

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Wabash Valley Service Company-Cisne	)	
(Property Identification Number	)	PCB No. 26 -
03-23-024-002)	)	(Tax Certification)
	)	

NOTICE

PLEASE TAKE NOTICE that I have today filed with the Office of the Clerk of the Pollution Control Board an **APPEARANCE** and **RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY**, copies of which are herewith served upon you.

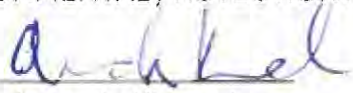
Wabash Valley Service Company-Cisne
Kent Ochs
909 N Court Street
Grayville, Illinois 62884

Don Brown, Clerk
Illinois Pollution Control Board
60 E. Van Buren St., Ste. 630
Chicago, Illinois 60605

Copies also provided electronically as follows:

Illinois Department of Revenue
via email at REV.PropTaxApp@illinois.gov
101 West Jefferson
P.O. Box 19033
Springfield, Illinois 62794

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: 
Amanda Kimmel
Assistant Counsel
Division of Legal Counsel

DATED: August 7, 2026

Illinois Environmental Protection Agency
2520 W Iles Ave.
P.O. Box 19276
Springfield, Illinois 62794-9276
(217) 782-5544

THIS FILING IS SUBMITTED ON RECYCLED PAPER

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Wabash Valley Service Company-Cisne	)	
(Property Identification Number	)	PCB No. 26 -
03-23-024-002)	)	(Tax Certification)
	)	

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: 
Amanda Kimmel
Assistant Counsel
Division of Legal Counsel

DATED: August 7, 2026

Illinois Environmental Protection Agency
2520 W Iles Ave.
P.O. Box 19276
Springfield, Illinois 62794-9276
(217)782-5544

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Wabash Valley Service Company-Cisne	)	
(Property Identification Number	)	PCB No. 26 -
03-23-024-002)	)	(Tax Certification)
	)	

**RECOMMENDATION OF THE ILLINOIS
ENVIRONMENTAL PROTECTION AGENCY**

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 ("Board"), 35 Ill. Adm. Code 125.204.

1. On November 28, 2023, the Illinois EPA received a request from Wabash Valley Service Company (Log number TC-148665, Exhibit A) for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204 which was supplemented on April 17 and 29, 2025 and June 20, 2025.
2. The facility's address is: Wabash Valley Service Company-Cisne
 1724 US Highway 45
 Cisne, Illinois 62823

The proposed water pollution control facilities in this request are located in the SW ¼ of Section 23, T1N, R7E in Wayne County, at the above street address and consist of the following agrichemical containment structures:

One (1) concrete operational containment structure within OC-2 measuring 80.25 ft. (length) x 17.25 ft. (width) x 0.67 ft. (depth), with concrete vehicle ramps, sloped floor, sump area, and the roof covering this portion of the building. The structure is utilized for loading and unloading vehicles with liquid agrichemical product.

One (1) concrete operational containment structure within OC-2 with dimensions of 27.17 ft. (length) x 37.42 ft. (width) x 0.5 ft. (depth), and the roof over this portion.

One (1) concrete secondary containment structure [SC-3] measuring 40.33 ft. (length) x 26.33 ft. (width) x 2 ft. (height), and the roof covering this portion of the building. This structure is a dike which holds six (6) tanks with a design capacity of 15,887 gallons.

The portion of concrete floor measuring measuring 192 ft. (length) x 60 ft. (width) within the dry fertilizer building that is used for dry fertilizer storage and the portion of the roof of this building over this area.

One (1) synthetic membrane liner installed and operated within a steel bulk liquid fertilizer tank with a storage capacity of 1,000,000 gallons.

The applicant states that agrichemical facilities collect, store, or prevent the comingling of precipitation with agrichemicals, residues, or washwaters prior to reuse or disposal.

3. This Facility previously applied for tax certification, *Wabash Valley Service Company IPCB No 2018-081*, which included the dry fertilizer building among other items; however, the Facility withdrew the portion of its request regarding the dry fertilizer building based on the understanding that the primary purpose of the structures were storage and to protect product quality. In light of 8 Ill. Admin. Code 255.140(b), “[n]onliquid fertilizers shall be stored inside a sound structure or device having a cover or rooftop, sidewalls and base sufficient to prevent contact with precipitation and surface waters[,]” the Agency has now determined that the dry fertilizer building, including the concrete floor and roof, are agrichemical facilities used to collect, store, and/or prevent the comingling of precipitation with dry fertilizer prior to use as approved under the Agency endorsed Agrichemical Facility Permit No. 93032063

(Log No. 16011887 issued February 23, 2016) and prevent stormwater runoff from agrichemical affected areas.

4. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2024), and Section 125.200(a) of the Board's regulations, 35 Ill. Adm. Code 125.200(a), define "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: eliminating, preventing, or reducing air or water pollution ...or 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. In order to receive preferential tax treatment as pursuant to 35 ILCS 200/11-5 (2024), pollution control facilities must be certified as such by the Board, 35 ILCS 200/11-20 (2024) and 35 Ill. Adm. Code 125.200(a).
6. Upon receipt of a tax certification application, the Illinois EPA must file a recommendation on the application with the Board, 35 Ill Adm. Code 125.204(a).
7. Based on the information in the application and the purpose of the facility, 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. Specifically, the Illinois EPA recommends that the following portion of the facilities be deemed eligible for tax certification from the Board:

One (1) concrete operational containment structure within OC-2 measuring 80.25 ft. (length) x 17.25 ft. (width) x 0.67 ft. (depth), with concrete vehicle ramps, sloped floor,

sump area, and the roof covering this portion of the building. The structure is utilized for loading and unloading vehicles with liquid agrichemical product.

One (1) concrete secondary containment structure [SC-3] measuring 40.33 ft. (length) x 26.33 ft. (width) x 2 ft. (height), and the roof covering this portion of the building. This structure is a dike which holds six (6) tanks with a design capacity of 15,887 gallons.

The portion of concrete floor measuring measuring 192 ft. (length) x 60 ft. (width) within the dry fertilizer building that is used for dry fertilizer storage and the portion of the roof of this building over this area.

One (1) synthetic membrane liner installed and operated within a steel bulk liquid fertilizer tank with a storage capacity of 1,000,000 gallons.

8. Based on the information in the application and the purpose of the facility, it is the Illinois EPA's engineering judgment that a portion of the described facilities may **not** be considered "pollution control facilities", pursuant to 35 Ill. Adm. Code 125.200(a), because this portion of the facilities does not have the primary purpose of eliminating, preventing, or reducing water pollution, or as otherwise provided in 35 Ill. Adm. Code 125.200, and are **not** eligible for tax certification from the Board. Specifically, the Illinois EPA recommends that the following portion of the facilities be denied tax certification from the Board:

One (1) concrete operational containment structure within OC-2 with dimensions of 27.17 ft. (length) x 37.42 ft. (width) x 0.5 ft. (depth), and the roof over this portion.

The Agency has considered the evidence within the application that assert that the above facilities are pollution control facilities. The Agency recognizes that these facilities reduce the potential for "water pollution" from leakage during filling, storage, loading of mini-bulk containers and other agrichemical operations taking

place at the facility. However, it is the Agency's engineering and professional judgement that the primary purpose of the above facilities is to provide warehousing of mini-bulk agrichemical containers as well as other operational tasks related to management of the distribution of agrichemicals from the facility and are, therefore, not pollution control within the meaning of the tax code. Pursuant to 8 Ill. Adm. Code Part 255.80(d), facilities with mini-bulk containers filled and warehoused for product distribution can either have secondary containment or the facility can have a response action plan for leakage or spillage along with necessary equipment. Since a warehouse for mini-bulk agrichemicals is not required but merely an option for storage, the primary purpose of the above listed facilities are not pollution control. Moreover, the applicant's citation to 8 Ill. Adm. Code Part 255.90 on operational area containment generally, rather than specifically to the provisions that relate to mini-bulk containers in 8 Ill. Adm. Code Part 255.80(d), indicate that the primary purpose of these structures was not to comply with relevant environmental regulations. Accordingly, the Illinois EPA recommends that these portions of the facility be denied tax certification by the Board.

WHEREFORE, the Illinois EPA recommends that the Board issue the requested tax certification for a portion of the facilities and deny the requested tax certification for a portion of the facilities. The applicant has 35 days after the date of service to file a petition with the Board to contest the Illinois EPA's recommendation for the portion of the facilities where the Illinois EPA is recommending that the tax certification be denied, as discussed above.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: 
Amanda Kimmel
Assistant Counsel
Division of Legal Counsel

Dated: August 7, 2026

Illinois Environmental Protection Agency
2520 W Iles Ave.
P.O. Box 19276
Springfield, Illinois 62794-9276
217/782-5544



Illinois Environmental Protection Agency

2520 West Iles Avenue • P.O. Box 19276 • Springfield, Illinois • 62794-9276 • 217-782-3397

JB Pritzker, Governor

James Jennings, Acting Director

Memorandum

To: Mike Roubitchek, Division of Legal Counsel

From: Stephen F. Nightingale, P.E. Manager, Industrial Unit, Division of Water Pollution Control, Illinois Environmental Protection Agency *SPV 4/22/26*

Date: APR 22 2026

Re: Wabash Valley Service Company – Cisne
Recommendation of Tax Certification
Log No.: TC-148665
BOW ID No.: W1918020002
Property Identification No.: 03-23-024-002

The Bureau of Water received a request on November 28, 2023 from Allen K. Rusk having a principal place of business at 909 N. Court Street, Grayville, IL 62884 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:

Wabash Valley Service Company
1724 US Highway 45
Cisne, IL, 62823

SW ¼ of Section 23, Township 1N, Range 7E in Wayne County

Agrichemical containment structures consisting of:

One (1) concrete operational containment structure within OC-2 measuring 80.25 ft. (length) x 17.25 ft. (width) x 0.67 ft. (depth), with concrete vehicle ramps, sloped floor, sump area, and the roof covering this portion of the building. The structure is utilized for loading and unloading vehicles with liquid agrichemical product.

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One (1) concrete secondary containment structure [SC-3] measuring 40.33 ft. (length) x 26.33 ft. (width) x 2 ft. (height), and the roof covering this portion of the building. This structure is a dike which holds six (6) tanks with a design capacity of 15,887 gallons.

The portion of concrete floor measuring measuring 192 ft. (length) x 60 ft. (width) within the dry fertilizer building that is used for dry fertilizer storage and the portion of the roof of this building over this area.

One (1) synthetic membrane liner installed and operated within a steel bulk liquid fertilizer tank with a storage capacity of 1,000,000 gallons.

These agrichemical facilities collect, store, or prevent the comingling of precipitation with agrichemicals, residues, or washwaters prior to reuse or disposal as approved under the Agency endorsed Agrichemical Facility Permit No. AC93032063 (Log No 23023861) and AC22063667 (Log No. 24104345) issued on May 26, 2023 and November 11, 2024.

Agency Note: This recommendation includes approval of portions of the dry fertilizer storage building which was the subject of an earlier request under Log Number TC-138602, Case Number PCB 2018-081 which was certified on 06/21/2018.

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.

In addition to the above described facilities, the Agency determined that the following facilities ARE NOT pollution control facilities according to § 125.200 having the primary purpose of eliminating, preventing, or reducing air or water pollution or treating, pretreating, modifying or disposing of any potential solid, liquid or gaseous pollutant which if released without pretreatment, treatment, modification or disposal might be harmful, detrimental or offensive to human, plant or animal life, or to property and therefore ARE NOT recommended.

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One (1) concrete operational containment structure within OC-2 with dimensions of 27.17 ft. (length) x 37.42 ft. (width) x 0.5 ft. (depth), and the roof over this portion.

These facilities are further described in the enclosed applications and supporting documents.

Based on the information included in this submittal, the Bureau of Water has determined that the facilities are not 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. This determination is based on the following factors:

The applicant provided the following information in support of the request for the offset storage area portion of OC-2 as well as the building over it.

The application states:

"OC-2 Operational Area Blue Outline in Figure 4

The containment structure, (OC-2) included in this certification, is called out and described in the Agrichemical Facility Permit Modification #AC93032063 issued November 15, 2022 (Exhibit A). OC-2 qualifies as an operational containment area under 8 Illinois Administrative Code, Title 8: Chapter I: Subchapter i: Part 255: Section: 255.90.

OC-2 is an operational containment area comprised of two adjacent, connected curbed concrete structures: One described dimension is a single truck width bay approximately 16.42' wide and 80.25' x .67' which runs the length of the building. This bay is used for customer trucks and application vehicles to load liquid nitrogen fertilizer blended with micronutrients. The bay is also used to unload liquid nitrogen fertilizer from transport trucks into the large storage tank adjacent to the building. The second described dimension of section of OC-2 is 27.17' x 37.42' x .5'. This offset area is used to store mini-bulk products that are sold to retail customers. The building over the containment structure, prevents rainwater from accumulating throughout the year within the concrete operational containment structure (COCS) thereby maintaining the integrity of the collection device as approved under the Agency endorsed Agrichemical Facility permit. The containment area of OC-2 has a total storage volume of 1,412.5 cu. ft. or 10,565 gallons."

Figure 4, titled "Floor Plan of Liquid Fertilizer Load Out Building" (referred to above) is provided on the preceding page of the application and consists of a layout diagram including the referenced blue outlined area consistent with the above description. Images that depict OC-2 are also included in the application and are titled Figures 2 and 3. Exhibit A, Agrichemical Facility Permit Modification #AC93032063 (referred to above) states the following regarding OC-2 (emphasis added for the offset portion of OC-2): "Installation and operation of a reinforced concrete operational containment structure measuring 16.42' (width) x 80.25' (length) x 0.67' (depth) and measuring 27.17' (width) x 37.42' (length) x 0.5' (depth) with a total design capacity of 1,412.5 cubic feet (ft.3). The

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floor shall slope to a sump measuring 1.25' (diameter) x 0.75' (depth) or a trench measuring 2.0' (width) x 40.0' (length) x 2.67' (depth) to facilitate the collection and recovery of all escaped product and/or agrichemical wastewater. All recovered effluent shall be transferred to a 1500 gallon recovery tank with a manually activated sump pump. Segregation shall be performed based upon the applicable target crop and label use. All loading and unloading of bulk liquid fertilizer transportation and application equipment shall be performed upon the herein permitted structure. This structure shall be referred to OC-2."

Other diagrams provided supplementally include:

"F-103 Concrete Sections"

"F-101 Plumbing Plan"

"F-102 Concrete Plan"

Permit Section's engineering judgement is that the primary purpose of the offset portion of OC-2 is for the warehousing of mini-bulk agrichemical containers as well as other operational tasks related to management of the distribution of agrichemicals from the facility.

