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CLERK'S OFFICE

APR 13 2007

STATE OF ILLINOIS
Pollution Control Board

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Christian County Farmers Supply Co.)
(Property Identification Number)
07-19-36-100-001))
Petitioner,) PCB 07- 103
) (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

Christian County Farmers Supply Company
Route 29, Box 49
Millersville, IL 62555

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: 
Sanjay K. Sofat
Assistant Counsel
Division of Legal Counsel

DATED: April 11, 2007
Illinois Environmental Protection Agency
1021 North Grand Avenue East
Post Office Box 19276
Springfield, Illinois 62794-9276
Sanjay.Sofat@illinois.gov
217-782-5544

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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: 

 Sanjay K. Sofat
 Assistant Counsel
 Division of Legal Counsel

DATED: April 11, 2007

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BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Christian County Farmers Supply Co.)
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07-19-36-100-001))
Petitioner,) **PCB 07- 103**
) **(Tax Certification)**
ILLINOIS ENVIRONMENTAL)
PROTECTION AGENCY)
Respondent.)

RECOMMENDATION

Now Comes the Illinois Environmental Protection Agency ("Illinois EPA") by Sanjay K. Sofat, 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 September 11, 2006, the Illinois EPA received a request from Christian County Farmers Supply Company for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities at its plant near Millersville, Illinois pursuant to 35 Ill. Adm. Code 125.204, and noted the request as log number TC-14-06. ("Exhibit A").
- 2) The applicant's address is: Christian County Farms Supply Company
Route 29, Box 49
Millersville, IL 62555
- 3) The water pollution control facilities in this request are located at the above street address in Section NW 1/4, Township 12 North, Range 1 West of the 3rd Principal Meridian in Christian County, Illinois and consist of the following:

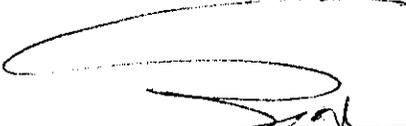
Agrichemical containment structures consisting of two liquid agrichemical operational area containment structures; two dry fertilizers blended with pesticide operational containment structures; two bulk liquid agrichemical secondary containment structures; one minibulk/ package agrichemical secondary containment structure; 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 four dry fertilizer operational containment structures, as approved under the Agency endorsed Agrichemical Facility Permit No. 92081617 (Log No. 03047481 issued April 25, 2003).

- 4) These facilities collect, transport, and store agrichemical rinsates, residues, or washwaters prior to reuse or disposal.
- 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) Based on the information in the application and the purpose of the facilities (collecting, transporting and/or storing 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) Therefore, the Illinois EPA recommends that the Board issue the requested tax certification.

Illinois Environmental Protection Agency,

By: _____


Sanjay K. Sofat
Assistant Counsel
Division of Legal Counsel

April 11, 2007

Illinois Environmental Protection Agency
1021 North Grand Avenue East
Post Office Box 19276
Springfield, Illinois 62794-9276
Sanjay.Sofat@illinois.gov
217-782-5544

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 _____

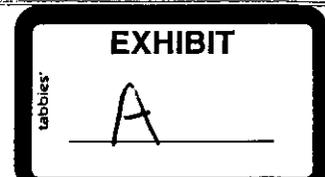
APPLICANT	Sec. A	Company Name Christian County Farmers Supply Co.	
		Person Authorized to Receive Certification Mike Builtz	Person to Contact for Additional Details Jerry L. Sutton
		Street Address 1210 N. Cheney P.O. Box 377	
		Municipality, State & Zip Code Taylorville, IL, 62568	
		Telephone Number 217-824-2205	
		Location of Facility Quarter Section NW 14 Township 12N Range 1W	Municipality Millersville Township Locust
		Street Address Rt. 29 Box 49	County Christian Book Number
		Property Identification Number 07-19-36-100-001	Parcel Number 07-19-36-100-001

MANUFACTURING OPERATIONS	Sec. B	Nature of Operations Conducted at the Above Location Agri. Chemical & Dry Fertilizer Facility		
		Facility ID: AC 0213110000		
		Permit # AC 92081617	Issue Date: 4/25/2003	
		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		

MANUFACTURING PROCESS	Sec. C	Describe Unit Process
		Materials Used in Process

POLLUTION CONTROL FACILITY DESCRIPTION	Sec. D	Describe Pollution Abatement Control Facility See Attached
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RECEIVED
 APR 25 2006
 Watershed Management Section
 BUREAU OF WATER



Sec. E CONTAMINANTS POLLUTION CONTROL FACILITY - ACCOUNTING DATA	(1) Nature of Contaminants or Pollutants Agni Chemicals / Fertilizer			
	Material Retained, Captured or Recovered			
	Contaminant or Pollutant	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 <input type="checkbox"/> No <input type="checkbox"/>	
	(3)	Are contaminants (or residues) collected by the control facility?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
	(4)	Date installation completed 04/1993 status of installation on date of application Operational		
	(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ 80,207.00	
	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:	% 33		
Sec. F SIGNATURE	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.			
	Mil Belt		General Manager	
	Signature		Title	
Sec. G INSTRUCTIONS	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 pollution control facility. Include a listing of each major piece of equipment included in the claimed fair cash value for real property. Include an average 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

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: AC0213110000

Permit # : AC92081617

Issue Date : 04/25/2003

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

Christian County Farmers Supply Company
Route 29, Box 49
Millersville, IL 62555

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

and mailing it from Springfield, Illinois on **April 11, 2007** with sufficient postage affixed for first class mail.

SUBSCRIBED AND SWORN TO BEFORE ME

this eleventh day of April, 2007



Notary Public

