

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

RECEIVED  
CLERK'S OFFICE

DEC 20 2004

SPOON RIVER FS, INC. d/b/a RIVERLAND )  
FS, INC. (Williamsfield) )  
(Property Identification Number 1223451001) )  
Petitioner, )

05-114  
) PCB 04-  
) (Tax Certification)

STATE OF ILLINOIS  
Pollution Control Board

ILLINOIS ENVIRONMENTAL )  
PROTECTION AGENCY )  
Respondent. )

NOTICE

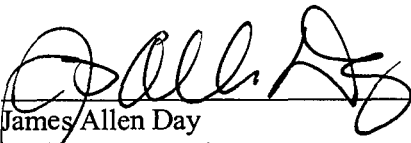
Dorothy M. Gunn, Clerk  
Illinois Pollution Control Board  
James R. Thompson Center  
100 West Randolph Street, Suite. 11-500  
Chicago, Illinois 60601

Spoon River FS, Inc. d/b/a Riverland FS, Inc.  
Attn: Mike Mackie  
1017 South IL Route 180  
Williamsfield, IL 61489

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

PLEASE TAKE NOTICE that I have today filed with the Office of the Clerk of the Pollution Control Board an APPEARANCE AND THE RECOMMENDATION of the Illinois Environmental Protection Agency, a copy of which is herewith served upon you.

ENVIRONMENTAL PROTECTION AGENCY  
OF THE STATE OF ILLINOIS

By:   
James Allen Day  
Assistant Counsel  
Division of Legal Counsel

DATED: December 16, 2004

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

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD DEC 20 2004

SPOON RIVER FS, INC. d/b/a RIVERLAND )  
FS, INC. (Williamsfield) )  
(Property Identification Number 1223451001) )  
Petitioner, )

STATE OF ILLINOIS  
Pollution Control Board

05-114


) PCB 04  
) (Tax Certification)

ILLINOIS ENVIRONMENTAL )  
PROTECTION AGENCY )  
Respondent. )

APPEARANCE

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

ENVIRONMENTAL PROTECTION  
AGENCY OF THE STATE OF ILLINOIS

By:   
James Allen Day  
Assistant Counsel  
Division of Legal Counsel

DATED: December 16, 2004

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

RECEIVED  
CLERK'S OFFICE

DEC 20 2004

STATE OF ILLINOIS  
Pollution Control Board

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

SPOON RIVER FS, INC. d/b/a RIVERLAND )  
 FS, INC. (Williamsfield) )  
 (Property Identification Number 1223451001) )  
 Petitioner, ) PCB 04-05-114  
 ) (Tax Certification)  
 ILLINOIS ENVIRONMENTAL )  
 PROTECTION AGENCY )  
 Respondent. )

RECOMMENDATION

Now Comes the Illinois Environmental Protection Agency ("Illinois EPA") by James Allen Day, one of its attorneys, and pursuant to Section 125.204 of the Illinois Pollution Control Board's (Board) regulations files the following Recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204.

1) On August 12, 2003, the Illinois EPA received a request from Spoon River FS, Inc. d/b/a Riverland FS, Inc. ("Spoon River") for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities at its Williamsfield, Illinois facility pursuant to 35 Ill. Adm. Code 125.204, and noted the request as log number TC-18-03.

(Exhibit A)

2) The applicant's address is: Spoon River FS, Inc. d/b/a Riverland FS, Inc.  
1017 South IL Route 180  
Williamsfield, IL 61489

3) The water pollution control facilities in this request are located at the above street address in Section 23, Township 11 North, Range 4 East of the 4<sup>th</sup> Principal Meridian in Knox County, Illinois and consist of the following:

Agrichemical containment structures consisting of one liquid agrichemical operational area containment structure; two dry fertilizer blended with pesticide

operational containment structures; two bulk liquid agrichemical secondary containment structures; the portion of the building over one liquid agrichemical operational area containment structure, one dry fertilizer blended with pesticide operational containment structure, and one bulk liquid agrichemical secondary containment structure; associated collection and recovery systems; two dry fertilizer operational containment structures; one bulk dry pesticide secondary containment structure as approved under the Agency endorsed Agrichemical Facility Permit No. 92041358 (Log No. 03027354).

