ELECTRONIC FILING, RECEIVED, CLERK'S OFFICE. DECEMBER 22, 2005 * * * * * PCB 2006-113 * * * * *

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD OF THE STATE OF ILLINOIS

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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 22, 2005

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

ELECTRONIC FILING, RECEIVED, CLERK'S OFFICE, DECEMBER 22, 2005 **** PCB 2006-113 ****

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD OF THE STATE OF ILLINOIS

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MARATHON ASHLAND PETROLEUM, LLC Reverse Osmosis Degasifier Unit

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,

Robb H. Layman Assistant Counsel

Date: December 22, 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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BEFORE THE ILLINOIS POLLUTION CONTROL BOARD OF THE STATE OF ILLINOIS

MARATHON ASHLAND PETROLEUM, LLC) Reverse Osmosis Degasifier Unit) 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 that purportedly removes carbon dioxide from product water that is sent to the Fluidized Catalytic Cracking Unit's Wet Gas Scrubber. The equipment is described as a Reverse Osmosis

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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 processrelated 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.

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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

ELECTRONIC FILING. RECEIVED, CLERK'S OFFICE, DECEMBER 22, 2005 * * * * * PCB 2006-113 * * * * *

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

ELECTRONIC FILING. RECEIVED, CLERK'S OFFICE, DECEMBER 22, 2005 * * * * * PCB 2006-113 * * * * * 033 208-AAB

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

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

FOR AGENCY USE

This Agency is authorized to request this information under Elinois Revised Statues, 1979, Chapter, 120, Section 592a-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 Person Authorized to Receive Certification	LLC	Person to Contact for Ad	ditional Dataila
	1			unional Details
	John Swearingen Street Address		<u>Dennis Baker</u> Street Address	
	Refinery Office Building		539 South Main Street	
	Municipality, State & Zip Code		Municipality, State & Zip	
	Robinson, IL 62454		Findlay, OH 458 Telephone Number	40
	618-544-2121		419-421-3759	
	Location of Facility		Municipality	Township
	Quarter Section Township	Range	Robinson	Robinson
	Street Address	· · · · · · · · · · · · · · · · · · ·	County	Book Number
	Route 33		Crawford	
	Property Identification Number		Parcel Number	
			<u>Part of 51-34-1</u>	-21
Sec. B	Nature of Operations Conducted at the Above	Location		AFE 176
	Petroleum Refining			
	Reverse Osmosis Degasifier			
SING SI				
MANUFACTURING OPERATIONS	Water Pollution Control Construction Permit N	ło.	Date Issued	
UFA(NPDES PERMIT No.		Date Issued	Expiration Date
MAN OF	IL-000-4073			
-	Air Pollution Control Construction Permit No.		Date Issued	
	Air Pollution Control Operating Permit No.		Date issued	
	96010007 (Title V)			· · · · · · · · · · · · · · · · · · ·
Sec. C	Describe Unit Process			
9 v	See Attached		•	
SS			RFR	
POCE	Materials Used in Process			
MANUFACTURING PROCESS			חבר	3 0 2004
Ŵ	See Attached		DEC	J V 2004
- <u>-</u>				PC - SPFLD
Sec. D	Describe Pollution Abatement Control Facility	,		
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POLLUTION CONTROL FACILITY DESCRIPTION	See Attached			
N CC				
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ACIL!				
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L 532-022	22 Tax Certificati	on for Pollution Col	ntrol Facilities	
	(Rev. 8/00)	Page 1 of 2		
		8/00	- Exhibit ,	4
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Sec. E	(1) Nature of Contaminants or Pollutants Carbon Dioxide							
				ained, Captured or Recovered				
Y - CONTAMINANTS	Contar	ninant or Pollulant	DESCRIPTION	DISPOSAL OR USE				
NAN		bon Djoxide		DIGI CORE OR OGL				
1	<u> </u>	Don Dioxide						
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ίÕ	ļ							
Ē								
CII								
Ξ.	(2) Poi	nt(s) of Waste Water Discharge N	/A					
КO К	<u> </u>		· · · · · · · · · · · · · · · · · · ·					
NT 1	(*Equipment Plot Plac	Plans and Specification:	s Attached Yes XX * No				
ğ	(3)	vre contaminants (or residues) co	llected by the control facility?	Yes XX No				
ŏ	(4) [Date installation completed 19	995 status of installation c	n date of application 100%				
