

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Carroll Family Farms Partnership)
(Property Identification Number) **PCB 21-**
17-020-400-004)) **(Tax Certification)**
)

NOTICE

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

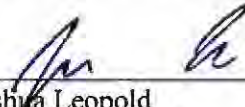
Carroll Family Farms Partnership
502 Locust Street,
Carthage, IL 62321

Copies also provided electronically as follows:

Illinois Department of Revenue
Via email at REV.PropTaxApp@illinois.gov
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 RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY**, a copy of which is herewith served upon you.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: 

Joshua Leopold
Assistant Counsel
Division of Legal Counsel

DATED: February 26, 2021

Illinois Environmental Protection Agency
1021 North Grand Avenue East
Post Office Box 19276
Springfield, Illinois 62794-9276
(217) 558-1333

THIS FILING IS SUBMITTED ON RECYCLED PAPER

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

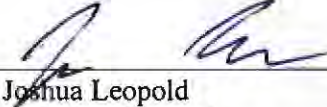
Carroll Family Farms Partnership)
(Property Identification Number) **PCB 21-**
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)

APPEARANCE

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: _____


Joshua Leopold
Assistant Counsel
Division of Legal Counsel

DATED: February 26, 2021

Illinois Environmental Protection Agency
1021 North Grand Avenue East
Post Office Box 19276
Springfield, Illinois 62794-9276
(217)558-133

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BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Carroll Family Farms Partnership)
(Property Identification Number) **PCB 21-**
17-020-400-004)) **(Tax Certification)**
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**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 January 8, 2020, the Illinois EPA received a request from Carroll Family Farms Partnership. (log number TC-142972, 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: Carroll Family Farms Partnership
1123 N. Co. Rd 1200,
Warsaw City, IL 62379

The proposed water pollution control facilities in this request are located in the SE ¼ of Section 2, T4N, R8W of the 4th PM, in Hancock County the above street address and consist of the following:

One concrete livestock waste pit measuring 157 ft. (length) x 121 ft. (width) x 10 ft. (depth) and approximately 19,000 Sq. ft. of concrete slatted flooring over this manure pit.

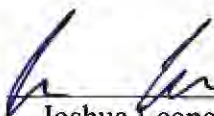
This livestock waste management facility is used to collect, transport, and/or store livestock waste prior to cropland application, and are further described in Exhibit A.

3. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2014), 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 (2014), pollution control facilities must be certified as such by the Board, 35 ILCS 200/11-20 (2014) 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: 
Joshua Leopold
Assistant Counsel
Division of Legal Counsel

Dated: February 26, 2021

Illinois Environmental Protection Agency
1021 North Grand Ave. E.
P.O. Box 19276
Springfield, Illinois 62794-9276
217/558-1333



Memorandum

To: Mike Roubitchek, Division of Legal Counsel

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

Date: **OCT 21 2020**

Re: Carroll Family Farms Partnership - Warsaw
Recommendation of Tax Certification
Log No.: TC-142917
BOW ID No.: W0678110011
Property Index Number: 17-020-400-004

The Bureau of Water received a request on January 8, 2020 from Carroll Family Farms Partnership, having a principal place of business at 502 Locust St, Carthage, IL 62321, 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:

Carroll Family Farms Partnership
1123 N Co Rd 1200
Warsaw City, IL 62379

SE 1/4 of Section 2, Township 4-North, Range 8-West of the West 4th PM in Hancock County.

Livestock waste management facilities consisting of:

One (1) concrete livestock waste pit measuring 157 ft. (length) x 121 ft. (width) x 10 ft. (depth) and approximately 19,000 sq. ft. of concrete slatted flooring over this manure pit.

These livestock waste management facilities are used to collect, transport and/or store livestock wastes prior to cropland application.

