

Degasifier, which consists of a "set of distribution nozzles, a blower, and a holding tank." Notwithstanding the limited amount of information contained within the application for tax certification, it does not appear that the overall project, or even portions thereof, reduces or eliminates air pollution. Rather, it simply prepares water for a flue gas scrubber; it is the latter equipment that actually performs the function of air pollution control. The description of the project suggests that it was intended solely as a process-related improvement. It is also noted that carbon dioxide is not a regulated air pollutant under either the federal Clean Air Act or the Illinois Environmental Protection Act.

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, it is the Illinois EPA's engineering judgment that the described project and/or equipment may not 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 Reverse Osmosis Degasifier project does not satisfy the aforementioned criteria, the Illinois EPA recommends that the Board **deny** the applicant's requested tax certification.

* * * * * PCB 2006-113 * * * * *

Respectfully submitted by,

ILLINOIS ENVIRONMENTAL PROTECTION
AGENCY

_____/s/_____
Robb H. Layman
Assistant Counsel

DATED: December 22, 2004

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 22nd 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

_____/s/_____
Robb H. Layman
Assistant Counsel

***** PCB 2006-113 *****

033208 AFB

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 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.

FOR AGENCY USE				
File No.	Date Received	Certification No.	Date	
Sec. A APPLICANT	Company Name Marathon Ashland Petroleum LLC			
	Person Authorized to Receive Certification John Swearingen		Person to Contact for Additional Details Dennis Baker	
	Street Address Refinery Office Building		Street Address 539 South Main Street	
	Municipality, State & Zip Code Robinson, IL 62454		Municipality, State & Zip Code Findlay, OH 45840	
	Telephone Number 618-544-2121		Telephone Number 419-421-3759	
	Location of Facility Quarter Section	Township	Range	Municipality Robinson
	Street Address Route 33		County Crawford	Township Robinson
	Property Identification Number		Book Number	Part of 51-34-1-21
	Sec. B MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location Petroleum Refining Reverse Osmosis Degasifier		
Water Pollution Control Construction Permit No.		Date Issued		
NPDES PERMIT No. IL-000-4073		Date Issued	Expiration Date	
Air Pollution Control Construction Permit No.		Date Issued		
Air Pollution Control Operating Permit No. 96010007 (Title V)		Date Issued		
Sec. C MANUFACTURING PROCESS	Describe Unit Process See Attached			
	Materials Used in Process See Attached			
Sec. D POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility See Attached			

RECEIVED
 DEC 30 2004
 IEPA - DAPC - SPFLD

— Exhibit A —

Section C

Describe Unit Process:

The Reverse Osmosis Degasifier consists of a set of distribution nozzles, a blower, and a holding tank. It removes carbon dioxide from reverse osmosis product water to be sent to the Fluidized Catalytic Cracking Unit Wet Gas Scrubber for seal water and sump make-up. The carbon dioxide is removed to increase the pH of the water before piping it across the refinery.

Section C

Materials used in process:

