### \* \* \* \* \* PCB 2006-120 \* \* \* \* \*

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

SOUTHERN ILLINOIS POWER COOPERATIVE	)	
Wet Scrubber System	)	
	)	
	)	PCB 06-
	)	(Tax Certification)
PROPERTY IDENTIFICATION NUMBER	)	
10-26-200-002	)	

#### **NOTICE**

TO: Dorothy Gunn, Clerk
Illinois Pollution Control Board
State of Illinois Center
100 W. Randolph Street, Suite 11-500
Chicago, Illinois 60601

Richard C. Myott Southern Illinois Power Coop 11543 Lake of Egypt Road Marion, Illinois 62959-8500

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

PLEASE TAKE NOTICE that I have today 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 30, 2005

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

SOUTHERN ILLINOIS POWER COOPERATIVE	)	
Wet Scrubber System	)	
	)	
	)	PCB 06~
	)	(Tax Certification)
PROPERTY IDENTIFICATION NUMBER	)	
10-26-200-002	)	

#### **APPEARANCE**

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

Date: December 30, 2005

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY 1021 North Grand Avenue East P.O. Box 19276 Springfield, Illinois 62794-9276

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SOUTHERN ILLINOIS POWER COOPERATIVE	)	
Wet Scrubber System	)	
	)	
	)	PCB 06-
	)	(Tax Certification)
PROPERTY IDENTIFICATION NUMBER	)	
10-26-200-002	)	

#### **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 August 22, 2005, the Illinois EPA received a request and supporting information from SOUTHERN ILLINOIS POWER COOPERATIVE ("SIPC") concerning the proposed tax certification of certain air emission sources and/or equipment located at its power plant in Williamson County, Illinois. A copy of the relevant portions of the application is attached hereto. [Exhibit A].
  - 2. The applicant's address is as follows:

Southern Illinois Power Cooperative 11543 Lake of Egypt Road Marion, Illinois 62959-8500

3. The subject matter of this request consists of the Wet Scrubber System that is designed to remove sulfur dioxide from the flue gas of the Unit No. 4 solid fuel

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coal-fired boiler. The scrubber system enables the facility to use high-sulfur coal and coal fines from locally available sources.

4. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2004), 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 (2004).
- 6. Based on information in the application and the underlying purpose of the Wet Scrubber System 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 Wet Scrubber System satisfies the aforementioned criteria, the Illinois EPA recommends that the Board **grant** the applicant's requested tax certification.

### \* \* \* \* \* PCB 2006-120 \* \* \* \* \*

Respectfully submitted by,

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

/s/
Robb H. Layman
Assistant Counsel

DATED: December 30, 2005

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

### \* \* \* \* \* PCB 2006-120 \* \* \* \* \*

#### **CERTIFICATE OF SERVICE**

I hereby certify that on the 30<sup>th</sup> 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

Richard G. Myott Southern Illinois Power Coop 11543 Lake of Egypt Road Marion, Illinois 62959-8500

Robb H. Layman Assistant Counsel

### \* \* \* \* \* PCB 2006-120 \* \* \* \* \*



August 19, 2005

Mayer, Brown, Rowe & Maw LLP 71 South Wacker Drive Chicago, Illinois 50506-4637

> Main Tel (312) 782-0600 Main Fax (312) 701-7711 www.mayerbrownrowe.com

Patrick J. McNerney
Direct Tel (312) 701-7609
Direct Fax (312) 706-8747
pmcnemey@maye.trownrowe.com

#### VIA UPS

Mr. Donald E. Sutton Manager, Permit Section, Bureau of Air Illinois Environmental Protection Agency 1021 N. Grand Ave. East Springfield, IL 62794-9276

Re: Southern Illinois Power Cooperative ("SIPC")

Application for Certification of Pollution Control Facility
Wet Scrubber

Dear Mr. Sutton:

Enclosed please find an original Application for Certification of Pollution Control Facility of SIPC's existing Wet Scrubber located at the Marion Power Generating Facility in Marion, Illinois. The Wet Scrubber is a device that is designed and operated primarily to remove Sulfur dioxide ("SO<sub>2</sub>") from the flue gas of solid fuel coal-fired generating unit 4 located at the Facility and therefore qualifies as a pollution control device under Section 11-10 of the Property Tax Code (35 ILCS 200/11-10 West 2005).

