

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

David Carroll Limited Partnership - Stronghurst	)	
(Property Identification Number	)	PCB No. 25 -
10-28-300-001)	)	(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.

David Carroll Limited Partnership - Stronghurst  
Drew Carroll  
1745 E Co Rd 1350  
Carthage, Illinois 62321

Don Brown, Clerk  
Illinois Pollution Control Board  
60 East Van Buren, Suite 630  
Chicago, Illinois 60605

**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 Neibergall  
Assistant Counsel  
Division of Legal Counsel

DATED: November 20, 2024

Illinois Environmental Protection Agency  
1021 North Grand Avenue East  
Post Office Box 19276  
Springfield, Illinois 62794-9276  
(217) 782-5544

THIS FILING IS SUBMITTED ON RECYCLED PAPER


**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

<b>David Carroll Limited Partnership - Stronghurst</b>	)	
<b>(Property Identification Number</b>	)	<b>PCB No. 25-</b>
<b>10-28-300-001)</b>	)	<b>(Tax Certification)</b>
	)	

**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 Neibergall  
Assistant Counsel  
Division of Legal Counsel

DATED: November 20, 2024

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

David Carroll Limited Partnership - Stronghurst	)	
(Property Identification Number	)	PCB No. 25-
10-28-300-001)	)	(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 January 31, 2023 the Illinois EPA received a request from David Carroll Limited Partnership - Stronghurst (Log number TC-147354, 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: David Carroll Limited Partnership - Stronghurst  
738 TWP Rd 1700E  
Stronghurst, Illinois 61480

The proposed water pollution control facilities in this request are located in the SW ¼ of Section 28, T9, R4 of the 4th P.M. in Henderson County, at the above street address and consist of the following livestock waste management structures:

One (1) concrete deep hog manure pit measuring 157 ft. (length) x 121 ft. (width) x 10 ft. (height) constructed of 8" thick concrete walls, approximately 18,997 sq. ft of concrete slatted flooring covering the entire pit (5 in. wide slats with 1 in. gap between slats), six (6) concrete pumpout ports measuring 6 ft. (length) x 6 ft. (width) x 8 ft. (depth), approximately 1,178 linear ft. of 6 in. (diameter) plastic drain tile and one 18" tall tile riser.

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

3. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2022), 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 (2022), pollution control facilities must be certified as such by the Board, 35 ILCS 200/11-20 (2022) 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 Neibergall  
Assistant Counsel  
Division of Legal Counsel



Dated: November 20, 2024

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



## ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

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

JB PRITZKER, GOVERNOR

JAMES JENNINGS, INTERIM DIRECTOR

### Memorandum

To: Mike Roubitchek, Division of Legal Counsel

From: Darin E. LeCrone, P.E., Manager, Permit Section, Division of Water Pollution Control, Illinois Environmental Protection Agency *DAL*

Date: OCT 16 2024

Re: David Carroll Limited Partnership - Stronghurst  
Recommendation of Tax Certification  
Log No.: TC-147354  
BOW ID No.: W0718050004  
Property Index Number: 10-28-300-001

The Bureau of Water received a request on January 31, 2023 from David Carroll Limited Partnership, having a principal place of business at, 1626 E Co Rd 1300, 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:

David Carroll Limited Partnership  
738 TWP Rd 1700E  
Stronghurst, IL 61480

SW quarter of Section 28, Township 9, Range 4 of the 4<sup>th</sup> PM in Henderson County.

Livestock waste management facilities consisting of the following:

One (1) concrete deep hog manure pit measuring 157 ft. (length) x 121 ft. (width) x 10 ft. (height) constructed of 8" thick concrete walls, approximately 18,997 sq. ft of concrete slatted flooring covering the entire pit (5 in. wide slats with 1 in. gap between slats), six (6) concrete pumpout ports measuring 6 ft. (length) x 6 ft. (width) x 8 ft. (depth), approximately 1,178 linear ft. of 6 in. (diameter) plastic drain tile and one 18" tall tile riser.

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.

2125 S. First Street, Champaign, IL 61820 (217) 278-5800  
115 S. LaSalle Street, Suite 2203, Chicago, IL 60603  
1101 Eastport Plaza Dr., Suite 100, Collinsville, IL 62234 (618) 346-5120  
9511 Harnson Street, Des Plaines, IL 60016 (847) 294-4000

595 S. State Street, Elgin, IL 60123 (847) 608-3131  
2309 W. Main Street, Suite 116, Marion, IL 62959 (618) 993-7200  
412 SW Washington Street, Suite D, Peoria, IL 61602 (309) 671-3022  
4302 N. Main Street, Rockford, IL 61103 (815) 987-7760

Page No. 1

Tax Certification Recommendation

Log No. TC-147354

If you have any questions regarding the above, please contact Stephanie Burge-Bollero at 217/557-8666.