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-142917_Tax Cert Recommendation_08Jan20.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 #: W0678110011

Project Name: Carroll Family Farms Partnership

Pollution Control Facility Type:

Swine Livestock Waste Management Facility

Date application received: 1/8/2020

Property ID: 17-020-400-004

Reviewer: DRG

Applicant: Carroll Family Farms Partnership

502 Locust St

Log number: TC-142917

Carthage, IL 62321

Legal Description:

SE 1/4 of Section 2 Twp: 4-North Range: 8-West

PM: West 4th

Facility: Carroll Family Farms Partnership

1123 N Co Rd 1200

Warsaw City, IL 62379

County: Hancock

Date Control Devices installed: 1/1/2020

Facility Contact:

Application Signature by: Drew Carroll

Phone: Drew Carroll 217 219-0172

Title: Owner/Operator

Contents of Application: old 2-page form with diagram of pit which also serves as the process flow diagram,

Is there a pollutant control flow diagram? **Yes**

Is there sufficient diagrams showing the pollution control facilities? **Yes**

This facility generates the following pollutants and prevents their discharge as indicated:

Livestock waste is collected and land applied to cropland.

Physical description of pollution control facilities that ARE recommended:

Livestock waste management facilities consisting of:

One (1) concrete livestock waste pit measuring 157 ft. (length) x 121 ft. (width) x 10 ft. (depth) and approximately 19,000 sq. ft. of concrete slatted flooring over this manure pit.

These livestock waste management facilities are used to collect, transport and/or store livestock wastes prior to cropland application.

This request was sent in with another and consequently was not logged in appropriately but was appended to the other request (TC-142172) thus it is relatively old but has a newer log number.

Notes:

Nothing follows – DRG - (September 10, 2020)

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

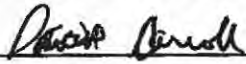

**ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
P. O. Box 19276, Springfield, IL 62794-9276**

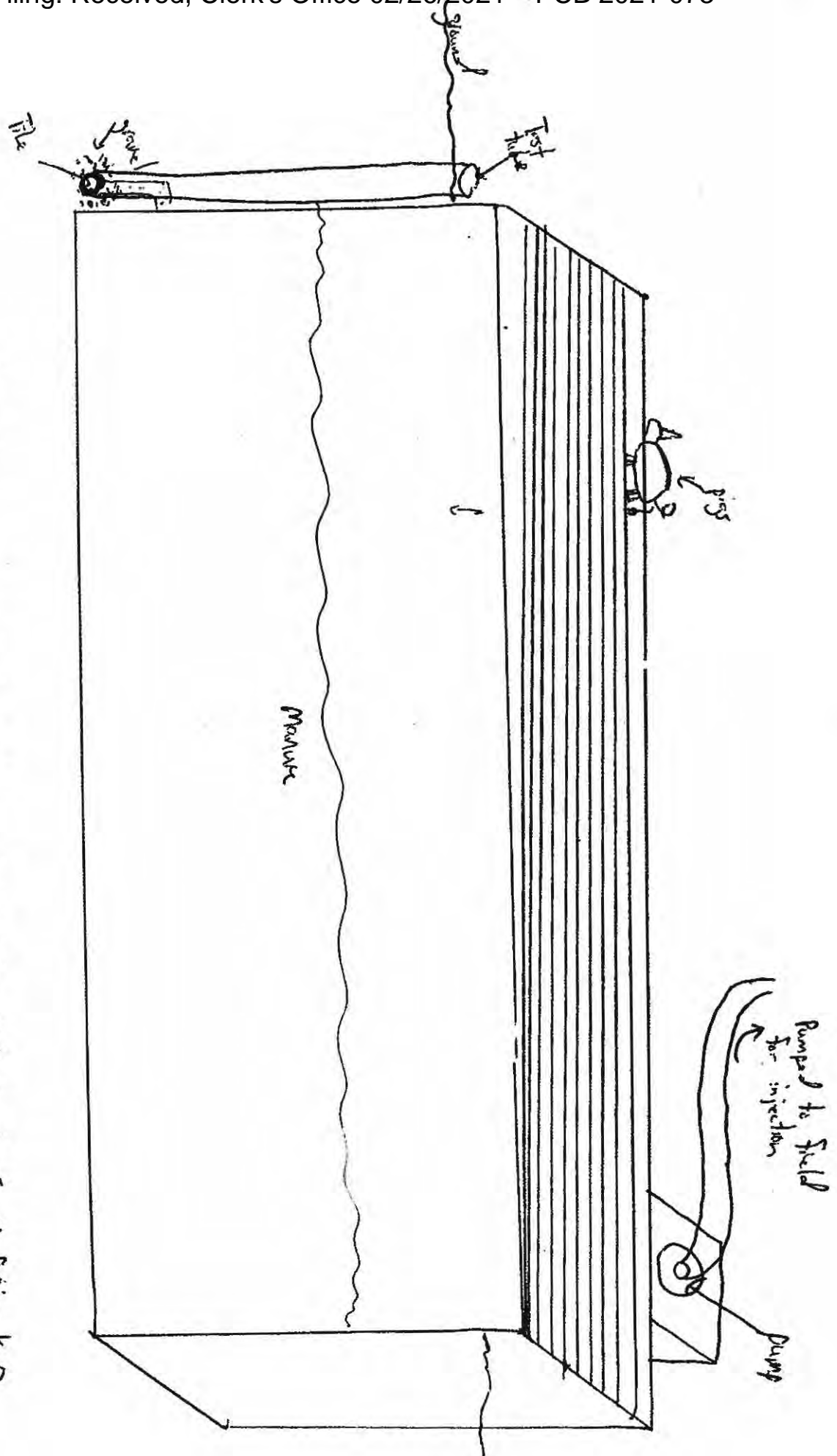
This Agency is authorized to request this information under Illinois Revised Statutes, 1979, Chapter, 120, Section 502a-5. Disclosure of this information is voluntary. However, failure to comply could prevent your application from being processed or could result in denial of your application for certification.