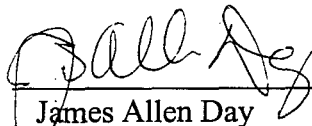
- 4) These facilities collect, transport, and store agrichemical rinsates, residues, or washwaters prior to reuse or disposal.
- 5) Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2000), defines "pollution control facilities" as: "any system, method, construction, device or appliance appurtenant thereto or any portion of any building or equipment, that is designed, constructed, installed or operated for the primary purpose of: (a) eliminating, preventing, or reducing air or water pollution ...or (b) treating, pretreating, modifying or disposing of any potential solid, liquid or gaseous pollutant which if released without treatment, pretreatment modification or disposal might be harmful, detrimental or offensive to human, plant or animal life, or to property."
- 6) Pollution control facilities are entitled to preferential tax treatment, 35 ILCS 200/11-5 (2000).
- 7) Based on the information in the application and the purpose of the facilities (collecting, transporting and/or storing agrichemical rinsates, residues, or washwaters prior to reuse or disposal), it is the Illinois EPA's engineering judgment that the described facilities may

be considered "pollution control facilities," pursuant to 35 Ill. Adm. Code 125.200(a), with the primary purpose of eliminating, preventing, or reducing water pollution, or as otherwise provided in 35 Ill. Adm. Code 125.200. Therefore, the facilities are eligible for tax certification from the Board.

- 8) Therefore, the Illinois EPA recommends that the Board issue the requested tax certification.

Illinois Environmental Protection Agency,

By:



---

James Allen Day  
Assistant Counsel  
Division of Legal Counsel

December 15, 2004

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

STATE OF ILLINOIS

COUNTY OF SANGAMON

)  
)  
)  
)  
)

**PROOF OF SERVICE**

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

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

Spoon River FS, Inc. d/b/a Riverland FS, Inc.  
Attn: Mike Mackie  
1017 South IL Route 180  
Williamsfield, IL 61489

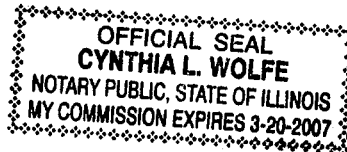
Steve Santarelli  
Illinois Department of Revenue  
101 West Jefferson  
Post Office Box 19033  
Springfield, Illinois 62794

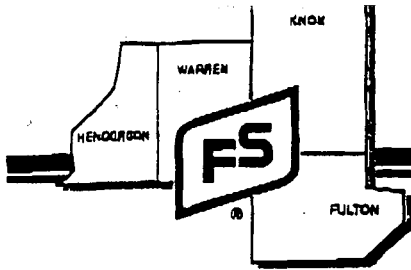
and mailing it from Springfield, Illinois on **December 16, 2004** with sufficient postage affixed for first class mail.

*Nancy J D L import*

SUBSCRIBED AND SWORN TO BEFORE ME  
this sixteenth day of December, 2004

*Cynthia L. Wolfe*  
Notary Public





# RIVERLAND FS, Inc.

126 Public Square • P.O. Box 217 • Knoxville, Illinois 61448-0217 • (309) 289-2383 or Fax (309) 289-2384

James Allison  
Illinois EPA

November 3, 2004

James,

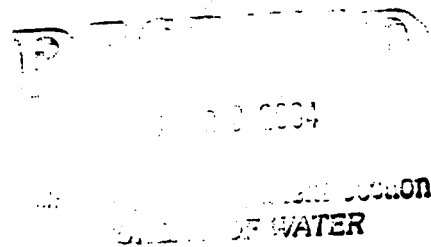
In regards to our phone conversation, Spoon River FS, Inc., DBA RIVERLAND FS, Inc. is not requesting tax exempt status for any dry fertilizer storage buildings or mini bulk storage buildings at the below listed facilities.

Williamsfield	Log #	TC-18-03
Wataga	Log #	TC-19-03
Maquon	Log #	TC-20-03
Ellisville	Log #	TC-21-03

If I may be of any further assistance, please call.

Sincerely,

RIVERLAND FS, Inc.  
Ron Blotna  
General Manager



AIR WATER 

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY  
P. O. Box 19276, Springfield, IL 62794-9276

Information under Illinois Revised Statutes, 1979, Chapter 120, Section 502a-5. Disclosure of this information is voluntary. However, failure to comply could prevent your application from being processed or could result in denial of your application for certification.

