MEMORANDUM

PROCEDURE TO OBTAIN CERTIFICATION BY THE STATE CHEMIST PER INDIANA CODE 6-1.1-12-38 FOR PROPERTY TAX DEDUCTIONS REGARDING IMPROVEMENTS TO COMPLY WITH FERTILIZER AND/OR PESTICIDE STORAGE RULES.

Persons seeking this certification must file the following data and information with the State Chemist:

(1) Property physical location. In addition to mailing address and street or road location this must include parcel # or legal description, township, and county.

(2) Drawings illustrating containment area upon property. The drawings must show positions of all storage and operational pads complete with overall dimensions of each, height and thickness of walls and floors, construction materials used, reinforcement utilized, tank locations within containment areas complete with capacity of each and product contents.

(3) Drawings illustrating location and dimensions of any building used for storage of bulk fertilizers and/or pesticides. Information regarding construction material used for the building including walls, roofing, and siding must be given. Plumbing and electrical work to be claimed must be indicated. Additional information relative to whether the building is fully enclosed or not is essential. Also, a statement indicating the percentage of the building utilized for bulk storage is necessary.

(4) Documentation to verify construction and dates of construction. This may take the form of copies of invoices and statements of charges from suppliers, builders, and contractors.

Forward the above information with a telephone number for contact to the Indiana State Chemist, Attention Fertilizer Administrator, at the address given in the letterhead of this memorandum. Allow 30 days for receipt of letter of certification.

Matthew E. Pearson

MIP 4/11/12