

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

West Central FS, Inc. – Wataga)
(Property Identification Number) PCB No. 23 -
06-16-227-006) (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.


West Central FS, Inc.
Jim McNelly
1445 Monmouth Blvd.
Galesburg, Illinois 61401

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

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: 

Gabriel H. Neibergall
Assistant Counsel
Division of Legal Counsel

DATED: August 18, 2022

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

**West Central FS, Inc. – Wataga
(Property Identification Number
06-16-227-006)**

)
) **PCB No. 23 -**
) **(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: _____



Gabriel H. Neibergall
Assistant Counsel
Division of Legal Counsel

DATED: August 18, 2022

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

West Central FS, Inc. – Wataga)
(Property Identification Number) PCB No. 23 -
06-16-227-006) (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 December 24, 2018¹, and revised September 20, 2020, the Illinois EPA received a request from West Central FS, Inc-Wataga (Log number TC-140750, Exhibit A) for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204.
2. The facility’s address is: West Central FS, Inc.
688 Depot St.
Wataga, Illinois 61488

The proposed water pollution control facilities in this request are located in the NE ¼ of Section 16, T12N, R2E of the 4th P.M. in Knox County, at the above street address and consist of the following agrichemical containment structures:

One (1) concrete liquid agrichemical loading, unloading, and washing operational containment structure [Named as OC-1 in referenced Illinois Department of Agricultural Permit # AC92021236] measuring 40 ft. (length) x 32 ft. (width) x 0.83 ft. (depth) and the portion of the building over the operational containment structure.

One (1) concrete liquid agrichemical loading, unloading, and washing operational containment structure [Named as OC-3 in referenced Illinois Department of Agricultural Permit # AC92021236] measuring 50 ft.

¹ The Illinois EPA was unable to locate the initial December 24, 2018 Application for Certification; however, the revised September 20, 2020 Application for Certification contains all the necessary information to issue the recommendation.

(length) x 32 ft. (width) x 0.83 ft. (depth) and the portion of the building over the operational containment structure.

One (1) concrete liquid agrichemical (fertilizer) secondary containment structure [Named as SC-1 in referenced Illinois Department of Agricultural Permit # AC92021236] measuring 41.33 ft. (length) x 18.33 ft. (width) x 6 ft. (depth).

One (1) concrete liquid agrichemical (fertilizer) secondary containment structure [Named as SC-3 in referenced Illinois Department of Agricultural Permit # AC92021236] measuring 34 ft. (length) x 34 ft. (width) x 6 ft. (depth).

One (1) concrete liquid agrichemical (pesticide) secondary containment structure [Named as SC-4 in referenced Illinois Department of Agricultural Permit # AC92021236] measuring 34 ft. (length) x 24 ft. (width) x 6 ft. (depth).

One (1) concrete dry fertilizer unloading operational containment structure with the greatest dimensions 141.25 ft. (length) x 30 ft. (width).

One (1) concrete dry fertilizer blending and unloading operational containment structure with the greatest dimensions 57-75 ft. (length) x 35 ft. (width).

These agrichemical facilities collect and store agrichemical rinsates, spills, residues, or washwaters prior to reuse or disposal as approved under the Agency endorsed Agrichemical Facility permit No. AC92021236 (Log No. 18042687 issued on July 31, 2018) and are further described in Exhibit A.

3. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2018), 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.

4. In order to receive preferential tax treatment as pursuant to 35 ILCS 200/11-5 (2018), pollution control facilities must be certified as such by the Board, 35 ILCS 200/11-20 (2018) and 35 Ill. Adm. Code 125.200(a).
5. 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).
6. 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.