FOR AGENCY USE

1/8/2020

File No.	Date Received	Certification No.	Date	
Sec. A	Company Name Carroll Family Farms Partnership			
APPLICANT	Person Authorized to Receive Certification John D Carroll		Person to Contact for Additional Details Drew Carroll	
	Street Address 502 Locust St		Street Address 1745 E Co Rd 1350	
	Municipality, State & Zip Code Carthage IL 62321		Municipality, State & Zip Code Carthage IL 62321	
	Telephone Number (309) 333-9911		Telephone Number (217) 219-0172	
	Location of Facility Quarter Section	Township T-4-N	Range R-8-W	Municipality Wythe
	Street Address 1123 N Co Rd 1200 Warsaw IL 62379		County Hancock	Township T-4-N
	Property Identification Number 17-02-400-004		Parcel Number 17-02-400-004	Book Number
	Sec. B	Nature of Operations Conducted at the Above Location Agricultural Production, Specifically commercial production of finishing hogs		
	MANUFACTURING OPERATIONS	Water Pollution Control Construction Permit No.		Date Issued
		NPDES PERMIT No.		Date Issued Expiration Date
Air Pollution Control Construction Permit No.		Date Issued		
Air Pollution Control Operating Permit No.		Date Issued		
Sec. C	Describe Unit Process			
MANUFACTURING PROCESS	Materials Used in Process			
Sec. D	Describe Pollution Abatement Control Facility			
POLLUTION CONTROL FACILITY DESCRIPTION	The pit is concrete with the pitwalls being 8" thick. The concrete walls are 10' tall and 157'x121'. The entire pit is covered with concrete slats. The slats are 5" wide with slots 1" wide for manure to pass through. Purpose of pit is to contain hog manure in an impermeable reservoir until it can safely be applied to fields. Nearby streams and groundwater are protected from runoff. The permit is issued by the State of Illinois through the Livestock Management Facilities Program.			

