

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Carroll Family Farms Partnership	)	
(Property Identification Number	)	PCB No. 26 -
12-22-000-200)	)	(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.

Carroll Family Farms Partnership
John Carroll
502 Locust Street
Carthage, Illinois 62321

Don Brown, Clerk
Illinois Pollution Control Board
60 E. Van Buren St., Ste. 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: _____

Joshua Leopold
Assistant Counsel
Division of Legal Counsel

DATED: September 11, 2025

Illinois Environmental Protection Agency
2520 W Iles Ave.
P.O. Box 19276
Springfield, Illinois 62794-9276
(217) 782-5544

THIS FILING IS SUBMITTED ON RECYCLED PAPER

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Carroll Family Farms Partnership	)	
(Property Identification Number	)	PCB No. 26-
12-22-000-200)	)	(Tax Certification)
	)	

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: _____


Joshua Leopold
Assistant Counsel
Division of Legal Counsel

DATED: September 11, 2025

Illinois Environmental Protection Agency
2520 W Iles Ave.
P.O. Box 19276
Springfield, Illinois 62794-9276
(217)782-5544

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BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Carroll Family Farms Partnership	)	
(Property Identification Number	)	PCB No. 26-
12-22-000-200)	)	(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 September 9, 2024, the Illinois EPA received a request from Carroll Family Farms Partnership (Log number TC-151695, 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
1481 N CR 1600
Carthage, Illinois 62321

The proposed water pollution control facilities in this request are located in the

NW ¼ of Section 22, T5N, R7W of the 4th P.M. in Hancock County, at the above street address and consist of the following livestock waste management structures:

One (1) concrete manure pit measuring 163.33 ft. (length) x 65.33 ft. (width) x 10 ft. (depth), concrete slatted flooring over the manure pit, and four (4) pumpout pits measuring 6 ft. (length) x 6 ft. (width) x 10 ft (depth). A perforated plastic drainage tile measuring 457.32 linear feet (length) x 4 in. (height) is located around the pit to prevent flotation of the pit.

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 (2024), 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.

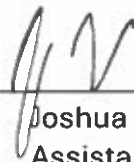
4. In order to receive preferential tax treatment as pursuant to 35 ILCS 200/11-5 (2024), pollution control facilities must be certified as such by the Board, 35 ILCS 200/11-20 (2024) and 35 Ill. Adm. Code 125.200(a).
5. Upon receipt of a tax certification application, the Illinois EPA must file a recommendation 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: September 11, 2025

Illinois Environmental Protection Agency
2520 W Iles Ave.
P.O. Box 19276
Springfield, Illinois 62794-9276
217/782-5544



ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

2520 WEST ILES AVENUE, P.O. BOX 19276, SPRINGFIELD, ILLINOIS 62794-9276 • (217) 782-3397

JB PRITZKER, GOVERNOR

JAMES JENNINGS, ACTING DIRECTOR

Memorandum

To: Mike Roubitchek, Division of Legal Counsel

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

Date: AUG 07 2025

Re: Carroll Family Farms Partnership
Recommendation of Tax Certification
Log No.: TC-151695
BOW ID No.: W0678150017
Property Index Number(s): 12-22-000-200

The Bureau of Water received a request on 9/9/2024 from John Carroll, 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 Ill. Adm. Code 125.204. We offer the following recommendation.

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

Carroll Family Farms Partnership
1481 N CR 1600
Carthage, IL 62321

NW ¼ of Section 22, T5N, R7W in Hancock County

Livestock waste handling facilities consist of:

One (1) concrete manure pit measuring 163.33 ft. (length) x 65.33 ft. (width) x 10 ft. (depth), concrete slatted flooring over the manure pit, and four (4) pumpout pits measuring 6 ft. (length) x 6 ft. (width) x 10 ft (depth). A perforated plastic drainage tile measuring 457.32 linear feet (length) x 4 in. (height) is located around the pit to prevent flotation of the pit.

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

The 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 Ill. Adm. Code 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 this letter, please contact Sarah Coulton at 217/782-0610.