FOR AGENCY USE

File No.	Date Received	Certification No.	Date
Sec. A          APPLICANT	Company Name Spoon River FS, Inc. D.B.A. RIVERLAND FS, Inc.		
	Person Authorized to Receive Certification Mike Mackie		Person to Contact for Additional Details Kirk Heller
	Street Address 1017 South IL Route 180		Street Address 126 Public Square, PO Box 217
	Municipality, State & Zip Code Williamsfield, IL 61489		Municipality, State & Zip Code Knoxville, IL 61448
	Telephone Number 309-639-2246		Telephone Number 309-289-2383
	Location of Facility Quarter Section      Township      Range		Municipality      Township
	W 1/2 of E 1/4 23 11      4		Williamsfield      Truro
	Street Address 1017 South IL Route 180		County      Book Number Knox
	Property Identification Number 1223451001		Parcel Number
Sec. B     MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location		
	Water Pollution Control Construction Permit No. 92041358		Date Issued September 19, 1992
	NPDES PERMIT No.	Date Issued	Expiration Date
	Air Pollution Control Construction Permit No.	Date Issued	
	Air Pollution Control Operating Permit No.	Date Issued	
Sec. C    MANUFACTURING PROCESS	Describe Unit Process		
	Materials Used in Process		
Sec. D   POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility		
This is an operational and secondary containment structure of agricultural chemicals and fertilizers. IDOA Facility #0953090000 issued September 29, 1992.			

**RECEIVED**

AUG 12 2003

IL 532-0222

APC 151 (Rev. 8/00)

Tax Certification for Pollution Control Facilities

Page 1 of 2  
8/00

ILLINOIS ENVIRONMENTAL  
PROTECTION AGENCY  
BOW/WPC/PERMIT SECTION



(1) Nature of Contaminants or Pollutants

POLLUTION CONTROL FACILITY - CONTAMINANTS  
ACCOUNTING DATA

Contaminant or Pollutant	Material Retained, Captured or Recovered	
	DESCRIPTION	DISPOSAL OR USE

(2) Point(s) of Waste Water Discharge None

		Plans and Specifications Attached	Yes	No	x
(3)	Are contaminants (or residues) collected by the control facility?	Yes	No	x	
(4)	Date installation completed <u>Jan. 1993</u> status of installation on date of application <u>100%</u>				
(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:		\$ 210,000		
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:		\$ 170,000		
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:		\$ None		
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:		\$ None		
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:		% 33%		

Sec. F The following information is submitted in accordance with the Illinois Property Tax Code, as amended, and to the best of my knowledge, is true and correct. The facilities claimed herein are "pollution control facilities" as defined in Section 11-10 of the Illinois Property Tax Code.

Ron Blatica General Manager  
Signature Title

Sec. G INSTRUCTIONS FOR COMPILING AND FILING APPLICATION

General: Separate applications must be completed for each control facility claimed. Do not mix types (water and air). Where both air and water operations are related, file two applications. If attachments are needed, record them consecutively on an index sheet.

- Sec. A Information refers to applicant as listed in the tax records and the person to be contacted for further details or for inspection of facilities. Define facility location by street address or legal description. A plat map location is required for facilities located outside of municipal boundaries. The property identification number is required.
- Sec. B Self-explanatory. Submit copies of all permits issued by local pollution control agencies. (e.g. MSD Construction Permit)
- Sec. C Refers to manufacturing processes or materials on which pollution control facility is used.
- Sec. D Narrative description of the pollution control facility, indicating that its primary purpose is to eliminate, prevent or reduce pollution. State the type of control facility. State permit number, date, and agency issuing permit. A narrative description and a process flow diagram describing the pollution control facility. Include a listing of each major piece of equipment included in the claimed fair cash value for real property. Include an average analysis of the influent and effluent of the control facility stating the collection efficiency.
- Sec. E List air contaminants, or water pollution substances released as effluents to the manufacturing processes. List also the final disposal of any contaminants removed from the manufacturing processes.  
Item (1) - Refers to pollutants and contaminants removed from the process by the pollution control facility.  
Item (2) - Refers to water pollution but can apply to water-carried wastes from air pollution control facilities. Submit drawings, which clearly show (a) Point(s) of discharge to receiving stream, and (b) Sewers and process piping to and from the control facility.  
Item (3) - If the collected contaminants are disposed of other than as wastes, state the disposition of the materials, and the value in dollars reclaimed by sale or reuse of the collected substances. State the cost of reclamation and related expense.  
Item (4) - State the date which the pollution control facility was first placed in service and operated. If not, explain.  
Item (5) - This information is essential to the certification and assessment actions. This accounting data must be completed to activate project review prior to certification by this Agency.
- Sec. F Self-explanatory. Signature must be a corporate authorized signature.

Submit to:	Attention:	Attention:
Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Thomas McSwiggin Permit Section Division of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution Control