

ILLINOIS POLLUTION CONTROL BOARD
October 6, 2005

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|--------------------------------------|---|-----------------------------|
| GOLD STAR FS, INC. (Lyndon Facility) |) | |
| (Agrichemical Containment Structures |) | |
| The Portion of the Building over the |) | |
| Endloader Fertilizer Transfer Area |) | |
| (Property Identification Number |) | |
| 15-15-302-006)), |) | |
| |) | |
| Petitioner, |) | |
| |) | |
| v. |) | PCB 06-18 |
| |) | (Tax Certification - Water) |
| ILLINOIS ENVIRONMENTAL |) | |
| PROTECTION AGENCY, |) | |
| |) | |
| Respondent. |) | |

ORDER OF THE BOARD (by G.T. Girard):

On August 11, 2005, the Illinois Environmental Protection Agency (Agency) recommended that the Board not certify certain facilities of Gold Star FS, Inc. (Gold Star FS) (Lyndon Facility) as "pollution control facilities" for preferential tax treatment under the Property Tax Code (35 ILCS 200/11-5 *et seq.* (2004)). The disapproved facilities are at Gold Star FS's agrichemical mixing, loading, and storage facility in Whiteside County. The Agency filed the recommendation under Part 125 of the Board's procedural rules (35 Ill. Adm. Code 125). In this order, consistent with the Agency's recommendation, the Board declines to certify that Gold Star FS's facilities are pollution control facilities.

In the August 11, 2005 filing, the Agency further recommended that the Board certify certain other of Gold Star FS's facilities as pollution control facilities. By an order dated August 18, 2005, the Board certified those separate agrichemical containment structures as recommended by the Agency.

The Agency states that it received a tax certification application from Gold Star FS for the portion of the building over the area for endloader transfer of bulk dry fertilizer at Gold Star FS's agrichemical mixing, loading, and storage facility on December 6, 2004. Agency Rec. at 1. On August 11, 2005, the Agency filed a recommendation on the application with the Board. The Agency's recommendation identifies the facilities at issue:

The portion of the building over the area for endloader transfer of bulk dry fertilizer between storage and the blenders, measuring 27 feet by 99.5 feet. Agency Rec. at 2.

The Agency's recommendation also identifies the location of the facilities: Section 15, Township 20 North, Range 5 East of the Fourth Principal Meridian, in Whiteside County. *Id.* at 1-2.

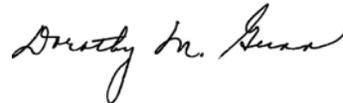
The Agency recommends that the Board deny certification that the identified facilities are pollution control facilities as defined in Section 11-10 of the Property Tax Code (35 ILCS 200/11-10 (2004)). Agency Rec. at 3.

Gold Star FS had 35 days from when it was served with a copy of the Agency's recommendation to contest that recommendation to the Board. 35 Ill. Adm. Code 125.206. Any petition for review was to have been filed on or before September 12, 2005. Gold Star FS failed to file a petition before the Board within that time. Accordingly, consistent with the Agency's recommendation, the Board declines to certify that Gold Star FS's facilities are pollution control facilities that are subject to preferential treatment under the Property Tax Code. The Board dismisses this docket.

IT IS SO ORDERED.

Section 41(a) of the Environmental Protection Act provides that final Board orders may be appealed directly to the Illinois Appellate Court within 35 days after the Board serves the order. 415 ILCS 5/41(a) (2004); *see also* 35 Ill. Adm. Code 101.300(d)(2), 101.906, 102.706. Illinois Supreme Court Rule 335 establishes filing requirements that apply when the Illinois Appellate Court, by statute, directly reviews administrative orders. 172 Ill. 2d R. 335. The Board's procedural rules provide that motions for the Board to reconsider or modify its final orders may be filed with the Board within 35 days after the order is received. 35 Ill. Adm. Code 101.520; *see also* 35 Ill. Adm. Code 101.902, 102.700, 102.702.

I, Dorothy M. Gunn, Clerk of the Illinois Pollution Control Board, certify that the Board adopted the above order on October 6, 2005, by a vote of 4-0.



Dorothy M. Gunn, Clerk
Illinois Pollution Control Board