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By:



Gabriel H. Neibergall
Assistant Counsel
Division of Legal Counsel

DATED: August 18, 2022

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



Memorandum

To: Mike Roubitchek, Division of Legal Counsel

From: Darin E. LeCrone, P.E., Manager, Industrial Unit, Permit Section, Division of Water Pollution Control

Date: January 22, 2021

Re: West Central FS, Inc. - Wataga
Recommendation of Tax Certification
Log No.: TC-140750
BOW ID No.: W0958040014
Property Index Number: 06-16-227-006

DEL

The Bureau of Water received a request on December 24, 2018 from West Central FS, Inc., having a principal place of business at 1445 Monmouth Blvd., Galesburg, IL 61401, 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:

West Central FS, Inc.
688 Depot St.
Wataga, IL 61488

NE 1/4 of Section 16, Township 12-North, Range 2-East of the 4th PM in Knox County.

Agrichemical containment facilities consisting of:

One (1) concrete liquid agrichemical loading, unloading, and washing operational containment structure [Named as OC-1 in referenced Illinois Department of Agriculture Permit # AC92021236] measuring 40 ft. (length) x 32 ft. (width) x 0.83 ft. (depth) and the portion of the building over the operational containment structure.

One (1) concrete liquid agrichemical loading, unloading, and washing operational containment structure [Named as OC-3 in referenced Illinois Department of Agriculture Permit # AC92021236] measuring 50 ft. (length) x 32 ft. (width) x 0.83 ft. (depth) and the portion of the building over the operational containment structure.

One (1) concrete liquid agrichemical (fertilizer) secondary containment structure [Named as SC-1 in referenced Illinois Department of Agriculture Permit # AC92021236] measuring 41.33 ft. (length) x 18.33 ft. (width) x 6 ft. (depth).

One (1) concrete liquid agrichemical (fertilizer) secondary containment structure [Named as SC-3 in referenced Illinois Department of Agriculture Permit # AC92021236] measuring 34 ft. (length) x 34 ft. (width) x 6 ft. (depth).

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Tax Certification Recommendation

Log No. TC-140750

One (1) concrete liquid agrichemical (pesticide) secondary containment structure [Named as SC-4 in referenced Illinois Department of Agriculture Permit # AC92021236] measuring 34 ft. (length) x 24 ft. (width) x 6 ft. (depth).

One (1) concrete dry fertilizer unloading operational containment structure with greatest dimensions 141.25 ft. (length) x 30 ft. (width).

One (1) concrete dry fertilizer blending and loading operational containment structure measuring 59.75 ft. (length) x 35 ft. (width).

These agrichemical facilities collect and store agrichemical rinsates, spills, residues, or washwaters prior to reuse or disposal as approved under the Agency endorsed Agrichemical Facility Permit No. AC92021236 (Log No. 18042687 issued on July 31, 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.

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

DRG:TC-140750_Tax Cert Recommendation_24Dec18(2).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 #: W0958040014

Project Name: West Central FS, Inc.

Date application received: 12/24/2018

Reviewer: DRG

Log number: TC-140750

Legal Description:
NE 1/4 of Section 16 Twp: 12-North Range: 2-
East PM: 4th

County: Knox

Facility Contact: West Central FS

Phone: _309-343-1600

Pollution Control Facility Type:
Agrichemical Facility

Property ID: 06-16-227-006

Applicant: West Central FS, Inc.
1445 Monmouth Dlv.
Galesburg, IL 61401

Facility: West Central FS, Inc.
688 Depot St.
Wataga, IL 61488

Date Control Devices installed: 9/30/2016

Application Signature by: Jim McNelly

Title: Manager

Contents of Application: Revised submittal includes full application forms revised to exclude structures that were advised to be not consistent with the primary purpose of pollution control. Three page application, cover page, Dept. of Ag agchem permit with IEPA Endorsement, 2 diagrams (1 aerial of facility and 1 layout diagram of dry chemical storage bldgs. (Agency exhibit added for clarification of facility location w.r.t. PLSS)

Is there a pollutant control flow diagram? **Yes Provided with revised submittal of 9/9/2020, previously sent email request 6/26/19 and previously called and left message for Jim McNelly on 6/25/2019.**

Is there sufficient diagrams showing the pollution control facilities? **Yes Provided with revised submittal of 9/9/2020, need to get plan diagram showing each structure by number, resubmit the DoA permit with numbers.**

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:

Agrichemical containment facilities consisting of:

One (1) concrete liquid agrichemical loading, unloading, and washing operational containment structure [Named as OC-1 in referenced Illinois Department of Agriculture Permit # AC92021236] measuring 40

Illinois EPA Log #: TC-140750

Page 2 of 2

ft. (length) x 32 ft. (width) x 0.83 ft. (depth) and the portion of the building over the operational containment structure.

