be referred to as **DFOC-1**.

Operation of an existing reinforced concrete operational containment structure measuring 20' (width) x 40' (length) x 0.5' (depth) with a total design capacity of 134.0 cubic feet (ft.³). The floor shall slope to a single sump measuring 1' (diameter) x 1.5' (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) aforementioned recovery tanks (one (1) tank with a capacity of 250 gallons and one (1) tank with a capacity of 1,000 gallons) with a manually activated sump pump. Segregation shall be performed based upon the applicable target crop and label use. All loading of bulk dry fertilizer, including dry fertilizer impregnated with pesticides, shall be performed upon the herein permitted structure. This structure shall be referred to as **DFOC-2**.

There shall be no discharge of wastewater from the herein permitted facilities.



State of Illinois
Department of Agriculture

Christian County Farmers Supply AGRICHEMICAL FACILITY PERMIT

Page: 3

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:

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 bulk liquid fertilizer secondary containment structure (SC-2) 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.

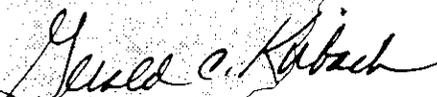
SPECIAL CONDITION 4: The permittee shall operate the exposed dry fertilizer operations pursuant to 8 Illinois Administrative Code 255.140 (a), (c) and (d).

SPECIAL CONDITION 5: The permittee shall provide means for the safe emergency access to and exit from the herein permitted bulk liquid fertilizer secondary containment structure (SC-2) pursuant to 8 Illinois Administrative Code 255.80 (c) (2) (E).

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



Warren D. Goetsch, P.E.
Chief, Bureau of Environmental Programs



Gerald C. Kirbach, Manager
Permits and Downstate Field Operations

cc: Illinois EPA: WPC: Permits
file
a:021312.per



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 Christian County Farmers Supply Co | | | Person to Contact for Additional Details | |
| | Person Authorized to Receive Certification Mike Builta | | Person to Contact for Additional Details Jerry L. Sutton | | |
| | Street Address 1210 N. Cheney | | Street Address 1210 N. Cheney | | |
| | Municipality, State & Zip Code Taylorville, IL. 62568 | | Municipality, State & Zip Code Taylorville, IL. 62568 | | |
| | Telephone Number 217-824-2205 | | Telephone Number 217-824-2205 | | |
| | Location of Facility Quarter Section NW 1/4 | | Township 11N | Range 3W | Municipality Morrisonville |
| | Street Address 500 E 500N RD. | | Township Ricks | | |
| | Property Identification Number 13-22-09-100-001 | | County Christian | Book Number | |
| | | | Parcel Number 13-22-09-100-001 | | |
| | Sec. B MANUFACTURING OPERATIONS | Nature of Operations Conducted at the Above Location Agri Chemical & Dry Fertilizer Facility | | | |
| Facility ID: AC 0213120000 | | | | | |
| Permit # AC 93052210 | | Issue Date: 6/26/2003 | | | |
| Water Pollution Control Construction Permit No. | | Date Issued | | | |
| NPDES PERMIT No. | | Date Issued | Expiration Date | | |
| Sec. C MANUFACTURING PROCESS | Describe Unit Process | | | | |
| | Materials Used in Process | | | | |
| | | | | | |
| | | | | | |
| Sec. D POLLUTION CONTROL FACILITY DESCRIPTION | Describe Pollution Abatement Control Facility See Attached | | | | |
| | | | | | |

RECEIVED
 JUN 11 2003
 Watershed Management Section
 BUREAU OF WATER

| | | | | |
|---|---|---|---|----------------------|
| Sec. E POLLUTION CONTROL FACILITY - CONTAMINANTS | (1) Nature of Contaminants or Pollutants AgriChemicals / Fertilizer | | | |
| | Contaminant or Pollutant | Material Retained, Captured or Recovered | | |
| | | DESCRIPTION | DISPOSAL OR USE | |
| | Pesticide | Rinse Water | Recycled Field Applied | |
| | Fertilizer | Dry Product | Recycled Field Applied | |
| | (2) Point(s) of Waste Water Discharge N/A | | | |
| | Plans and Specifications Attached | | Yes | No |
| | (3) | Are contaminants (or residues) collected by the control facility? | Yes X | No |
| | (4) | Date installation completed 06/1993 status of installation on date of application Operational | | |
| | ACCOUNTING DATA | (5) a. | FAIR CASH VALUE IF CONSIDERED REAL PROPERTY: | \$ 105,088.00 |
| b. | | NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY: | \$ 0 | |
| 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: | % 20 | |
| 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 | | | |
| SIGNATURE | Neil Blt | | 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 | |

Section D:

The primary purpose of the pollution control facility is to eliminate and prevent pollutants from escaping the facility.

1: The dry fertilizer control consists of a curbed concrete load-out pad that allows for recovery of any spilled products.

2: The secondary containment around our liquid fertilizer storage consists of poured concrete walls and floor with a sump to facilitate cleanup and recovery of any spills.

3: The load-out area for bulk pesticides consists of a concrete load-out pad, which has rinsate recovery sumps for any spilled material. This area also includes a concrete diked area (secondary containment) for the bulk pesticides stored at the location. This whole operating area is housed inside of a secured building.

4: Facility ID: AC0213120000

Permit # : AC93052210

Issue Date : 06/26/2003

STATE OF ILLINOIS)
)
COUNTY OF SANGAMON)
)
)

PROOF OF SERVICE

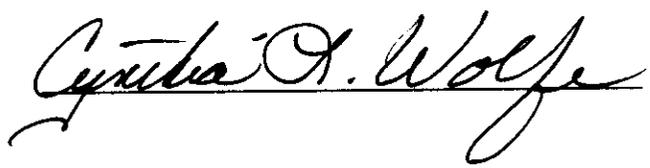
I, the undersigned, on oath state that I have served the attached **APPEARANCE AND THE RECOMMENDATION**, upon the person to whom it is directed, by placing a copy in an envelope addressed to:

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

Mike Builta
1210 Cheny
P.O. Box 377
Taylorville, Illinois 62568

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

and mailing it from Springfield, Illinois, on March 19, 2007, with sufficient postage affixed for first class mail.



SUBSCRIBED AND SWORN TO BEFORE ME
This 19th day of March, 2007

Brenda Boehner
Notary Public

