ILLINOIS POLLUTION CONTROL BOARD December 20, 2001

THE AMERICAN COAL COMPANY –)	
GALATIA (Landfill) (Property Identification)	
Numbers 11-1-083-01, 1-1-088-01, 1-1-088-)	
03, 1-1-088-04, 11-1-093-01, 11-1-093-02, 11-)	
1-093-03, 11-1-093-05, 11-1-093-06, 11-1-)	
093-07, 11-1-095-01, 11-1-095-02),)	
)	
Petitioner,)	
)	
v.)	PCB 02-83
)	(Tax Certification)
ILLINOIS ENVIRONMENTAL)	
PROTECTION AGENCY,)	
)	
Respondent.)	

ORDER OF THE BOARD (by C.A. Manning):

On December 12, 2001, the Illinois Environmental Protection Agency (Agency) filed a recommendation on whether the Board should certify certain facilities of The American Coal Company (American Coal) as "pollution control facilities" for preferential tax treatment under the Property Tax Code (35 ILCS 200/11-5 *et seq.* (2000)). The Agency filed the recommendation under Part 125 of the Board's procedural rules (35 Ill. Adm. Code 125). The Agency recommended that the Board issue a tax certificate for the perimeter ditch of American Coal's new 472-acre coal cleaning refuse landfill (perimeter ditch), but deny a tax certificate for the 472-acre coal cleaning refuse landfill and addition of agricultural lime (landfill).

In a separate order, the Board today issued a tax certificate for American Coal's perimeter ditch in PCB 02-76. The Board now opens this docket, PCB 02-83, to address the Agency's recommendation that the Board deny tax certification for American Coal's landfill. The Board directs the Clerk of the Board to place a copy of the Agency's recommendation in the record of this docket.

If American Coal wishes to contest the Agency's recommendation regarding the landfill, American Coal must file a petition to contest with the Clerk of the Board within 35 days after the Agency served the recommendation on American Coal. *See* 35 Ill. Adm. Code 125.206(a). If American Coal fails to timely file a petition, the Board may deny tax

certification for the landfill based solely on the Agency's recommendation.

IT IS SO ORDERED.

I, Dorothy M. Gunn, Clerk of the Illinois Pollution Control Board, certify that the Board adopted the above order on December 20, 2001, by a vote of 7-0.

Dorothy M. Gunn, Clerk

Illinois Pollution Control Board