Sec. E	(1) Nature of Contaminants or Pollutants Liquid Manure			
			Material Retained, Captured or Recovered	
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE	
	Air Contaminants	Hog Manure	Waste is injected into soil	
	Runoff Contaminants	Hog Manure	governed by our Certified Nutrient Plan via the Illinois EPA	
POLLUTION CONTROL FACILITY - CONTAMINANTS	(2) Point(s) of Waste Water Discharge Concrete Pumpout sites on the side of the building			
	Plans and Specifications Attached		Yes <input checked="" type="checkbox"/> No <input 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 01/01/20	status of installation on date of application _____		
	(5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ 243,245.00		
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$		
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$		
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$		
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	%		
	ACCOUNTING DATA			
Sec. F	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	 		
		Signature	Title	
Sec. G	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 <u>pollution control facility</u> . 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:		Attention:	Attention:
	Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276		Al Keller Permit Section Division of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution Control



* Influent and Effluent Analysis - 50-55-25 16/1000 gal of $N-P_2O_5-K_2O$

* 100% collection efficiency file which collect groundwater around the facility.

* Containment facility is surrounded by a permeable file which collect groundwater around the facility. Water samples are submitted to EPA quarterly to guarantee the water quality and integrity of the structure.

BAW W0678 230002

DRG

APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)
 POLLUTION CONTROL FACILITY
 AIR WATER

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

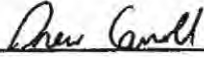
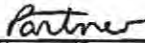
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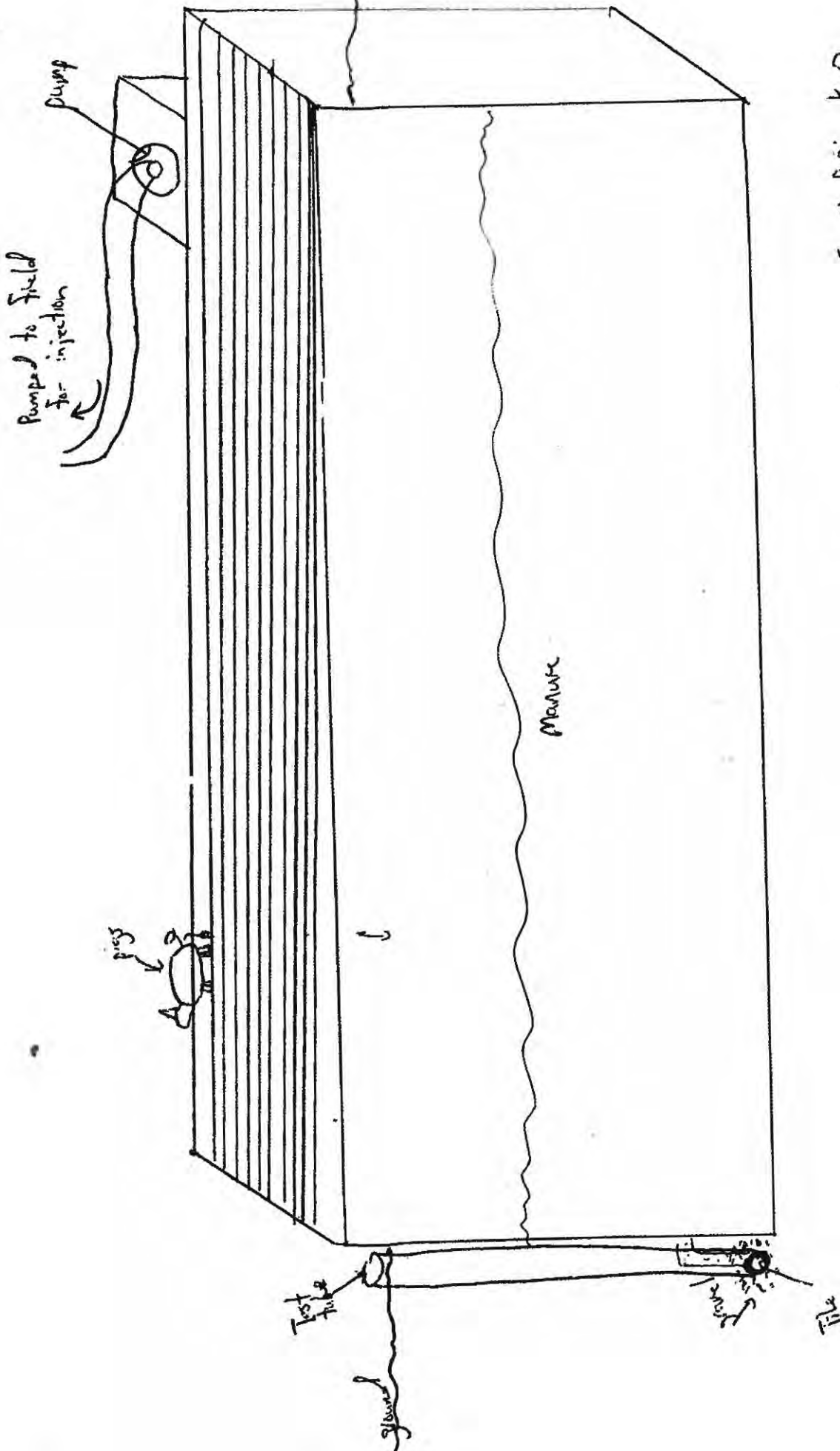
FOR AGENCY USE