On behalf of SIPC, we respectfully request that you cause your staff to review the enclosed Application and recommend certification of the Wet Scrubber as a pollution control device to the Illinois Pollution Control Board.

Thank you for your attention to this matter. Please contact me if you need any additional information or documentation to support the enclosed Application.

Very truly yours,

- Lange (of

RECEIVED

AUG 2 2 2005

IEPA - DAPC - SPFLD

PJM:mg

Enclosure

cc: Ms. Stephanie L. Oxford

- Exhibit A

Berlin Brussels Charlotte Chicago Cologne Frankfurt Houston London Los Angeles New York Palo Palo Palos Washington, D.C. Independent Mexico City Correspondent: Jauregui, Navarrete y Nader S.C.

Mayer, Brown, Rowe & Maw LLP operates in combination with our associated English limited liability partnership in the offices listed above.

### \* \* \* \* \* PCB 2006-120 \* \* \* \* \*

### SOUTHERN ILLINOIS POWER COOPERATIVE

Application for Certification (Property Tax Treatment)
Pollution Control Facility

Wet Scrubber

Mayer, Brown, Rowe & Maw LLP 71 South Wacker Drive Chicago, IL 60606

### \* \* \* \* \* PCB 2006-120 \* \* \* \* \*

# 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 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.

	FOR AGENCY USE					
File No.	Data Bossius	adifiantis- N-	, n	ate		
		ertification No.	· · · · · · · · · · · · · · · · · · ·	3(8		
Sec. A	Company Name Southern Illinois Power Coope:	rative				
	Person Authorized to Receive Certification		Person to Contact for Addit	ional Details		
	Mr. Richard G. Myott		Mr. Patrick J. M			
Î	Street Address		Street Address	<del></del>		
	11543 Lake of Egypt Road		71 S. Wacker Driv	re		
_	Municipality, State & Zip Code		Municipality, State & Zip Code			
¥			Chicago, IL 60606			
APPLICANT	Telephone Number		Telephone Number			
₹	(618) 964-1448		(312) 701-7609			
	Location of Facility Quarter Section Township R		Municipality	Township		
	•	ange 2 E	Marion			
	Street Address	<u> </u>		Book Number		
	11543 Lake of Egypt Road	Wi:	lliamson	•		
	Property Identification Number		Parcel Number			
	10-26-200-002		<u> </u>	·		
Sec. B	Nature of Operations Conducted at the Above L					
	Southern Illinois Power Coope	rative ("	SIPC") generates e	electricity		
,	through the process of carbon	combusti	on.			
MANUFACTURING OPERATIONS						
T O	Water Pollution Control Construction Permit No	•	Date Issued	•		
P. P.	NODEC SERVITA		Date Issued	Expiration Date		
3 6	NPDES PERMIT No.		Date issued	Expusion Date		
ž	Air Pollution Control Construction Permit No.		Date Issued			
}	C 4 10 052 (See Exhibit A att	ached)	December 10, 197	75 ·		
	Air Pollution Control Operating Permit No.		Date Issued	·		
]	I .					
Sec. C	Describe Unit Process					
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N S						
MANUFACTURING PROCESS						
P. P. C.	Materials Used in Process					
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Sec. D	Describe Pollution Abatement Control Facility	· · · · · · · · · · · · · · · · · · ·				
	See narrative description of Scrubber attached as Exhibit C.					
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POLLUTION CONTROL FACILITY DESCRIPTION				•		
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IL 532-0222 APC 151 (Rev. 8/00) Tax Certification for Pollution Control Facilities
Page 1 of 2
8/00

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Sec. E	(1) Na	ature of Contaminants or Pollutants	<del>andronista andronista andronista andronista andronista andronista andronista andronista andronista andronista</del> i				
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ROL							
POLLUTION CONTROL FACILITY – ACCOUNTING DATA			Plans and Specifications	Attached	Yes	No X	
Š.	(3)	Are contaminants (or residues) col			Yes	No X	
01±0	(4)		status of installation or	n date of ap	<u> </u>		
יסרג אס זאס	(5)	a. FAIR CASH VALUE IF CONSIDE		- <del></del>	\$20,000,0		
NG [		b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:			\$	0	
ITAD		c. PRODUCTIVE GROSS ANNUAL	INCOME OF CONTROL FACILITY:	<u>.</u>	\$	0	
, CCO		d. PRODUCTIVE NET ANNUAL INC	OME OF CONTROL FACILITY:		\$	0	
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Sec. F		llowing information is submitted in acco					
ñ		edge, is true and correct. The facilities Property Tax Code.	claimed herein are pollution control	facilities as	defined in Sec	tion 11-10 of the	
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\*Completion of this section is not an acknowledgment that the property constitutes real property for ad valorem property tax purposes.

