BEFORE THE ILLINOIS POLLUTION CONTROL BOARD OF THE STATE OF ILLINOIS

MARATHON ASHLAND PETROLEUM, LLC)	
Steam Supply to Nos. 1 and 5 Flares)	
)	
)	PCB 07-
)	(Tax Certification)
PROPERTY IDENTIFICATION NUMBER)	
51-34-1-21 or portion thereof)	

NOTICE

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

[Service by mail]
John S. Swearingen
Marathon Ashland Petroleum
Refinery Office Building
Robinson, Illinois 62454

[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: January 4, 2007

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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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

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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. The Illinois EPA recommends a **grant** of the request. In support thereof, the Illinois EPA states as follows:

1. On or about December 29, 2005, 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 amended application is attached hereto. [Exhibit A].

¹ The property identification number or parcel number that is the subject of a tax certification request is typically identified in the Illinois EPA's Recommendations and Board orders as part of the case caption, presumably because of the ease with which applicants and local tax assessors alike can identify the affected property. The property identification or parcel numbers for these cases are usually derived from the application forms (i.e., APC 151) that are filled out by the applicant and submitted to the Illinois EPA. In this instance, it should be noted that the parcel number identified in the application form submitted by Marathon Ashland contains a typographical error. The numbers depicted on the application form, shown in Exhibit A attached hereto, identify the first two digits of the property's parcel number as 54. Prior tax certification requests for the refinery, as received by the Illinois EPA and eventually acted upon by the Board, have employed a parcel number whose first two digits are 51. Prior to this filing, the undersigned attorney contacted Marathon Ashland's designated representative, Mr. Dennis Baker, regarding the apparent discrepancy. Mr. Baker confirmed that the correct parcel number for this tax certification request is 51-34-1-21.

2. The applicant's address is as follows:

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

- 3. The subject matter of this request consists of a modification to two flares that are operated at the refinery to provide safe combustion of excess gases produced during startup, shutdown or malfunction events. To comply with federal requirements governing visible emissions from flares, a new steam header is being installed to provide the steam source for Nos. 1 and 5 flares. This modification will ensure that particulate matter emissions from Nos. 1 and 5 flares will not cause excessive flaring under the applicable federal requirements.
- 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 flare system's modification 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 modification to the flare system satisfies the aforementioned criteria, the Illinois EPA recommends that the Board **grant** the applicant's requested tax certification.

Respectfully submitted by,

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

DATED: January 4, 2007

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 4th day of January, 2007, 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 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 John S. Swearingen Marathon Ashland Petroleum Refinery Office Building Robinson, Illinois 62454

/s/ Robb H. Layman

Assistant Counsel

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 U	ISF		<u> </u>	
File No.	Date Rec	eived	Certification No.		D	Pate
Sec. A	Company Name Marathon Petroleum	Company LLC	··			
	Person Authorized to Receive Certification John Swearingen		Person to Contact for Additional Details Dennis Baker			
	Street Address Refinery Office B	uilding		Street Addre	ss Main Stre	et
A T	Municipality, State & Zip Robinson, IL 62454		· · · · ·	Municipality, Findlay,	State & Zip Co	ode
APPLICANT	Telephone Number 618-544-2121			Telephone Number 419-421-3759		
	Location of Facility Quarter Section	Township	Range	Municipality Robinson	7	Township Robinson
	Street Address Route 33			County Crawford	E	Book Number
}	Property Identification N	umber	· <u>-</u>	Parcel Numb	er 4-34-1-21	
Sec. B	Nature of Operations Co		ove Location			
	Petroleum Refinin	_				
	Steam Supply	/ to #1 and #5	Flares			
RING						
ACTUR	Water Pollution Control Construction Permit No.		Date Issued			
MANUFACTURING OPERATIONS	NPDES PERMIT No.			Date Issued		Expiration Date
_	Air Pollution Control Co	nstruction Permit	No.	Date Issued		
	Air Pollution Control Op	_		Date Issued		
Sec. C	96010007 (Title Describe Unit Process	V Permit)		November	24, 2003	
000.0		provides for t	the safe combus	tion of exc	ess gases	that may be produced
υ	during startups as	nd shutdowns	of process unit	s and equip	ment and h	andle emergency or
MANUFACTURING PROCESS	upset conditions	to prevent ser	rious incidents	from occur	ring.	
ACT OCES	Materials Used in Process					
ANU A	Steam					
Σ						
Sec. D	Describe Pollution Abat					
48	The objective of this project is to ensure the #1 and #5 flares meet the federal					
RIPTI	environmental air regulations that state visible emissions from any flare must be less					
N CC	than five minutes in any two-hour period. To comply, a new 600 pound steam header					
POLLUTION CONTROL FACILITY DESCRIPTION	is being installe	lled to supply 110,000 pounds per hour of steam to the #1 and #5 flares.				
Poul						
	<u> </u>					

IL 532-0222 APC 151 (Rev. 8/00) Tax Certification for Pollution Control Facilities

Page 1 of 2 8/00 - Exhibit A

Sec. E	(1) N	ature of Contaminants or Pollutants					
	. <u> </u>		Material Reta	ined, Capt	ured or Recove	red	
ž l	Conta	aminant or Pollutant	DESCRIPTION		USE		
₹	Part	iculates	PM, PM10, PM2.5		ulates to the		
POLLUTION CONTROL FACILITY – ACCOUNTING DATA				atmosphere will be reduced			
ιδ							
				 			
FAC	(2) P	oint(s) of Waste Water Discharge N.	/A		-		
rROL				A 1/ A 1	I v	l Na	
NO.	(2)	Association to (as residues) collected	Plans and Specifications	Attached	Yes × Yes	No ×	
NO	(3)	Are contaminants (or residues) collected Date installation completed On-going	status of installation o	n date of a		110	
Į, A	(4)			ii uate ui a	\$ 983,704.4		
POLL	(5)			··	\$ 4,919		
_ iNG		b. NET SALVAGE VALUE IF CONSIDERED					
Į.		c. PRODUCTIVE GROSS ANNUAL INCOM			\$ 0		
22		d. PRODUCTIVE NET ANNUAL INCOME C			\$ 0		
·		e. PERCENTAGE CONTROL FACILITY BE			% 0.1055%		
Sec. F	The fo	ollowing information is submitted in accordance edge, is true and correct. The facilities claimed	with the Illinois Property Tax	Code, as an	mended, and to the	he best of my	
₩.		edge, is true and correct. The facilities claimed s Property Tax Code.	i fierent are politicon control	iaciilles as	Genned in Section	511 1 1-10 of the	
ATU!							
SIGNATURE		John Swarings Illi	nois Refining Division	<u>n</u>			
S	Signa	ature John Swearingen Title					
Sec. G							
Sec. G		INSTRUCTIONS FO	R COMPILING AND FILING API	PLICATION			
Sec. G	Gener	al: Separate applications must be completed for ea	ch control facility claimed. Do n	ot mix types	(water and air). Wi	here both air and	
Sec. G	water	at: Separate applications must be completed for ea operations are related, file two applications. If attach	ch control facility claimed. Do n	ot mix types consecutively	on an index sheet.		
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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 Approval

Date:

September 15, 2006

To:

Robb Layman

From:

Don Sutton D65

Subject:

Marathon Ashland Petroleum LLC TC-05-12-29G

This Agency received a request on December 29, 2005 from Marathon Petroleum Company 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:

Flare System whose primary purpose is to remove particulate matter pollutants prior to combustion in the refinery flare system. 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 Route 33, Robinson, Crawford County 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.

- Exhibit B -