SAB: TC-147354 Tax Cert Recommendation\_13Sept24.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.

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**BOW ID #:** W0718050004

**Project Name:** David Carroll Limited Partnership

**Pollution Control Facility Type:**

Swine Livestock Waste Management Facility

**Date application received:** 01/31/2023

**Property ID:** 10-28-300-001

**Reviewer:** SAB

**Applicant:** David Carroll

1626 E Co Rd 1300

**Log number:** TC-147354

Carthage, IL 62321

**Legal Description:**

SW quarter of Section 28, Township 9, Range 4 of  
the 4<sup>th</sup> PM

**Facility:** David Carroll Limited Partnership

738 TWP Rd 1700E

Stronghurst, IL 61480

**County:** Henderson

**Date Control Devices installed:** March 2021

**Facility Contact:** Drew Carroll

1745 E Co Rd 1350

Carthage, IL 62321

**Application Signature by:** David Carroll

**Title:** Owner

**Phone:** 217/219-0172

Contents of Application: Application for Certification (Property Tax Treatment) Pollution Control  
Facility, Flow Diagram

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

Is there sufficient diagrams showing the pollution control facilities? **Choose an item.**

**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:**

One (1) concrete deep manure pit measuring 157 ft. (length) x 121 ft. (width) x 10 ft. (high) constructed of 8" thick concrete walls. Approximately 18,997 sq. ft of concrete slatted flooring covers the entire pit (5 in. wide slats with 1 in. gap between slats)

Six (6) concrete pumpout pits measuring 6 ft. (length) x 6 ft. (width) x 8 ft. (depth). Approximately 1,178 linear ft. of 6 in. (diameter) plastic drain tile and one 18" tile riser.

**Notes:**

Nothing follows – SAB - (September 13, 2024)



# Illinois Environmental Protection Agency

1021 North Grand Avenue East • P.O. Box 19276 • Springfield • Illinois • 62794-9276 • (217) 782-3397

**RECEIVED**  
STATE OF ILLINOIS

JAN 31 2023

 Environmental Protection Agency  
BUREAU OF AIR
Facility Type (check one): ☐ Air ☒ Water

For Agency Use Only	
File Number: <u>TC-147354</u>	Date Rec'd: <u>1/31/2023</u>
Certification Number: _____	Date: _____

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 pollution control facility claimed. Send the application only to the appropriate address listed below. Do not mix types (air and water). Where both air and water operations are related, send applications to each of the addresses.

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

**Note:** This form should be completed within Acrobat before being saved, printed, signed, and submitted.

**Air: Illinois EPA**

Attention: William D. Marr, Permit Section  
Bureau of Air  
1021 North Grand Avenue East, P.O. Box 19276  
Springfield, IL 62794-9276

**Water: Illinois EPA**

Attention: Darin LeCrone, Permit Section  
Bureau of Water  
1021 North Grand Avenue East, P.O. Box 19276  
Springfield, IL 62794-9276

**I. Applicant Information**Company Name: David Carroll Limited Partnership

Person Authorized to Receive Certification	Person to Contact for Additional Information
Name: <u>David Carroll</u>	Name: <u>Drew Carroll</u>
Street Addr: <u>1626 E Co Rd 1300</u>	Street Addr: <u>1745 E Co Rd 1350</u>
City: <u>Carthage</u> State: <u>IL</u>	City: <u>Carthage</u> State: <u>IL</u>
ZIP: <u>62321</u> Phone: <u>2173574717</u>	ZIP: <u>62321</u> Phone: <u>2172190172</u>
Email: <u>carrolldavid320@gmail.com</u>	Email: <u>carroll289@gmail.com</u>

**II. Facility Information**

Facility Location: Quarter Section: N1/2 SW 28 Township: 9 Range: 4  
Municipality: \_\_\_\_\_ Township: Media

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

Address: 738 TWP Rd 1700E City: Stronghurst  
State: IL Zip Code: 61480 County: Henderson Book Number: \_\_\_\_\_

Property Index Number: 10-28-300-001 **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

Agriculture Producing, specifically commercial production of finishing hogs.

**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.

IL 532-0222

APC 151 Rev. 5/2021

**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:

- Point(s) of discharge to receiving stream; and
- 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: March 2021

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

Put into place and operated in March of 2021

Status of installation on date of application

In operation.