One (1) concrete liquid agrichemical loading, unloading, and washing operational containment structure [Named as OC-3 in referenced Illinois Department of Agriculture Permit # AC92021236] measuring 50 ft. (length) x 32 ft. (width) x 0.83 ft. (depth) and the portion of the building over the operational containment structure.

One (1) concrete liquid agrichemical (fertilizer) secondary containment structure [Named as SC-1 in referenced Illinois Department of Agriculture Permit # AC92021236] measuring 41.33 ft. (length) x 18.33 ft. (width) x 6 ft. (depth).

One (1) concrete liquid agrichemical (fertilizer) secondary containment structure [Named as SC-3 in referenced Illinois Department of Agriculture Permit # AC92021236] measuring 34 ft. (length) x 34 ft. (width) x 6 ft. (depth).

One (1) concrete liquid agrichemical (pesticide) secondary containment structure [Named as SC-4 in referenced Illinois Department of Agriculture Permit # AC92021236] measuring 34 ft. (length) x 24 ft. (width) x 6 ft. (depth).

One (1) concrete dry fertilizer unloading operational containment structure with greatest dimensions 141.25 ft. (length) x 30 ft. (width).

One (1) concrete dry fertilizer blending and loading operational containment structure measuring 59.75 ft. (length) x 35 ft. (width).

These agrichemical facilities collect and store agrichemical rinsates, spills, residues, or washwaters prior to reuse or disposal as approved under the Agency endorsed Agrichemical Facility Permit No. AC92021236 (Log No. 18042687 issued on July 31, 2018)

Notes:

Revised application provided of 9/9/2020 and included missing information, previously sent email and Left message with J. McNelly on 6/25/2019 to obtain add'l information.

Nothing follows – DRG - (November 19, 2020)

REVIEW NOTES

Project Name West Central FS, Inc.

Project Location Wataga

Cty Knox

Log No. TC-140750 Descr

Agrichemical containment facilities consisting of:

Date 11/19/2020 Reviewer

Response rec'd 9-9-20

1) Included map & diagram

These are sufficient and match descriptions of earlier documentation.

2) Process flow diagram was narratively provided.

That is, the process flow characteristics of the pollution control facility are diagrammed narratively rather than graphically. This is sufficient provided it conveys the technical information that a graphic depiction would, which, in this reviewer's opinion, it does.

3) Primary purpose. Letter requested withdrawal of 2 Dry Fert Bldgs → No such withdrawal occurred. However the forms that were submitted do not include the dry fert storage bldgs → so implicitly it was withdrawn.

* By revised application, the requested PCF includes: by name OC-1, OC-3, SC-1, SC-3, SC-4 referenced in Agrichem Permit.
Also the 30' x 141.25' dry fert outside conc. slab
and 35' x 59.75' dry fert outside conc. slab.

REVIEW NOTES

Project Name West Central FS, Inc. Project Location Wataga Cty Knox
Log No. TC-140750 Descr Agrichemical containment facilities consisting of: Date 11/19/2020 Reviewer

Cont.
(inc)

Considering the revision only includes Secondary and operational containment structures and no other structures such as building walls or roofs → The Agency takes no opposition to the claim of primary purpose, by the Applicant, for the requested PCFs.

⇒ Recommend certification for all PCFs requested* in the revised application received on 9-9-2020.