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 Harrison 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. 2
Tax Certification Recommendation
Log No. TC-151695

SC:TC-151695_Tax Cert Recommendation_17April25.docx

cc: Tax Cert File
Todd Bennett

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 #: W0678150017

Project Name: Carroll Family Farms Partnership

Pollution Control Facility Type:

Swine Livestock Waste Management Facility

Date application received: 9/9/2024

Property ID: 12-22-000-200

Reviewer: SC

Log number: TC-151695

Applicant: John Carroll

502 Locust St

Carthage, IL 62321

Legal Description:

NW 22 ¼ Section Twp: 5N Range: 7W

Facility: Carroll Family Farms Partnership

1481 N CR 1600

Carthage, IL 62321

County: Hancock

Facility Contact: John Carroll

502 Locust St

Carthage, IL 62321

Date Control Devices installed: 03/28/2023

Application Signature by: John Carroll

Phone: 309-333-9911

Johncarroll@carrollfamilyfarms.com

Title: Owner

Contents of Application: Application forms, pollution control diagram, specs, plat map

Is there a pollutant control flow diagram? **No**

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:

The livestock waste handling facilities consist of one (1) concrete manure deep pit (approximately 163.33 ft. x 65.33 ft. x 10 ft.) and concrete slatted flooring over the manure pit. The pit has four (4) pumpout pits (approximately 6 ft. x 6 ft. x 10 ft) in order to agitate and remove the waste. The deep pit has a perforated plastic perimeter tile (approximately 457.32 ft. x 4 in.) to prevent flotation of the pit.

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,

Illinois EPA Log #: TC-151695

Page 2 of 2

Four (4) pumpout pits, and
one (1) plastic perimeter drain,

A plat map is provided by the attachment of the application.

Recommended Action: Issue tax certification.

In addition to the above described facilities, the Agency determined that the following facilities ARE NOT pollution control facilities according to § 125.200 having 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 pretreatment, treatment, modification or disposal might be harmful, detrimental or offensive to human, plant or animal life, or to property and therefore ARE NOT recommended.

Not applicable.

Notes:

Nothing follows – SC - (April 17, 2025)



Illinois Environmental Protection Agency

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

Application for Certification (Property Tax Treatment) Pollution Control Facility

For Agency Use Only

File Number: TC 151615 Date Rec'd: 9/9/24
Certification Number: _____ Date: _____

Facility Type (check one): ☐ Air ☒ Water

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: Carroll Family Farms Partnership

Person Authorized to Receive Certification	Person to Contact for Additional Information
Name: <u>John Carroll</u>	Name: <u>John Carroll</u>
Street Addr: <u>502 Locust St</u>	Street Addr: <u>502 Locust St</u>
City: <u>Carthage</u> State: <u>IL</u>	City: <u>Carthage</u> State: <u>IL</u>
ZIP: <u>62321</u> Phone: <u>309-333-9911</u>	ZIP: <u>62321</u> Phone: <u>309-333-9911</u>
Email: <u>johnncarroll@carrollfamilyfarms.com</u>	Email: <u>johnncarroll@carrollfamilyfarms.com</u>

II. Facility Information

Facility Location: Quarter Section: NW S22 Township: T.5N Range: R.7W
Municipality: Hancock Township: Prairie

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

Address: 1481 N CR 1600 City: Carthage
State: IL Zip Code: 62321 County: Hancock Book Number: _____

Property Index Number: 12-22-000-200

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

Agricultural Production, specifically commercial production of finishing pigs

RECEIVED
SEP 09 2024
IEPA
BOW/MPC/PERMIT SECTION

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.

Manufacturing Process Information

Please provide information on the manufacturing process and materials on which pollution control facility is used, including each major piece of equipment associated with the pollution control facility (or low sulfur dioxide emission coal fueled device).

Description of the Process

--

Materials Used in the Process

--

Pollution Control Facility Information

Please provide a narrative description of the pollution control facility (or low sulfur dioxide emission coal fueled device), and an explanation of why its primary purpose is to eliminate, prevent or reduce pollution. State the type of control facility, as well as a narrative description and a process flow diagram describing the pollution control facility. Include an average analysis of the influent and effluent of the control facility stating the collection efficiency, if applicable.