**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))

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

David Carrow

Printed Name

Partner

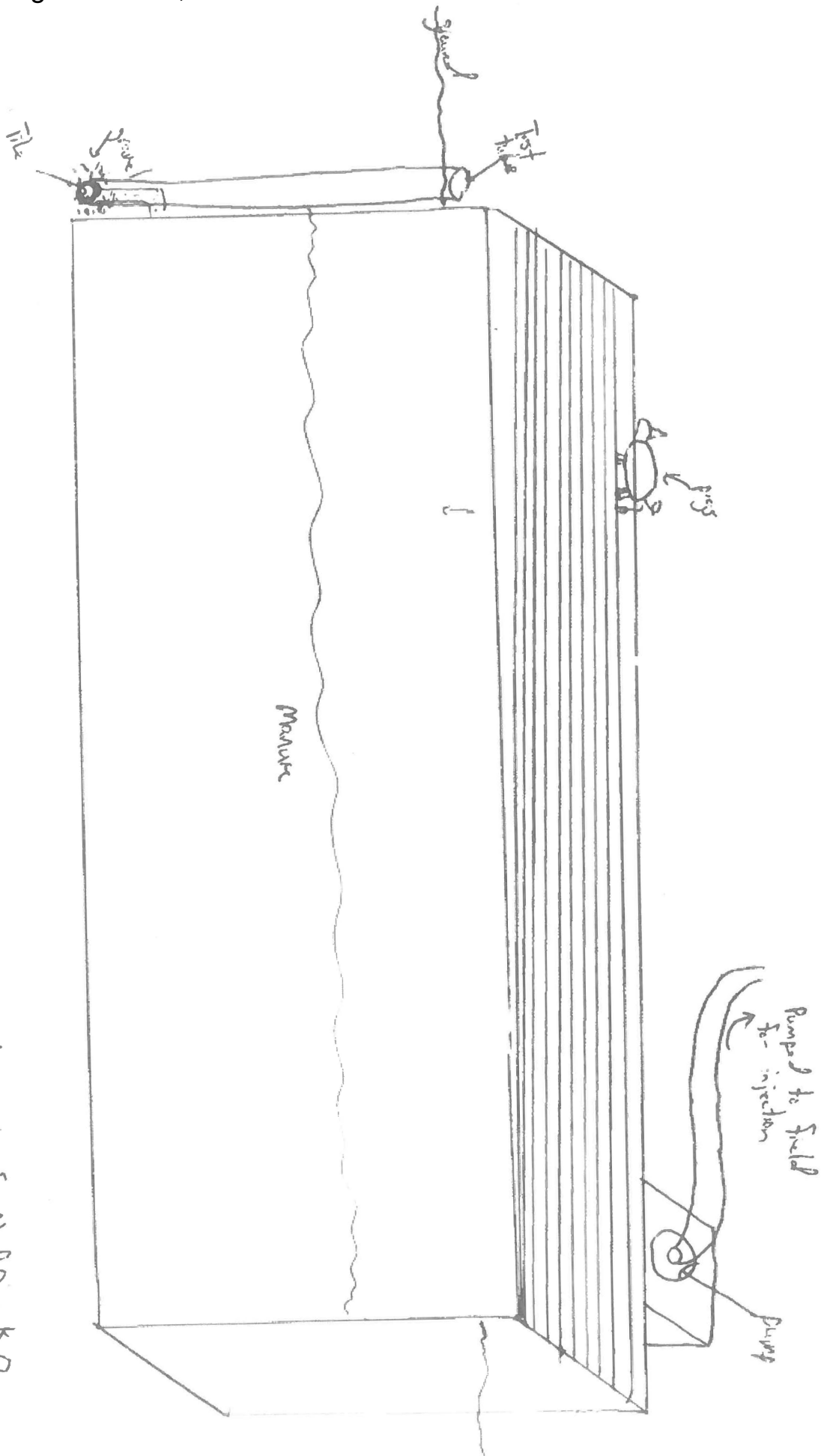
Title

David Carrow

Signature

1-27-23

Date



→ Influent and Effluent Analysis -  $SO_4^{2-}$  -  $35-25$   $16/1000$   $gr/l$  &  $NH_4^+$  -  $NO_3^-$  -  $K_2O$

\* 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.



Stormwater drains north down to this draw that is a creek that seasonally runs water. The nearest body of water is the Mississippi River that is 12 miles away in a straight line.