* see page 1 for listing

Gove, Darren

From: Parrish, Mark (West Central FS) <mparrish@westcentralfs.com>
Sent: Tuesday, September 15, 2020 12:55 PM
To: Gove, Darren
Cc: Mcnelly, Jim (WEST CENTRAL FS)
Subject: [External] [WARNING: MESSAGE ENCRYPTED]Log No. TC-140750
Attachments: state-tax-cert-Wataga.pdf; Wataga Containment drawings 001.jpg; Wataga ptax 001.jpg; Process Flow Diagram.docx

Dear Mr. Grove,

I have attached the information requested in your letter dated September 9th 2020 in the matter concerning Log # TC-140750. The two fertilizer structures listed are unloading and loading pads outside the fertilizer building that are used to collect any spilled material and are not for storage. I will also send you a hard copy via mail if requested.

Sincerely,



Mark Parrish
Compliance/Safety
Ormonde Service Center
Cell: 309-337-1302
Office: 309-734-8391



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 control facility claimed. Do not mix types (air and water). Where both air and water operations are related, file two applications.

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

You may complete this form online, save a copy locally, print, sign and submit it to:

Illinois EPA
Attention: Ray E. Pilapil, Permit Section
Division of Air Pollution Control
1021 North Grand Avenue East, P.O. Box 19276
Springfield, IL 62794-9276

Illinois EPA
Attention: Al Keller, Permit Section
Division of Water Pollution Control
1021 North Grand Avenue East, P.O. Box 19276
Springfield, IL 62794-9276

I. Applicant Information:

Company Name: <u>West Central FS, Inc.</u>	Person to Contact for Additional Details: <u>Jim McNelly</u>
Person Authorized to Receive Certification: <u>Jim McNelly</u>	Street Address: <u>1445 Monmouth Blvd.</u>
Street Address: <u>1445 Monmouth Blvd.</u>	City: <u>Galesburg</u> State: <u>IL</u>
City: <u>Galesburg</u> State: <u>IL</u>	Zip: <u>61401</u> Phone: <u>309-343-1600</u>
Zip: <u>61401</u> Phone: <u>309-343-1600</u>	Email Address: <u>imcnelly@westcentralfs.com</u>
Email Address: <u>imcnelly@westcentralfs.com</u>	

II. Facility Information:

Facility Location: Quarter Section: NE 16 Township: 12 - N Range: 2E
Municipality: Wataga Township: Sparta

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

Address: 686 Depot St. City: Wataga

State: IL Zip Code: 61488 County: Knox Book Number: _____

Property Index Number: 06-16-227-006

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:

This is not a manufacturing facility, it is an Agrichemical Facility. The IL Dept. of Ag has permitted this facility, our permit# is: AC920212366. Copy of permit is attached.

Permit Information:

WPC Construction Permit Number: _____	Date Issued: _____
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.

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):

The structures are operational and secondary containment structures used to contain any spills or leaks in the handling, transfer or storage activities of the agrichemical operations of this facility. These are listed as OC-1, OC-3, SC-1, SC-3, SC-4 in the Operational and Secondary Containment Structure sections of Agrichemical Containment Permit also the 30' x 141.25' and 35' x 59.75' reinforced concrete pads Dry Fertilizer Structure section of Agrichemical Containment Permit.

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

These pollution control structures primary purpose is to contain and collect any material spilled in the handling or storage of products used so that they can be recovered and agronomically applied.

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).

Illinois Pesticide Act (415 ILCS 60/1 et seq.) and 8 Illinois Administrative Code 255

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.

Contaminant or Pollutant	Material Retained, Captured or Recovered	
	Description	Disposal or Use
NA	NA	NA

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: Sept. 30, 2016

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

Complete September 30, 2016

Status of installation on date of application:

In service performing fertilizer and other agrichemicals storage, handling, mixing and transfer

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.

