

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Carroll Limited Partnership- Carthage 2)
(Property Identification Number) **PCB 22-**
(12-15-000-145)) **(Tax Certification)**
)

NOTICE

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

Dan Carroll
1320 North Country Road 1600
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: July 1, 2022

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 Limited Partnership- Carthage 2)
(Property Identification Number) **PCB 22-**
12-15-000-145) **(Tax Certification)**
)

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: July 1, 2022

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 Limited Partnership- Carthage 2

**(Property Identification Number
12-15-000-145)**

**) PCB 22-
) (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 April 10, 2019, the Illinois EPA received a request from Carroll Limited Partnership. (log number TC-141162, 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 Limited Partnership |
| 1574 N Co Rd 1600, |
| Carthage, IL |

The proposed water pollution control facilities in this request are located in the NW ¼ of Section 15, T5N, R7W of the 4th PM, in Hancock County the above street address and consist of the following:

One (1) concrete manure pit (approximately 121 ft. x 157 ft. x 10 ft. and the slotted concrete portion of the floor over the manure pit that capture and contain waste generated in the barn above.

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: July 1, 2022

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



ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 NORTH GRAND AVENUE EAST, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 • (217) 782-3397

JB PRITZKER, GOVERNOR

JOHN J. KIM, DIRECTOR

Memorandum

To: Mike Roubitchek, Division of Legal Counsel

From: Darin E. LeCrone, Manager, Industrial Unit, Permit Section *DEL*

Date: **MAY - 6 2022**

Re: Carroll Limited Partnership - Carthage
Recommendation of Tax Certification
Log # TC-141162
Property Index# 12-15-000-145

The Bureau of Water received a request on April 10, 2019 from David Carroll for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204. We offer the following recommendation.

The water pollution control facilities in this request include the following:

Carroll Limited Partnership
1574 N Co Rd 1600
Carthage, IL

NW ¼ of Section 15, T5N, R7W of the 4th PM in Hancock County

The livestock waste handling facilities consisting of one (1) concrete manure pit (approximately 121 ft. x 157 ft. x 10 ft.), and the concrete slatted portion of the floor over the manure pit that capture and contain waste generated in the barn above. The facility collects, transports and stores livestock waste prior to cropland application.

The facility is 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 Wei Han at 217/782-0610.

DEL:WH:Tax Cert Recommendation.docx

cc: Tax Cert File

Watershed Unit Tax Certification Review Sheet

Project Name: Carroll Limited Partnership

Date: May 4, 2021

Reviewer: WH

Type: Agchem
 Livestock

Log number: TC-141162

Contact: Drew Carroll
1745 E CR 1300
Carthage, IL 63321

Applicant: Dan Carroll
1320 N. CR 1600
Carthage, IL 62321

Phone: 217-219-0172

Facility: Carroll Limited Partnership
1574 N. CR 1600
Carthage, IL 62321

Property Index#: 12-15-000-145

Property ID#: 12-15-000-145
Legal Description: NW of Section: 15 Twp: 5N
R: 7W PM: 4th

Parcel#:

1629 E CR 1300
Carthage, IL 62321

County: Hancock

Property ID#: 12-34-000-314
Legal Description: NW of Section: 34 Twp: 5N
R: 7W PM: 4th

Signature: David Carroll

Title: Partner

Date Control Devices installed: 2015 & 2018

Wastes: Livestock waste is applied to cropland.
 Agrichemical rinsate and spillage is recycled through the facility and/or land applied.
 Other: _____

Physical Description of Pollution Control Devices:

The livestock waste handling facilities consist of one concrete manure pit (approximately 121 ft. x 157 ft. x 10 ft.) and the concrete slatted portion of the floor over the manure pit that capture and contain waste generated in the barn above. The facility collects, transports and stores livestock waste prior to cropland application.

Pollution control facilities requested by the applicant through Description of Pollution Control Facilities, Section 2 of the application form and the attachments.

One (1) concrete manure pit;
Concrete slatted floor;

The pit drawing provided by the attachment of the application can be served as a process flow diagram. Manure is stroed by the pit and then pumped to field for injection.

Recommended Action: Issue tax certification.

