Electronic Filing - Received, Clerk's Office: 09/16/2015 - \* \* \* PCB 2016-049 \* \* \*

### BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Dan Carroll
(Property Identification Number
12-34-000-314)
) PCB 16) (Tax Certification)

NOTICE

Steve Santarelli Illinois Department of Revenue 101 West Jefferson Post Office Box 19033 Springfield, Illinois 62794

John Theirrault, Clerk Illinois Pollution Control Board James R. Thompson Center 100 West Randolph Street, Stuite 11-500 Chicago, Illinois 60601

Dan Carroll 1320 N CR 1600 Carthage, Illinois 62321

PLEASE TAKE NOTICE that I have today filed with the Office of the Clerk of the Pollution
Control Board an APPEARANCE AND THE RECOMMENDATION OF THE ILLINOIS
ENVIRONMENTAL PROTECTION AGENCY, a copy of which is herewith served upon you.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

Christine M. Zeivel Assistant Counsel

Division of Legal Counsel

DATED: September 16, 2015

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

Electronic Filing - Received, Clerk's Office: 09/16/2015 - \* \* \* PCB 2016-049 \* \* \*

### BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Dan Carroll (Property Identification Number ) PCB 16-12-34-000-314) (Tax Certification)

#### APPEARANCE

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

Christine M. Zeivel

**Assistant Counsel** 

Division of Legal Counsel

DATED: September 16, 2015

Illinois Environmental Protection Agency 1021 North Grand Avenue East Post Office Box 19276 Springfield, Illinois 62794-9276 (217)782-5544 Electronic Filing - Received, Clerk's Office : 09/16/2015 - \*\*\* PCB 2016-049 \*\*\*

#### BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Dan Carroll	)
(Property Identification Number	) PCB 16-
12-34-000-314)	) (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.

- On December 31, 2014, the Illinois EPA received a request from Carroll Limited
  Partnership (log number TC-26-14, 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
  1629 E CR 1300
  Carthage, IL 62321

The proposed water pollution control facilities in this request are located at Section 34, T5N, R7W of the 4th P.M. in Hancock County, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete manure pit (approximately 102 ft. x 192 ft. x 10 ft. deep), one 4" diameter PVC perimeter tile approximately 600 feet long, one 12" diameter monitoring port approximately 8 feet long, and slotted floors over the pit that collect swine waste.

These livestock waste management facilities are used to contain livestock waste prior to cropland application, and is further described in Exhibit A.

 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 III. 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.

- 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 III. Adm. Code 125.200(a).
- Upon receipt of a tax certification application, the Illinois EPA must file a recommendation on the application with the Board, 35 Ill Adm. Code 125.205(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:

Christine M. Zeive Assistant Counsel

Division of Legal Counsel

Dated: September 16, 2015 Illinois Environmental Protection Agency 1021 North Grand Ave. E. P.O. Box 19276 Springfield, Illinois 62794-9276 217/782-5544

# Electronic Filing - Received, Clerk's Office : 09/16/2015 - $^{***}_{EXHIBIT}$ 2016-049 \* \* \*



### **ILLINOIS ENVIRONMENTAL PROTECTION AGENCY**

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

PAT QUINN, GOVERNOR

JOHN J. KIM, INTERIM DIRECTOR

### Memorandum

To:

Charles Gunnarson, Division of Legal Counsel

From:

Al Keller, Manager, Permit Section

Date:

Re:

Dan Carroll 1320 N CR 1600 Carthage, IL 62321

Recommendation of Tax Certification

Log # TC-26-14

Property ID # 12-34-000-314

The Bureau of Water received a request on December 31, 2014 from Carroll Limited Partnership for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 II. Adm. Code 125.204. We offer the following recommendation.

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

Carroll Limited Partnership 1629 E CR 1300 Carthage, IL 62321

Section 34, T5N, R7W of the 4th PM in Hancock County

Livestock waste handling facilities consisting of one concrete manure pit (approximately 102 ft. x 192 ft. x 10 ft. deep), one PVC perimeter tile (4 in. dia., approximately 600 ft. in length), one PVC monitoring port (12 in. dia., approximately 8 ft. deep), and slotted floors over the pit that collect swine waste. These livestock waste management facilities are used to collect, transport, and/or store livestock waste 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 Jenny Larsen at 217/782-0610.