⊢ ∩ ∢	┝┈╧╋┙							
POLLUTION CONTROL FACILITY ACCOUNTING DATA	(5) a	FAIR CASH VALUE IF CONSIDI	ERED REAL PROPERTY:	\$ 2425,000				
	1	. NET SALVAGE VALUE IF CONS	DERED REAL PROPERTY:	\$ 36.375				
Ę		. PRODUCTIVE GROSS ANNUAL	INCOME OF CONTROL FACILITY:	¢ - /				
ñ		PRODUCTIVE NET ANNUAL IN		s zec				
S	ļ	PRODUCTIVE NET ANNUAL IN	COME OF CONTROL FACILITY.					
4	6	PERCENTAGE CONTROL FAC	LITY BEARS TO WHOLE FACILITY	VALUE: % .2615				
Sec. F	The folk	owing information is submitted in acc	ordance with the Illinois Property Tax	Code, as amended, and to the best of my				
	knowled	lge, is true and correct. The facilities		facilities" as defined in Section 11-10 of the				
βĘ	Illinois F	Property Tax Code.						
ATL		1 0 .	1 1					
SIGNATURE	No.	lu Swearinger	12/29/04					
SI	_ 1 Division Manager							
Sec. G	Jolus Investinger12/29/04Signature John SwearingenTitle Illinois Refining Division Manager							
Sec. 0	C. G INSTRUCTIONS FOR COMPILING AND FILING APPLICATION							
	General	Separate applications must be comple	ted for each control facility claimed. Do n	ot 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 lister	in the tax records and the person to be o	contacted for further details or for inspection of				
	4			ap location is required for facilities located				
I		outside of municipal boundaries. The	property identification number is required	·				
	Sec. 8	Self-explanatory. Submit copies of all	permits iscued by local pollution control a					
	Sec. C		beruite reared of increasibility of a	gencies. (e.g. MSD Construction Permit)				
		Refers to manufacturing processes or	materials on which pollution control facilit					
	Sec. D	Narrative description of the pollution of	materials on which pollution control facilit ontrol facility, indicating that its primary pu	y is used. rpose is to eliminate, prevent or reduce pollution.				
		Narrative description of the pollution of State the type of control facility. State	materials on which pollution control facilit ontrol facility, indicating that its primary pu permit number, date, and agency issuing	y is used. rpose is to eliminate, prevent or reduce pollution, permit. A narrative description and a process				
		Narrative description of the pollution of State the type of control facility. State flow diagram describing the <u>pollution</u> of	materials on which pollution control facilit ontrol facility, indicating that its primary pu permit number, date, and agency issuing control facility. Include a listing of each ma	y is used. rpose is to eliminate, prevent or reduce pollution, permit. A narrative description and a process jor piece of equipment included in the claimed				
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	Sec. D	Narrative description of the pollution of State the type of control facility. State flow diagram describing the <u>pollution</u> of fair cash value for real property. Inclu- collection efficiency. List air contaminants, or water pollution disposal of any contaminants remover item (1) – Refers to pollutants and com item (2) – Refers to water pollution bu which clearly show (a) Point(s) of disc facility. Item (3) – If the collected contaminant in dollars reclaimed by sale or reuse of Item (5) – This information is essentia activate project review prior to certific Setf-explanatory. Signature must be a	materials on which pollution control facility ontrol facility, indicating that its primary pu- permit number, date, and agency issuing <u>control facility</u> . Include a listing of each ma- de an <u>average</u> analysis of the influent and in substances released as effluents to the 1 from the manufacturing processes. taminants removed from the process by t can apply to water-carried wastes from a harge to receiving stream, and (b) Sewers is are disposed of other than as wastes, st of the collected substances. State the cost lution control facility was first placed in se to the certification and assessment action tion by this Agency.	y is used. rpose is to eliminate, prevent or reduce pollution, permit. A narrative description and a process jor piece of equipment included in the claimed effluent of the control facility stating the manufacturing processes. List also the final the pollution control facility. ir pollution control facilities. Submit drawings, and process piping to and from the control ate the disposition of the materials, and the value to frechamation and related expense. rvice and operated. If not, explain. ns. This accounting data must be completed to				