Watershed Unit Tax Certification Review Sheet

Project Name: Carroll Limited Partnership

Date: April 27, 2021

Type: Agchem
 Livestock

Reviewer: WH

Log number: TC-141162

Contact: Drew Carroll
1745 E CR 1300
Carthage, IL 63321

Applicant: Dan Carroll
1320 N. CR 1600
Carthage, IL 62321

Phone: 217-219-0172

Facility: Carroll Limited Partnership
1574 N. CR 1600
Carthage, IL 62321
Property ID#: 12-15-000-145
Legal Description: NW of Section: 15 Twp: 5N
R: 7W PM: 4th

Property Index#: 12-15-000-145

1629 E CR 1300
Carthage, IL 62321
Property ID#: 12-34-000-314
Legal Description: NW of Section: 34 Twp: 5N
R: 7W PM: 4th

Parcel#:

County: Hancock

Signature: David Carroll

Title: Partner

Date Control Devices installed: 2015 & 2018

Wastes: Livestock waste is applied to cropland.
 Agrichemical rinsate and spillage is recycled through the facility and/or land applied.
 Other: _____

Physical Description of Pollution Control Devices:

The livestock waste handling facilities consist of two concrete manure pits (approximately 121 ft. x 157 ft. x 10 ft. each) and the concrete slatted portion of the floor over the manure pits that capture and contain waste generated in the barns above. The facility collects, transports and stores livestock waste prior to cropland application.

Pollution control facilities requested by the applicant through Description of Pollution Control Facilities, Section 2 of the application form and the attachments.

Two (2) concrete manure pits;
Concrete slatted floor;

The pit drawing provided by the attachment of the application can be served as a process flow diagram. Manure is stroed by the pit and then pumped to field for injection.

Recommended Action: Issue tax certification.

TC-141162^M

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

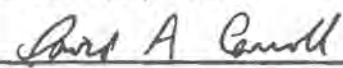
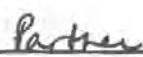
ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
P. O. Box 19276, Springfield, IL 62794-9276

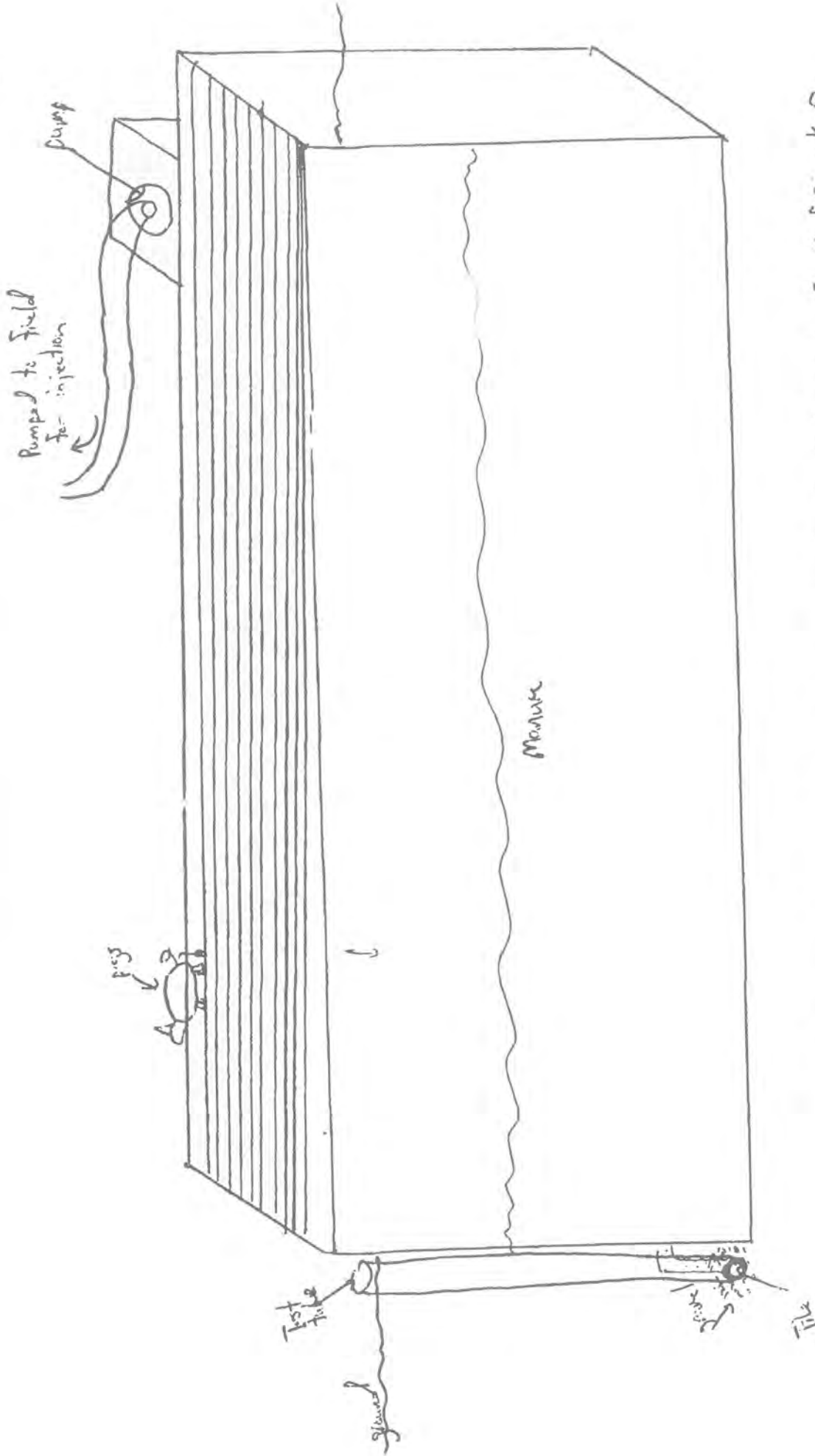
This Agency is authorized to request this information under Illinois Revised Statutes, 1979, Chapter, 120, Section 502a-5. Disclosure of this information is voluntary. However, failure to comply could prevent your application from being processed or could result in denial of your application for certification.

