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AUG 30 2004

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

STATE OF ILLINOIS
Pollution Control Board

Lincoln Land FS, Inc.)
(Property Identification Number)
09-21-404-007))
Petitioner)
) ⁰⁵⁻³⁹ PCB 04
) (Tax Certification)
ILLINOIS ENVIRONMENTAL)
PROTECTION AGENCY)
Respondent.)

NOTICE

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

Keith Honegger
3200 Old Troy Road
Glen Carbon, Illinois 62034

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

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

ENVIRONMENTAL PROTECTION AGENCY
OF THE STATE OF ILLINOIS

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

DATED: August 27, 2004

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

THIS FILING IS SUBMITTED ON RECYCLED PAPER

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Respondent.

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A P P E A R A N C E

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

ENVIRONMENTAL PROTECTION AGENCY
OF THE STATE OF ILLINOIS

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

DATED: August 27, 2004

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RECOMMENDATION

Now Comes the Illinois Environmental Protection Agency ("Illinois EPA"), by Vera Herst, 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 November 27, 2002, the Illinois EPA received a request from Lincoln Land FS, Inc. for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities, pursuant to 35 Ill. Adm. Code 125.204, and noted the request as log number TC-09-02 (Exhibit A).

2. The applicant's address is:
Lincoln Land FS, Inc.
701 Henry Street
Jacksonville, Illinois 62650

3. The proposed water pollution control facilities in this request are located at: SE ¼ of Section 21, T15N, R10W of the 3rd P.M. in Morgan County, at the above street address and consist of the following:
Agrichemical containment structures consisting of one liquid agrichemical operational area containment structure; two bulk liquid agrichemical secondary containment structures; the portion of the building over one liquid agrichemical operational area containment structure and one bulk liquid agrichemical secondary containment structure; and associated collection and recovery systems as approved under the Agency endorsed Agrichemical Facility Permit No. 91062289 (Log No. 03107653)

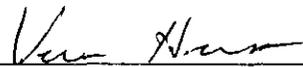
(These facilities are further described in Exhibit A.)

4. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2002), 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."

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5. Pollution control facilities are entitled to preferential tax treatment, 35 ILCS 200/11-5 (2002).
6. Based on the information in the application and the purpose of the facilities, which is to collect, transport and store 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.
7. Therefore, the Illinois EPA recommends that the Board issue the requested tax certification.

ENVIRONMENTAL PROTECTION AGENCY
OF THE STATE OF ILLINOIS

By: 
Vera Herst
Assistant Counsel
Division of Legal Counsel

DATED: August 27, 2004

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

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STATE OF ILLINOIS
COUNTY OF SANGAMON

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PROOF OF SERVICE

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

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

Keith Honegger
3200 Old Troy Road
Glen Carbon, Illinois 62034
(first class mail)

Steve Santarelli
Illinois Department of Revenue
101 West Jefferson
Post Office Box 19033
Springfield, Illinois 62794
(first class mail)

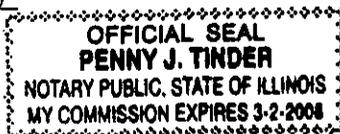
and mailing it from Springfield, Illinois on August 27, 2004, with sufficient postage affixed as indicated above.

Nancy J. Lampert

SUBSCRIBED AND SWORN TO BEFORE ME

this 27th day of August, 2004

Penny J. Tindler
Notary Public



THIS FILING IS SUBMITTED ON RECYCLED PAPER

Run Date :6/30/2004

DLC Assignment Form

Assignment ID :3404
Subject :Lincoln Land FS
Subject Type :Tax Certification
DLC In Date :6/30/2004
DLC File No. :
Correspondence No. :

DLC Completed Date. :

Assigned Staff:

Herst, Vera	Attorney
Yurdin, Bruce	Bureau Requestor
Allision, James	Technical Person

Project Details:

Status Issued Date: Due Date: 7/30/2004

DESCRIPTION: Represent the Agency before the Board in the tax certification petition of Lincoln Land FS, property IDs 06-29-100-023-0080 and 06-29-100-019-0080, TC 10-02. The recommendation is to issue the tax cert for facilities needed to contain fertilizers.