Initially Permit Section finds that the offset portion of OC-2 meets the operational containment requirements found in Title 8 Ill. Adm. Code 255.80(d) as they pertain to filling and warehousing of mini-bulk containers, which are activities claimed by the applicant to occur within the offset portion of OC-2. Particularly, the offset portion of OC-2, provides containment for stored mini-bulk containers by being adjacent to the larger portion of OC-2 consisting of a truck loading and unloading bay with collection sump. Figures 2 and 3 confirm this arrangement and suggest that the concrete floor of the offset portion of OC-2 may be constructed in such a way that liquid would tend to drain toward to the truck bay. Additionally, figures 2 and 3 together with Figure 4 indicate that product piping, pumps, valves and similar equipment are also located within the offset portion of OC-2. The application does not specifically state these items, but they are nevertheless evident in the application. Given these facts, the offset portion of OC-2 does reduce the potential for "water pollution" from leakage during filling, storage, loading of mini-bulk containers and other agrichemical operations taking place upon this facility. However, before Permit Section staff can decide if the offset portion of OC-2 is a pollution control facility it must determine if the application has proven that the "primary purpose" of the offset portion of OC-2 is to eliminate, prevent, or reduce water pollution.

The operational area identified above that resides within the area identified as OC-2 functions as a warehouse for mini-bulk containers and a location for housing equipment and controls. Regulations under Title 8 Ill. Adm. Code Part 255.80 do not require containment such as the one provided by the applicant but are also satisfied by a spill response plan and supplies necessary for clean-up and recovery being maintained at the facility. The applicant has not demonstrated that this other regulatory option was impossible. Their citing of 8 Ill. Adm. Code Part 255.90 refers to operational area containment and does not pertain to mini-bulk storage. Given that concrete surfaced

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areas are ideal for using forklifts to move, stack, and load mini-bulk containers and otherwise provide a safe and reliable surface for employees to conduct daily activities, it must be concluded that this area's primary purpose is not pollution control. Similarly, the roof over this operational area maintains dry and comfortable work conditions for employees and protects equipment and product from the elements.

The evidence in the record supports the Permit Section's assertion that pollution prevention is aided by the offset portion of OC-2, but the application lacks sufficient evidence to conclude that its primary purpose is to eliminate, prevent, or reduce water pollution. Therefore, as described below, Permit Section concludes that the primary purpose of the offset portion of OC-2 is to provide a relatively level and stable surface to safely and reliably conduct operational tasks related to management of the distribution of agrichemicals from the facility.

The primary purpose test employed by Permit Section staff for this analysis is not one that only looks at whether the claimed structure, device, or equipment meets an applicable pollution control regulation or permit requirement. Therefore, finding that OC-2 meets 255.80(d) is not considered to be adequate evidence that the primary purpose test is satisfied. The primary purpose test utilized by Permit Section is consistent with Illinois case law for pollution control facilities and requires, at least for the more ambiguous cases, a demonstration that the function and ultimate objective of the property is pollution abatement.

In general, Permit Section's application of the primary purpose test relies on an examination of the following questions:

Q1: Is there applicable environmental regulations that apply to the claimed pollution control facility. If no, then proceed to Q3. If yes, then go to Q2.

Q2: If not for compliance with such environmental regulations, would the claimed pollution control facility have been constructed? If no, that is, if evidence indicates it would not have been constructed, then recommend certification. If yes, go to Q3.

Q3: Did the applicant provide adequate evidence that the function and ultimate objective of the claimed pollution control facility is pollution abatement? If yes, then recommend it for certification. If no, ask the applicant to withdraw or recommend for denial.

Permit Section's analysis of Q1 indicates that there are applicable environmental regulations which are found in Title 8 Ill. Adm. Code 255.80.

Regarding Q2 above, the applicant did not provide argumentation along these lines, therefore we contend that OC-2 would have been constructed even if there were not applicable regulations. To support this contention, we reason that concrete flooring such as that found within the offset area of OC-2 is ubiquitously found within commercial, industrial, and institutional facilities and represents state-of-the-art foundation flooring that provides a stable and durable surface upon which operations related to management of the distribution of agrichemicals from the facility can occur. Such operations include

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storage of mini-bulk chemical containers upon pallet rack systems and transport from the said storage to the loading bay using mechanical equipment. Such foundation flooring also facilitates a clean and safe work environment for employees and indeed may satisfy other regulatory requirements such as OSHA's general Duty Clause that requires employers to provide a workplace free from recognized hazards likely to cause death or serious harm. The reasonable alternative foundation/floor for this facility would be earthen or gravel surface. While such alternative may be feasible for this type of operation and could still comply with applicable environmental regulations (255.80(d)(2)), it would be greatly inferior to a concrete floor which is generally considered a construction standard and relatively inexpensive accommodation for this type of industrial activity. Additionally, appurtenances or minor design features such as curbing or sloping floors are not controlling of the overall facility's primary purpose so long as they do not invalidate the reasoning underlying the above reasoned primary purpose. These additional features merely aid in the prevention of pollution and do not establish the primary purpose of the overall facility. Based on this reasoning, Permit Section concludes that the concrete floor of the offset portion of OC-2 would have been constructed despite applicable environmental regulations.

Regarding Q3 above, the applicant did not provide argumentation along these lines, therefore, consistent with reasoning suggested in the Q2 analysis, we assert that the offset portion of OC-2 partially functions as pollution control; however, the ultimate objective of the offset portion of OC-2 is to provide a relatively level and stable surface to warehouse mini-bulk agrichemical containers and safely and reliably conduct operational tasks related to the management of distribution of agrichemicals and is not pollution abatement. Therefore, Permit Section recommends denial of tax certification for the offset portion of OC-2.

Concerning the roof structure over the offset portion of OC-2, Permit Section agrees with the application statement that "The building over the containment structure, prevents rainwater from accumulating throughout the year within the concrete operational containment structure (COCS) thereby maintaining the integrity of the collection device as approved under the Agency endorsed Agrichemical Facility permit". However, the Permit Section maintains that the primary purpose of the portion of the building over the offset area of OC-2 is not pollution control.

Application of the primary purpose test as described above again suggests that the application has not provided sufficient evidence that the roof structure over the offset area of OC-2 has a primary purpose of pollution control. While the application statements have merit in supporting an argument that the roof structure aids in the prevention of pollution, it does not prove that the primary purpose is pollution prevention. Permit Section reasons that the subject roof structure's function is partially pollution control for reasons stated above but that the ultimate objective is to maintain a relatively uniform temperature within the liquid agrichemical operations building to protect the integrity of chemicals stored within it. Therefore, the Permit Section's engineering judgement is that the primary purpose

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of the roof structure over the offset portion of OC-2 is not a pollution control facility within the meaning of the tax code.

The Agency has determined that this operational area and the portion of the roof over it do not qualify as pollution control facilities pursuant to 35 Ill. Adm. Code 125.200(a).

The Bureau of Water therefore recommends that the Board deny the requested tax certification for these facilities.

If you have any questions regarding the above, please contact Sarah Coulton at 217/782-0610.

SC: TC-148665_Tax Cert Recommendationwdenials_8Apr2026.docx

cc: Tax Cert File

Illinois EPA - Bureau of Water - Division of Pollution Control
Title 35 Subtitle A Part 125 Tax Certifications
Illinois EPA Review Notes for:
Agency Recommendation of Pollution Control Facilities.

BOW ID #: W1918020002

Project Name: Wabash Valley Service Company

Pollution Control Facility Type:
Agrichemical Facility

Date application received: 11/28/2023

Property ID: 03-23-024-002

Reviewer: SC

Applicant: Allen Rusk
909 N Court
Grayville, IL 62884

Log number: TC-148665

Legal Description:
Section 23 Twp: 1N Range 7E

Facility: Wabash Valley Service Company
1724 US Highway 45
Cisne, IL 62823

County: Wayne

Date Control Devices installed: 05/01/2023

Facility Contact: Kent Ochs
909 N Court Street, Grayville, IL 62884

Application Signature by: Allen Rusk

Phone: 618-375-2311

Title: Manager

Contents of Application: Images, Map, Plans, Narrative

Is there a pollutant control flow diagram? **No**

Is there sufficient diagrams showing the pollution control facilities? **Yes**

This facility generates the following pollutants and prevents their discharge as indicated:
Bulk agrichemical fertilizer and or pesticide rinsate and spillage is recycled at the facility and/or land applied to crop land.

Physical description of pollution control facilities that ARE recommended:

Liquid Fertilizer building:

OC-2 portion: load out pad portion of concrete containment of liquid fertilizer (approximately 80.25 ft. x 17.25 ft. x 0.67 ft.) and roof over the portion.

SC-3 concrete dike containment of liquid fertilizer (approximately 40.33 ft. x 26.33 ft. x 2 ft.) holds six (6) tanks with a design capacity of 15,887 gallons and the roof over the dike.

Dry Fertilizer building:

Dry fertilizer concrete containment pad for the storage area (approximately 192 ft x 60 ft) and the portion of the roof over the area.

Experimental Secondary Containment Synthetic Liner:

Synthetic Liner attached inside a one (1) million-gallon steel tank.

Illinois EPA Log #: TC-148665
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In addition to the above described facilities, the Agency determined that the following facilities ARE NOT pollution control facilities according to § 125.200 having the primary purpose of eliminating, preventing, or reducing air or water pollution or treating, pretreating, modifying or disposing of any potential solid, liquid or gaseous pollutant which if released without pretreatment, treatment, modification or disposal might be harmful, detrimental or offensive to human, plant or animal life, or to property and therefore ARE NOT recommended.

We are not recommending the roof or the concrete pad of the mini-bulk storage area in OC-2 because the primary purpose of this area is shelter for staff and mini-bulk containers. IAC 255.80 does not necessitate the storage of mini-bulks inside a building with a roof but is satisfied with a spill response plan and cleanup materials.

Notes:

The email exchange between the reviewer and the applicant describes why the control room and restroom dimensions were removed. However, the portion of OC-2 offset portion where the control room resides does not qualify as a pollution control facility for the reasons explained above.

Nothing follows – SC - (April 9, 2026)

6/18/2025

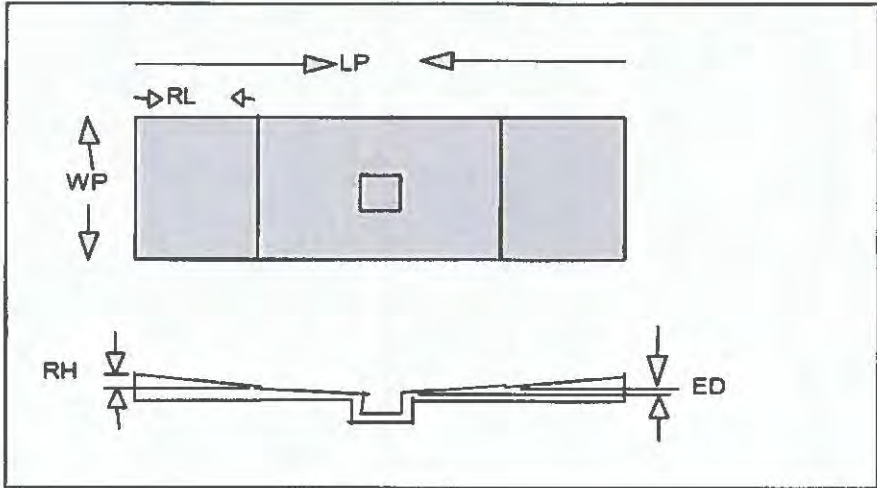
Load out pad portion of OC-2a

Wabash Valley Co- Cisne	TC-148665
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LARGEST TANK ON PAD(ga)		5000
PAD LENGTH (ft)	LP	80.25
PAD WIDTH(ft)	WP	17.25
RAMP HEIGHT(ft)	RH	0.5
CURB THICKNESS(ft)	CT	0
FLOOR ELEV DIF(ft)	ED	0.1667
RAMP LENGTH(ft)	RL	8
SUMP LENGTH(ft)	SL	40
SUMP WIDTH(ft)	SW	2
SUMP DEPTH(ft)	SD	2
PAD VOLUME(cu ft)	PV	864.89061
RAIN VOLUME(cu ft)	RV	692.15625
LARGEST TANK VOL(cu ft)		668.4492

PAD VOLUME(ga)	6469.3817
RAIN VOLUME(ga)	5177.3288
LARGEST TANK VOL(ga)	5000

The roof structure on the load out pad portion of OC-2 qualifies as a Pollut Control device because the containment capacity of the pad and sump cannot hold both the volume of the largest tank and a 25-year 6-inch rain storm.



6/18/2025

SC-3 with rain

Secondary Containment Calculations

PROJECT NAME: Wabash Valley Co		LOG NO.: TC-148665		STRUCTURE: SC-3	
DIKE HEIGHT= 2 FT. INT DIKE WIDTH= 40.33 FT. INT DIKE LENGTH= 26.33 FT. WALL THICKNESS= 0.8333 FT. FLOOR SLOPE DIFF= 0 FT.		ENTER DATA TO THE LEFT AND BELOW FOR THE SECONDARY CONTAINMENT STRUCTURE AND ITS CONTENTS. TANK BASE DISPLACEMENT, RAINFALL VOLUME(6"EVENT) AND CONTAINMENT STRUCTURE VOLUME IS CALCULATED. FREEBOARD VOLUME IS THE VOLUME PROVIDED BY THE STRUCTURE MINUS THE VOLUME REQUIRED BY 8 IAC 255.80.			
LARGEST TANK= 10000 GAL.		FLOOR SLOPE DIFF is for use in Dike Volume Calc (1/3 Base * Height)			
IF DIKE OUTSIDE ENTER 1, IF INSIDE ENTER 0 HERE -> 1					
AGCHEM TANK LIST Exclude largest Tank	TANK DIAMETER (FEET)	NO. OF TANKS	HEIGHT ABOVE FLOOR (FEET)	TANK DISPLACEMENT (CU.FT.)	
CYL TANK DIA1=	10.00	4	0.00	628	
CYL TANK DIA2=	7.00	1		77	
CYL TANK DIA3=				0	
CYL TANK DIA4=				0	
CYL TANK DIA5=				0	
CYL TANK DIA6=				0	
CONE TANK DIA1=			0.00	0	
CONE TANK DIA2=			0.00	0	
CONE TANK DIA3=			0.00	0	
CONE TANK DIA4=			0.00	0	
			TANK LENGTH (FEET)	TANK RADIUS (FEET)	SUBMERGD DEPTH (FEET)
HORI TANK DIA1=			0.00	0	1.999
HORI TANK DIA2=			0.00	0	1.999
HORI TANK DIA3=			0.00	0	0
HORI TANK DIA4=			0.00	0	0
TOTALS		5		705	CU.FT
NO. OF TANK PADS	TANK PAD DIA (FEET)	TANK PAD HEIGHT (FEET)	TANK PAD DISP. (CU.FT.)	VOIDS (0-1) River Rock = 0.4	AVAILABLE DIKE VOLUME = 2124 CU.FT. = 15886 GAL. MINUS RAIN VOLUME = 588 CU.FT. = 4397 GAL. MINUS TANK DISPLACE = 705 CU.FT. = 3273 GAL.
			0		NET VOLUME = 831 CU.FT.
			0		6216 GAL.
			0		MINUS LARGEST TANK = 10000 GAL.
			0		AVAIL. (FREEBOARD) VOL = -3784 GAL.
TOTAL			0		