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Richard H. Briceland, Director (

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2200 Churchill Roed, Springfield, Illinois 62706 AUCENICEY

December 10, 1975

SOUTHERN ILLINOIS POWER COOPERATIVE, INC. Route 4

Marion, Illinois 62959

Attention: Mr. Thomas Clevenger General Manager

Reference

Application No. - C 4 10 052

I. D. No. - 199 856 AAC #4 STM GN

Received - November 7, 1975

Construction of - Steam-Electric Generating Unit #4

Location - Route 4

Marion, Illinois

County Williamson

Goutlemen:

Permit is hereby granted to construct the above-referenced equipment. This permit is granted subject to the following conditions:

- Standard conditions attached hereto and incorporated herein by reference.
- 2. The following special condition:
  - a. Within 30 days of commencement of operation, the particulate matter concentrations in the offluent stream shall be measured by an approved independent testing service. The measurements must be conducted using the procedures described in the "Stack Sampling Manual Methods and Procedures," as filed by the Agency, pursuant to the PCB Regs., Chapter 2, Part I, Rule 106(b), with the Secretary of State's Office on June 16, 1975 and as revised from time to time. The results of these tests, in triplicate, will be forwarded to the Agency immediately after the test results are compiled and finalized. The Agency may witness these tests. The Agency's regional office:

Environmental Protection Agency Division of Air Pollution Control 2209 W. Main Street Marion, Illinois 62959

is to be notified a minimum of thirty (30) days prior to the expected date of these tests and further notified a minimum

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SOUTHERN ILLINOIS POWER COOPERATIVE, INC. -2-

December 10, 1975

of five (5) working days prior to the test of the exact date, time and place of these tests.

Within 30 days of commencement of operation, the sulfur dioxide concentrations in the effluent stream shall be measured, using the procedures described in the Rule 204(g)(1) of Chapter 2, Air Pollution Rules and Regulations of Illinois Pollution Control Board, by an approved independent testing service. The results of these tests, in triplicate, will be forwarded to the Agency immediately after the test results are compiled and finalized. The Agency may witness these tests. The Agency is to be notified a minimum of thirty (30) days prior to the expected date of these tests and further notified a minimum of five (5) working days prior to the test of the exact date, time and place of these tests.

Very truly yours

Keith J. Conklin, P.E. Manager, Permit Section

Division of Air Pollution Control

DRD: br

\* \* \* \* \* PCB 2006-120 \* \* \* \* \*

Exhibit B

#### Section C - Describe Unit Process

The SIPC wet scrubber system was designed and operates to remove sulfur dioxide (SO<sub>2</sub>) from the flue gas of SIPC's Unit 4 solid fuel coal-fired boiler. The scrubbing system includes two scrubber modules consisting of a low velocity turning sump, a countercurrent tray absorber, a moisture separator; limestone preparation system (the "Ballmill"), reactant product separation system ("Thickener"), centrifuge, recirculation system ("Reclaim Water") and conveying system for disposal of scrubber slurry. The scrubber allows SIPC to use locally available, high sulfur content coal and coal fines while meeting clean air standards.

#### Materials Used in Process

Slurry of limestone, reaction products and water.

