## **BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

**Carroll Family Farms Partnership** (Property Identification Number 17-020-400-004)

) ) PCB 21-) (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 <u>APPEARANCE</u> and <u>RECOMMENDATION OF THE ILLINOIS</u> <u>ENVIRONMENTAL PROTECTION AGENCY</u>, a copy of which is herewith served upon you.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By:

Joshya 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 17-020-400-004) ) ) PCB 21-) (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: February 26, 2021

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

THIS FILING IS SUBMITTED ON RECYCLED PAPER

## BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

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

## **<u>RECOMMENDATION OF THE ILLINOIS</u>** <u>ENVIRONMENTAL PROTECTION AGENCY</u>

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

1/4 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

Α,

THIS FILING SUBMITTED ON RECYCLED PAPER

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.

- 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).
- 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

## Date: OCT 2 1 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

2125 S. First Street, Champaign, IL 61820 (217) 278-5800 2009 Mall Street 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

## 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

Date application received: 1/8/2020

Reviewer: DRG

Log number: TC-142917

Legal Description: SE 1/4 of Section 2 Twp: 4-North Range: 8-West PM: West 4th

County: Hancock

**Facility Contact:** 

Phone: Drew Carroll 217 219-0172

Pollution Control Facility Type: Swine Livestock Waste Management Facility

Property ID: 17-020-400-004

Applicant: Carroll Family Farms Partnership 502 Locust St Carthage, IL 62321

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

Date Control Devices installed: 1/1/2020

Application Signature by: Drew Carroll

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:

Electronic Filing: Received, Clerk's Office 02/26/2021 \*\*PCB 2021-073\*\* Illinois EPA Log #: TC-142917 Page 2 of 2

Nothing follows - DRG - (September 10, 2020)

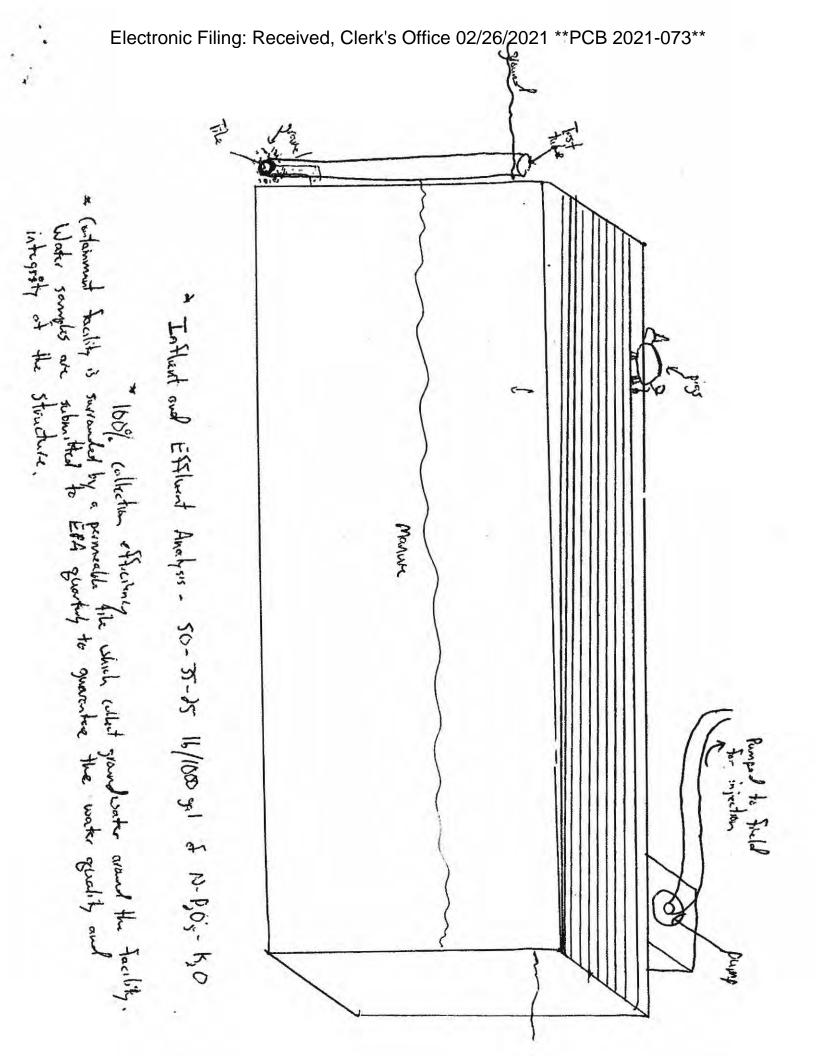
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#### APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT) POLLUTION CONTROL FACILITY AIR WATER 🛛

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY P. O. Box 19276, Springfield, IL 62794-9276 This Agency is authorized to request this information under Illinois Revised 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.

