

## **Pollution Control Facility Tax Credit Application – Instructions**

Check the box for “water” at the top.

### **Section A**

Complete facility address information. For the location of facility, they want the township and range in the numeric form, not just the name of the township. You can find this on your tax records. The property identification number is the 8 to 14 digit number found on your tax bill.

### **Section B**

For “Nature of Operations Conducted at the Above Location” indicate it is an agrichemical facility and provide the agrichemical permit # and the issue date of the permit. All other items in the section you can put “not applicable.”

### **Section C**

Not applicable

### **Section D**

Briefly describe the secondary containment structures, for example, load-out and rinsate collection, pesticide secondary containment and building, dry fertilizer load-out pad and building, secondary containment for liquid fertilizer, etc. The storage tanks are not eligible.

### **Section E**

Under “Contaminant or Pollutant” list pesticides or fertilizer for agricultural purposes and under “disposal or use” put that these products are recycled and reused. There are not points of waste water discharged, so again, put that products are recycled and reused. You do not need to attach plans or specification but you can include a map or diagram of your facility. Complete the date that the permit was issued and that the facility was “operational” upon completion.

For (5)(a) the fair cash value is what you consider the containment structures to be worth relative to what you would consider selling your entire facility for if you sold it to be continued as an agrichemical facility. For b,c,d these should be 0 because the structures are not worth anything if they were separated from the facility and the containment structures also do not contribute income to the property. For e, the % value to the facility should be consistent with what you believe the fair cash value is relative to the value of the property as a whole. For example, if you believe your agrichemical facility as a whole is worth \$200,000, then what percent of that value is a result of the investment in the containment structures?

### **Section F**

Sign and put your title.

Submit the application to: Illinois EPA  
Attn: Dan Heacock or James Allison  
PO Box 19276  
Springfield, IL 62794-9276  
Ph (217) 782-3362

Please contact IFCA at (309) 827-2774 if you need assistance. When EPA approves the application they will return a certificate to you that you can then file with your county clerk to receive the property tax credit on your tax bill.