SAK:JML:Tax Certs\Livestock\LogTC-26-14.docx

ce: Tax Cert File

4302 N. Main St., Rockford, IL 61103 (815)987-7760 595 S. State, Elgin, IL 60123 (847)608-3131 2125 S. First St., Champalgn, IL 61820 (217)278-5800 2009 Mail St., Collinsville, IL 62234 (618)346-5120 9511 Harrison St., Des Plaines, IL 60016 (847)294-4000 5407 N. University St., Arbor 113, Peorla, IL 61614 (309)693-5462 2309 W. Main St., Suite 116, Marion, IL 62959 (618)993-7200 100 W. Randolph, Suite 11-300, Chicago, IL 60601 (312)814-6026 Electronic Filing - Received, Clerk's Office : 09/16/2015 - \* \* \* PCB 2016-049 \* \* \*

## Watershed Unit Tax Certification Review Sheet

Project Name: Carroll Limited Partnership	Location: Carthage, IL			
Reviewer: Jenny Larsen	Date: 01/21/2015			
Log number: TC-26-14	Type: Agchem X Livestock			
Applicant: Dan Carroll 1320 N CR 1600 Carthage, IL 62321  Facility: 1629 E CR 1300 Carthage, IL 62321  Legal Description: S: 34 T: 5N R: 7W PM: 4 <sup>th</sup> Date Control Devices installed: 01/01/10	Contact: John Carroll  Phone: (309)333-9911  Property ID: 12-34-000-314  County: Hancock  Signature: John Carroll  Title: Partner  Provided Fair cash Value: \$ 233,245			
Wastes: X 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:				
This facility consists of one concrete manure pit (102 ft. x 192 ft. x 10 ft.) with slotted floors to collect swine waste. The manure is pumped out of the pits and applied to the fields as crop fertilizer. The Legal Description of the facility was found using the Illinois State Geological Survey's "Public Land Survey System".				
Spoke with Dan Carroll on 8/4/15. He said the diameter of the perimeter tile is 4" with a length of approximately 600 feet and the diameter of the monitoring port is 12" with a length of approximately 8 feet. The monitoring port and perimeter tile will be included in the tax certification.				
The primary purpose for these structures is to contain swine manure thereby preventing contaminated water runoff.				
Recommended Action: Permit the above mentioned structures.				

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Heacock, Dan: FW: Carroll Farms- Application for Certification (Property Tax Treatment) Page 1 of 1

### Symantec Enterprise Vault - Properties

View whole item

Search Author Keller, Al New Recipients Heacock, Dan; Poe, Deana Subject FW: Carroll Farms- Application for Certification (Property Tax Treatment) Restore Date Wednesday, December 31, 2014 10:29:30 AM Contents Please log this project in with today as the date of receipt. Help From: John Carroll [mailto:johncarroll@carrollfamilyfarms.com] Sent: Wednesday, December 31, 2014 10:12 AM Subject: Carroll Farms- Application for Certification (Property Tax Treatment) Mr Keller, I wasn't sure if the attached document had to be in your hands by Dec 31 or postmarked by then. Out of precaution I am emailing you a copy of it, but also put in the mail today headed to your unit. Kind Regards, John Carroll 309-333-9911

Attachments:

1888\_001.pdf

## Electronic Filing - Received, Clerk's Office : 09/16/2015 - \* \* \* PCB-2016-04

APPLICATION FORCE
JAN 0 2 2015

APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)