Describe the Pollution Control Facility (or Low Sulfur Dioxide Emission Coal Fueled Device).

The manure pit is concrete with pitwalls being 8" thick. The walls are 10' tall and 65'4"X163'4". The entire pit is covered with concrete slats which are 5" wide with slots 1" wide for manure to pass through.

Describe the Primary Purpose of the Pollution Control Facility (or Low Sulfur Dioxide Emission Coal Fueled Device).

The purpose of the 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.

Identify the statute or regulation (federal or state), or local ordinance, if any, requiring the installation of the subject pollution control facility (or low sulfur dioxide emission coal fueled device).

The installation is required by the Livestock Management Facilities Act (510 ILCS 77/1). The facility ID number with the IL Dept of Agriculture is LF0670820000

Nature of Contaminants or Pollutants

List air contaminants or water pollution substances released as effluents to the manufacturing processes. Also list the final disposal of any contaminants removed from the manufacturing processes.

Material Retained, Captured or Recovered		
Contaminant or Pollutant	Description	Disposal or Use
runoff contaminants	liquid swine manure	waste is injected into the soil and is governed by our Certified Nutrient Management Plan via the IL EPA

Note: Contaminant or pollutant means that which is removed from the process by the pollution control facility.

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: 3-28-23

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

July 2023

Status of installation on date of application

complete

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))

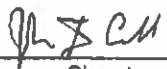
For incorporated entities, signature should be from an authorized corporate representative.