No.	Date Received	Certification No.		Date				
ec. A	Company Name							
APPLICANT	Carroll Family Farms Partnership							
	Person Authorized to Receive Certification			for Additional Details				
	John D Carroll		Drew Carroll					
	Street Address		Street Address					
	502 Locust St		1745 E Co Rd 13					
	Municipality, State & Zip Code Carthage IL 62321		Municipality, State & Zip Code					
	Telephone Number		Carthage IL 6232					
			Telephone Number	ər				
a.	(309) 333-9911 Location of Facility		(217) 219-0172					
	Quarter Section Township	Range	Municipality	Township				
			Wythe	T-4-N				
	Street Address		County	Book Number				
	1123 N Co Rd 1200 Warsen IL	62379	Hancock	Dobicitation				
	Property Identification Number	-	Parcel Number					
	17-02-400-004		17-02-400-004					
c.B	Nature of Operations Conducted at the Abo	ve Location						
	Agricultural Production, Specifically com		the at Patrician Las					
	Agricultural Froduction, Specifically con	intercial product	ion of linishing nog	<b>J</b> 5				
	Arrest and an and a second							
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Ĕ	Water Foliation Control Construction Permit	11 140.	Date issued					
E	NPDES PERMIT No.		Date Issued	Expiration Date				
OPERATIONS			Date issued	Expiration Date				
	Air Pollution Control Construction Permit N	0	Date Issued					
		<b>v</b> .	2010 135060					
	Air Pollution Control Operating Permit No.		Date Issued					
	The Fondation Contact Operating Format No.		Late Issued					
C. C	Describe Unit Process							
J. J								
2								
(J)								
PROCESS	Materials Used in Process							
8 Q	indicinelo occulti i loceas							
٩	and the second sec							
c. D	Describe Pollution Abatement Control Facil	ihr						
TION	The pit is separate with the site of a last		and a second second					
	The pit is concrete with the pitwalls bein	g 8" thick. The c	onrete walls are 1	U' tall and 157'x121'. The entir				
OLLAN	pit is covered with concrete slats. The sl	ats are 5" wide	with slots 1" wide f	or manure to pass through.				
SCRIPTIO	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 impermiable resevoir until it can safely be applied to fields.							
DESCRIPTIO	Purpose of pit is to contain hog manure	in an impermiab	Nearby streams and groundwater are protected from runoff. The permit is issued by the State of Illinois					
FACILITY DESCRIPTION	Purpose of pit is to contain hog manure Nearby streams and groundwater are pr	in an impermiab otected from rur	off. The permit is	issued by the State of Illinois				

