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MAR 15 2002

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

STATE OF ILLINOIS  
Pollution Control Board

KAUFMAN GRAIN COMPANY )  
Concrete Driveway )  
Property Identification Numbers )  
Unidentified )

PCB 02- 150  
(Tax Certification)

NOTICE

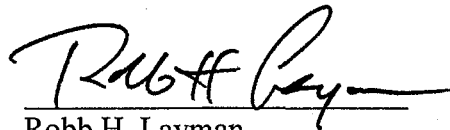
TO: Dorothy Gunn, Clerk  
Illinois Pollution Control Board  
State of Illinois Center  
100 W. Randolph Street, Suite 11-500  
Chicago, Illinois 60601

Kevin Kaufman  
Kaufman Grain Company  
301 Hollywood Drive  
West Lafayette, IN 47906

Steve Santarelli  
Illinois Department of Revenue  
101 West Jefferson  
P.O. Box 19033  
Springfield, Illinois 62794

PLEASE TAKE NOTICE that I have today filed with the Office of the Pollution Control Board the APPEARANCE AND RECOMMENDATION of the Illinois Environmental Protection Agency, a copy of which is herewith served upon you.

Date: March 13, 2002



Robb H. Layman  
Special Assistant Attorney General  
ARDC #6205498

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY  
1021 North Grand Avenue East  
P.O. Box 19276  
Spring field, IL 62794-9276  
Telephone: 217/782-5544  
Facsimile: 217/782-9807  
TDD: 217/782-9143

THIS FILING IS SUBMITTED  
ON RECYCLED PAPER

MAR 15 2002

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

STATE OF ILLINOIS  
*Pollution Control Board*

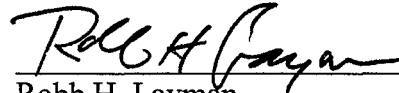
KAUFMAN GRAIN COMPANY )  
Concrete Driveway )

Property Identification Numbers )  
Unidentified )

PCB 02-150  
(Tax Certification)

APPEARANCE

I hereby file my Appearance in this proceeding on behalf of the Illinois Environmental Protection Agency.



Robb H. Layman  
Special Assistant Attorney General  
ARDC #6205498

DATED: March 13, 2002

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

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P.O. Box 19276  
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Pollution Control Board

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

KAUFMAN GRAIN COMPANY	)	
Concrete Driveway	)	
	)	PCB 02-150
	)	(Tax Certification)
Property Identification Numbers	)	
Unidentified	)	

**RECOMMENDATION**

Now Comes the Illinois Environmental Protection Agency ("Illinois EPA"), through its attorneys, and pursuant to Section 125.204 of the Illinois Pollution Control Board's ("Board") regulations files the following Recommendation regarding the tax certification of air pollution control facilities pursuant to 35 Ill. Adm. Code 125.204.

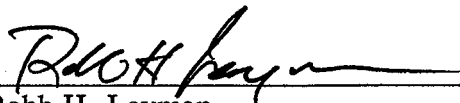
- 1) On March 12, 2001, the Illinois EPA received a request from Kaufman Grain Company for an Illinois EPA recommendation regarding the tax certification of air pollution control facilities pursuant to 35 Ill. Adm. Code 125.204, and noted the request as log number TC-01-03-12. (Exhibit A)
- 2) The applicant's address is: Kevin Kaufman  
Kaufman Grain Company  
301 Hollywood Drive  
West Lafayette, IN 47906
- 3) The air pollution control facilities in this request are located at 309 East Attica Street, Rossville, IL, Vermilion County and consist of the following:

A concrete driveway was installed to control fugitive dust. Because the primary purpose of this system is to reduce or eliminate air pollution, it is certified as a

pollution control facility.

4. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2000), defines “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: (a) eliminating, preventing, or reducing air or water pollution ...or (b) 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.”
5. Pollution control facilities are entitled to preferential tax treatment, 35 ILCS 200/11-5 (2000).
6. Based on the information in the application and the purpose of the facilities, to prevent, eliminate or reduce air pollution, 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 air pollution, or as otherwise provided in 35 Ill. Adm. Code 125.200. Therefore, the facilities are eligible for tax certification from the Board.
7. Therefore, the Illinois EPA recommends that the Board issue the requested tax certification.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY,

By:   
Robb H. Layman  
Special Assistant Attorney General

Of Counsel:  
Charles E. Matoesian  
Assistant Counsel

March 13, 2002

1021 North Grand Ave. E.  
P.O. Box 19276  
Springfield, Illinois 62794-9276  
Telephone: 217/782-5544  
Facsimile: 217/782-9807  
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## APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)

POLLUTION CONTROL FACILITY  
AIR  WATER 

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. This form has been approved by the Forms Management Center.

FOR AGENCY USE

File No. Date Received Certification No. Date

APPLICANT	Sec. A	Company Name Kaufman Grain Company		
		Person Authorized to Receive Certification Kevin Kaufman	Person to Contact for Additional Details: (Same as authorized person)	
		Street Address: 301 Hollowood Drive	Street Address:	
		Municipality, State & Zip Code: West Lafayette, IN 47906	Municipality, State & Zip Code:	
		Telephone Number: 765-447-0215	Telephone Number:	
		Location of Facility: Rossville, IL	Municipality:	Township:
		Street Address: 309 East Attica Street	County: Vermillion	Book Number:
		Property Identification Number:	Parcel Number:	

MANUFACTURING OPERATIONS	Sec. B	Nature of Operations Conducted at the above location: Grain elevator - Storage and shipment of bulk commodities		
		EPA Operating Permit No. 73032319	ID No. 183080AAG	
		(1) Water Pollution Control Construction Permit No.	Date Issued	
		(2) NPDES Permit No.	Date Issued	Expiration Date
		(3) Air Pollution Control Construction Permit No.	Date Issued	
	(4) Air Pollution Control Operating Permit No.	Date Issued		

MANUFACTURING PROCESS	Sec. C	(1) Describe Unit Process:
		(2) Materials Used in Process:

POLLUTION CONTROL FACILITY DESCRIPTION	Sec. D	(1) Describe pollution abatement control facility: Installed concrete driveway as required by IEPA for dust abatement.
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- Exhibit A -



PROOF OF SERVICE


I, the undersigned, certify that I have served the attached Appearance and Recommendation upon the person to whom it is directed, by placing them in an envelope addressed to:

TO: Dorothy Gunn, Clerk  
Illinois Pollution Control Board  
State of Illinois Center  
100 W. Randolph Street, Suite 11-500  
Chicago, Illinois 60601

Kevin Kaufman  
Kaufman Grain Company  
301 Hollywood Drive  
West Lafayette, IN 47906

Steve Santarelli  
Illinois Department of Revenue  
101 West Jefferson  
P.O. Box 19033  
Springfield, Illinois 62794

and mailing it by First Class Mail from Springfield, Illinois on March 13, 2002, with sufficient postage affixed.

  
Robb H. Layman  
Special Assistant Attorney General  
ARDC #6205498

THIS FILING IS SUBMITTED  
ON RECYCLED PAPER