BEFORE THE ILLINOIS POLLUTION CONTROL BOARD OF THE STATE OF ILLINOIS

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MARATHON ASHLAND PETROLEUM, LLC Cooling Tower Drift Eliminators

PCB 06-(Tax Certification)

PROPERTY IDENTIFICATION NUMBER 51-34-1-21 or portion thereof

NOTICE

 TO: Dorothy Gunn, Clerk Illinois Pollution Control Board State of Illinois Center 100 W. Randolph Street, Suite 11-500 Chicago, Illinois 60601 John S. Swearingen Marathon Ashland Petroleum Refinery Office Building Robinson, Illinois 62454

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 <u>APPEARANCE and RECOMMENDATION</u> of the Illinois Environmental Protection Agency, a 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

Assistant Counsel

Date: December 13, 2005

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

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD OF THE STATE OF ILLINOIS

MARATHON ASHLAND PETROLEUM, LLC Cooling Tower Drift Eliminators

PCB 06-(Tax Certification)

PROPERTY IDENTIFICATION NUMBER 51-34-1-21 or portion thereof

<u>APPEARANCE</u>

I hereby file my Appearance in this proceeding on behalf of the Illinois

Environmental Protection Agency.

Respectfully submitted by,

/s/ Robb H. Layman Assistant Counsel

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Date: December 13, 2005

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

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MARATHON ASHLAND PETROLEUM, LLC Cooling Tower Drift Eliminators PROPERTY IDENTIFICATION NUMBER 51-34-1-21 or portion thereof

PCB 06-(Tax Certification)

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 POLUTION CONTROL BOARD'S ("Board") procedural regulations, files the Illinois EPA's Recommendation in the above-referenced request for tax certification

of pollution control facilities. In support thereof, the Illinois EPA states as follows:

1. On December 30, 2004, the Illinois EPA received a request and supporting

information from MARATHON ASHLAND PETROLEUM, LLC, ("Marathon")

concerning the proposed tax certification of certain air emission sources and/or equipment located at its Robinson refinery in Crawford County, Illinois. A copy of the relevant portions of the application is attached hereto. [Exhibit A].

2. The applicant's address is as follows:

Marathon Ashland Petroleum, LLC Refinery Office Building Robinson, Illinois 62454

3. The pollution control facilities involved in this request are located at the aforementioned address and consist of the installation of equipment used in association with the cooling tower. The equipment, described as Cooling Tower Drift Eliminators, is

primarily designed to act as a means of reducing particulate matter emissions caused when water droplets normally exit the system. The installed equipment allows water droplets to form on the eliminators themselves. Thereafter, they drop from the tower by way of gravity, rather than be carried up the cooling tower and emitted as water vapor.

4. 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."

5. Pollution control facilities are entitled to preferential tax treatment, as

provided by 35 ILCS 200/11-5 (2002).

6. Based on information in the application and the underlying purpose of the Cooling Tower Drift Eliminators to prevent, eliminate or reduce air pollution, it is the Illinois EPA's engineering judgment that the described project and/or equipment 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].**

7. Because the Cooling Tower Drift Eliminators satisfy the aforementioned

criteria, the Illinois EPA recommends that the Board **grant** the applicant's requested tax certification.

Respectfully submitted by,

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

____/s/_____

Robb H. Layman Assistant Counsel

DATED: December 13, 2004

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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 13th day of December, 2005, I electronically filed the

following instruments entitled NOTICE, APPEARANCE and RECOMMENDATION

with:

Dorothy Gunn, 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 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 John S. Swearingen Marathon Ashland Petroleum Refinery Office Building Robinson, Illinois 62454

<u>/s/</u>

Robb H. Layman Assistant Counsel

ELECTRONIC FILING, RECEIVED, CLERK'S OFFICE, DECEMBER 13, 2005 * * * * * * * * PCB 2006-096

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY P. O. Box 19276, Springfield, IL 62794-9276

FOR AGENCY USE

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.

File No.	Date Received	Certification No.		Date		
Sec. A	Company Name					
APPLICANT	Marathon Ashland Petroleum LLC Person Authorized to Receive Certification					
	Person Authorized to Receive Certification		Person to Contact for Additional Details			
	John Swearingen		Øennis Baker Street Address			
	Street Address		539 South Main Street			
	Refinery Office Building Municipality, State & Zip Code		Municipality, State & Zip Code			
	Robinson, IL 62454		Findlay, OH 45840			
	Telephone Number		Telephone Number			
	618-544-2121		419-421-3759			
	Location of Facility	Range	Municipality	Township		
	Quarter Section Township	Range	Robinson	Robinson		
	Street Address		County	Book Number		
	Route 33		Crawford Parcel Number			
	Property Identification Number					
			Part of 51-34-1-21			
Sec. B	Nature of Operations Conducted at the Abor	ve Location				
	Petroleum Refining					
ტ	Cooling Tower Drift Elimina	tors				
NS SNS	Water Pollution Control Construction Permit No.		Date Issued			
ATIC	Haler Foldion Control Construction Formit Ho.					
MANUFACTURING OPERATIONS	NPDES PERMIT No.		Date Issued	Expiration Date		
	Air Pollution Control Construction Permit No.		Date Issued			
			Data Issued			
	Air Pollution Control Operating Permit No.		Date Issued			
Sec. C	96010007 Title V ČAAPP Permit 11-24-03					
366 0	Describe of in 1 rocess					
٥ ۲	See Attached					
MANUFACTURING				CEIVED		
	Materials Used in Process					
			ת	EC 3 0 2004		
	See Attached		Dec a U /004			
			1EDA			
			- אישי	DAPC - SPFLD		
Sec. D	Describe Pollution Abatement Control Facil	lity				
POLLUTION CONTROL FACILITY DESCRIPTION						
	Con Attached					
NOS	See Attached					
DES						
1 56						
ACIL						