STATUS:

Comments:

From: Connie Tonsor
To: Herst, Vera; Johnson, Joel
Date: 6/30/04 11:21AM
Subject: file assignment

Joel:

Please enter an assignment in the tracking for Vera to represent the Agency before the Board in the tax certification petition of Lincoln Land FS. Property Identifications 06-29-100-023-0080 and 06-29-100-019-0080 of the Lincoln Land FS in Morgan County. The agency id is TC 10-02. The recommendation is to issue the tax cert for facilities needed to contain fertilizers. The technical person is James Allison. The due date is on or before July 30, 04.

Vera: I have placed hard copy in your box. Jim Allison can send an e copy.

CC: Allison, James; Yurdin, Bruce

AgChem

Project Name: Lincoln Land FS, Inc. Jacksonville Log No.: TC- 09-02
 # Filed under western FS, Inc. Jacksonville

Permit Number: 93 062289

<u>Number</u>	<u>Description</u>	<u>Log Number</u>
1	Liquid agrichemical operational area containment structures (60' x 72' x 11.5')	98 06 5307 → 03
2	Dry fertilizer blended with pesticide operational containment structures	_____
2	Bulk liquid agrichemical secondary containment structures (26.5' x 33.5' x 1') post 2000 (24' x 30' x 3.5') pre 2000	98 06 5307 → 03
2	Minibulk/package agrichemical secondary containment structures	_____
	The portion of the building over	
1	Liquid agrichemical operational area containment structures	98 06 5307 → 03
3	Dry fertilizer blended with pesticide operational containment structures	_____
1	Bulk liquid agrichemical secondary containment structures (pre - no, post - yes)	98 06 5307 → 03
2	Dry fertilizer blending operational containment structures	_____
✓	Associated collection and recovery systems	98 06 5307 → 03
2	Dry fertilizer operational containment structures	_____
3	Dry fertilizer blending operational containment structures	_____
2	Dry fertilizer aisleway operational containment structure	_____

Lloyd McKinney
WPC - Springfield
APC - Peoria

State of Illinois
Department of Agriculture
AGRICHEMICAL CONTAINMENT PERMIT

MAT
~~XXXXXX~~
binds

Permittee:	Lincoln Land FS, Inc. 701 Henry St. - PO Box 667 Jacksonville, IL 62651	C1373110000 Jacksonville, IL
Permit #:	AC93062289	546
Facility Type:	Commercial	1998
Date Issued:	December 29, 2008	December 29, 2008

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

OPERATIONAL CONTAINMENT STRUCTURES

Operation of an existing reinforced concrete operational containment structure with the greatest dimensions measuring 60' (width) x 72' (length) x 1.25' (depth) with a total design capacity of 2,432.0 cubic feet (ft.³). The floor shall slope to a series of six (6) sumps (three (3) sumps for the separation of solids and three (3) sumps for the recovery of liquids), each sump measuring 1.5' (diameter) x 3.3' (depth) to facilitate the collection and recovery of all escaped product and/or agrichemical wastewater. All recovered effluent shall be transferred to one (1) of two (2) recovery tanks (one (1) tank with a capacity of 1,000 gallons and one (1) tank with a capacity of 2,000 gallons) with a manually activated sump pump. Segregation shall be performed based upon the applicable target crop and label use. All loading, unloading, and washing of bulk liquid agrichemical transportation and application equipment shall be performed upon the herein permitted structure.

SECONDARY CONTAINMENT STRUCTURES

Operation of an existing welded steel secondary containment structure with the greatest dimensions measuring 26.5' (width) x 33.5' (length) x 1' (height) with a total design capacity of 722.0 cubic feet (ft.³). The floor shall slope to a single sump measuring 0.67' (diameter) x 0.17' (depth) to facilitate the collection and recovery of all escaped product and/or agrichemical wastewater. All recovered effluent shall be transferred to one (1) of two (2) recovery tanks (one (1) tank with a capacity of 1,000 gallons and one (1) tank with a capacity of 2,000 gallons) gallon recovery tanks with a manually activated sump pump. Segregation shall be performed based upon the applicable target crop and label use. All bulk liquid pesticides shall be stored within the said structure. This structure shall be referred to as SC-1.