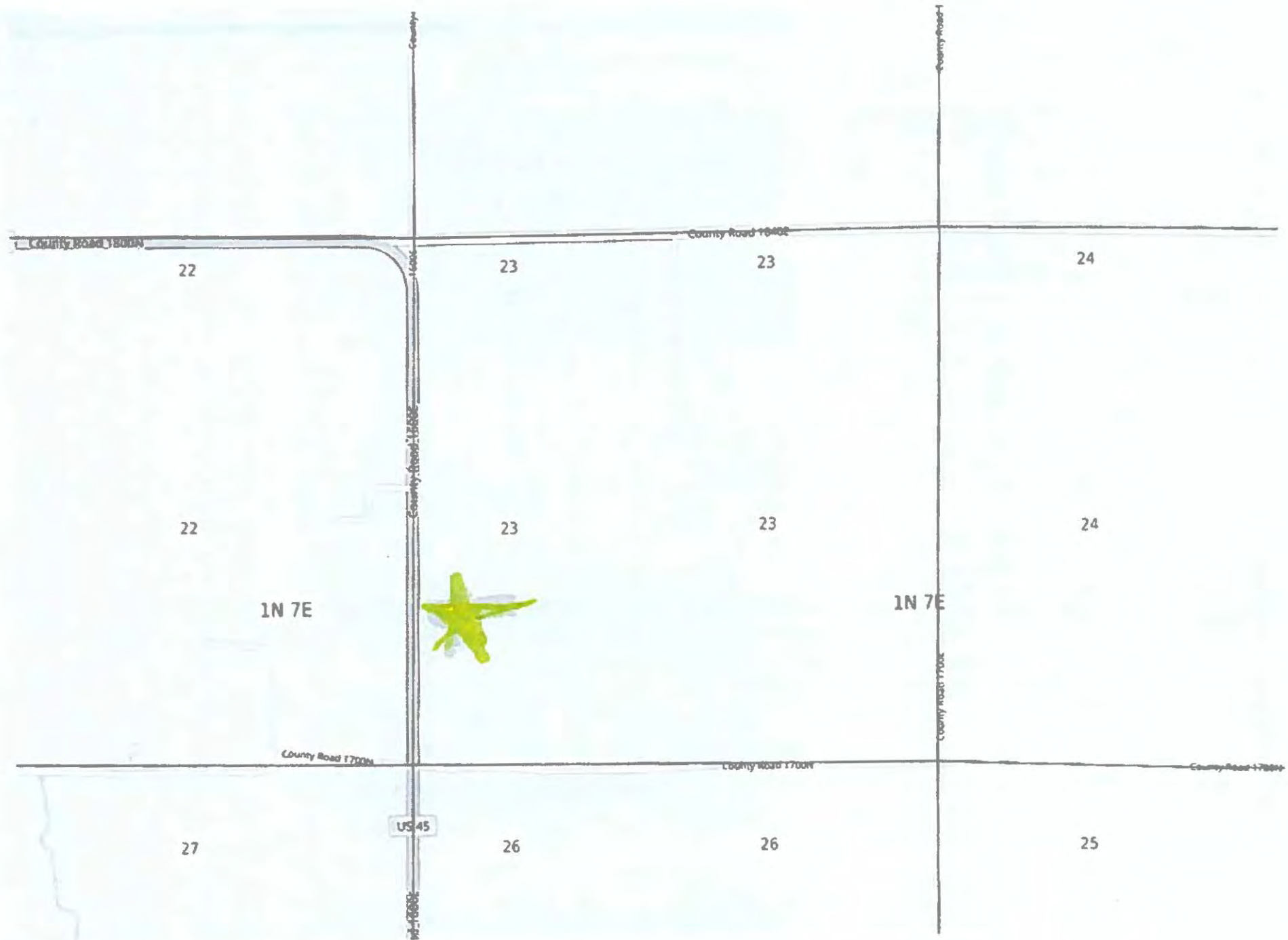
The Roof Structure over the SC-3 dike qualifies as a pollution control facility due to the structure's inability to hold the contents of the largest tank, the displacement volume of all other tanks, plus a 25-year 6inch rain.

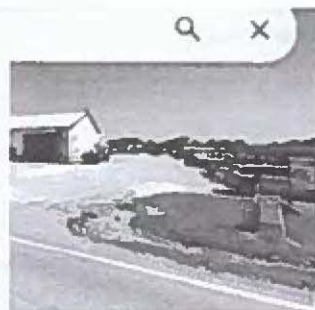
6/18/2025

Secondary Containment Calculations

SC-3 without rain

PROJECT NAME: Wabash Valley Co		LOG NO.: TC-148865		STRUCTURE: SC-3	
DIKE HEIGHT=	2 FT.	ENTER DATA TO THE LEFT AND BELOW FOR THE SECONDARY CONTAINMENT STRUCTURE AND ITS CONTENTS. TANK BASE DISPLACEMENT, RAINFALL VOLUME(6"EVENT) AND CONTAINMENT STRUCTURE VOLUME IS CALCULATED. FREEBOARD VOLUME IS THE VOLUME PROVIDED BY THE STRUCTURE MINUS THE VOLUME REQUIRED BY 8 IAC 255.80.			
INT DIKE WIDTH=	40.33 FT.				
INT DIKE LENGTH=	26.33 FT.				
WALL THICKNESS=	0.8333 FT.				
FLOOR SLOPE DIFF=	0 FT.	FLOOR SLOPE DIFF is for use in Dike Volume Calc (1/3 Base * Height)			
LARGEST TANK=	10000 GAL.				
IF DIKE OUTSIDE					
ENTER 1; IF INSIDE					
ENTER 0 HERE-->	0				
AGCHEM TANK LIST					
Exclude Largest Tank					
TANK TYPE	TANK DIAMETER (FEET)	NO. OF TANKS	HEIGHT ABOVE FLOOR (FEET)	TANK DISPLACEMENT (CU.FT.)	
CYL TANK DIA1=	10.00	4	0.00	628	
CYL TANK DIA2=	7.00	1		77	
CYL TANK DIA3=				0	
CYL TANK DIA4=				0	
CYL TANK DIA5=				0	
CYL TANK DIA6=				0	
CONE TANK DIA1=			0.00	0	
CONE TANK DIA2=			0.00	0	
CONE TANK DIA3=			0.00	0	
CONE TANK DIA4=			0.00	0	
				TANK LENGTH (FEET)	TANK RADIUS (FEET)
HORI TANK DIA1=			0.00	0	0
HORI TANK DIA2=			0.00	0	0
HORI TANK DIA3=			0.00	0	0
HORI TANK DIA4=			0.00	0	0
TOTALS		5		705	CU.FT.
NO. OF TANK PADS	TANK PAD DIA (FEET)	TANK PAD HEIGHT (FEET)	TANK PAD DISP. (CU.FT.)	VOIDS (0-1)	AVAILABLE DIKE VOLUME = 2124 CU.FT.
				River Rock = 0.4	= 15886 GAL.
					MINUS RAIN VOLUME = 0 CU.FT.
					= 0 GAL.
					MINUS TANK DISPLACE = 705 CU.FT.
					= 5273 GAL.
					NET VOLUME = 1419 CU.FT.
					10613 GAL.
					MINUS LARGEST TANK = 10000 GAL.
					AVAIL. (FREEBOARD) VOL = 613 GAL.





nearby Send to phone Share

Disne, IL 62823

n 1724 US Hwy 45

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Company

1



Wabash Valley
Cisne, IL

Liquid Fertilizer

Wabash Valley

3 Applications
For Cisne Location

- 1) Liquid Fertilizer
- 2) Dry Fertilizer
- 3) Synthetic Liner



Illinois Environmental Protection Agency

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Application for Certification (Property Tax Treatment) Pollution Control Facility

For Agency Use Only

File Number: _____

Date Rec'd: _____

Certification Number: _____

Date: _____

Facility Type (check one): ☐ Air ☒ Water

This form is to be used for any application for certification of property tax treatment for a pollution control facility for air or water from the Illinois EPA. Separate applications must be completed for each pollution control facility claimed. Send the application only to the appropriate address listed below. Do not mix types (air and water). Where both air and water operations are related, send applications to each of the addresses.

If attachments are needed, record them consecutively on an index sheet.

Note: This form should be completed within Acrobat before being saved, printed, signed, and submitted.

Air: Illinois EPA

Attention: William D. Marr, Permit Section
Bureau of Air
1021 North Grand Avenue East, P.O. Box 19276
Springfield, IL 62794-9276

Water: Illinois EPA

Attention: Darin LeCrone, Permit Section
Bureau of Water
1021 North Grand Avenue East, P.O. Box 19276
Springfield, IL 62794-9276

I. Applicant Information

Company Name: Wabash Valley Service Company

Person Authorized to Receive Certification	Person to Contact for Additional Information
Name: <u>Allen K. Rusk, General Manager</u>	Name: <u>Kent A. Ochs</u>
Street Addr: <u>909 N. Court Street</u>	Street Addr: <u>909 N. Court Street</u>
City: <u>Grayville</u> State: <u>IL</u>	City: <u>Grayville</u> State: <u>IL</u>
ZIP: <u>62884</u> Phone: <u>618/375-2311</u>	ZIP: <u>62884</u> Phone: <u>618/375-2311</u>
Email: _____	Email: <u>kentochs@wabashvalleyfs.com</u>

II. Facility Information

Facility Location: Quarter Section: 23 Township: 1N Range: 7E
Municipality: Cisne Township: Bedford

Note: A plat map location is requested for facilities located outside of municipal boundaries.

Address: 1724 US Highway 45 City: Cisne

State: IL Zip Code: 62823 County: Wayne Book Number: _____

Property Index Number: 03-23-024-002

Note: The Property Index Number is the numerical reference used to identify a parcel of real property for assessment and taxation purposes.

Manufacturing Operations Information

Nature of Operations Conducted at the Above Location

Loading, unloading and storing of liquid fertilizer and agrichemicals

Permit Information

WPC Construction Permit Number: AC93032063 Cisne

Date Issued: Nov 15, 2022

NPDES Permit Number: _____

Date Issued: _____ Exp. Date: _____

APC Construction Permit Number: _____

Date Issued: _____

APC Operating Permit Number: _____

Date Issued: _____ Exp. Date: _____

Note: Submit copies of all relevant permits issued by local pollution control agencies (e.g. MSD Construction Permit).

This Agency is authorized to request this information under 415 ILCS 6/4(b)(2012). Disclosure of this information is voluntary and no penalties will result from the failure to provide the information. However, the absence of the information could prevent your application from being processed or could result in denial of your application.

IL 532-0222

APC 151 Rev. 5/2021

Application for Certification (Property Tax Treatment) Pollution Control Facility

Page 1 of 3

Manufacturing Process Information

Please provide information on the manufacturing process and materials on which pollution control facility is used, including each major piece of equipment associated with the pollution control facility (or low sulfur dioxide emission coal fueled device).

Description of the Process

Not Applicable

Materials Used in the Process

Not Applicable

Pollution Control Facility Information

Please provide a narrative description of the pollution control facility (or low sulfur dioxide emission coal fueled device), and an explanation of why its primary purpose is to eliminate, prevent or reduce pollution. State the type of control facility, as well as a narrative description and a process flow diagram describing the pollution control facility. Include an average analysis of the influent and effluent of the control facility stating the collection efficiency, if applicable.

Describe the Pollution Control Facility (or Low Sulfur Dioxide Emission Coal Fueled Device).

See Attached Addendum

Describe the Primary Purpose of the Pollution Control Facility (or Low Sulfur Dioxide Emission Coal Fueled Device).

The operational and secondary containment areas are designed to eliminate, prevent or reduce surface runoff of agrichemicals and fertilizer by covering the exposed operational areas to prevent exterior weather elements from coming in contact with residue that spills during normal operations of handling agriculture fertilizers and chemicals from storage to field applicators.

Identify the statute or regulation (federal or state), or local ordinance, if any, requiring the installation of the subject pollution control facility (or low sulfur dioxide emission coal fueled device).

Title 8 IL Administration Code Chapter I: Sub Chapter i: Pesticide Control: Part 255 Agrichemical Facilities

Nature of Contaminants or Pollutants

List air contaminants or water pollution substances released as effluents to the manufacturing processes. Also list the final disposal of any contaminants removed from the manufacturing processes.

Material Retained, Captured or Recovered		
Contaminant or Pollutant	Description	Disposal or Use
Agrichemicals	Spilled Products	Reduce, Recycle, Reuse
Liquid Fertilizer	Spilled Products	Reduce, Recycle, Reuse

Note: Contaminant or pollutant means that which is removed from the process by the pollution control facility.

Point(s) of Waste Water Discharge

Identify the location of the discharge to the receiving stream. This will typically refer to a source of water pollution but can include water-carried wastes from air pollution control facilities.

Plans and Specifications Attached: ☒ Yes ☐ No

Submit Drawings, which clearly show:

- Point(s) of discharge to receiving stream; and
- Sewers and process piping to and from the control facility.

Are contaminants (or residues) collected by the control facility? ☒ Yes ☐ No

Note: If the collected contaminants are disposed of other than as wastes, state the disposition of the materials, and the value dollars reclaimed by the sale or reuse of the collected substances. State the cost of reclamation and related expense.

Project Status

Date Installation Completed: May 1, 2023

Provide the date the pollution control facility was first placed into service and operated. If not, explain.

May, 2023

Status of installation on date of application

Operational

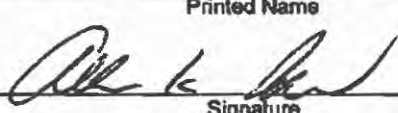
III. Verification and Signature

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.

Any person who knowingly makes a false, fictitious, or fraudulent material statement, orally or in writing, to the Illinois EPA commits a Class 4 felony. A second or subsequent offense after conviction is a Class 3 felony. (415 ILCS 5/44(h))

For incorporated entities, signature should be from an authorized corporate representative.

