

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

LaSalle County Farm Supply--Ottawa)
(Property Identification Number) PCB 11-
22-25-333-000) (Tax Certification)
)
)

NOTICE

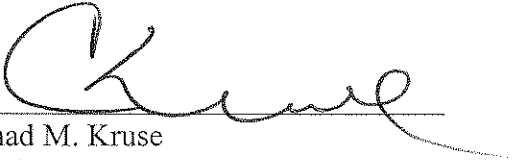
Clerk
Illinois Pollution Control Board
James R. Thompson Center
100 West Randolph Street, Suite. 11-500
Chicago IL 60601

Andy Wagner
3107 N. IL Rt. 23 Box 459
Ottawa IL 61350

Steve Santarelli
Illinois Department of Revenue
101 West Jefferson
Post Office Box 19033
Springfield IL 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: 
Chad M. Kruse
Assistant Counsel
Division of Legal Counsel

DATED: December 30, 2011

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

THIS FILING IS SUBMITTED ON RECYCLED PAPER

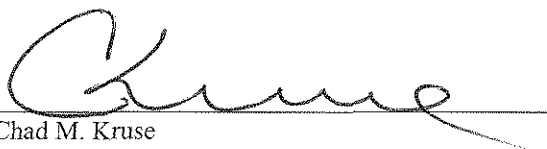
BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

LaSalle County Farm Supply--Ottawa)
(Property Identification Number) PCB 11-
22-25-333-000) (Tax Certification)
)
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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 Respondent, Illinois Environmental Protection Agency.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: 
Chad M. Kruse
Assistant Counsel
Division of Legal Counsel

DATED: December 30, 2011
Illinois Environmental Protection Agency
1021 North Grand Avenue East
Post Office Box 19276
Springfield IL 62794-9276
(217)782-5544

THIS FILING IS SUBMITTED ON RECYCLED PAPER

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 THE RECOMMENDATION**, upon the person to whom it is directed, by placing a copy in an envelope addressed to:

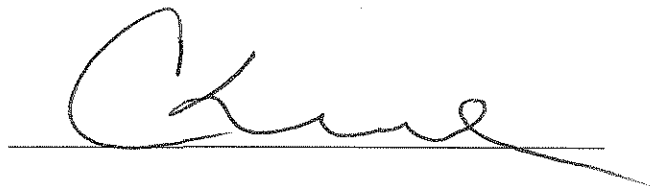
Steve Santarelli
Illinois Department of Revenue
101 West Jefferson
Post Office Box 19033
Springfield IL 62794

Andy Wagner
3107 N IL Rt 23 Box 459
Ottawa IL 61350

and mailing it from Springfield, Illinois, on December 30, 2011, with sufficient postage affixed for first class mail.

And electronically, on December 30, 2011 to:

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



SUBSCRIBED AND SWORN TO BEFORE ME

This 30th day of December, 2011


Notary Public



BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

LaSalle County Farm Supply–Ottawa)
(Property Identification Number) PCB 11-
22-25-333-000) (Tax Certification)
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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 March 22, 2007, the Illinois EPA received a request from LaSalle County Farm Supply, (log number TC-32-06, 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: LaSalle Co. Farm Supply
2540 S IL Rt 23
Ottawa IL 61350

The proposed water pollution control facilities in this request are located at Section 25, T33N, R3E of the 3rd P.M. in Ottawa Township, LaSalle County, Illinois at the above street address and consist of the following:

A concrete containment facility for eight (8), 24,000 gallon capacity bulk liquid storage tanks, and a 40’ X 60’ open-sided building with concrete containment for truck loading and unloading.

These livestock waste management facilities are used to collect, transport and/or store livestock wastes prior to cropland application, and are further described in Exhibit A.

3. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2006), 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.
4. Pollution control facilities are entitled to preferential tax treatment, 35 ILCS 200/11-5.
5. Based on the information in the application and the purpose of the facilities, it is the Illinois EPA’s engineering judgment that the facilities described in paragraph 2, above, 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.
6. However, additional facilities in this request include eight (8), 24,000 gallon bulk liquid storage tanks.
7. Based on the information in the application and the purpose of the facilities, it is the Illinois EPA’s engineering judgment that the facilities described in paragraph 6, above, 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, and therefore are *not* eligible for tax certification from the Board. The primary purpose

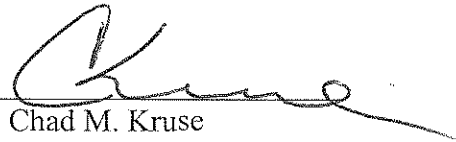
of the eight (8) bulk liquid storage tanks is to hold bulk liquids. Therefore, these facilities fall outside the definition of "pollution control facilities," above, and thus are *not* eligible for tax certification from the Board.

8. The applicant has 35 days after the date of service of this Illinois EPA Recommendation to file a petition with the Illinois Pollution Control Board to contest this Illinois EPA Recommendation on the portion of the facility denied tax certification in paragraph 7 of Illinois EPA's recommendation, above.

WHEREFORE, the Illinois EPA recommends that the Board issue, in part, the requested tax certification.

ILLINOIS ENVIRONMENTAL
PROTECTION AGENCY

By: _____



Chad M. Kruse
Assistant Counsel
Division of Legal Counsel

Dated: December 30, 2011
Illinois Environmental Protection Agency
1021 North Grand Ave. E.
P.O. Box 19276
Springfield, Illinois 62794-9276
217/782-5544



Memorandum

To: Connie Tonsor, Division of Legal Counsel

From: Alan Keller, Manager, Permit Section

A handwritten signature in black ink, appearing to be 'AK' or similar initials.

Date: November 21, 2011

Re: LaSalle County Farm Supply
Recommendations and Denials of Tax Certification
Log # TC-32-06
Property Identification Number 22-25-333-000

The Bureau of Water received a request on March 22, 2007 from LaSalle County Farm Supply for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204. We offer the following recommendation.

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

LaSalle County Farm Supply
3107 N. IL Rt. 23, Box 459
Ottawa, IL 61350

Section 25, T33N, R3E of the 3rd P.M., Ottawa Township, in LaSalle County Illinois.

A concrete containment facility for 8-24,000 bulk liquid storage tanks, and a 40' x 60' open sided building with concrete containment for truck loading and unloading.

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.

The Bureau of Water received a request on March 22, 2007 from LaSalle County Farm Supply for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204. We offer the following recommendation.

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

LaSalle County Farm Supply
3107 N. IL Rt. 23, Box 459
Ottawa, IL 61350

Section 25, T33N, R3E of the 3rd P.M., Ottawa Township, in LaSalle County Illinois.

Eight 24,000 gallon bulk liquid storage tanks.

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 are not "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. This determination is based on the following factor(s);

In this case the primary purpose of the eight liquid storage tanks is to hold bulk liquids. The primary purpose is not eliminating, preventing, or reducing air or water pollution.

If you have any questions regarding the above, please contact Mark E. Liska at 217/782-0610.

Attachment

SAK:MEL:TC32-06.doc

cc: Tax Cert File