N 0 2 2015

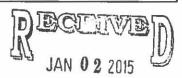
AIR WATER 
WATER

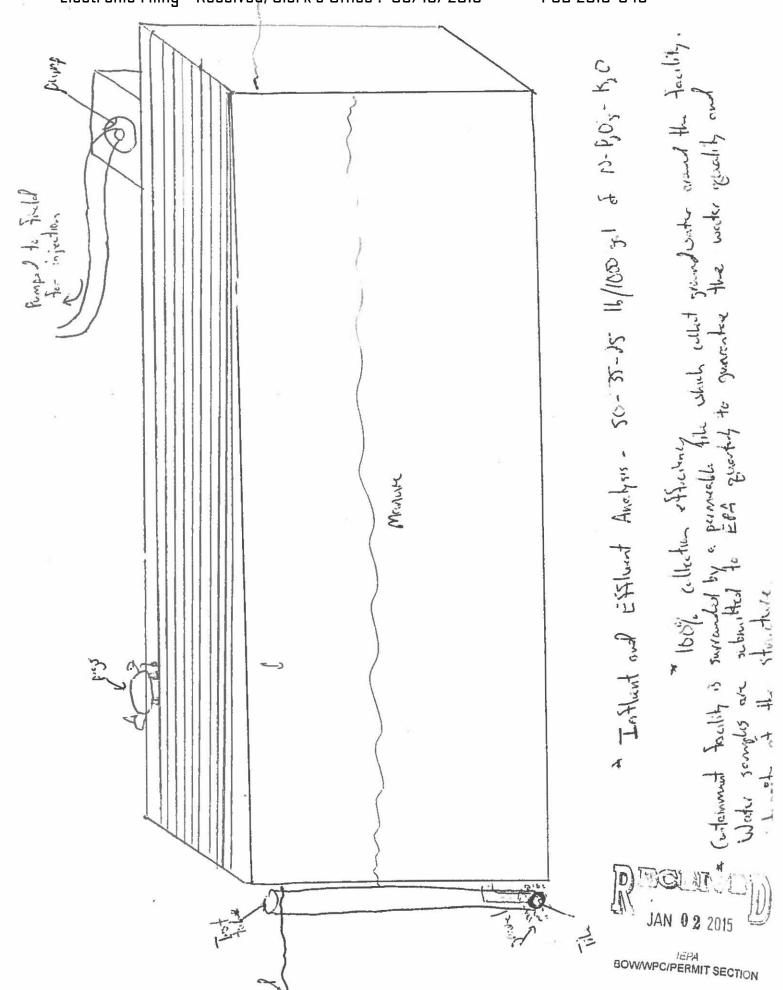
This Agency is authorized to request this information under Illinois Revised Statues, 1979, Chapter, 120, Section 502a-5. Disclosure of this information is voluntary. However, failure to comply could prevent your application from being processed or could result in denial of your application for certification.

15.7.4 ILLINOIS ENVIRONMENTAL PROTECTION AGENCY BOW/WPC/PERMIT SEC 有の Box 19276, Springfield, IL 62794-9276

	FOR ACENOVIIO			application for c	eritication.
	FOR AGENCY US	E			
File No.	Date Received	Certification No	No Date		te
Sec. A	Company Name				
l	Carroll Limited Partnership				
	Person Authorized to Receive Certification		Person to Con	tact for Addition	onal Details
	Dan Carroll John Carroll				
Street Address Street Address					
	1320 N CR 1600		502 Locust S		1-
TN	Municipality, State & Zip Code Municipality, State & Zip Code Carthage, IL 62321 Carthage, IL 62321			de	
Š	Telephone Number		Telephone Nu		
APPLICANT	(217) 357-1515		(309) 333-99		
-	Location of Facility		Municipality		ownship
	Quarter Section Township	Range	3 0 35		
		5-7	Hancock		5-7
	Street Address		County	В	ook Number
	1629 E CR 1300		Hancock		
14	Property Identification Number 12-34-000-314		Parcel Number 12-34-000-3		-¥
Sec. B	Nature of Operations Conducted at the Abo	us Location	12-34-000-3	14	
<u> </u>	Agricultural production, specifically com	mercial productio	on of finishing	hogs	
MANUFACTURING	Water Pollution Control Construction Permi	it No.	Date Issued		
	NPDES PERMIT No.		Date Issued		Expiration Date
-	Air Pollution Control Construction Permit N	0.	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 Faci	lity			
POLLUTION CONTROL FACILITY DESCRIPTION	The pit is concrete with the pitwalls beir entire pit is covered with concrete slats through. Purpose of pit is to contain ho fields. Nearby streams and groundwate Illinois through the Livestock Managem	. The slats are 5 og manure in an i er are protected a	" wide with slo mpermiable re against runoff.	ots 1" wide fo esevoir until i	r manure to pass t can safely be applied to