RECEIVED

JAN 20 2009



WATERWAYS & WASTE MANAGEMENT SECTION
1177 S. WASHINGTON ST.

State of Illinois
Department of Agriculture

AGRICHEMICAL CONTAINMENT PERMIT

Western FS, Inc.

Page: 2

Operation of an existing reinforced concrete secondary containment structure measuring 24' (width) x 50' (length) x 3.75' (height) with a total design capacity of 4,231.0 cubic feet (ft.³). The floor shall slope to a single sump measuring 1.5' (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 one (1) of two (2) recovery tanks (one (1) tank with a capacity of 1,000 gallons and one (1) tank with a capacity of 2,000 gallons) gallon recovery tanks with a manually activated sump pump. Segregation shall be performed based upon the applicable target crop and label use. All bulk liquid fertilizer shall be stored within the said structure. This structure shall be referred to as SC-2.

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

This permit has been reviewed and approved by the Illinois Environmental Protection Agency per the attached permit endorsement. This permit is subject to standard conditions on the reverse side of this document and the following special conditions:

SPECIAL CONDITION 1: The permittee shall provide backflow protection in accordance with the Illinois Department of Public Health Plumbing Code (77 Ill. Adm. Code 890) and the Illinois Environmental Protection Agency's Technical Policy Statement (35 Ill. Adm. Code 653.803(c)(4)).

SPECIAL CONDITION 2: The permittee may discharge accumulated precipitation from the herein permitted bulk liquid fertilizer secondary containment structure (SC-2) pursuant to 8 Illinois Administrative Code 255.110 (a) (2) (A) and (B).

SPECIAL CONDITION 3: The permittee shall employ concentric piping for the piping span from the bulk liquid fertilizer secondary containment structure (SC-2) to the bulk liquid pesticide secondary containment structure (SC-1).

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


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


Gerald C. Kirbach, Manager
Permits and Downstate Field Operations

cc: Illinois EPA: WPC: Permits
file
a:137311.per



TC-09-

**APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)
POLLUTION CONTROL FACILITY**

AIR WATER

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

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

FOR AGENCY USE			
File No.	Date Received	Certification No.	Date
APPLICANT	Sec. A Company Name Lincoln Land FS, Inc. 701 Henry Street P.o. Box 667 Jacksonville, IL 6265 217/243-6561		
	Person Authorized to Receive Certification Keith Honegger		Person to Contact for Additional Details Same
	Street Address 3200 Old Troy Road		Street Address Same
	Municipality, State & Zip Code Glen Carbon, IL 62034		Municipality, State & Zip Code Same
	Telephone Number 618/656-8046		Telephone Number Same
	Location of Facility Quarter Section Township Range SE ¼ SEC 21 TWP 15N R 10W 5PM		Municipality Township Jacksonville T15N R10W
	Street Address 701 Henry Street Jacksonville, IL 62650		County Book Number Morgan
	Property Identification Number 09-21-404-007		Parcel Number
MANUFACTURING OPERATIONS	Sec. B Nature of Operations Conducted at the Above Location Mixing, Loading, and Storing of Agrichemicals and Fertilizers		
	Water Pollution Control Construction Permit No. 93062289 Log# 98065307	Date Issued July, 1998	
	NPDES PERMIT No.	Date Issued	Expiration Date
	Air Pollution Control Construction Permit No.	Date Issued	
	Air Pollution Control Operating Permit No.	Date Issued	
MANUFACTURING PROCESS	Sec. C Describe Unit Process <div style="text-align: right; font-size: 2em; font-weight: bold; border: 1px solid black; padding: 5px; display: inline-block;"> RECEIVED NOV 27 2002 </div>		
	Materials Used in Process <div style="text-align: right; font-weight: bold;"> ILLINOIS ENVIRONMENTAL PROTECTION AGENCY BOW/WPC/PERMIT SECTION </div>		
POLLUTION CONTROL FACILITY DESCRIPTION	Sec. D Describe Pollution Abatement Control Facility 1) Agrichemical containment structure consisting of one liquid agrichemical operational area containment structures (60' x 72' x 1.25'); two secondary containment structures (26.5' x 33.5' x 1'; & 24' x 50' x 3.75') and the building covering any of said structures which prevents rain water from washing into chemical spill collection sumps thereby maintaining the integrity of the collection devise. Associated collection and recovery systems as approved under the Agency endorsed Agrichemical Facility Permit No. 93062289 (Log # s 98065307.		