Allen K. Rusk

Printed Name


Signature

General Manager

Title
11/20/2023

Date

Document Index

- 1) Application (3 pages)**
- 2) Document Index (1 page)**
- 3) Addendum to Application (10 pages)**

Addendum:

Liquid Fertilizer/Agrichemical Facility:



Figure 1- Liquid fertilizer truck loading/unloading building / 1,000,000 Nitrogen Storage Tank



Figure 2 - Inside view of OC-2 and SC-3



Figure 3- Inside View of OC-2 and SC-3



Floor Plan of Liquid Fertilizer Load Out Building

OC-2 and **SC-3** designations correspond with description in the Agrichemical Permit # AC93032063 (Exhibit A)

OC-2 Operational Area Blue Outline in Figure 4

The containment structure, (OC-2) included in this certification application, is called out and described in the Agrichemical Facility Permit Modification #AC93032063 issued November 15, 2022 (Exhibit A). OC-2 qualifies as an operational containment area under 8 Illinois Administrative Code, Title 8: Chapter I: Subchapter I: Part 255: Section: 255.90.

OC-2 is an operational containment area comprised of two adjacent, connected curbed concrete structures: One described dimension is a single truck width bay approximately 16.42' wide and 80.25' x .67' which runs the length of the building. This bay is used for customer trucks and application vehicles to load liquid nitrogen fertilizer blended with micro nutrients. The bay is also used to unload liquid nitrogen fertilizer from transport trucks into the large storage tank adjacent to the building. The second described dimension of section of OC-2 is a 27.17' x 37.42' x .5'. This offset area is used to store mini-bulk products that are sold to retail customers. The building over the containment structure, prevents rain water from accumulating throughout the year within the concrete operational containment structure (COCS) thereby maintaining the integrity of the collection device as approved under the Agency endorsed Agrichemical Facility permit. The containment area of OC-2 has a total storage volume of 1,412.5 cu. ft. or 10,565 gallons.

SC-3 Secondary Containment Area Green Outline in Figure 4

This secondary containment area is a concrete structure measuring 26.33' x 40.33 feet x 2.0'. This structure is where 4-10,000 gallon micro nutrient tanks, 1-10,000 water tank and 1-2,400 gallon rinsate and spill recovery tank can be located. The containment area of SC-3 is 2,124 cu. Ft. or 15,877 gallons.

Section 255.90 of Title 8 of the Illinois Administrative Code states, in part, "if the loading area containment area is not protected from contact with precipitation, the containment volume shall be equal to or greater than the volume generated by a 6-inch rain storm." According to Project Engineer Kent Ochs, "if uncovered the containment volume of the operational containment area OC-2 will contain the volume of the 6-inch rain storm stated in the code that would be equivalent to the 25-year, 24-hour storm event." The following table, using data provided in Exhibit B, demonstrates Ochs's calculations:

Liquid Containment Area	Volume of Containment Area	Vol. 6" rain storm; (25 Yr, 24 Hr.)
OC-2	10,565 gallons	5,282 gallons
SC-3	15,887 gallons	3,971 gallons
Total Capacity needed for a 6" Storm		9,253 gallons
Total Capacity Available	26,452 gallons	

Even though the containment areas of OC-2 and OC3 would contain a 25-year rain-event, the building covering the containment areas is a necessary and an integral engineered design component that is necessary to mitigate rain water runoff. For example, if the two containment structures were open to the elements the total rainfall that would accumulate on OC-2 and SC-3 during a one-year period would be 44 inches in Wayne County Illinois (Exhibit B). Without the 3600 sq. ft. building these areas this accumulated rain water would otherwise have to be stored in a tank until such time that it could be emptied by field spraying on fallow or bare ground during the months when no crops were present. To illustrate, if the operational and secondary containment located within the liquid building at Cisne were not covered by a roof, the required containment holding capacity for a yearly average accumulated rain fall would be 98,736 gallons. Holding the accumulated rainfall in a holding tank is an impractical solution and would not be cost effective.

Covering the operational and secondary containment areas with a building is the most efficient and cost effective method to mitigate all potential causes of environmental pollution from rain water over a year-to-year time frame.

Calculating the cost of rinsate disposal without building			
Cisne Liquid Building			
Sq. Ft. Size of Liquid Building		3,600	
Inches of Ave. Annual Rain (20% in Winter & 80% during growing season)		44	
Total yearly gallons collected on liquid building operational and secondary containment =		98,736	
yearly accumulate precipitation during summer		80.00%	
Gallons of Rinsate Storage Req.		78,989	
cost of 90,000 gal. tank		\$100,000	
Cost to Field spread 100% yrly rainfall)	assuming 50 gal. / acre & \$10 /acre	\$19,747	annual cost/ year
Cost to spread rinsate over 20 years		\$394,944	
Total 20 yr. cost to mitigate rinsate w/o building		\$494,944	
Cost of Building		\$150,000	
Conclusion	A building covering the operational containment contributes over 200% of its value to pollution control		

The chart above assumes that 80% of the rainfall will occur during the crop growing season. During this time frame (April – October) it would be impossible to empty the rinsate collection tank on fallow or empty fields. This is an impractical method to mitigate a potential pollution hazard. Further, if a 100,000-gallon holding tank was integral in the design as the solution to mitigate the yearly rainfall without a building where would you dispose of 100,000 residue laced gallons of herbicide, insecticide and fungicide water? I do not think any farmers would want this mixture sprayed on their field.

In addition, the chart shows that a 20-year accumulated cost to dispose of the collected rainfall shows that the cost of the building covering the operational and secondary containment areas is one third of the cost of rain water mitigation that would be needed without the building. Therefore, it is concluded that a building over this large operational and secondary containment area is the most efficient, cost effective and surest method of mitigating foreseen and unforeseen ground water contamination from residue runoff.

Therefore, it is concluded that the primary purpose of the roof covering the operational and secondary containment areas of the subject liquid fertilizer loadout building is for eliminating, preventing, or reducing pollution. A building covering an operational and secondary containment structure qualifies to be certified as a pollution control device referenced in Title 8 Ill. Admin Code 255.90 (a) because it is integral to the overall integrity of the collection system.

Exhibit A

Agrichemical Containment Permit

Cisne – Liquid Fertilizer

State of Illinois
Department of Agriculture
AGRICHEMICAL CONTAINMENT PERMIT

AGRICHEMICAL FACILITY PERMIT MODIFICATION

Permittee:	Facility ID Number: AC1913150000
Wabash Valley Service Company 909 N. Court St. Grayville, IL 62844	Facility Location: Cima
Permit #: AC93032063	Log Number: 22063668
Facility Type: Commercial: Retail Dealer	Date Received: June 17, 2022
Date Issued: November 15, 2022	Expiration Date: May 25, 2023

A permit modification is hereby granted to the above designated permittee to construct and/or operate an agrichemical facility which was previously approved under the above referenced permit number. The facility and associated permit has been modified as follows:

OPERATIONAL CONTAINMENT STRUCTURE

Installation and operation of a reinforced concrete operational containment structure measuring 16.42' (width) x 80.25' (length) x 0.67' (depth) and measuring 27.17' (width) x 37.42' (length) x 0.5' (depth) with a total design capacity of 1,412.5 cubic feet (ft.³). The floor shall slope to a sump measuring 1.25' (diameter) x 0.75' (depth) or a trench measuring 2.0' (width) x 40.0' (length) x 2.67' (depth) to facilitate the collection and recovery of all escaped product and/or agrichemical wastewater. All recovered effluent shall be transferred to a 1500 gallon recovery tank with a manually activated sump pump. Segregation shall be performed based upon the applicable target crop and label use. All loading and unloading of bulk liquid fertilizer transportation and application equipment shall be performed upon the herein permitted structure. This structure shall be referred to as OC-2.

SECONDARY CONTAINMENT STRUCTURES

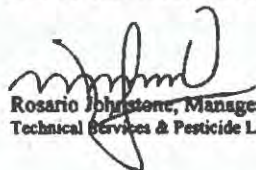
Installation and operation of a reinforced concrete secondary containment structure measuring 26.33' (width) x 40.33' (length) x 2.0' (height) with a total design capacity of 2,124 cubic feet (ft.³). The floor shall slope to a single sump measuring 1.25' (diameter) x 0.75' (depth) to facilitate the collection and recovery of all escaped product and/or agrichemical wastewater. All recovered effluent shall be transferred to a 1500 gallon recovery tank 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-3.

This permit modification has also been reviewed and approved by the Illinois Environmental Protection Agency per the attached permit modification endorsement. The expiration date of this permit modification shall remain the same as issued on the original permit.

All Special Conditions on the original permit issued are also applicable to this permit unless specifically deleted or revised in this permit.

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


Brad A. Beaver, Bureau Chief
Bureau of Environmental Programs


Rosario Johnston, Manager
Technical Services & Pesticide Laboratory

IEPA WPC: Permits File 191315.pmod

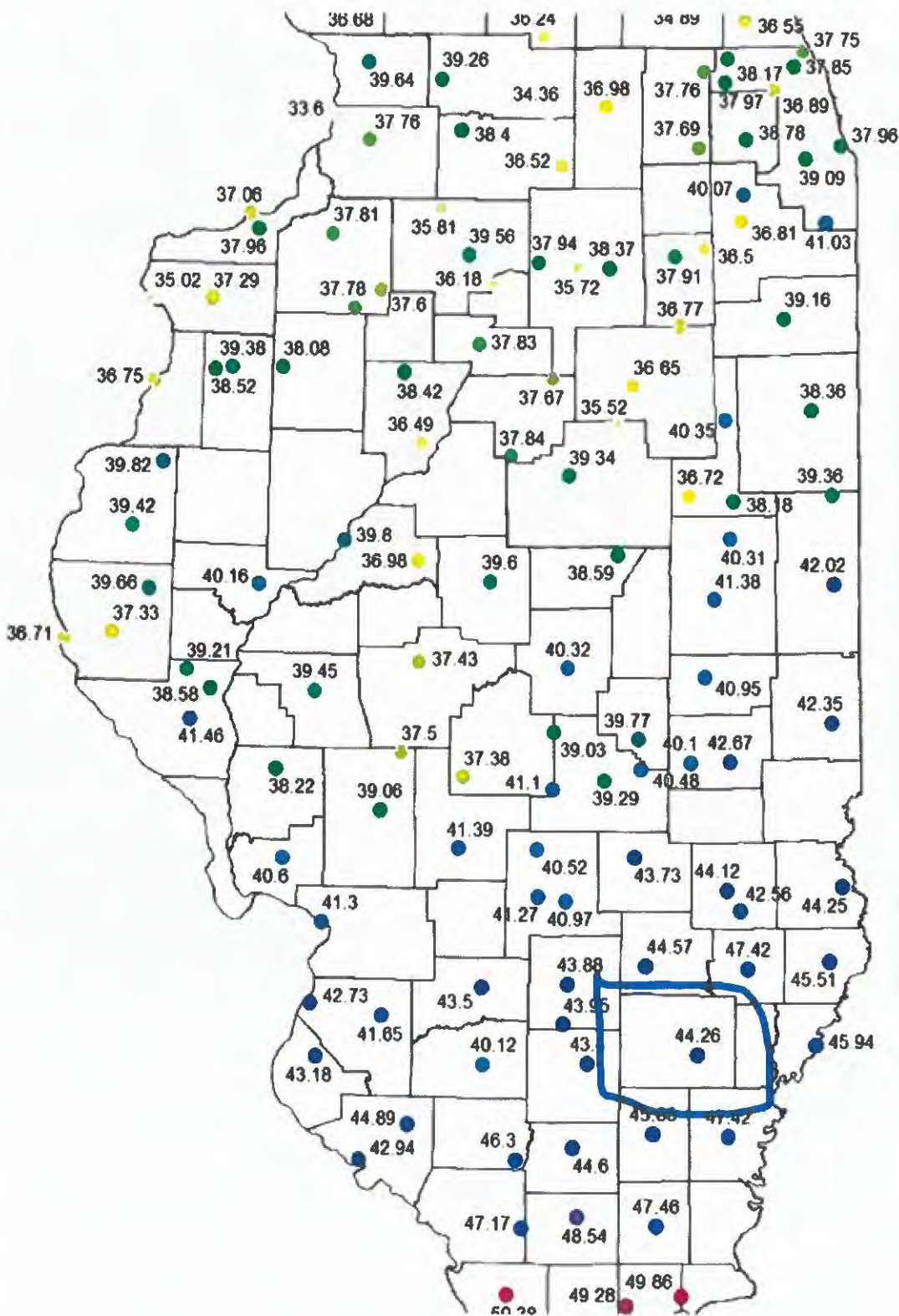


Exhibit B

Illinois Annual Rainfall Map

For

Wayne County (Cisne)



Wabash Valley
Cisne, IL
Dry Fertilizer



Illinois Environmental Protection Agency

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Application for Certification (Property Tax Treatment) Pollution Control Facility

For Agency Use Only

File Number: _____

Date Rec'd: _____

Certification Number: _____

Date: _____

Facility Type (check one): ☐ Air ☒ Water

This form is to be used for any application for certification of property tax treatment for a pollution control facility for air or water from the Illinois EPA. Separate applications must be completed for each pollution control facility claimed. Send the application only to the appropriate address listed below. Do not mix types (air and water). Where both air and water operations are related, send applications to each of the addresses.

If attachments are needed, record them consecutively on an index sheet.

Note: This form should be completed within Acrobat before being saved, printed, signed, and submitted.

Air: Illinois EPA

Attention: William D. Marr, Permit Section

Bureau of Air

1021 North Grand Avenue East, P.O. Box 19276

Springfield, IL 62794-9276

Water: Illinois EPA

Attention: Darin LeCrons, Permit Section

Bureau of Water

1021 North Grand Avenue East, P.O. Box 19276

Springfield, IL 62794-9276

I. Applicant Information

Company Name: Wabash Valley Service Company

Person Authorized to Receive Certification Name: Allen K. Rusk, General Manager Street Addr: 909 N. Court Street City: Grayville State: IL ZIP: 62884 Phone: 618/375-2311 Email: _____	Person to Contact for Additional Information Name: Kent A. Ochs Street Addr: 909 N. Court Street City: Grayville State: IL ZIP: 62884 Phone: 618/375-23111 Email: kentochs@wabashvalleyfs.com
--	---

II. Facility Information

Facility Location: Quarter Section: 23 Township: 1N Range: 7E
 Municipality: Cisne Township: Bedford

Note: A plat map location is requested for facilities located outside of municipal boundaries.

Address: 1724 US Highway 45 City: Cisne
 State: IL Zip Code: 62823 County: Wayne Book Number: _____

Property Index Number: 03-23-024-002 Note: The Property Index Number is the numerical reference used to identify a parcel of real property for assessment and taxation purposes.

Manufacturing Operations Information

Nature of Operations Conducted at the Above Location

Loading, unloading and storing of dry fertilizer

Permit Information

WPC Construction Permit Number: AC93032063 Cisne Date Issued: Feb. 23, 2016
 NPDES Permit Number: _____ Date Issued: _____ Exp. Date: _____
 APC Construction Permit Number: _____ Date Issued: _____
 APC Operating Permit Number: _____ Date Issued: _____ Exp. Date: _____

Note: Submit copies of all relevant permits issued by local pollution control agencies (e.g. MSD Construction Permit).