\* \* \* \* \* PCB 2006-120 \* \* \* \* \*

Exhibit C

#### Section D - Describe Pollution Abatement Control Facility

Southern Illinois Power Cooperative ("SIPC") formerly operated four solid fuel coal-fired generating units. SIPC replaced coal-fired units 1-3 with a new Circulating Fluidized Bed Boiler ("CFB"), which was certified as a low sulfur dioxide emission coal fueled device as defined in Title 25, Subtitle A, Chapter 1, Section 125.200(b)(1) of the Illinois Administrative Code and in Section 11-40 of the Illinois Property Tax Code (35 ILCS 200/11-40 West 2005), on January 6, 2005. The remaining solid fuel coal-fired generating unit ("Unit 4") includes three systems that are designed and utilized primarily to reduce or eliminate emissions of pollutants into the air: (1) a Selective Catalytic Reduction ("SCR") system on existing Unit 4 to significantly reduce nitrogen oxide (NOx) emissions (associated with acid rain) from the existing steam boiler; (2) a scrubber designed to remove sulfur dioxide (SO<sub>2</sub>) from the flue gas of Unit 4; and (3) a B&W Rothemuhle Electrostatic Precipitator ("Precipitator") designed to reduce and collect dust and ash particles from the flue gas of Unit 4.

#### Scrubber Overview

The scrubbing system, which was installed in Unit 4, is comprised of two scrubber modules consisting of a low velocity turning sump, a countercurrent tray absorber, a limestone preparation system (the "Ballmill") reactant product separation system ("Thickener"), centrifuge, recirculation system ("Reclaim Water"), a moisture separator and conveying system for disposal of scrubber slurry. The scrubber uses a slurry of limestone, reaction product, and water to saturate the hot flue gases and provides the first stage of sulfur dioxide removal. The slurry is pumped from a recirculation tank and introduced through a series of spray nozzles. Some of the recirculated slurry is also employed as wall wash on the convergent section to present a wetted wall to the incoming hot flue gas. The saturated gas exits downward from this section and turns through a horizontal low velocity sump. The slurry droplets exit at a relatively high velocity and are separated by inertia in the sump. The flue gas leaving the sump flows up through the countercurrent multi-stage tray absorber where a slurry of fresh limestone, reaction products, and water is introduced at the top of the absorber and flows downward, countercurrent to the gas flow through the slurry retention tray and intimately contacted with the flue gas to remove the sulfur dioxide. After the flue gas leaves the absorber, the scrubbed gas enters an expanded low velocity moisture separator where any entrained droplets are removed. In the moisture separator, the gas first encounters a pre-wash tray that maintains a fresh water froth level on its top surface and serves to dilute the carryover mist and entrap some solid particles. The gas then enters the primary moisture separator, which is a zee shaped chevron made from a re-inforced fiberglass material, in order to remove carryover mist by inertia contact with the sides of the zee. Below the primary moisture separator is a series of headers and spray nozzles which continually spray blend water up to the bottom of the moisture separator, thus providing a wetted surface for initial gas contact at the moisture separator, the purpose of which is to reduce the sticking of solids which may be entrapped in the mist. During this process, a series of spray headers provide an intermittent top spray wash to periodically remove any mucky solids that may have built on the upper part of the moisture separator blades which are not reached by the continuous bottom wash. After leaving the moisture separator, the cleaned gas flows out of the scrubber en route to the stack.

ELECTRONIC FILING, RECEIVED, CLERK'S OFFICE, DECEMBER 30, 2005 \* \* \* \* Exhibit D 1. Quencher May wash 3. Sump Countercurrent tray absorber Feed shirry Moleture separator wash nozzies 7. 1st stage moleture separator
8. Moleture separator wash nozzles 9. Final stage moisture separator 11. Recirculating pump Recirculation task 13. Overflow weir 0 14. Spent slurry ©U 15. Make-up U 4  $\widehat{\mathbf{1}}$ 6 (15) 1 (13) 0 (12)

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# Illinois Enviro



1021 North Grand Avenue East, P.O. Box 19506, Springfield, Illinois 62794-9506 -- ( 217) 782-2113 ROD R. BEAGOIEVICH, GOVERNOR DOUGLAS P. SCOTT, DIRECTOR

#### Memorandum

### **Technical Recommendation for Tax Certification Approval**

Date:

October 27, 2005

To:

Robb Layman

From:

Don Sutton

Subject: Southern Illinois Power Cooperative TC-05-08-22A

This Agency received a request on August 22, 2005 from Southern Illinois Power Cooperative for a Wet Scrubber System pursuant to 35 III. Adm. Code 125.200(b)(1). I offer the following recommendation.

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

The Wet Scrubber System is a device which removes SO2 from the flue gas of solid fuel coal-fired generating unit 4. 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 11543 Lake of Egypt Rd, Marion The property identification number is 10-26-200-002

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.