Sec. F POLLUTION CONTROL FACILITY - CONTAMINANTS ACCOUNTING DATA	(1) Nature of Contaminants or Pollutants		
		Material Retained, Captured or Recovered	
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	Agrichemicals	Various Corn and Soybean Pesticides	Recycle
	Fertilizer	Various Nitrogen, Phosphorus & Potash	Recycle
	(2) Point(s) of Waste Water Discharge		
		Plans and Specifications Attached	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
	(3)	Are contaminants (or residues) collected by the control facility?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
	(4)	Date installation completed <u>1989</u> status of installation on date of application <u>Operational</u>	
	(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ 80,000
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ 8,000	
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ 0	
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ 0	
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% 100	

Sec. F SIGNATURE	The following information is submitted in accordance with the Illinois Property Tax Code, as amended, and to the best of my knowledge, is true and correct. The facilities claimed herein are "pollution control facilities" as defined in Section 11-10 of the Illinois Property Tax Code.	
	Signature <u>Edward J. Long</u>	Title <u>Controller</u>

Sec. G INSTRUCTIONS	INSTRUCTIONS FOR COMPILING AND FILING APPLICATION		
	General: Separate applications must be completed for each control facility claimed. Do not mix types (water and air). Where both air and water operations are related, file two applications. If attachments are needed, record them consecutively on an index sheet.		
	Sec. A	Information refers to applicant as listed in the tax records and the person to be contacted for further details or for inspection of facilities. Define facility location by street address or legal description. A plat map location is required for facilities located outside of municipal boundaries. The property identification number is required.	
	Sec. B	Self-explanatory. Submit copies of all permits issued by local pollution control agencies. (e.g. MSD Construction Permit)	
	Sec. C	Refers to manufacturing processes or materials on which pollution control facility is used.	
	Sec. D	Narrative description of the pollution control facility, indicating that its primary purpose is to eliminate, prevent or reduce pollution. State the type of control facility. State permit number, date, and agency issuing permit. A narrative description and a process flow diagram describing the pollution control facility. Include a listing of each major piece of equipment included in the claimed fair cash value for real property. Include an <u>average</u> analysis of the influent and effluent of the control facility stating the collection efficiency.	
	Sec. E	List air contaminants, or water pollution substances released as effluents to the manufacturing processes. List also the final disposal of any contaminants removed from the manufacturing processes. Item (1) - Refers to pollutants and contaminants removed from the process by the pollution control facility. Item (2) - Refers to water pollution but can apply to water-carried wastes from air pollution control facilities. Submit drawings, which clearly show (a) Point(s) of discharge to receiving stream, and (b) Sewers and process piping to and from the control facility. Item (3) - If the collected contaminants are disposed of other than as wastes, state the disposition of the materials, and the value in dollars reclaimed by sale or reuse of the collected substances. State the cost of reclamation and related expense. Item (4) - State the date which the pollution control facility was first placed in service and operated. If not, explain. Item (5) - This information is essential to the certification and assessment actions. This accounting data must be completed to activate project review prior to certification by this Agency.	
Sec. F	Self-explanatory. Signature must be a corporate authorized signature.		
	Submit to: Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Attention: Thomas McSwiggin Permit Section Division of Water Pollution Control	Attention: Donald E. Sutton Permit Section Division of Air Pollution Control