This Agency is authorized to request this information under 415 ILCS 5/4(b)(2012). Disclosure of this information is voluntary and no penalties will result from the failure to provide the information. However, the absence of the information could prevent your application from being processed or could result in denial of your application.

IL 532-0222

APC 151 Rev. 5/2021

Application for Certification (Property Tax Treatment) Pollution Control Facility

Page 1 of 3

Manufacturing Process Information

Please provide information on the manufacturing process and materials on which pollution control facility is used, including each major piece of equipment associated with the pollution control facility (or low sulfur dioxide emission coal fueled device).

Description of the Process

Not Applicable

Materials Used in the Process

Not Applicable

Pollution Control Facility Information

Please provide a narrative description of the pollution control facility (or low sulfur dioxide emission coal fueled device), and an explanation of why its primary purpose is to eliminate, prevent or reduce pollution. State the type of control facility, as well as a narrative description and a process flow diagram describing the pollution control facility. Include an average analysis of the influent and effluent of the control facility stating the collection efficiency, if applicable.

Describe the Pollution Control Facility (or Low Sulfur Dioxide Emission Coal Fueled Device).

See Attached Addendum

Describe the Primary Purpose of the Pollution Control Facility (or Low Sulfur Dioxide Emission Coal Fueled Device).

The concrete operational containment areas are designed to eliminate, prevent or reduce surface runoff of spilled fertilizer by covering the exposed operational areas to prevent exterior weather elements from coming in contact with residue that spills during normal operations of handling agriculture fertilizers and chemicals from storage to field applicators.

Identify the statute or regulation (federal or state), or local ordinance, if any, requiring the installation of the subject pollution control facility (or low sulfur dioxide emission coal fueled device).

Title 8 IL Administration Code Chapter I: Sub Chapter i: Pesticide Control: Part 255 Agrichemical Facilities

Nature of Contaminants or Pollutants

List air contaminants or water pollution substances released as effluents to the manufacturing processes. Also list the final disposal of any contaminants removed from the manufacturing processes.

Material Retained, Captured or Recovered		
Contaminant or Pollutant	Description	Disposal or Use
Dry Fertilizer	Spilled Products	Reduce, Recycle, Reuse

Note: Contaminant or pollutant means that which is removed from the process by the pollution control facility.

Point(s) of Waste Water Discharge

Identify the location of the discharge to the receiving stream. This will typically refer to a source of water pollution but can include water-carried wastes from air pollution control facilities.

Plans and Specifications Attached: ☒ Yes ☐ No

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.

Are contaminants (or residues) collected by the control facility? ☒ Yes ☐ No

Note: If the collected contaminants are disposed of other than as wastes, state the disposition of the materials, and the value dollars reclaimed by the sale or reuse of the collected substances. State the cost of reclamation and related expense.

Project Status

Date Installation Completed: 10/2016

Provide the date the pollution control facility was first placed into service and operated. If not, explain.

Dry Fertilizer Building, October, 2016

Status of installation on date of application

Operational

III. Verification and Signature

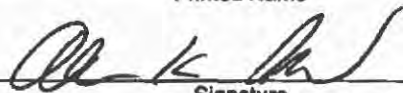
The following information is submitted in accordance with the Illinois Property Tax Code, as amended, and to the best of my knowledge is true and correct.

Any person who knowingly makes a false, fictitious, or fraudulent material statement, orally or in writing, to the Illinois EPA commits a Class 4 felony. A second or subsequent offense after conviction is a Class 3 felony. (415 ILCS 5/44(h))

For incorporated entities, signature should be from an authorized corporate representative.

Allen K. Rusk

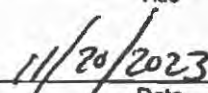
Printed Name



Signature

General Manager

Title



Date

Document Index

Wabash Valley Cisne Dry Fertilizer

- 1) Application (3 pages)**
- 2) Document Index (1 page)**
- 3) Addendum to Application (9 pages)**

Addendum:

Dry Fertilizer Storage and Containment:



Cisne Dry Fertilizer Storage and Operational Building

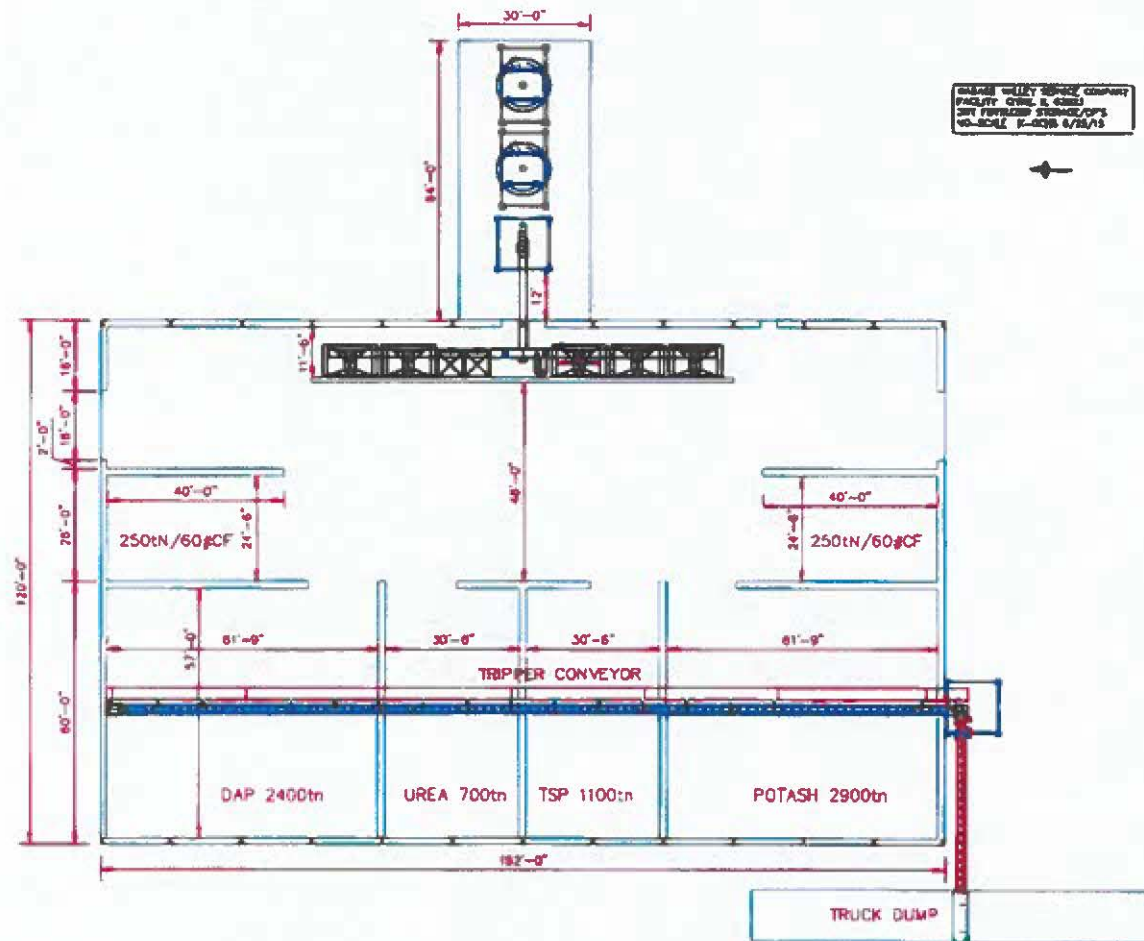


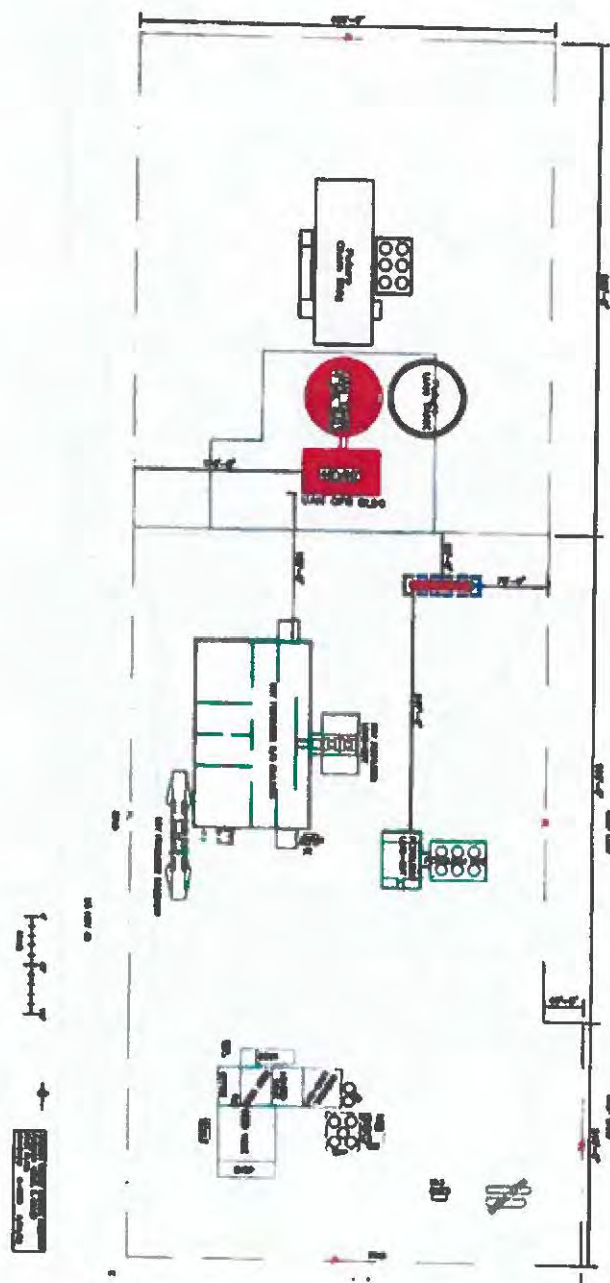
Fertilizer Storage and Operational Concrete

Storage Portion of Building is on the Left and Operational Portion is on the Right

An earlier application to the IEPA in 2018 for the Cisne dry fertilizer location of Wabash Valley Service Company (pictured above) resulted in Certification # PCB 18-81. The agrichemical permit associated with the previous certification is AC93032063 issued February 23, 2016 Log# 16011887 and is shown in Exhibit A. The final certification included all associated operational containment concrete and the building covering the operational concrete (right ½ of building picture above). However, prior to the final determination by the IEPA on the initial 2018 certification application Wabash Valley Service Company was informed by Thaddeus Faught, PE of IEPA by telephone that the dry storage building did not qualify for certification. Mr. Faught asked Kent Ochs of Wabash Valley Service Co. to withdraw that portion of the application. Mr. Ochs complied by letter. (See Exhibit B) Although the evidence we presented for the justification of the storage portion on the dry building was Part 255.140 (a) of Title 8 Illinois Administrative Code, Chapter I Sub Chapter i, Thaddeus Faught denied the eligibility.

A recent Pollution Control Board Decision (PCB 24-23) certified the dry fertilizer storage concrete and the building over the concrete siting Part 255.140 as the justification for the certification. In light of this recent PCB ruling, Wabash Valley Service Company is including the portion of the dry fertilizer storage at the Cisne location in this certification application. The dry fertilizer storage portion of the total building makes up 50% of the building area. This area would be equivalent to 60' x 192.5' as described in the agrichemical facility permit (Exhibit B). (see diagram on the following page).





Cisne Facility Diagram

Exhibit A

Agrichemical Containment Permit

Cisne – Dry Fertilizer

State of Illinois
Department of Agriculture
AGRICHEMICAL FACILITY PERMIT

AGRICHEMICAL FACILITY PERMIT MODIFICATION

Permittee:	Facility ID Number:	AC1913150000
Wabash Valley Service Company 909 N. Court St. Grayville, IL 62844	Facility Location:	Cisco
Permit #:	Log Number:	16011887
AC93032063	Date Received:	January 4, 2016
Facility Type:	Expiration Date:	May 24, 2018
Commercial: Retail Dealer		
Date Issued:		
February 23, 2016		

A permit modification is hereby granted to the above designated permittee to construct and/or operate an agricultural facility which was previously approved under the above referenced permit number. The facility and associated permit has been modified as follows:

DRY FERTILIZER STRUCTURES

Installation and operation of an existing bulk dry fertilizer storage building with the greatest dimensions measuring 120' (width) x 192.5' (length) with an estimated total storage capacity of 7,700 tons. The structure is composed of six (6) storage bins (two (2) bins, each measuring 24.67' (width) x 40' (length) with an estimated storage capacity of 250 tons, one (1) bin measuring 58' (width) x 65.42' (length) with an estimated storage capacity of 2,400 tons, one (1) bin measuring 58' (width) x 65.42' (length) with an estimated storage capacity of 3,000 tons, one (1) bin measuring 30.5' (width) x 58' (length) with an estimated storage capacity of 700 tons, and one (1) bin measuring 30.5' (width) x 58' (length) with an estimated storage capacity of 1,100 tons).

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

Installation and operation of a reinforced concrete operational containment structure with the greatest dimensions measuring 58' (width) x 192.5' (length). All end loader transfer of bulk dry fertilizer between storage and the blenders shall be performed upon the herein permitted structure.

Installation and operation of a reinforced concrete operational containment structure measuring 14' (width) x 32.33' (length). The unloading of bulk dry fertilizer transportation and application equipment shall be performed upon the herein permitted structure.

Installation and operation of a reinforced concrete operational containment structure measuring 12.83' (width) x 94' (length) x 2.5' (depth). All blending of bulk dry fertilizer shall be performed upon the herein permitted structure.

Installation and operation of a reinforced concrete operational containment structure measuring 17' (width) x 17' (length). The bulk dry fertilizer elevation tower shall be located upon the herein permitted structure.



State of Illinois
Department of Agriculture
AGRICHEMICAL CONTAINMENT PERMIT

Installation and operation of a reinforced concrete operational containment structure measuring 12' (width) x 30.92' (length). The bulk dry fertilizer unloading conveyor shall be located upon the herein permitted structure.

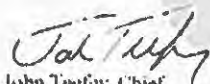
Installation and operation of a reinforced concrete operational containment structure with the greatest dimensions measuring 48.58' (width) x 60' (length). All loading of bulk dry fertilizer transportation and application equipment shall be performed upon the herein permitted structure.

This permit modification has also been reviewed and approved by the Illinois Environmental Protection Agency per the attached permit modification endorsement. The expiration date of this permit modification shall remain the same as issued on the original permit.

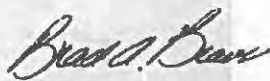
All Special Conditions on the original permit issued are also applicable to this permit unless specifically deleted or revised in this permit.