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

ELECTRONIC FILING, RECEIVED, CLERK'S OFFICE, DECEMBER 22, 2005 * * * * * PCB 2006-113 * * * * *

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 makeup. 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

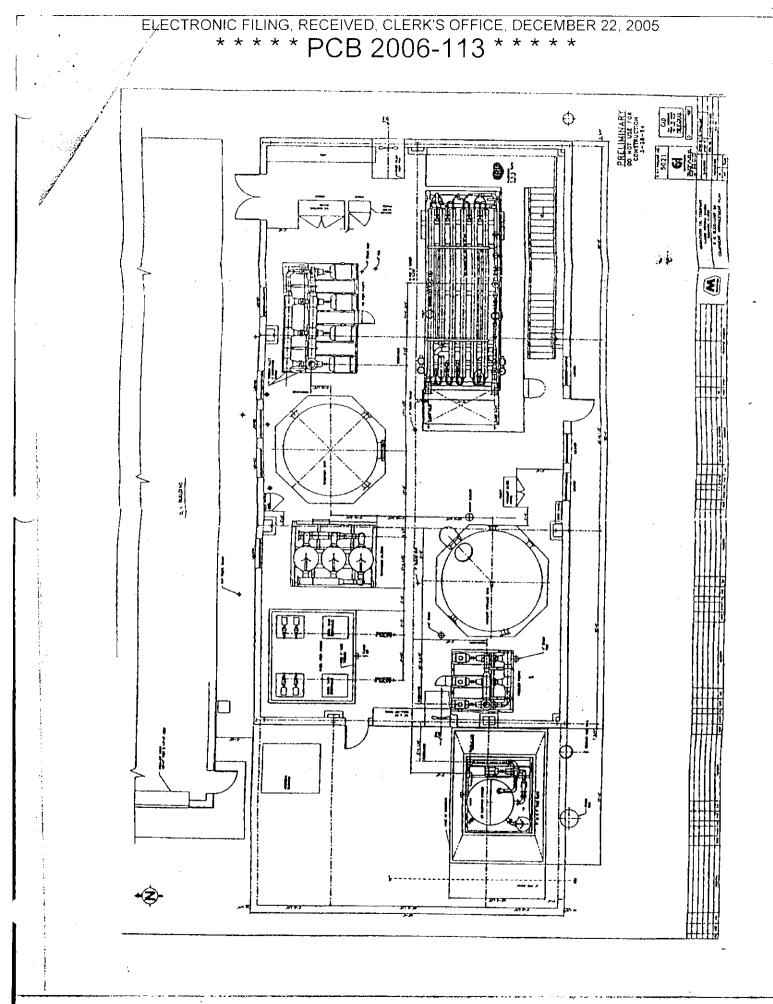
Pollution Control Facility Description

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 makeup. 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



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ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

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

ROD R. BLAGOIEVICH, GOVERNOR

DOUGLAS P. SCOTT, DIRECTOR

Memorandum

Technical Recommendation for Tax Certification Denial

Date: October 27, 2005

To: Robb Layman

From: Don Sutton OF S

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 III. 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.

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