

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD  
OF THE STATE OF ILLINOIS**

WRB REFINING, LP )  
Selective Catalytic Reduction System for )  
Boiler No. 19 )  
)  
) PCB 20-  
) (Tax Certification - Air)  
)  
PROPERTY IDENTIFICATION NUMBER )  
19108350000001 or portion thereof )

**NOTICE**

TO: [Electronic filing]  
Don Brown, Clerk  
Illinois Pollution Control Board  
State of Illinois Center  
100 W. Randolph Street, Suite 11-500  
Chicago, Illinois 60601

[Service by mail]  
WRB Refining, LLP  
Attention: Bob Adair  
2331 CitiWest Boulevard  
Houston, TX 70042

[Service by mail]  
Steve Santarelli  
Illinois Department of Revenue  
101 West Jefferson  
P.O. Box 19033  
Springfield, Illinois 62794

PLEASE TAKE NOTICE that I have today electronically filed with the Office of the Pollution Control Board the **APPEARANCE** and **RECOMMENDATION** of the Illinois Environmental Protection Agency, a paper copy of which is herewith served upon the applicant and a representative of the Illinois Department of Revenue.

Respectfully submitted by,

/s/ Robb H. Layman  
Robb H. Layman  
Assistant Counsel

Date: May 29, 2020

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY  
1021 North Grand Avenue East  
P.O. Box 19276  
Springfield, IL 62794-9276  
Telephone: (217) 524-9137

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OF THE STATE OF ILLINOIS**

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Selective Catalytic Reduction System for	)	
Boiler No. 19	)	
	)	PCB 20-
	)	(Tax Certification - Air)
	)	
PROPERTY IDENTIFICATION NUMBER	)	
191083500000001 or portion thereof	)	

**APPEARANCE**

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

Respectfully submitted by,

/s/ Robb H. Layman  
Robb H. Layman  
Assistant Counsel

Date: May 29, 2020

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	)	(Tax Certification - Air)
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PROPERTY IDENTIFICATION NUMBER	)	
191083500000001 or portion thereof	)	

**RECOMMENDATION**

NOW COMES the ILLINOIS ENVIRONMENTAL PROTECTION AGENCY (“Illinois EPA”), through its attorneys, and pursuant to 35 Ill. Adm. Code 125.204 of the ILLINOIS POLLUTION CONTROL BOARD’S (“Board”) procedural regulations, files the Illinois EPA’s Recommendation in the above-referenced request for tax certification of pollution control facilities. The Illinois EPA recommends **issuance** of a tax certification covering the subject matter of the request. In support thereof, the Illinois EPA states as follows:

1. On or about December 18, 2019, the Illinois EPA received an application and supporting information from WRB REFINING, LLP, (“WRB Refining”) concerning the proposed tax certification of certain air emission sources and/or equipment located at its Wood River petroleum refining facility in Roxanna, Madison County, Illinois. A copy of the application is attached hereto. **[Exhibit A]**.

2. The applicant’s business address is as follows:

WRB Refining, LP  
2331 CitiWest Boulevard  
Houston, TX 70042

3. The facility address is as follows:

WRB Refining, LP  
900 South Central Avenue  
Roxanna, IL 62084

4. The subject matter of this request consists of a Selective Catalytic Reduction (“SCR”) System, which was constructed and installed by WRB Refining on Boiler No. 19 of the Wood River refinery. The SCR System uses catalyst modules and vaporized ammonia to treat the flue gas of the boiler during steam generation. According to the application, the project was implemented to reduce nitrogen oxide (“NOx”) emissions, which the control system accomplishes by converting the pollutant contained in the flue gas steam to nitrogen and water. As generally recognized in the field of air pollution control technology, an SCR system acts to prevent or reduce NOx emissions that would otherwise be emitted by an affected operation, including a boiler. In doing so, WRB Refining will comply with existing regulatory and permit requirements, including 40 CFR §60.44 and 35 Ill. Adm. Code §217.164.

5. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2002), 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, 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.”

6. Pollution control facilities are entitled to preferential tax treatment, as provided by 35 ILCS 200/11-5 (2002).

7. Based on information in the application and the primary purpose of the SCR System to prevent or reduce air pollution, it is the Illinois EPA’s engineering judgment that such systems and/or devices may be considered as “pollution control facilities” in accordance with the statutory definition and consistent with the Board’s regulations at 35 Ill. Adm. Code 125.200.

**[Exhibit B].** In this instance, the subject system or equipment is comprised of a traditional, end-of-the-pipe control system and therefore falls within the definition of a pollution control facility.

8. Because the information in the application demonstrates that the SCR System satisfies the aforementioned statutory and regulatory criteria, the Illinois EPA recommends that the Board **issue** the applicant's requested tax certification.