SPECIAL CONDITION 1: The permittee shall operate the exposed dry fertilizer operations pursuant to 8 Illinois Administrative Code 255.140 (a), (c) and (d).

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



John Teehey, Chief
Bureau of Environmental Programs



Brad A. Beaver, Manager
Permits and Downstate Field Operations

IEPA WPC Permits
file
191215 pmcd



Exhibit C

**Historic record from
PCB-18 - 81 Application**



909 North Court Street • Grayville, IL 62844
Phone: (618) 375-2311 • Toll Free (888) 868-8127 • Fax: (618) 375-5351

February 6, 2018

fair free/d
842-563

Illinois Environmental Protection Agency
Attention: Permit Section
1021 North Grand Avenue East, P.O. Box 19276
Springfield, IL 62794-9276

Mr. Thaddeus Faight, P.E.,

Re: Pollution Control Facility (WPC Construction Permit # AC93032063)

Per our phone conversation this morning, it is my understanding that dry fertilizer storage areas are not considered under the pollution control criteria. In light of this, I would like to withdraw the dry fertilizer storage bin area from our Cisne facility application.

If you have any questions, please feel free to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read 'Kent A. Ochs'.

Kent A. Ochs
Regulatory & Safety Coordinator

Wabash Valley
Cisne, IL
Synthetic Liner



Illinois Environmental Protection Agency

1021 North Grand Avenue East • P.O. Box 19276 • Springfield • Illinois • 62794-9276 • (217) 782-3397

Application for Certification (Property Tax Treatment) Pollution Control Facility

For Agency Use Only

File Number: _____

Date Rec'd: _____

Certification Number: _____

Date: _____

Facility Type (check one): ☐ Air ☒ Water

This form is to be used for any application for certification of property tax treatment for a pollution control facility for air or water from the Illinois EPA. Separate applications must be completed for each pollution control facility claimed. Send the application only to the appropriate address listed below. Do not mix types (air and water). Where both air and water operations are related, send applications to each of the addresses.

If attachments are needed, record them consecutively on an index sheet.

Note: This form should be completed within Acrobat before being saved, printed, signed, and submitted.

Air: Illinois EPA

Attention: William D. Marr, Permit Section
Bureau of Air
1021 North Grand Avenue East, P.O. Box 19276
Springfield, IL 62794-9276

Water: Illinois EPA

Attention: Darin LeCrone, Permit Section
Bureau of Water
1021 North Grand Avenue East, P.O. Box 19276
Springfield, IL 62794-9276

I. Applicant Information

Company Name: Wabash Valley Service Company

Person Authorized to Receive Certification	Person to Contact for Additional Information
Name: <u>Allen K. Rusk, General Manager</u>	Name: <u>Kent A. Ochs</u>
Street Addr: <u>909 N. Court Street</u>	Street Addr: <u>909 N. Court Street</u>
City: <u>Grayville</u> State: <u>IL</u>	City: <u>Grayville</u> State: <u>IL</u>
ZIP: <u>62884</u> Phone: <u>618/375-2311</u>	ZIP: <u>62884</u> Phone: <u>618/375-2311</u>
Email: _____	Email: <u>kentochs@wabashvalleyfs.com</u>

II. Facility Information

Facility Location: Quarter Section: 23 Township: 1N Range: 7E
Municipality: Cisne Township: Bedford

Note: A plat map location is requested for facilities located outside of municipal boundaries.

Address: 1724 US Highway 45 City: Cisne

State: IL Zip Code: 62823 County: Wayne Book Number: _____

Property Index Number: 03-23-024-002

Note: The Property Index Number is the numerical reference used to identify a parcel of real property for assessment and taxation purposes.

Manufacturing Operations Information

Nature of Operations Conducted at the Above Location

Storage of liquid fertilizer

Permit Information

WPC Construction Permit Number: AC22063667 Cisne

Date Issued: Nov 10, 2022

NPDES Permit Number: _____

Date Issued: _____ Exp. Date: _____

APC Construction Permit Number: _____

Date Issued: _____

APC Operating Permit Number: _____

Date Issued: _____ Exp. Date: _____

Note: Submit copies of all relevant permits issued by local pollution control agencies (e.g. MSD Construction Permit)

This Agency is authorized to request this information under 415 ILCS 5/4(b)(2012). Disclosure of this information is voluntary and no penalties will result from the failure to provide the information. However, the absence of the information could prevent your application from being processed or could result in denial of your application.

IL 532-0222

APC 151 Rev. 6/2021

Application for Certification (Property Tax Treatment) Pollution Control Facility

Page 1 of 3

Manufacturing Process Information

Please provide information on the manufacturing process and materials on which pollution control facility is used, including each major piece of equipment associated with the pollution control facility (or low sulfur dioxide emission coal fueled device).

Description of the Process

Not Applicable

Materials Used in the Process

Not Applicable

Pollution Control Facility Information

Please provide a narrative description of the pollution control facility (or low sulfur dioxide emission coal fueled device), and an explanation of why its primary purpose is to eliminate, prevent or reduce pollution. State the type of control facility, as well as a narrative description and a process flow diagram describing the pollution control facility. Include an average analysis of the influent and effluent of the control facility stating the collection efficiency, if applicable.

Describe the Pollution Control Facility (or Low Sulfur Dioxide Emission Coal Fueled Device).

Agrichemical secondary containment synthetic membrane with a 1,000,000 gallon steel storage tank

Describe the Primary Purpose of the Pollution Control Facility (or Low Sulfur Dioxide Emission Coal Fueled Device).

The primary purpose of the synthetic membrane is to eliminate, prevent or reduce stored fertilizer within the tank from entering ground water providing a backup storage vessel to contain any leaked fertilizer.

Identify the statute or regulation (federal or state), or local ordinance, if any, requiring the installation of the subject pollution control facility (or low sulfur dioxide emission coal fueled device).

Title 8 IL Administration Code Chapter I: Sub Chapter i: Pesticide Control: Part 255 Agrichemical Facilities section 255.60

Nature of Contaminants or Pollutants

List air contaminants or water pollution substances released as effluents to the manufacturing processes. Also list the final disposal of any contaminants removed from the manufacturing processes.

Material Retained, Captured or Recovered		
Contaminant or Pollutant	Description	Disposal or Use
Liquid Fertilizer	Spilled Products	Reduce, Recycle, Reuse

Note: Contaminant or pollutant means that which is removed from the process by the pollution control facility.

Point(s) of Waste Water Discharge

Identify the location of the discharge to the receiving stream. This will typically refer to a source of water pollution but can include water-carried wastes from air pollution control facilities.

Plans and Specifications Attached: ☒ Yes ☐ No

Submit Drawings, which clearly show:

- Point(s) of discharge to receiving stream; and
- Sewers and process piping to and from the control facility.

Are contaminants (or residues) collected by the control facility? ☒ Yes ☐ No

Note: If the collected contaminants are disposed of other than as wastes, state the disposition of the materials, and the value dollars reclaimed by the sale or reuse of the collected substances. State the cost of reclamation and related expense.

Project Status

Date Installation Completed: May,2023

Provide the date the pollution control facility was first placed into service and operated. If not, explain.

May,2023

Status of installation on date of application

Operational

III. Verification and 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.

Any person who knowingly makes a false, fictitious, or fraudulent material statement, orally or in writing, to the Illinois EPA commits a Class 4 felony. A second or subsequent offense after conviction is a Class 3 felony. (415 ILCS 5/44(h))

For incorporated entities, signature should be from an authorized corporate representative.

Allen K. Rusk

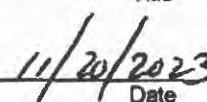
Printed Name



Signature

General Manager

Title



Date

Document Index

Wabash Valley (Cisne)

Synthetic Membrane Fertilizer Storage Tank

- 1) Application (3 pages)**
- 2) Document Index (1 page)**
- 3) Addendum to Application (4 pages)**

Addendum:

Experimental Secondary Containment Structure



One Million Gallon Steel Liquid Fertilizer Tank with a Synthetic Membrane Liner

The Experimental Agrichemical Containment Permit (Exhibit A) describes the synthetic membrane liner of the above tank. The liner serves as the primary containment within the tank. Functionally, the exterior steel tank is the secondary containment structure. Although the liner is the primary containment, it has been the policy of the Illinois EPA to treat the liner as the material that allows the steel tank to be approved as a contained liquid fertilizer storage device. The structural integrity for containing the liquid fertilizer within the liner would not be possible without the physical strength of the steel tank. The Illinois EPA has therefore concluded that even though the synthetic liner acts as a primary containment device it is treated as a secondary containment device for certification purposes. It is therefore concluded that the synthetic liner of the above tank should be certified as a pollution containment facility.

Exhibit A

State of Illinois
Department of Agriculture
AGRICHEMICAL CONTAINMENT PERMIT
EXPERIMENTAL

Permittee: Wabash Valley Service Company 909 N. Court St. Grayville, IL 62844	Facility ID Number: AC1913150000 Facility Location: Clisne
Permit #: AC22063667 Facility Type: Commercial: Retail Dealer Date Issued: November 10, 2022	Log Number: 22063667 Date Received: June 16, 2022 Expiration Date: November 10, 2024

An Experimental Permit is hereby granted to the above designated permittee to construct and operate an agrichemical containment facility as follows:

SECONDARY CONTAINMENT STRUCTURES

Installation and operation of a mild steel bulk liquid fertilizer storage tanks with a storage capacity of 1,000,000-gallon with the installation and operation of a synthetic membrane liner within each of the aforementioned tanks to serve as primary containment within each tank, in accordance with 8 Illinois Administrative Code 255.60.

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

This experimental permit has been reviewed and approved by the Illinois Environmental Protection Agency per the attached permit endorsement. This experimental 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 shall employ concentric piping for the span from the 1,000,000-gallon bulk liquid fertilizer storage tank to the bulk liquid fertilizer operational containment structure (OC-2).

SPECIAL CONDITION 3: The permittee shall notify the Department immediately of any detection of agrichemicals in the effluent recovered from the leak monitoring ports installed under the synthetic liner and the valve containment boxes.

SPECIAL CONDITION 4: The Department and the Agency may require conventional secondary containment structures in accordance with 8 Illinois Administrative Code 255.80 to be installed if the experimental design permitted herein fails to provide adequate containment.

SPECIAL CONDITION 5: The permittee shall maintain all monitoring valves in a closed position, except when facility personnel are directly attending these valves for leak monitoring and maintenance.



State of Illinois
Department of Agriculture
AGRICHEMICAL CONTAINMENT PERMIT

SPECIAL CONDITION 6: The permittee shall submit on the permit renewal application an inspection report indicating the condition of the liner system and the steel storage tank. The said inspection shall be performed by a qualified individual based upon education and/or equivalent experience who is employed outside of the company. The inspections shall be performed between May 2024 and October 2024 at a time that is convenient to empty the storage vessel(s).

SPECIAL CONDITION 7: The inspection and maintenance records for the structures and detection valves shall be maintained at the facility. The permittee shall notify the Department immediately of any detection of agrichemicals in effluent sampled or recovered from the leak monitoring ports installed under the proposed synthetic liner and the valve containment structures. The permittee shall sample, on a quarterly basis, any effluent collected at the monitoring ports and analyze samples for fertilizer content. Results of any analysis shall be reported to the Department immediately.

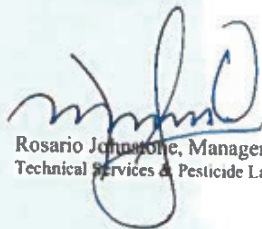
SPECIAL CONDITION 8: The permittee shall submit to the Department the results of all post-leak analyses used to establish baseline nitrate-nitrogen levels associated with the synthetic liner. Samples shall be taken of flush water removed during decontamination of the monitoring area and of any effluent forced out during the post repair filling of the storage tank.

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



Brad A. Beaver, Bureau Chief
Bureau of Environmental Programs

IEPA WPC: Permits
file
191315.xper



Rosario Johnson, Manager
Technical Services & Pesticide Laboratory



Coulton, Sarah N.

From: Ochs, Kent (Wabash Valley FS) <kentochs@wabashvalleyfs.com>
Sent: Thursday, April 17, 2025 8:09 AM
To: Coulton, Sarah N.
Cc: Keith Honegger (honegger@charter.net)
Subject: [External] RE: Tax Certification Application Log No. TC-148665 Add'l Information Needed
Attachments: scan_20250417074535.pdf

Sarah,

Please find attached a pdf.file containing drawing of our facility.

Let me know if you have any questions.

Thanks,
Kent

From: Coulton, Sarah N. <Sarah.Coulton@Illinois.gov>
Sent: Thursday, April 17, 2025 7:35 AM
To: Ochs, Kent (Wabash Valley FS) <kentochs@wabashvalleyfs.com>
Subject: RE: Tax Certification Application Log No. TC-148665 Add'l Information Needed

This message was sent from outside the GROWMARK Enterprise. Please do not click links, respond directly to sender or open attachments unless you recognize the source of this email and know the content and trusted sender are safe.

Please see the attached scan for Figure 4. Thank you

From: Ochs, Kent (Wabash Valley FS) <kentochs@wabashvalleyfs.com>
Sent: Thursday, April 17, 2025 7:29 AM
To: Coulton, Sarah N. <Sarah.Coulton@Illinois.gov>
Subject: [External] RE: Tax Certification Application Log No. TC-148665 Add'l Information Needed

Sarah,

If you are just needing better drawings, I can help with that.
Send me a copy of the illegible drawings, so I can see exactly what you are needing.

Thanks,
Kent

From: Coulton, Sarah N. <Sarah.Coulton@Illinois.gov>
Sent: Thursday, April 17, 2025 7:25 AM

To: Ochs, Kent (Wabash Valley FS) <kentochs@wabashvalleyfs.com>
Subject: RE: Tax Certification Application Log No. TC-148665 Add'l Information Needed

You don't often get email from sarah.coulton@illinois.gov. [Learn why this is important](#)

This message was sent from outside the GROWMARK Enterprise. Please do not click links, respond directly to sender or open attachments unless you recognize the source of this email and know the content and trusted sender are safe.

Good morning, Kent,

Thank you for this information. No, I have not heard from him yet. Let me know if you would prefer that I contact him directly and please share his contact information with me.

Sincerely,
Sarah

From: Ochs, Kent (Wabash Valley FS) <kentochs@wabashvalleyfs.com>
Sent: Thursday, April 17, 2025 6:24 AM
To: Coulton, Sarah N. <Sarah.Coulton@Illinois.gov>
Subject: [External] RE: Tax Certification Application Log No. TC-148665 Add'l Information Needed

Ms. Coulton,

We hire Keith Honeger "Property Tax Consultant" to file these property tax forms on our behalf.

I forwarded your email to him last week when I received it.

Has he responded to your information request?

Please let me know.