1700 E

Twin Rd 1700 E



**Burge-Bollero, Stephanie**

---

**From:** Drew Carroll <carroll289@gmail.com>  
**Sent:** Friday, September 6, 2024 2:59 PM  
**To:** Burge-Bollero, Stephanie  
**Subject:** Re: [External] Re: David Carroll Limited Partnership Tax Certification Request TC-147354  
**Categories:** To Do

Hello

Yes there are 6 of the 6'x6'x8' pit pump outs.  
There is 550 ft of pipe from the perimeter till daylight.  
Thank you

On Fri, Sep 6, 2024 at 1:17 PM Burge-Bollero, Stephanie <[Stephanie.Burge-Bollero@illinois.gov](mailto:Stephanie.Burge-Bollero@illinois.gov)> wrote:

Good Afternoon,

Thank you for your quick response. I have just a couple of follow up questions. Could you please tell me the number of 6'x6'x8' pit pump outs that are present? Also, regarding the perimeter tile could you please tell me the length of the pipe from the perimeter until it day lights. Please just let me know if you have any questions.

Thank you,

**Stephanie Burge-Bollero**

Life Sciences Career Trainee

Industrial (401/Mines) Unit, Permit Section,

Division of Water Pollution Control

Illinois Environmental Protection Agency, Bureau of Water

1021 N Grand Avenue E

Springfield, IL 62702

[Stephanie.Burge-Bollero@illinois.gov](mailto:Stephanie.Burge-Bollero@illinois.gov)

Phone (217)557-8666

**From:** Drew Carroll <[carroll289@gmail.com](mailto:carroll289@gmail.com)>

**Sent:** Friday, September 6, 2024 8:32 AM

**To:** Burge-Bollero, Stephanie <[Stephanie.Burge-Bollero@Illinois.gov](mailto:Stephanie.Burge-Bollero@Illinois.gov)>

**Subject:** [External] Re: David Carroll Limited Partnership Tax Certification Request TC-147354

Hello

Below is the additional information you requested for reference to log number TC-147354

1. Attached is a site map of the location.
2. Described on site map. Stormwater drains north from the site to a waterway in the field that then is carried away in a creek that seasonally has water running. In the end it will end up in the Mississippi River which is roughly 12 miles away straight west.
3. Description: The control structure is a concrete pit with walls that are 8" thick. There is a concrete floor with walls that are 10 ft high and dimensions of 121'x157'. The entire pit is covered with concrete slats. The slats are 5" wide with a 1" gap for manure to pass through. The pit pump outs are built into the concrete pit which is a 6ft x 6ft square that is built into the pit with 8" thick walls and that are 8ft tall. There is no stationary pump to remove the manure and does not need to be included in this. The drain tile is 6" plastic tile that runs around the entire outside edge of the pit wall to capture water draining towards the pit. That perimeter tile comes into a 18" tile riser that comes to the surface so that water can be collected. Inside this tile riser is another tile that will then drain water to the waterway to the north to exit into the creek.
4. Original cost of the pollution control facility is \$243,245

Let me know any other additional information you need.

Thank You

On Thu, Sep 5, 2024 at 10:54 AM Burge-Bollero, Stephanie <[Stephanie.Burge-Bollero@illinois.gov](mailto:Stephanie.Burge-Bollero@illinois.gov)> wrote:

Good Morning,

I am in the process of reviewing the Tax certification request for a pollution control facility for David Carroll Limited Partnership's deep pit hog barn in Henderson County (TC-147354). I am reaching out to request additional information needed for the review of this project.

-Please provide a facility map

-Please indicate the direction of storm water runoff from the facility and nearest water body.

-The narrative provided indicates that you are requesting certification for the concrete deep pit and concrete slatted flooring. The drawing provided includes a pump out pit, pump, and drain tile. If you would like to include these components of the manure collection system in your request, please provide an updated narrative including each of these items. Please provide detailed information on these components including quantities, materials of construction, dimensions, horsepower, etc.

-Please provide the original cost of the pollution control facility

When providing additional information regarding this request please reference the log number TC-147354. Please just let me know if you have any questions. I look forward to hearing from you soon.

Thank you for your assistance,

**Stephanie Burge-Bollero**

Life Sciences Career Trainee

Industrial (401/Mines) Unit, Permit Section,

Division of Water Pollution Control

Illinois Environmental Protection Agency, Bureau of Water

1021 N Grand Avenue E

Springfield, IL 62702

[Stephanie.Burge-Bollero@illinois.gov](mailto:Stephanie.Burge-Bollero@illinois.gov)

Phone (217)557-8666

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--

Drew Carroll  
Carroll Family Farms  
217-219-0172 | [drewcarroll@carrollfamilyfarms.com](mailto:drewcarroll@carrollfamilyfarms.com)

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STATE OF ILLINOIS

COUNTY OF SANGAMON

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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 November 20, 2024, 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:

David Carroll Limited Partnership - Stronghurst  
Drew Carroll  
1745 E Co Rd 1350  
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  
60 East Van Buren, Suite 630  
Chicago, Illinois 60605

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

/s/ Gabriel 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)