John Carroll

Printed Name

Partner

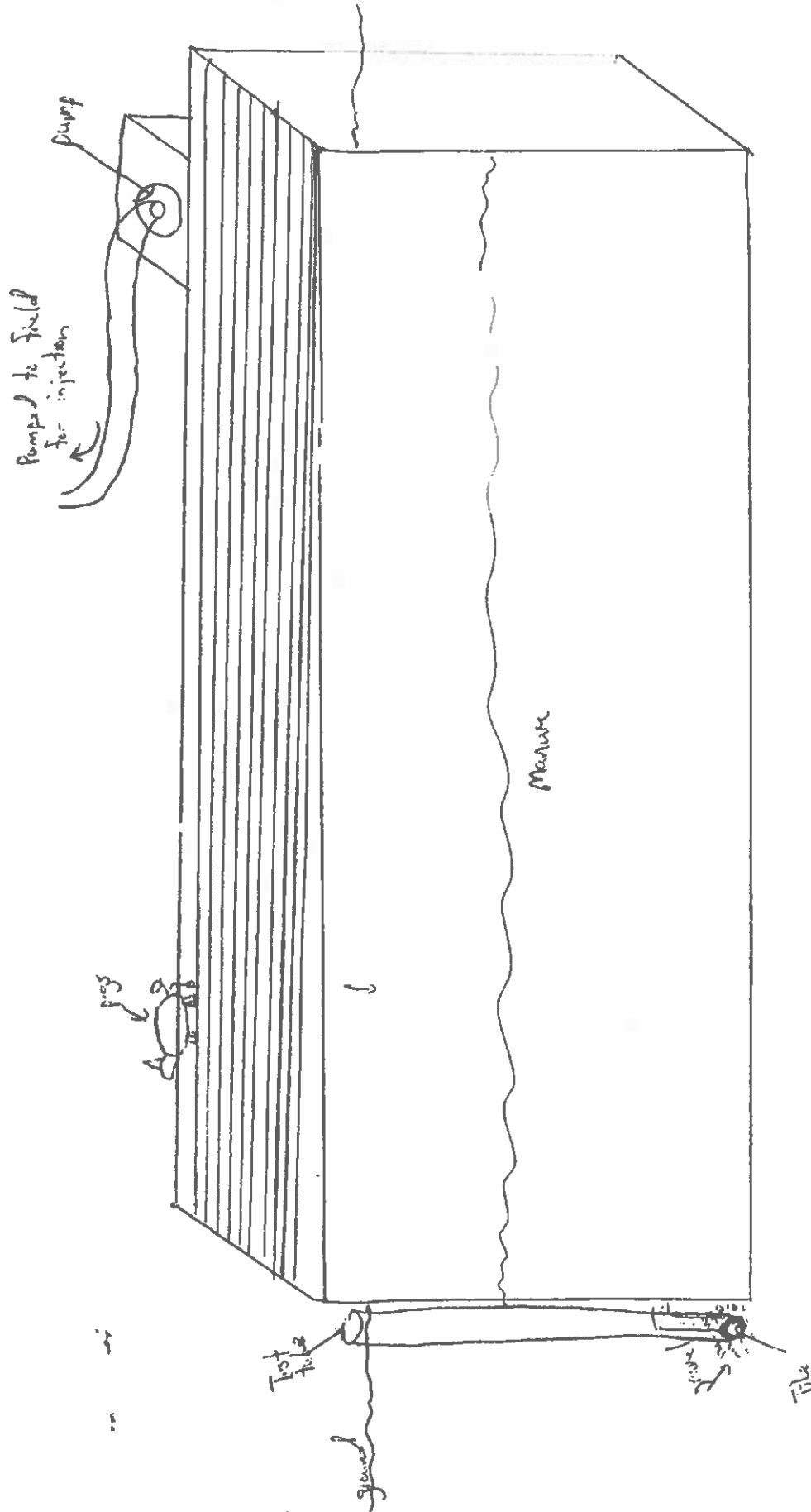
Title



Signature

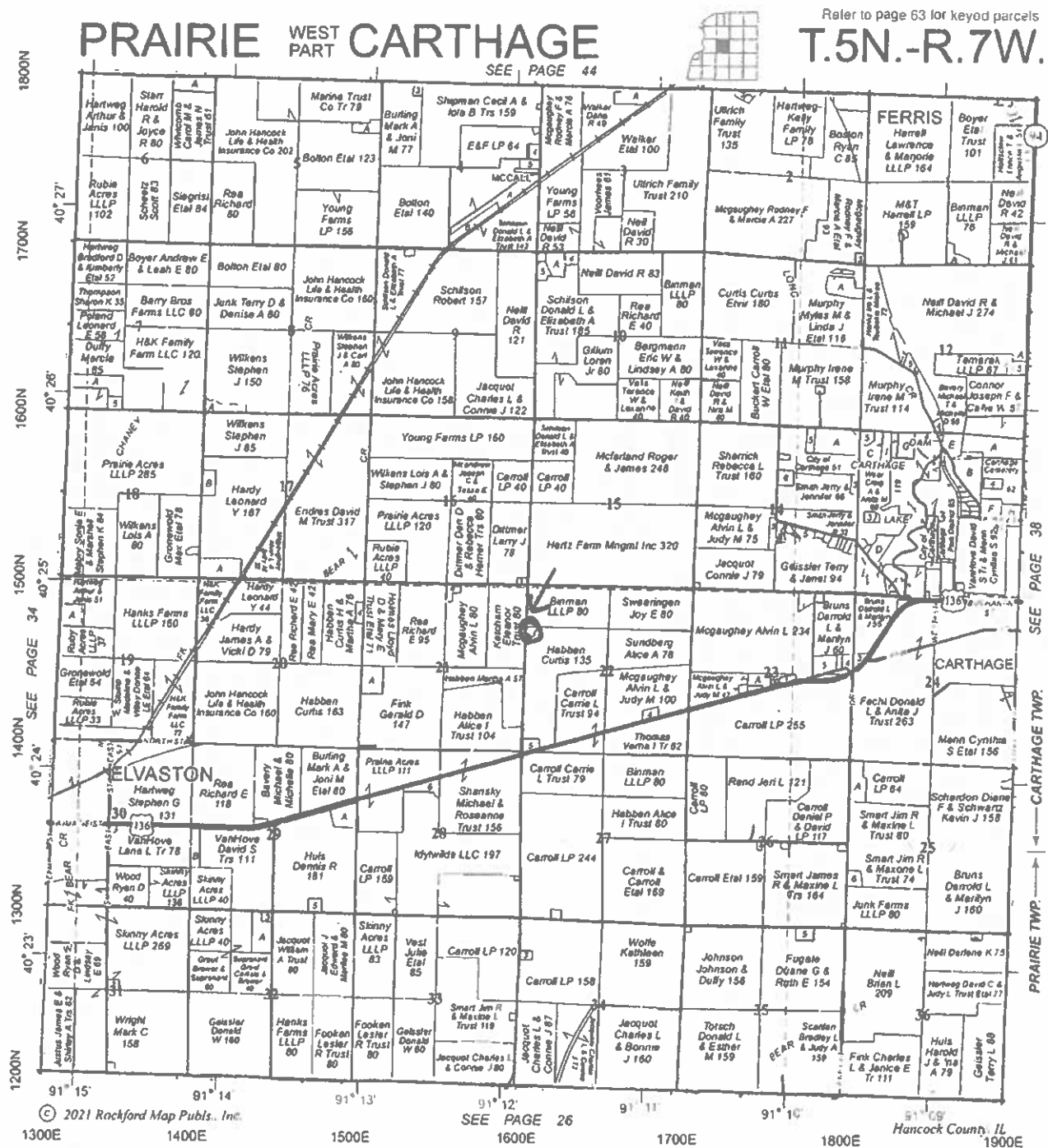
9-5-24

Date



2. Influent and Effluent Analysis - 50-35-25 16/100 gal of $N-P-O_5-K_2O$

- ~ 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.



Hancock County Farm Bureau members receive an upgraded John Deere Rewards membership (Platinum 1) – which unlocks extra discounts on select equipment, parts, and merchandise.



JOHN DEERE

Coulton, Sarah N.

From: John Carroll <johncarroll@carrollfamilyfarms.com>
Sent: Wednesday, April 16, 2025 1:19 PM
To: Coulton, Sarah N.
Subject: [External] RE: Tax Certification Application - Additional Information Requested

4

From: Coulton, Sarah N. <Sarah.Coulton@Illinois.gov>
Sent: Wednesday, April 16, 2025 1:14 PM
To: John Carroll <johncarroll@carrollfamilyfarms.com>
Subject: RE: Tax Certification Application - Additional Information Requested

Thank you for the details. How many pumpout pits are there?

From: John Carroll <johncarroll@carrollfamilyfarms.com>
Sent: Wednesday, April 16, 2025 11:11 AM
To: Coulton, Sarah N. <Sarah.Coulton@Illinois.gov>
Subject: [External] RE: Tax Certification Application - Additional Information Requested

Hi Sarah,

The perimeter tile is placed at the foot of the pit. It is a 4" diameter, perforated plastic tile that surrounds the perimeter of the pit. It has 6" of porous aggregate above it and on the sides. It then has an access pipe rising to the surface where we pull samples 2X annually to test for manure leakage and report to the IL Dept of Agriculture.