Thanks,
Kent

From: Coulton, Sarah N. <Sarah.Coulton@Illinois.gov>
Sent: Thursday, April 10, 2025 10:01 AM
To: Ochs, Kent (Wabash Valley FS) <kentochs@wabashvalleyfs.com>
Subject: Tax Certification Application Log No. TC-148665 Add'l Information Needed

You don't often get email from sarah.coulton@illinois.gov. [Learn why this is important](#)

This message was sent from outside the GROWMARK Enterprise. Please do not click links, respond directly to sender or open attachments unless you recognize the source of this email and know the content and trusted sender are safe.

Good morning Mr. Ochs,

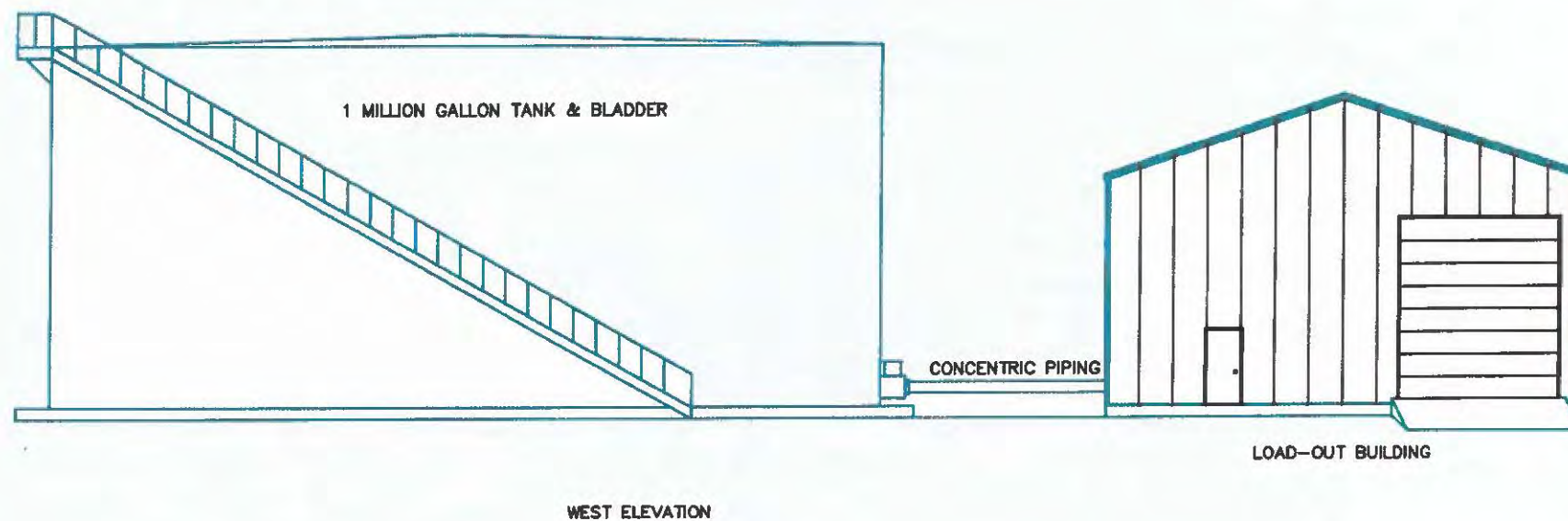
I am reviewing the tax certification application for Wabash Valley Service Company in Cisne, IL received by the Agency on 11/28/23. Additional information is required to finish the review. Figure 4 depicting the liquid fertilizer facility is illegible.

You can send this to me as an email attachment or hard copy. I will continue my review once I receive the floor plan in a bigger size.

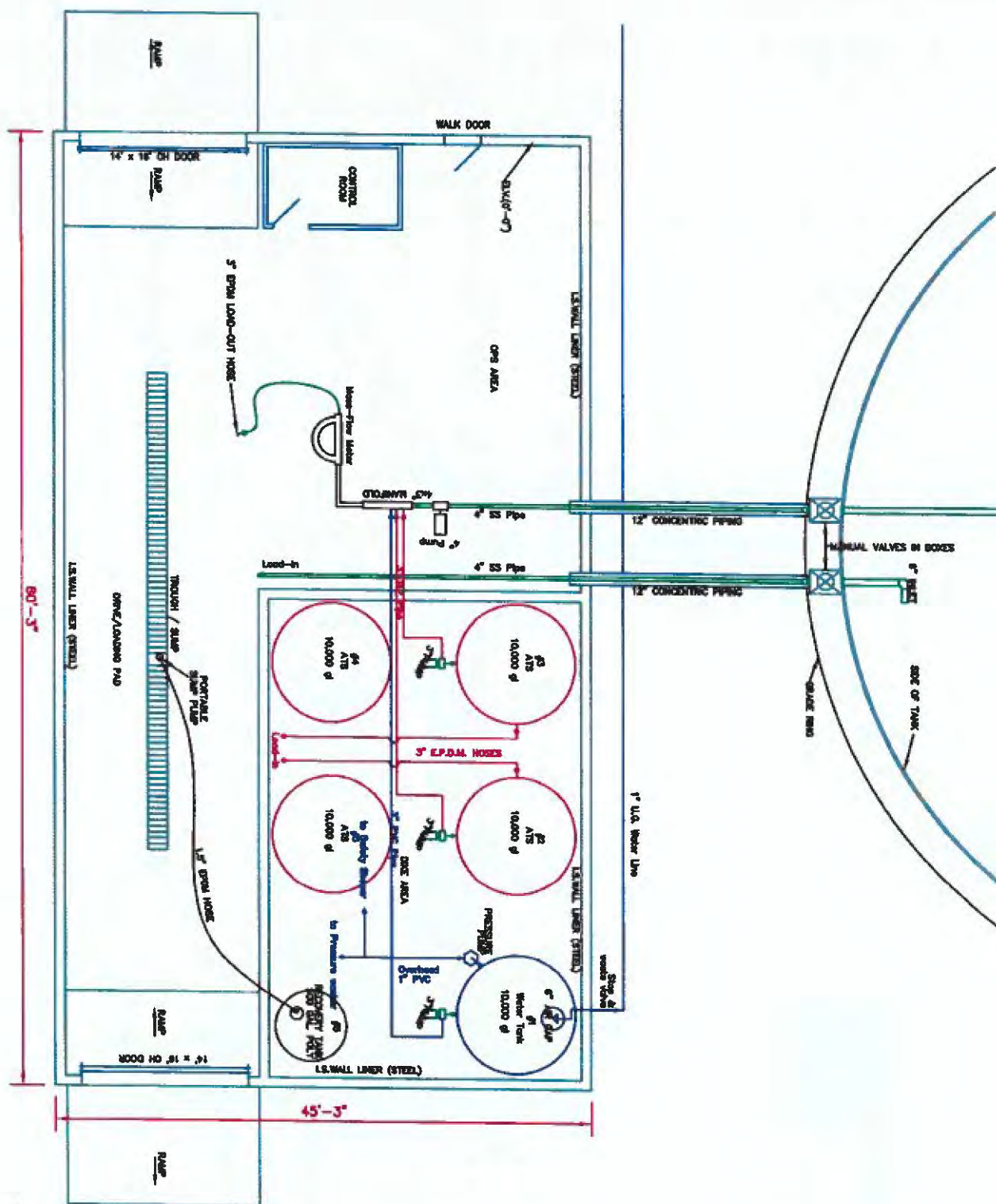
Sincerely,
Sarah

Sarah Coulton
Environmental Protection Specialist
Industrial, 401/Mines Sub-Unit, Permit Section, Division of Water Pollution Control
Illinois Environmental Protection Agency, Bureau of Water
2520 West Iles
Springfield, IL 62794-9276
Sarah.Coulton@illinois.gov
Telephone: (217) 785-7428

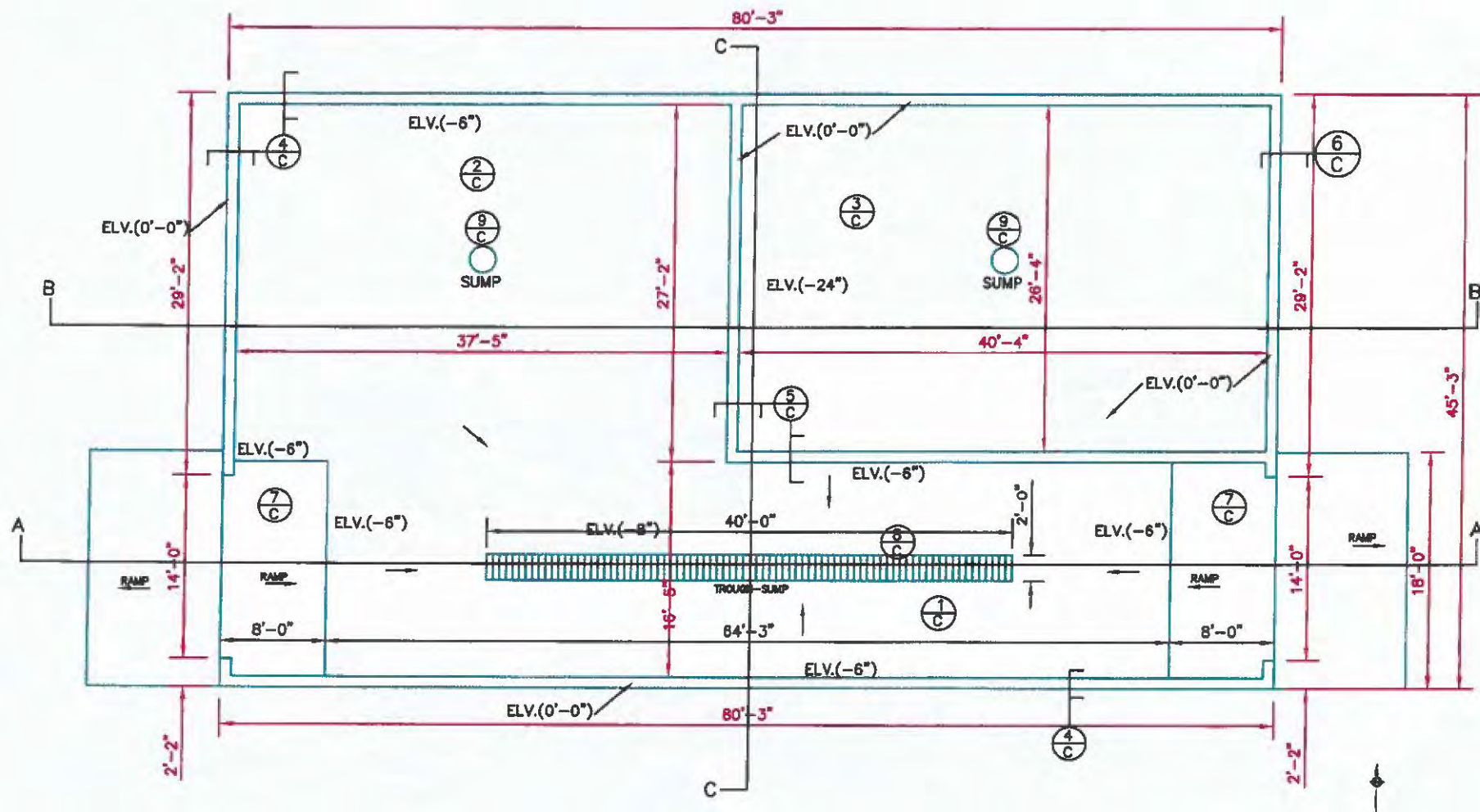
State of Illinois - CONFIDENTIALITY NOTICE: The information contained in this communication is confidential, may be attorney-client privileged or attorney work product, may constitute inside information or internal deliberative staff communication, and is intended only for the use of the addressee. Unauthorized use, disclosure or copying of this communication or any part thereof is strictly prohibited and may be unlawful. If you have received this communication in error, please notify the sender immediately by return e-mail and destroy this communication and all copies thereof, including all attachments. Receipt by an unintended recipient does not waive attorney-client privilege, attorney work product privilege, or any other exemption from disclosure.



WABASH VALLEY SERVICE COMPANY
CISNE FACILITY:
UAN OPS. Building
F-105 Elevation
NO-SCALE: K-OCHS 6/8/2022

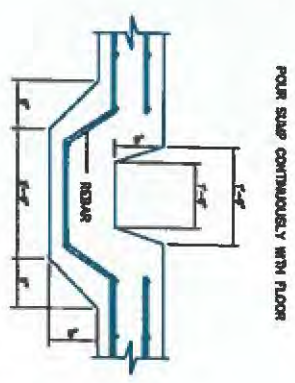
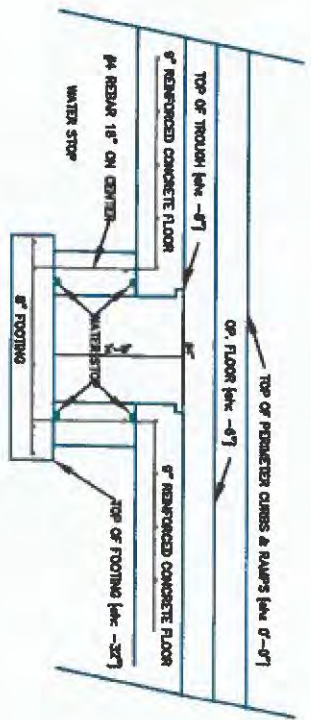
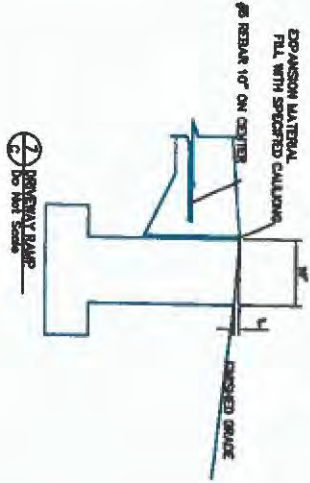
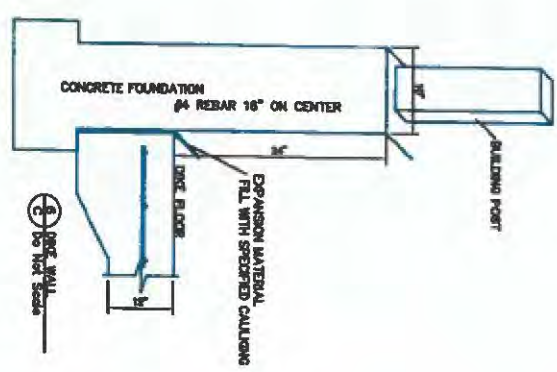
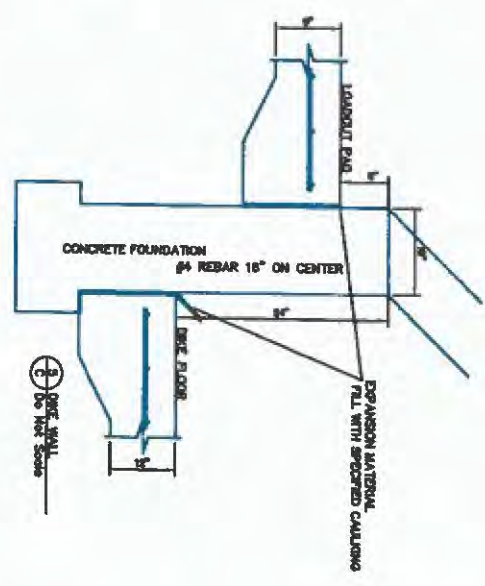
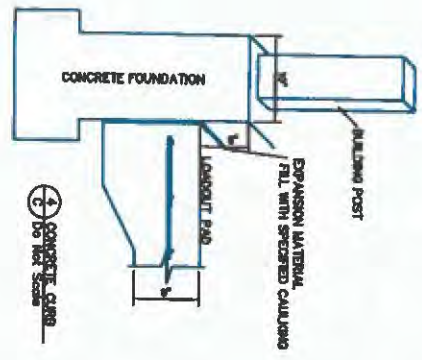
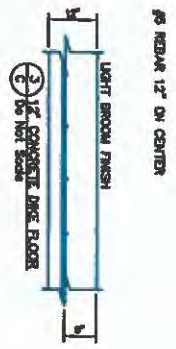


WABASH VALLEY SERVICE COMPANY
Clare Facility
UAN OPS. BUILDING
F-101 Plumbing Plan
NO-SCALE: K-OCHS revised 6/10/22



WABASH VALLEY SERVICE COMPANY
CISNE FACILITY:
UAN OPS. BUILDING
F-102 CONCRETE Plan
SCALE: 1/8" K-OCHS 6/1/22





8 8" THROUGH SLAB

Do Not Scale

SECTION AT SLAB

Do Not Scale

WABASH VALLEY SERVICE COMPANY
CISNE FACILITY
UAW OPS BUILDING
F-104 CONCRETE DETAILS
NO SCALE K-COIS 8/1/22

Coulton, Sarah N.