IL 532-0222 APC 151 (Rev. 8/00) Tax Certification for Pollution Control F Page 1 of 2 8/00

- Exhibit A

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Sec. E	(1) Nature of Contaminants or Pollutants									
	Particulate Matter									
TS	Contam	inant or Pollutant	DESCRIPTION	Material Relained, Captured or Recovered DESCRIPTION DISPOSAL OR USE						
NAN	Particulate Matter		PPM			<u> </u>				
FAMI				<u> </u>						
- NO		·								
Ę				ļ						
ACH	(2) Point(s) of Waste Water Discharge N/A									
or P	(2) Point(s) of Waste Water Discharge N/A									
POLLUTION CONTROL FACIULY - ACCOUNTING DATA		······································	Plans and Specifications	Attached	Yes	Νοχχ				
	(3) Are contaminants (or residues) collected by the control facility?				Yes XX	No				
10r	(4) D									
יז⊾	(5) a	FAIR CASH VALUE IF CONSIDE	\$ 49 154							
000	}	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:				\$ 777				
TING			\$ 7140							
NNO										
ACC	<u>├──</u>		·····		LLLO					
Sec. F	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. The facilities claimed herein are "pollution control facilities" as defined in Section 11-10 of the									
RE	Illinois Property Tax Code.									
SIGNATURE										
SIGN	<u>Signature</u> John Swearingen <u>(2/29/or</u> Title Illinois Réfining Division Manager									
	Signature John Swearingen _{Title} Illinois Rëfining Division Manager									
Sec. G	INSTRUCTIONS FOR COMPILING AND FILING APPLICATION									
	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 listed 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.								
	Sec. B	Self-explanatory. Submit copies of all	planatory, 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 facilit	y is used.						
INSTRUCTIONS	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 <u>pollution control facility</u> . Include a listing of each major piece of equipment included in the claimed fair cash value for real property. Include an <u>average</u> analysis of the influent and effluent of the control facility stating the collection efficiency.								
	Sec. E	List air contaminants, or water pollution substances released as effluents to the manufacturing processes. List also the final disposal of any contaminants removed from the manufacturing processes. 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, which clearly show (a) Point(s) of discharge to receiving stream, and (b) Sewers and process piping to and from the control facility. Item (3) – If the collected contaminants are disposed of other than as wastes, state the disposition of the materials, and the value in dollars reclaimed by sale or reuse of the collected substances. State the cost of rectamation and related expense. Item (4) – State the date which the pollution control facility was first placed in service and operated. If not, explain. Item (5) – This information is essential to the certification and assessment actions. This accounting data must be 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:						
	P.O. Box 19276 Permit Section		Thomas McSwiggin	Donald E. Sutton						
			Permit Section Division of Water Pollution Control	Permit Section Division of Air Pollution Control		l				
	<u> </u>									

Tax Certification for Pollution Control Facilities Page 2 of 2 8/00

Section C Describe Unit Process:

Cooling tower drift eliminators were installed to keep the water droplets from carrying up the tower. They decrease the amount of water that's carried out of the cooling tower. The cooling tower drift eliminators allow droplets to form on the eliminators, which then gravity flow down the tower instead of leaving the top of the tower as water vapor. This reduces the amount of particulate matter exiting the system.

Section C

Materials used in process: Cooling tower drift eliminators

Section D

Pollution Control Facility Description

Cooling tower drift eliminators were installed to keep the water droplets from carrying up the tower. They decrease the amount of water that's carried out of the cooling tower. The cooling tower drift eliminators allow droplets to form on the eliminators, which then gravity flow down the tower instead of leaving the top of the tower as water vapor. This reduces the amount of particulate matter exiting the system.



Illinois Environmental Protection Agency

Memorandum

Technical Recommendation for Tax Certification Approval

Date: September 20, 2005

To: Robb Layman

From: Don Sutton

Subject: Marathon Ashland Petroleum LLC TC-04-30-12Q

This Agency received a request on December 30, 2004 from Marathon Ashland Petroleum LLC 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:

Cooling Tower Drift Eliminators whose primary purpose is to reduce Particulate Matter emissions by keeping the water droplets from carrying up the tower. Because the primary purpose of this unit is to reduce or eliminate air pollution, it is certified as a pollution control facility.

This facility is located at 100 Marathon Avenue, Robinson The property identification number is Part of 51-34-1-21

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.

- Enhibit B

PRINTED ON RECYCLED PAPER