Respectfully submitted by,

/s/ Robb H. Layman

Robb H. Layman  
Assistant Counsel

DATED: May 29, 2020

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY  
1021 North Grand Avenue East  
P.O. Box 19276  
Springfield, Illinois 62794-9276  
Telephone: (217) 524-9137

**CERTIFICATE OF SERVICE**

I hereby certify that on the 29<sup>th</sup> day of May 2020, I electronically filed the following instruments entitled **NOTICE, APPEARANCE** and **RECOMMENDATION** with:

Don Brown, Clerk  
Illinois Pollution Control Board  
100 West Randolph Street  
Suite 11-500  
Chicago, Illinois 60601

and, further, that I did send a true and correct paper copy of the same foregoing instruments, by First Class Mail with postage thereon fully paid and deposited into the possession of the United States Postal Service, to:

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

WRB Refining, LP  
Attention: Bob Adair  
2331 CitiWest Boulevard  
Houston, TX 70042

/s/ Robb H. Layman  
Robb H. Layman  
Assistant Counsel



Bob Adair  
Principal Advisor  
Real Estate Services

PHILLIPS 66  
2331 CityWest Blvd.  
Houston, TX 77042

December 17, 2019

Illinois EPA  
Attention: Ray E. Pilapil, Permit Section  
Division of Air Pollution Control  
1021 North Grand Avenue East  
P.O. Box 19276  
Springfield, IL 62794-9276

Dear Mr. Pilapil:

Enclosed are two applications for certification (property tax treatment) of pollution control facilities. We appreciate you and your section processing these applications.

Respectfully,

A handwritten signature in cursive script that reads "B. G. Adair".

B. G. Adair

Enclosures

Exhibit A



# 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: _____	Date Rec'd: _____
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 control facility claimed. Do not mix types (air and water). Where both air and water operations are related, file two applications.

If attachments are needed, record them consecutively on an index sheet.

You may complete this form online, save a copy locally, print, sign and submit it to:

Illinois EPA  
Attention: Ray E. Pilapil, Permit Section  
Division of Air Pollution Control  
1021 North Grand Avenue East, P.O. Box 19276  
Springfield, IL 62794-9276

### I. Applicant Information:

Company Name: <u>WRB Refining LP</u>		
Person Authorized to Receive Certification: <u>Bob Adair</u>	Person to Contact for Additional Details: <u>Juan Li</u>	
Street Address: <u>2331 CityWest Blvd.</u>	Street Address: <u>900 S. Central Ave</u>	
City: <u>Houston</u> State: <u>TX</u>	City: <u>Roxana</u> State: <u>IL</u>	
Zip: <u>77042</u> Phone: <u>832-765-1419</u>	Zip: <u>62084</u> Phone: <u>618-255-2981</u>	
Email Address: <u>Bob.Adair@p66.com</u>	Email Address: <u>Juan.Li@p66.com</u>	

### II. Facility Information:

Facility Location: Quarter Section: \_\_\_\_\_ Township: \_\_\_\_\_ Range: \_\_\_\_\_  
Municipality: Roxana Township: Wood River

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

Address: 900 S. Central Ave City: Roxana  
State: IL Zip Code: 62084 County: Madison Book Number: \_\_\_\_\_

Property Index Number: 191083500000001

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:

<u>Petroleum Refining</u>
---------------------------

### Permit Information:

WPC Construction Permit Number: <u>not applicable</u>	Date Issued: _____
NPDES Permit Number: <u>not applicable</u>	Date Issued: _____ Exp. Date: _____
APC Construction Permit Number: <u>06050052</u>	Date Issued: <u>Jan 23, 2015</u>
APC Operating Permit Number: <u>95120306</u>	Date Issued: <u>Nov. 7, 2003</u> 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:

Boiler 19 is a 250,000 pound-per-hour packaged, water-tube boiler which uses boiler-feed water to generate 600-pound steam for general refinery high-pressure steam system usage by utilizing heat from the combustion of either natural gas or refinery fuel gas. The Boiler 19 system contains a selective catalytic reduction (SCR) system which utilizes catalyst modules and vaporized ammonia to treat the flue gas (products of combustion) produced by the boiler's burner during steam generation.

**Materials Used in the Process:**

Boiler-Feed Water; Natural Gas or Refinery Fuel Gas.  
Ammonia; and flue gases from the Boiler exhaust.

**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):

A Selective Catalytic Reduction system was installed in the Boiler 19 flue-gas duct. Hot flue gas passes through catalyst modules in the presence of ammonia vapor. Through the SCR, Nitrogen oxides (NOx) are converted to nitrogen (N2) and water (H2O) thus NOx emissions to the atmosphere are reduced. An SCR can achieve 70% - 90% NOx reduction efficiencies per EPA documentations. A simplified flow diagram is in the attachment to this application.

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

The primary purpose of this Pollution Control Facility is to abate NOx emissions from Boiler 19 in order to comply with regulatory and permit limits.

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).

40 CFR §60.44; 35 IAC 217.164; Permit Condition 06050052, Part 4.13.6.c; and Permit Condition 06050052, Part 4.13.6.d.

**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.

Contaminant or Pollutant	Material Retained, Captured or Recovered	
	Description	Disposal or Use
Gases containing nitrogen oxides (NOx)	Selective catalytic reduction (SCR) to abate NOx	Reduce NOx emissions to the air.
		Catalyst is regenerated periodically. Waste from regeneration is disposed. Catalyst might be changed.
		Spent catalyst will be disposed.