| FOR AGENCY USE | | | | | |
|--|--|-------------------|--|-----------------|----------|
| File No. | Date Received | Certification No. | Date | | |
| Sec. A APPLICANT | Company Name Carroll Limited Partnership | | | | |
| | Person Authorized to Receive Certification Dan Carroll | | Person to Contact for Additional Details Drew Carroll | | |
| | Street Address 1320 N CR 1600 | | Street Address 1745 E CR 1300 | | |
| | 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 | Range | Municipality | Township |
| | NW 15 | 5-7 | 5-7 | Hancock | 5-7 |
| | Street Address 1574 N Co Rd 1600 | | County | Book Number | |
| | Property Identification Number 12-15-000-145 | | Parcel Number 12-15-000-145 | | |
| Sec. B MANUFACTURING OPERATIONS | Nature of Operations Conducted at the Above Location Agricultural production Specifically commercial production of finishing hogs | | | | |
| | 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 MANUFACTURING PROCESS | Describe Unit Process | | | | |
| | Materials Used in Process | | | | |
| Sec. D POLLUTION CONTROL FACILITY DESCRIPTION | Describe Pollution Abatement Control Facility | | | | |
| | <p>The pit is concrete with the pitwalls being 8" thick. The concrete walls are 10' tall and 121'x157'. The entire pit is covered with concrete slats. The slats are 5" wide with slots 1" wide for manure to pass through. Purpose of the pit is to contain hog manure in an impermeable resevoir until it can safely be applied to the fields. Nearby streams and groundwater are protected against runoff. The permit is issued by the State of Illinois through the Livestock Management Facilites Program</p> | | | | |

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IEPA
DOWNSTREAM SECTION

| | | | | |
|-----------------|---|--|---|---|
| Sec. E | (1) Nature of Contaminants or Pollutants Liquid Manure | | | |
| | CONTAMINANTS | Material Retained, Captured or Recovered | | |
| | | Contaminant or Pollutant | DESCRIPTION | DISPOSAL OR USE |
| | | air contaminants | Hog manure | waste is injected into soil and |
| | | runoff contaminants | Hog manure | governed by our Certified Nutrient Management Plan via Illinois EPA |
| | | | | |
| | | | | |
| | | | | |
| | | (2) Point(s) of Waste Water Discharge Concrete Pumpout sites on the sides 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 <u>01/01/15</u> status of installation on date of application _____ | | | |
| ACCOUNTING DATA | (5) a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY: | \$ 233,245.00 | | |
| | 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: | % 49% | | |
| 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 | <div style="display: flex; justify-content: space-around; align-items: flex-end;"> <div style="text-align: center;">  Signature </div> <div style="text-align: center;">  Title </div> </div> | | | |
| 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. | | | |
| INSTRUCTIONS | 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 - SO₄²⁻ 35-25 16/1000 gal of N-P₂O₅-K₂O

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

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COUNTY OF SANGAMON

CERTIFICATE OF SERVICE

I, the undersigned attorney at law, hereby certify that I have served on the date of July 1, 2022, 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:

Dan Carroll
1320 North Country Road 1600
Carthage, IL 62321

Copies also Provided Electronically as Follows:

Illinois Department of Revenue
via email at REV.PropTaxApp@illinois.gov
101 West Jefferson
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ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

/s/ Joshua Leopold
Assistant Counsel
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