Product Water

Ashland Drewcor 2130 Corrosion Inhibitor

Ulrich Sodium Hypochlorite 12.5%

Section D

Pollution Control Facility Description

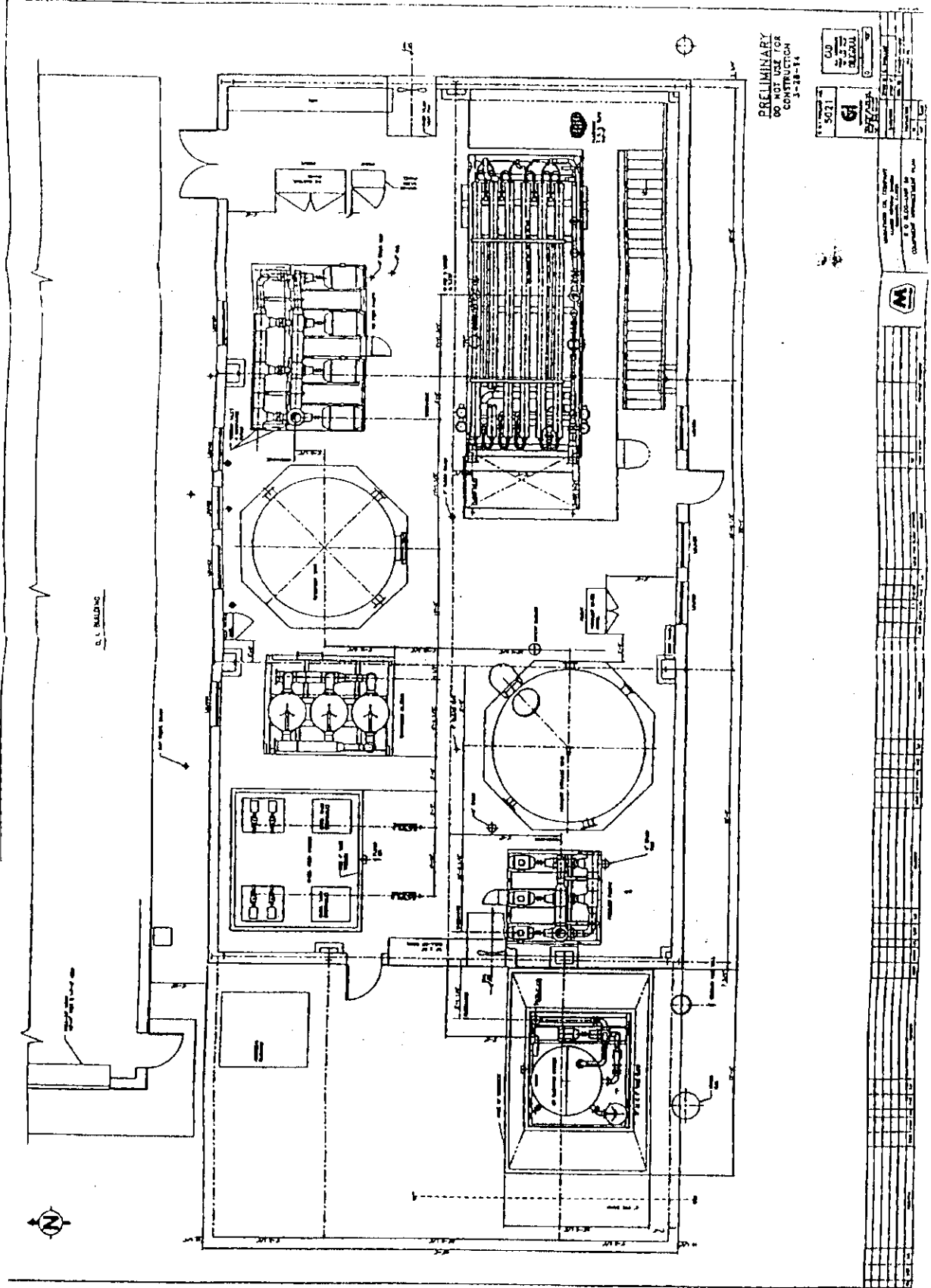
The Reverse Osmosis unit was added as a pretreater, ahead of the deionization system within the Boiler Feed Water Treatment System.

The Reverse Osmosis Degasifier consists of a set of distribution nozzles, a blower, and a holding tank. It removes carbon dioxide from reverse osmosis product water to be sent to the Fluidized Catalytic Cracking Unit Wet Gas Scrubber for seal water and sump make-up. The carbon dioxide is removed to increase the pH of the water before piping it across the refinery.

Drawing:

R.O. Building Equipment Arrangement Plan

***** PCB 2006-113 *****



PRELIMINARY
DO NOT USE FOR
CONSTRUCTION
3-28-14

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REGISTERED CIVIL ENGINEER
STATE OF CALIFORNIA
NO. 1721
DATE 3/28/14

* * * * * PCB 2006-113 * * * * *



ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 NORTH GRAND AVENUE EAST, P.O. BOX 19506, SPRINGFIELD, ILLINOIS 62794-9506 - (217) 782-2113

ROD R. BLAGOJEVICH, GOVERNOR DOUGLAS P. SCOTT, DIRECTOR

Memorandum

Technical Recommendation for Tax Certification Denial

Date: October 27, 2005
To: Robb Layman
From: Don Sutton *DFS*
Subject: Marathon Ashland Petroleum LLC TC-04-30-12D

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:

Reverse Osmosis Degasifier unit whose primary purpose is to reduce CO₂ from the Fluidized Catalytic Cracking Unit Wet Gas Scrubber. Because the primary purpose isn't the reduction of Air Pollution and it does not meet the definition of a "Pollution Control Facility" it is therefore denied because CO₂ is not a regulated Air Contaminant.

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 not be considered "Pollution Control Facilities" under 35 IAC 125.00(a), with the primary purpose of eliminating, preventing, or reducing air pollution, or as otherwise provided in this section, and therefore not eligible for tax certification from the Illinois Pollution Control Board. Therefore, it is my recommendation that the Board deny the requested tax certification for this facility.

— Exhibit B —