From: honegger@charter.net
Sent: Tuesday, April 29, 2025 4:56 PM
To: Coulton, Sarah N.; 'Ochs, Kent (Wabash Valley FS)'
Subject: [External] RE: Tax Certification Application Log No. TC-148665 Add'l Information Needed
Attachments: Amended description Fertilizer Storage and Operational Concrete.docx
Follow Up Flag: Follow up
Flag Status: Flagged

Sarah,

Attached is the requested changes shown in red.
Amended Modification to Wabash Valley Service Co. Cisne Plant Liquid and Dry Fertilizer Certifications

Keith Honegger

From: Coulton, Sarah N. <Sarah.Coulton@Illinois.gov>
Sent: Tuesday, April 29, 2025 10:43 AM
To: Ochs, Kent (Wabash Valley FS) <kentochs@wabashvalleyfs.com>
Cc: Keith Honegger (honegger@charter.net) <honegger@charter.net>
Subject: RE: Tax Certification Application Log No. TC-148665 Add'l Information Needed

Good morning, Kent,

Thank you for providing a legible drawing of the facility layout. Please be aware that only structures intended for primary or secondary containment may be considered for pollution control devices. Please revise the application dimensions to remove such areas as control rooms and restrooms as these do not meet the conditions of pollution control.

Regarding the application for the dry fertilizer storage, please revise the narrative to reflect the dimensions of the facility drawing. The plan shows 192 ft. but the narrative describes 192.5 ft.

Once I receive these revisions, I will continue my review.

Sincerely,
Sarah

Sarah Coulton

Environmental Protection Specialist
Industrial, 401/Mines Sub-Unit, Permit Section, Division of Water Pollution Control
Illinois Environmental Protection Agency, Bureau of Water
2520 West Iles
Springfield, IL 62794-9276
Sarah.Coulton@illinois.gov
Telephone: (217) 785-7428

From: Ochs, Kent (Wabash Valley FS) <kentochs@wabashvalleyfs.com>
Sent: Thursday, April 17, 2025 8:09 AM
To: Coulton, Sarah N. <Sarah.Coulton@Illinois.gov>
Cc: Keith Honegger (honegger@charter.net) <honegger@charter.net>
Subject: [External] RE: Tax Certification Application Log No. TC-148665 Add'l Information Needed

Sarah,

Please find attached a pdf.file containing drawing of our facility.

Let me know if you have any questions.

Thanks,
Kent

From: Coulton, Sarah N. <Sarah.Coulton@Illinois.gov>
Sent: Thursday, April 17, 2025 7:35 AM
To: Ochs, Kent (Wabash Valley FS) <kentochs@wabashvalleyfs.com>
Subject: RE: Tax Certification Application Log No. TC-148665 Add'l Information Needed

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Please see the attached scan for Figure 4. Thank you

From: Ochs, Kent (Wabash Valley FS) <kentochs@wabashvalleyfs.com>
Sent: Thursday, April 17, 2025 7:29 AM
To: Coulton, Sarah N. <Sarah.Coulton@Illinois.gov>
Subject: [External] RE: Tax Certification Application Log No. TC-148665 Add'l Information Needed

Sarah,

If you are just needing better drawings, I can help with that.
Send me a copy of the illegible drawings, so I can see exactly what you are needing.

Thanks,
Kent

From: Coulton, Sarah N. <Sarah.Coulton@Illinois.gov>
Sent: Thursday, April 17, 2025 7:25 AM
To: Ochs, Kent (Wabash Valley FS) <kentochs@wabashvalleyfs.com>
Subject: RE: Tax Certification Application Log No. TC-148665 Add'l Information Needed

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Good morning, Kent,

Thank you for this information. No, I have not heard from him yet. Let me know if you would prefer that I contact him directly and please share his contact information with me.

Sincerely,
Sarah

From: Ochs, Kent (Wabash Valley FS) <kentochs@wabashvalleyfs.com>
Sent: Thursday, April 17, 2025 6:24 AM
To: Coulton, Sarah N. <Sarah.Coulton@Illinois.gov>
Subject: [External] RE: Tax Certification Application Log No. TC-148665 Add'l Information Needed

Ms. Coulton,

We hire Keith Honeger "Property Tax Consultant" to file these property tax forms on our behalf.

I forwarded your email to him last week when I received it.

Has he responded to your information request?

Please let me know.

Thanks,
Kent

From: Coulton, Sarah N. <Sarah.Coulton@Illinois.gov>
Sent: Thursday, April 10, 2025 10:01 AM
To: Ochs, Kent (Wabash Valley FS) <kentochs@wabashvalleyfs.com>
Subject: Tax Certification Application Log No. TC-148665 Add'l Information Needed

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Good morning Mr. Ochs,

I am reviewing the tax certification application for Wabash Valley Service Company in Cisne, IL received by the Agency on 11/28/23. Additional information is required to finish the review. Figure 4 depicting the liquid fertilizer facility is illegible.

You can send this to me as an email attachment or hard copy. I will continue my review once I receive the floor plan in a bigger size.

Sincerely,
Sarah

Sarah Coulton
Environmental Protection Specialist
Industrial, 401/Mines Sub-Unit, Permit Section, Division of Water Pollution Control
Illinois Environmental Protection Agency, Bureau of Water
2520 West Iles
Springfield, IL 62794-9276
Sarah.Coulton@illinois.gov
Telephone: (217) 785-7428

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Fertilizer Storage and Operational Concrete (Exhibit B)

Storage Portion of Building is on the Left and Operational Portion is on the Right

An earlier application to the IEPA in 2018 for the Cisne dry fertilizer location of Wabash Valley Service Company (pictured above) resulted in Certification # PCB 18-81. The final certification included all associated operational containment concrete and the building covering the operational concrete (right ½ of building picture above). However, prior to the final determination by the IEPA on the initial 2018 certification application Wabash Valley Service Company was informed by Thaddeus Faught, PE of IEPA by telephone that the dry storage building did not qualify for certification. Mr. Faught asked Kent Ochs of Wabash Valley Service Co. to withdraw that portion of the application. Mr. Ochs complied by letter. (See Exhibit E) Although the evidence we presented for the justification of the storage portion on the dry building was Part 255.140 (a) of Title 8 Illinois Administrative Code, Chapter I Sub Chapter i, Thaddeus Faught denied the eligibility.

A recent Pollution Control Board Decision (PCB 24-23) certified the dry fertilizer storage concrete and the building over the concrete siting Part 255.140 as the justification for the certification. In light of this recent PCB ruling, Wabash Valley Service Company is including the portion of the dry fertilizer storage at the Cisne location in this certification application. The dry fertilizer storage portion of the total building makes up 50% of the building area. This area would be equivalent to 60' x 192' as described in the agrichemical facility permit (Exhibit B). (see diagram on the following page).

OC-2 Operational Area **Blue Outline** in Figure 4

The containment structure, (**OC-2**) included in this certification application, is called out and described in the Agrichemical Facility Permit Modification #AC93032063 issued November 15, 2022 (Exhibit A). **OC-2** qualifies as an operational containment area under 8 Illinois Administrative Code, Title 8: Chapter I: Subchapter i: Part 255: Section: 255.90.

OC-2 is an operational containment area comprised of two adjacent, connected curbed concrete structures: One described dimension is a single truck width bay approximately 16.42' wide and 80.25' x .67' which runs the length of the building. This bay is used for customer trucks and application vehicles to load liquid nitrogen fertilizer blended with micro nutrients. The bay is also used to unload liquid nitrogen fertilizer from transport trucks into the large storage tank adjacent to the building. The second described dimension of section of **OC-2** is a 27.17' x 37.42' x .5' (except 100 square feet devoted to a control room). This offset area is used to store mini-bulk products that are sold to retail customers. The building over the containment structure, prevents rain water from accumulating throughout the year within the concrete operational containment structure (COCS) thereby maintaining the integrity of the collection device as approved under the Agency endorsed Agrichemical Facility permit. The containment area of **OC-2** has a total storage volume of 1,412.5 cu. ft. or 10,565 gallons.

Gove, Darren

From: honegger@charter.net
Sent: Friday, June 20, 2025 10:28 AM
To: Coulton, Sarah N.
Cc: jayres@sunrise-fs.com; 'Kristi Poler'; Gove, Darren
Subject: RE: [External] Two 2024 Certification Applications not yet sent to PCB

Sarah,

Glenda Postin has retired from Sunrise FS.

The name of the contact person for this issue at Sunrise FS is Josh Ayres (jayres@sunrise-fs.com).

My apologies for not having a clearer schematic. In the past years, the reviewer at IEPA had computer access to the digital drawings that are in the construction permit application (exhibit B of our application) where the schematics can be enlarged to a readable size. Our Sunrise application assumed that this digital document was still available to the reviewer. In the case of Sunrise FS the document is AC92051414.

Also, we can delete, in the description, the 288 square feet of the control room and 144 square feet for the restroom, but from the assessor's and department of revenue's stand point this has never been an issue. The total area of 408 square feet being subtracted for these two items from a building area of 8,960 sq. ft. (4.5%) and then assessed separately doesn't seem like it would be worth the effort and realizing both are integral to the operation of the building.

However, I will coordinate through Sunrise FS and attempt to see if we can send to you clearer hard copy or a digital copy of the construction permit application that you can be enlarged and rewrite the description excluding the restroom.

Darren:

This restroom and control issue also came up for Wabash Valley. I think it is a non-sensical issue and should be ignored.

Keith Honegger

From: Coulton, Sarah N. <Sarah.Coulton@Illinois.gov>
Sent: Friday, June 20, 2025 8:16 AM
To: honegger@charter.net
Cc: Gove, Darren <Darren.Gove@Illinois.gov>
Subject: RE: [External] Two 2024 Certification Applications not yet sent to PCB

Good morning, Keith,

I am the reviewer responsible for the two tax certification application reviews under Wabash Valley Co. in Cisne and Sunrise FS in Mason City.

Wabash in Cisne has been submitted to management for their review.

I reached out to the contact person for Sunrise FS in Mason City, Ms. Glenda Postin, and never received a response. Please see the attached email and let me know if you can obtain this information for me. Once received, I can continue my review. For future applications, if you request that the applicant write you in as the contact person on tax certification application forms, we will be able to quickly contact you for these necessary details.

Sincerely,
Sarah

Sarah Coulton
Environmental Protection Specialist
Industrial, 401/Mines Sub-Unit, Permit Section, Division of Water Pollution Control
Illinois Environmental Protection Agency, Bureau of Water
2520 West Iles
Springfield, IL 62794-9276
Sarah.Coulton@illinois.gov
Telephone: (217) 785-7428

From: Gove, Darren <Darren.Gove@Illinois.gov>
Sent: Tuesday, June 17, 2025 6:54 AM
To: Coulton, Sarah N. <Sarah.Coulton@Illinois.gov>
Subject: FW: [External] Two 2024 Certification Applications not yet sent to PCB

Sarah,
These are assigned to you, please complete these as soon as possible so that they can be sent to the Board. Let me know if there are any problems with the applications.
Thanks

From: honegger@charter.net <honegger@charter.net>
Sent: Monday, June 16, 2025 1:28 PM
To: Gove, Darren <Darren.Gove@Illinois.gov>
Cc: Buckles, Lynn <Lynn.Buckles@illinois.gov>; jayres@sunrise-fs.com; 'Ochs, Kent (Wabash Valley FS)' <kentochs@wabashvalleyfs.com>
Subject: RE: [External] Two 2024 Certification Applications not yet sent to PCB

Darren,
It has been 3 months and there has been no further action on the two certifications listed below on my March 13th email. At some point I don't know if the counties will be able to adjust the 2024 assessments or the tax bills. This process is taking too long.

Keith Honegger

STATE OF ILLINOIS
COUNTY OF SANGAMON

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CERTIFICATE OF SERVICE

I, the undersigned attorney at law, hereby certify that I have served on the date of August 7, 2026, the attached **NOTICE, APPEARANCE and RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY**, upon the following persons by causing to be mailed a true copy thereof in an envelope duly addressed, bearing proper first class postage, and deposited in the United States mail at Springfield, Illinois:

Wabash Valley Service Company-Cisne
Kent Ochs
909 N Court Street
Grayville, Illinois 62884

Copies also provided electronically as follows:

Illinois Department of Revenue
via email at REV.PropTaxApp@illinois.gov
101 West Jefferson
P.O. Box 19033
Springfield, Illinois 62794

[Electronic Filing]

Clerk
Illinois Pollution Control Board
60 E. Van Buren St., Ste. 630
Chicago, Illinois 60605

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

/s/ Amanda Kimmel
Assistant Counsel
Division of Legal Counsel
2520 W Iles Ave.
P.O. Box 19276
Springfield, Illinois 62794-9276
217.782.5544
217.782.9143 (TDD)