Sec. E	(1) Nate	ure of Contaminants or Pollutants Manure				
			Material Reta	ined, Capti	ured or Recove	red
NTS	Contan	ninant or Pollutant	DESCRIPTION		DISPOSAL OR	
¥		aminants	hog manure		njected into soil	
LAM.	runoff c	ontaminants	hog manure		by our Certified	
N N				Management Plan via the Illinois EF		
7						
Ç						- 2 3 3 7 7
LF		nt(s) of Waste Water Discharge				
80	Concre	ete pumpout sites on the sides of		W.		
NO NO			Plans and Specifications	Attached	Yes ⊠	No 🗆
O Z		re contaminants (or residues) co			Yes 🗵	No 🗆
5	(4)	Date installation completed 01/01	/10status of installation o	n date of a	pplication	
NTA I	(5) a	. FAIR CASH VALUE IF CONSIDE	RED REAL PROPERTY:		\$ 233,245.00	
0 PC	b	. NET SALVAGE VALUE IF CONS	IDERED REAL PROPERTY:		\$ 0.00	
NIN	С	PRODUCTIVE GROSS ANNUAL	INCOME OF CONTROL FACILITY:		\$ 0.00	
POLLUTION CONTROL FACILITY – ACCOUNTING DATA CONTAMINANTS	d	. PRODUCTIVE NET ANNUAL INC	COME OF CONTROL FACILITY:		\$ 0.00	<del>,</del>
AC	е	PERCENTAGE CONTROL FACI	LITY BEARS TO WHOLE FACILITY	VALUE:	% 49	
Sec. F	The follo		ordance with the Illinois Property Tax			ne best of my
	knowled	lge, is true and correct. The facilities	claimed herein are "pollution control	facilities" as	defined in Section	n 11-10 of the
띭	Illinois P	Property Tax Code.				•
ATC		+ 11 01	$\Omega$ /			
SIGNATURE	_ isl	n / Comol 1	Vartue			
κ	Signatu	ure (	Title			
Sec. G		100000000000000000000000000000000000000	ONS FOR COMPILING AND FILING APP	PLICATION		
	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 fisted 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.					
1	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 pollution control facility. Include a listing of each major piece of equipment included in the claimed				
		fair cash value for real property. Include an average analysis of the influent and effluent of the control facility stating the collection efficiency.				
w	Sec. E		n substances released as effluents to the	manufacturino	processes. List a	so the final
INSTRUCTIONS	100.000 (Tribution Trib	disposal of any contaminants removed from the manufacturing processes.				
Ē		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,				
₽.			can apply to water-carried wastes from a narge to receiving stream, and (b) Sewers			
NSI		facility.	ange to receiving stream, and (b) servers	and process	piping to and norm	ine control
ttem (3) – If the collected contaminants are disposed of other than as wastes, state the disposition of the material				s, and the value		
		in dollars reclaimed by sale or reuse o	f the collected substances. State the cost	of reclamatio	n and related expe	nse.
		Item (4) – State the date which the political litem (5) – This information is essential	lution control facility was first placed in set to the certification and assessment action	vice and oper	rated. It not, explai infino data must be	n. 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	Al Keller	Donald E. C.	utton	
		P.O. Box 19276	Permit Section	Donald E. S Permit Section		
		Springfield, IL 62794-9276	Division of Water Pollution Control		ir Pollution Control	





STATE OF ILLINOIS	)
COUNTY OF SANGAMON	)

### PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on September 16, 2015, I served true and correct copies of an <u>APPEARANCE AND THE RECOMMENDATION</u>, upon the persons and by the methods as follows:

[1st Class U.S. Mail]

[1st Class U.S. Mail]

Steve Santarelli Illinois Department of Revenue 101 West Jefferson P.O. Box 19033 Springfield, Illinois 62794 Dan Carroll 1320 N CR 1600 Carthage, Illinois 62321

### [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/ Christine M. Zeivel 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)

THIS FILING IS SUBMITTED ON RECYCLED PAPER