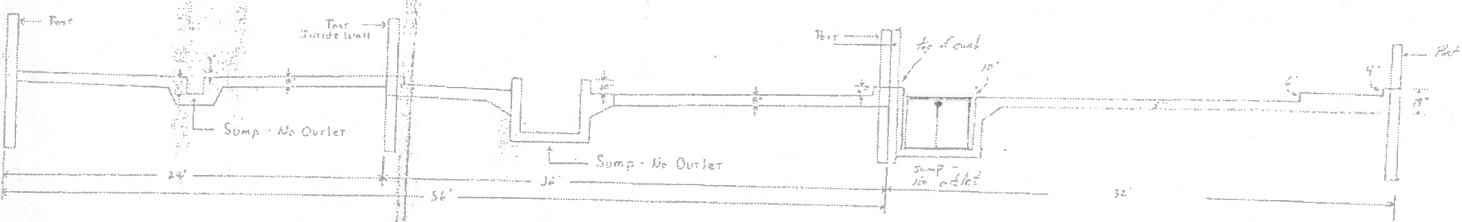
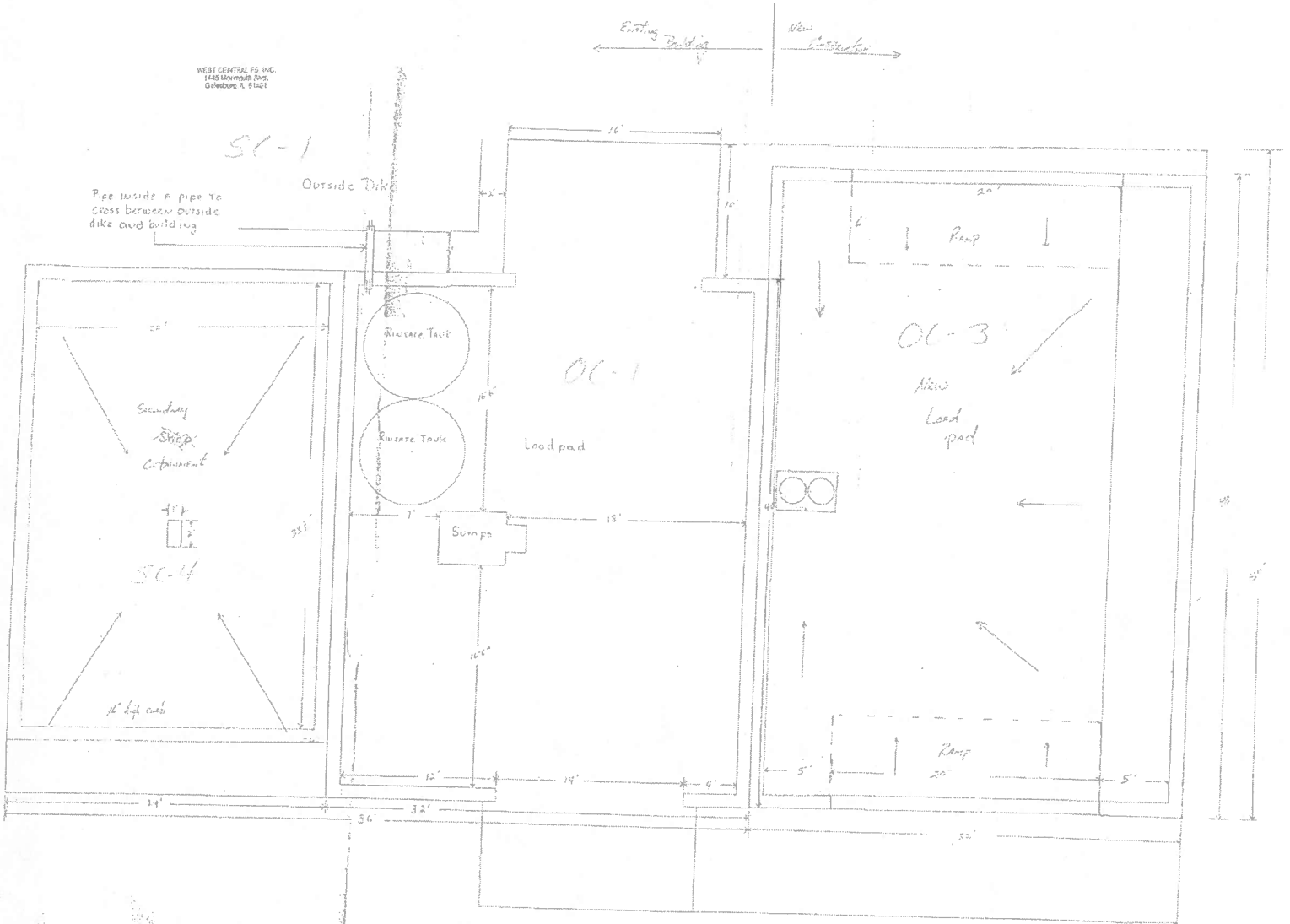
Any person who knowingly makes a false, fictitious, or fraudulent material statement, orally or in writing, to the Illinois EPA commits a Class 4 felony. A second or subsequent offense after conviction is a Class 3 felony. (415 ILCS 5/44(h))