The pump outs are 6' X 6' extensions of the pit out from the external wall that are the same height as the pit. They provide external access to the pit for stirring and removing the manure.

Thanks,
John

From: Coulton, Sarah N. <Sarah.Coulton@Illinois.gov>
Sent: Tuesday, April 15, 2025 4:25 PM
To: John Carroll <johncarroll@carrollfamilyfarms.com>
Subject: Tax Certification Application - Additional Information Requested

Good afternoon, Mr. Carroll,

I am reviewing your tax certification application that we received on 9/9/24 for the swine farm located in Carthage, IL and have some questions. The drawing shows that there may be a perimeter tile around the pit and possible pumpout pits but the narrative does not describe these devices. Can you please clarify? If these were installed, then please provide the material and dimensions.

Sincerely,
Sarah

Sarah Coulton
Environmental Protection Specialist

STATE OF ILLINOIS

)

)

COUNTY OF SANGAMON

)

)

CERTIFICATE OF SERVICE

I, the undersigned attorney at law, hereby certify that I have served on the date of September 11, 2025, 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:

Carroll Family Farms Partnership
John Carroll
502 Locust Street
Carthage, Illinois 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 E. Van Buren St., Ste. 630
Chicago, Illinois 60605

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

/s/ Joshua Leopold
Assistant Counsel
Division of Legal Counsel
2520 W Iles Ave.
P.O. Box 19276
Springfield, Illinois 62794-9276
217.782.5544 / 217.782.9143 (TDD)