File No.	Date Received	Certification No.	Date	
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	Person Authorized to Receive Certification Daniel P Carroll		Person to Contact for Additional Details Drew Carroll	
	Street Address 1320 N Co Rd 1600		Street Address 1745 E Co Rd 1350	
	Municipality, State & Zip Code Carthage IL 62321		Municipality, State & Zip Code Carthage IL 62321	
	Telephone Number (217) 357-1515		Telephone Number (217) 219-0172	
	Location of Facility Quarter Section	Township T-7-N	Range R-6-W	Municipality Wythe
	Street Address 2848 N Co Rd 2400 Dallas City IL 62330		County Hancock	Township T-7-N
	Property Identification Number 05-12-300-004		Book Number	
	Parcel Number 05-12-300-004			
	Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location Agricultural Production, Specifically commercial production of finishing hogs		
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RECEIVED
 JAN 08 2020

IEPA
 BOWWPC/PERMIT SECTION

Sec. E CONTAMINANTS POLLUTION CONTROL FACILITY - ACCOUNTING DATA	(1) Nature of Contaminants or Pollutants Liquid Manure		
		Material Retained, Captured or Recovered	
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
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	(2) Point(s) of Waste Water Discharge Concrete Pumpout sites on the side of the building		
		Plans and Specifications Attached	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
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(4)	Date installation completed <u>01/01/20</u> status of installation on date of application _____		
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	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$	
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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 <u>pollution control facility</u> . 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.		
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Sec. F	Self-explanatory. Signature must be a corporate authorized signature.		
	Submit to: Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Attention: Al Keller Permit Section Division of Water Pollution Control	Attention: Donald E. Sutton Permit Section Division of Air Pollution Control



- Influent and Effluent Analysis: 50-35-25 16/1000 gal of $N-P_2O_5-K_2O$
- * 100% collection efficiency
- * Containment facility is surrounded by a permeable tile which collect groundwater around the facility. Water samples are submitted to EPA quarterly to guarantee the water quality and integrity of the structure.

STATE OF ILLINOIS

COUNTY OF SANGAMON

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)
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)
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CERTIFICATE OF SERVICE

I, the undersigned attorney at law, hereby certify that I have served on the date of February 26, 2021, the attached **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:

Carroll Family Farms Partnership
502 Locust Street,
Carthage, IL 62321

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/ Joshua Leopold
Assistant Counsel
Division of Legal Counsel
1021 North Grand Avenue East
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217-558-1333

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