Jim McNelly	General Manager/CEO
Printed Name:	Title:

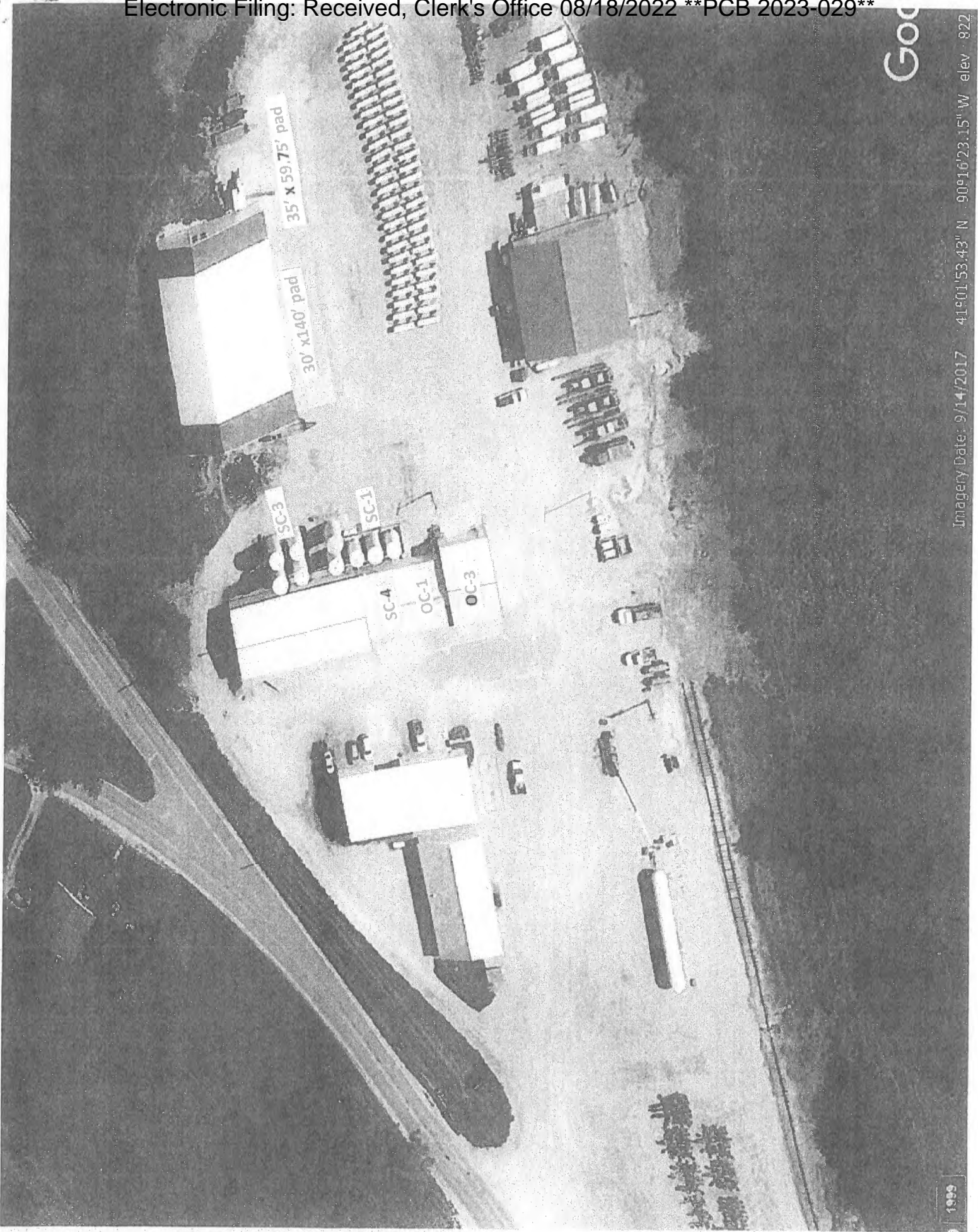
For incorporated entities, signature should be from an authorized corporate representative.