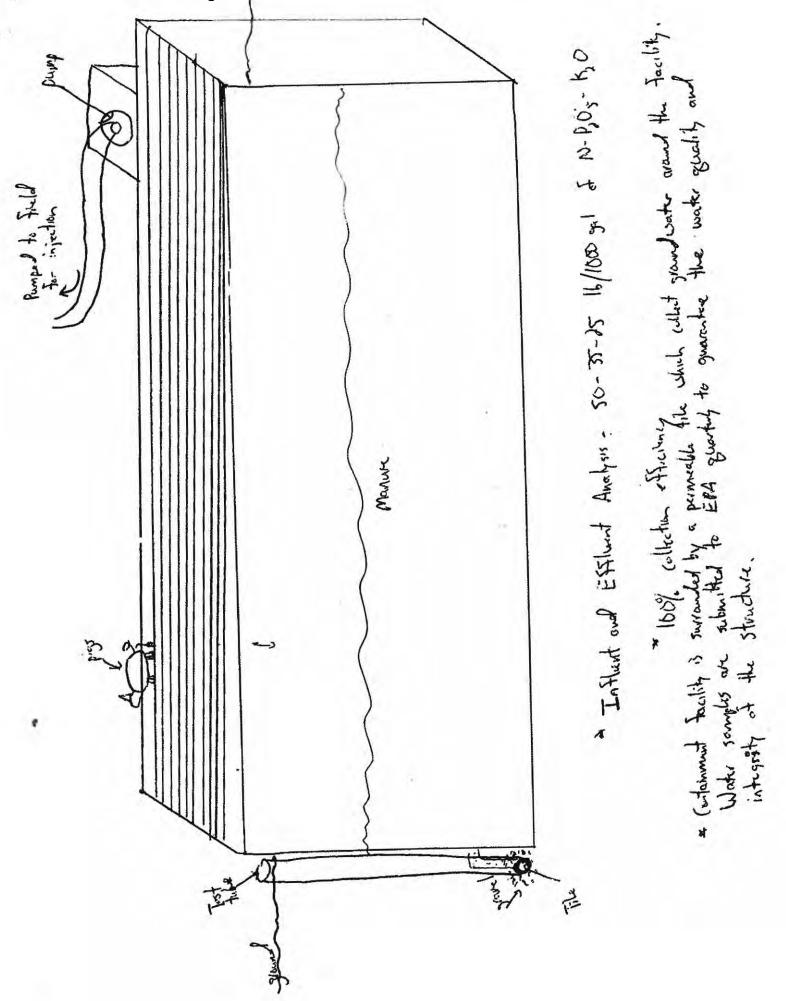
Liqu	uid Ma		Material Ref	tained, Captu	red or Reco	vered
Cor	ntamin	ant or Pollutant	DESCRIPTION		DISPOSAL C	
	Air Contaminants		Hog Manure	Waste is injected into soil		
Run	off Co	ntaminants	Hog Manure			ied Nutrient
-					ne Illinois EP	
				Jan		
		s) of Waste Water Discharge				
0	ncrete	Pumpout sites on the side of	Plans and Specification	Attached	Yes 🔀	No 🗖
(3)	TAre	contaminants (or residues)	collected by the control facility?	IS Allacheu	Yes	No []
(4)	_	te installation completed 01/		on date of a		
	-			on date of a	\$ 243,245	
(5)	a.					.00
	b.	NET SALVAGE VALUE IF CO	INSIDERED REAL PROPERTY:		\$	
	C.	PRODUCTIVE GROSS ANNU	JAL INCOME OF CONTROL FACILITY	<i>(</i> :	\$	
	d.	PRODUCTIVE NET ANNUAL	INCOME OF CONTROL FACILITY:		\$	
-	e.	PERCENTAGE CONTROL F	ACILITY BEARS TO WHOLE FACILITY	Y VALUE:	%	
The	e follow	ing information is submitted in a	accordance with the Illinois Property Ta	ax Code, as an	mended, and	to the best of my
Sic	Date	all Jeruch	forther Title	-		
	gnature		Title	PRICATION		
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	PPLICATION FOR CERTIFICATION (PROPERTY POLLUTION CONTROL FACILIT AIR D WATER I ILLINOIS ENVIRONMENTAL PROTECTION P. O. Box 19276, Springfield, IL 627944		information Chapter, 12 information comply con- being proc	ncy is authorized to request this n under Illinois R evised Statues, 1979, 20, Section 502a-5. Disclosure of this in is voluntary. However, failure to build prevent your application from essed or could result in denial of your for certification.	
	FOR AGENCY USE			/	
ile No.	Date Received Ce	ertification No.		Date	
Sec. A	Company Name	and addit two.		Date	
	Carroll Family Farms Partnership		/		
	Person Authorized to Receive Certification			dditional Details	
	Daniel P Carroll	Drew Car			
	Street Address	Street Ad			
	1320 N Co Rd 1600		o Rd 1350		
ż	Municipality, State & Zip Code		lity, State & Zi	Code	
ICA	Carthage IL 62321 Telephone Number		IL 62321 ne Number		
APPLICANT					
AP	(217) 357-1515 Location of Facility	(217) 219 Municipa		Township	
		ange	inty	township	
	SW12 T-7-N R-6-			T-7-N	
	Street Address	County		Book Number	
	2848 N Co Rd 2400 Dallas City IL 62330	Hancock			
	Property Identification Number	Parcel No			
	05-12-300-004	05-12-30	0-004		
Sec. B	Nature of Operations Conducted at the Above Lo	ocation			
TURIN	Water Pollution Control Construction Permit No.	Date Issue	be		
MANUFACTURING	NPDES PERMIT NO.	Date Issue	əd	Expiration Date	
W	Air Pollution Control Construction Permit No.	Date Issue	Date Issued		
	Air Pollution Control Operating Permit No.	Date Issue	Date Issued		
Sec. C	Describe Unit Process			· .	
SING	X	Nex.	CIEIIVI	B)	
MANNEACTURING	Materials Used in Process	JA JA	N 0 8 2020	9	
MA			IEPA		
		BOW/WP	C/PERMIT SEC	TION	
	Describe Pollution Abatement Control Facility				
Sec. D		S. S. States			
FACILITY DESCRIPTION			lls are 10' tal	and 157'x121'. The entire	

- W 15-	d Manure	Material Re	tained, Captu	ured or Reco	overed
Cont	aminant or Pollutant	DESCRIPTION		DISPOSAL C	
	ontaminants	Hog Manure	Waste is i	njected into	soil
Runo	ff Contaminants	Hog Manure	governed	by our Certif	fied Nutrient
			Plan via th	ne Illinois EP	PA A
(2) 5	Point(s) of Waste Water Discharg		-		
	crete Pumpout sites on the side				
		Plans and Specificatio	ns Attached	Yes 🛛	No 🗖
(3)	Are contaminants (or residues)	collected by the control facility?		Yes 🔀	No 🗆
(4)	Date installation completed 01	/01/20 status of installation	on date of a	pplication	
(5)	a. FAIR CASH VALUE IF CONS	AIR CASH VALUE IF CONSIDERED REAL PROPERTY:			
	b. NET SALVAGE VALUE IF CO	and the second			.00
-		JAL INCOME OF CONTROL FACILITY	Y.	\$	
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Electronic Filing: Received, Clerk's Office 02/26/2021 \*\* PCB 2021-073\*\*



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# ) 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 February 26, 2021, the attached <u>APPEARANCE</u> and <u>RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL</u> <u>PROTECTION AGENCY</u>, 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
P.O. Box 19276
Springfield, Illinois 62794-9276
217-558-1333

## THIS FILING IS SUBMITTED ON RECYCLED PAPER