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:

- (a) Point(s) of discharge to receiving stream; and
- (b) 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: August 2016

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

The Boiler 19 Selective Catalytic Reduction system was placed in service in August 2016.

Status of installation on date of application:

Project completed and in service


**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))*

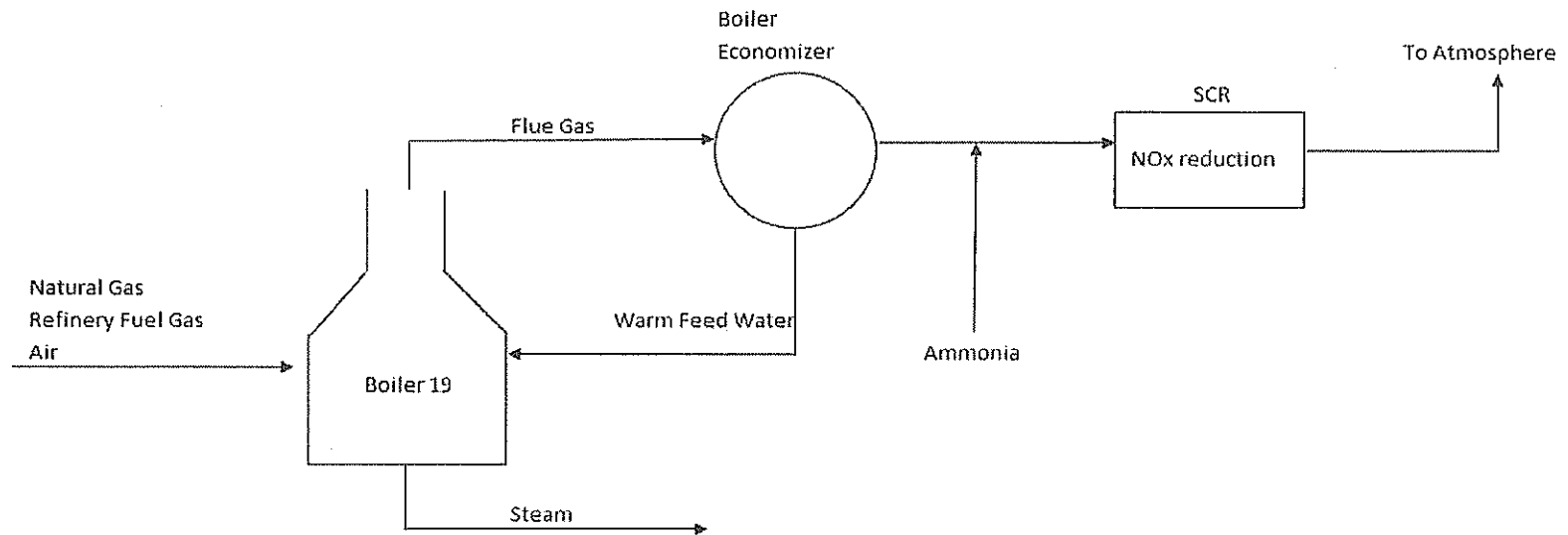
B. G. Adair	Principal Advisor, Real Estate
_____ Printed Name:	_____ Title:

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

	12/17/2019
_____ Signature:	_____ Date:

**Application for Certification (Property Tax Treatment)**  
**Pollution Control Facility**  
WRB Refining LP  
Wood River Refinery, Madison County, IL

**Boiler 19 Selective Catalytic Reduction System**  
**Simplified Flow Diagram**





# ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

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

JB PRITZKER, GOVERNOR

JOHN J. KIM, DIRECTOR

## MEMORANDUM

### Technical Recommendation for Tax Certification Approval

Date: April 13, 2020  
To: Robb Layman  
From: Raymond E. Pilapil  
Subject: WRB Refining, L.P. TC-19-12-18C

This Agency received a request on December 18, 2019 from WRB Refining, L.P. for an Illinois EPA recommendation regarding tax certification of air pollution control facilities pursuant to 35 Ill. Adm. Code 125.204. I offer the following recommendation.

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

Boiler 19 Selective Catalytic Reduction System which reduces Nox emissions by converting Nox to nitrogen(N<sub>2</sub>) and water(H<sub>2</sub>O)which reduces emissions to the atmosphere. Because the primary purpose of this system is to reduce or eliminate air pollution, it is certified as a pollution control facility.

This facility is located at 900 South Central Avenue, Roxana, Madison County  
The property identification number is 19-1-08-35-00-000-001

Based on the information included in this submittal, it is my engineering Judgement that the proposed facility may be considered "Pollution Control Facilities" under 35 IAC 125.200(a), with the primary purpose of eliminating, preventing, or reducing air pollution, or as otherwise provided in this section, and therefore eligible for tax certification from the Illinois Pollution Control Board. Therefore, it is my recommendation that the Board issue the requested tax Certification for this facility.

FEM:tan

Exhibit B