Signature:	Date:

WEST CENTRAL FS, INC.
1445 Alvarado Blvd
Greenville, S. Carol



Watuga FS Facility



Go

Process Flow Diagram for Dry Fertilizer

Receive product by truck on 30' x 140' concrete pad outside -> Product conveyed into storage inside -> Product stored in bins inside -> Product moved to scale by endloader inside -> Product conveyed to blender outside on 35' x 59.75' concrete pad -> Product conveyed to truck outside on 35' x 59.75' concrete pad

Any product spilled on the outside concrete pads can be collected and agronomically applied.

Process Flow Diagram for Liquid Agrichemicals

Receive product by truck in Operational Containment Structure (OC-1 or OC-3) -> Product pumped into storage tanks in Secondary Containment (SC-1, SC-3 or SC-4) -> Product stored in tanks in Secondary Containment (SC-1, SC-3 or SC-4) -> Product pumped and scaled into totes or mix tank or metered into trucks in Operational Containment (OC-1, OC-3)

Any product spilled in containment areas (OC-1, OC-3, SC-1, SC-3, or SC-4) can be collected and agronomically applied.

Rees, Jeromy

From: Gove, Darren
Sent: Wednesday, June 26, 2019 9:34 AM
To: 'jmcnelly@westcentralfs.com'
Subject: Wataga- Tax certification request (IEPA log # TC-140750)

Mr. McNelly,

Good morning – my questions from yesterday's discussion are below.

1. The application needs to provide a diagram of the facility showing each of the requested pollution control structures. The aerial image furnished with the application does not provide sufficient information. The furnished Dept. of Ag (DoA) Permit provides sufficient documentation of the purpose and dimensions for each of the proposed pollution control structures, but the Agency is requesting a new plan drawing/diagram to identify the location and arrangement of each of the requested structures. Please ensure that each structure in the diagram is labeled to match the corresponding structure description in the DoA permit.

2. The application needs to include a process flow diagram with adequate detail to describe how each structure controls pollution.

3. The application includes a request to certify 2 bulk dry fertilizer storage buildings, as described in the DoA permit. The Agency will not recommend these structures for tax certification for the below reasons, therefore, please withdraw such structures from the request in order to more quickly process this request. Such withdrawal should be stated plainly on a separate sheet. Storage structures for dry fertilizer have been determined to have a primary purpose of protecting dry fertilizer from coming into contact with precipitation and moisture in the atmosphere to maintain the quality of the product. Caking and clumping of dry fertilizer due to moisture contact affects the particle size and flowability of the product in mixing and application equipment. In light of this, dry fertilizer storage buildings have been determined to not have pollution control as a primary purpose.

Please let me know if you have any questions or need clarification. Thanks.

Darren Gove
Permit Section, DWPC
BOW, Illinois EPA
217 782-3362

STATE OF ILLINOIS

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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 19, 2022, 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:

West Central FS, Inc.
Jim McNelly
1445 Monmouth Blvd.
Galesburg, Illinois 61401

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
James R. Thompson Center
100 West Randolph Street, Suite. 11-500
Chicago, Illinois 60601

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

/s/ Gabriel H. Neibergall
Assistant Counsel
Division of Legal Counsel
1021 North Grand Avenue East
P.O. Box 19276
Springfield, Illinois 62794-9276
217.782.5544
217.782.9143 (TDD)