

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD  
OF THE STATE OF ILLINOIS

AMEREN ENERGY GENERATING COMPANY )  
Wet Flue Gas Desulfurization Scrubber on )  
Coffeen Unit No. 1 )  
)  
) PCB 12-  
) (Tax Certification - Air)  
PROPERTY IDENTIFICATION NUMBER )  
04-000-172-00 or portion thereof )

NOTICE

TO: [Electronic filing] [Service by mail]  
John Therriault, Assistant Clerk Thomas Carron  
Illinois Pollution Control Board Ameren Energy Generating Company  
State of Illinois Center 1901 Chouteau  
100 W. Randolph Street, Suite 11-500 St. Louis, Missouri 63103  
Chicago, Illinois 60601

[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: July 6, 2011

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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Coffeen Unit No. 1 )  
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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

Date: July 6, 2011

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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 POLLUTION 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 **issuance** of a tax certification covering the subject matter of the request. In support thereof, the Illinois EPA states as follows:

1. On May 21, 2010, the Illinois EPA received an application and supporting information from AMEREN ENERGY GENERATING COMPANY (“Ameren”) concerning the proposed tax certification of certain air emission sources and/or equipment located at its Coffeen generating station in Montgomery County, Illinois. A copy of application is attached hereto.

[Exhibit A].

2. The applicant’s address is as follows:

Ameren Energy Generating Company  
1901 Chouteau  
St. Louis, Missouri 63103

3. The facility address is as follows:

Ameren Energy Generating Company  
134 CIPS Lane  
Coffeen, Illinois 62017

4. The subject matter of this request consists of a Wet Flue Gas Desulfurization (“WFGD”) Scrubber, which was installed by Ameren on the Coffeen Unit No. 1 electrical generating turbine to serve as a means of controlling sulfur dioxide emissions from the flue gases of its conventional, fossil fuel-fired power plant. As described in the application, the WFGD Scrubber makes use of crushed limestone as a reagent, while the resulting gypsum produced from the control process is collected and stored in a collection pond.

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 FWGD Scrubber to prevent, eliminate or reduce air pollution, it is the Illinois EPA’s engineering judgment that the various systems, constructions, devices and/or buildings or equipment from the project relating to air pollution control 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 substantive components of the application for the FWGD Scrubber satisfies the aforementioned criteria, the Illinois EPA recommends that the Board **issue** the applicant’s requested tax certification.

Respectfully submitted by,

/s/ Robb H. Layman

Robb H. Layman  
Assistant Counsel

DATED: July 6, 2011

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 6<sup>th</sup> day of July, 2011, 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

Thomas Carron  
Ameren Energy Generating Station  
1901 Chouteau  
St. Louis, Missouri 63103

*/s/ Robb H. Layman*  
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 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 Ameren Energy Generating Company			
	Person Authorized to Receive Certification Thomas Carron		Person to Contact for Additional Details Kurt Klotzer	
	Street Address 1901 Chouteau		Street Address 1901 Chouteau	
	Municipality, State & Zip Code St Louis MO 63103		Municipality, State & Zip Code St Louis MO 63103	
	Telephone Number (314) 554-2053		Telephone Number (314) 554-3628	
	Location of Facility Quarter Section	Township E Fork	Range	Municipality Coffeen
	Street Address 134 CIPS Lane Coffeen IL 62017		County Montgomery	Township E Fork
	Property Identification Number 04-000-172-00		Parcel Number	
	Sec. B     MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location The facility is a coal-fired electric generating station.		
Water Pollution Control Construction Permit No.		Date Issued		
NPDES PERMIT No.		Date Issued	Expiration Date	
Air Pollution Control Construction Permit No. 06090019		Date Issued 10/23/07		
Air Pollution Control Operating Permit No.		Date Issued		
Sec. C   MANUFACTURING PROCESS	Describe Unit Process A coal-fired boiler produces steam which is used to drive a turbine which, in turn, generates electricity.			
	Materials Used in Process Coal and water.			
Sec. D  POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility Wet Flue Gas Desulfurization scrubber on Coffeen Unit 1.			

**RECEIVED**

MAY 21 2010

*Exhibit A*

POLLUTION CONTROL FACILITY - CONTAMINANTS	Sec. E (1) Nature of Contaminants or Pollutants Air pollution from sulfur dioxide.		
			Material Retained, Captured or Recovered
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	Non-combustible gas	Sulfur Dioxide	Crushed limestone is used as reagent to remove the sulfur dioxide. The resulting gypsum is stored in a collection pond.
	(2) Point(s) of Waste Water Discharge		
			Plans and Specifications Attached
			Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
	(3)	Are contaminants (or residues) collected by the control facility?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
	(4)	Date installation completed <u>11/23/09</u> status of installation on date of application <u>In service</u>	
	ACCOUNTING DATA	(5) a.	FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:
b.		NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$
c.		PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$
d.		PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$
e.		PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	%
SIGNATURE	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 Illinois Property Tax Code.		
	 Signature		Vice President and Controller Title
INSTRUCTIONS	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 permits issued by local pollution control agencies. (e.g. MSD Construction Permit)	
	Sec. C	Refers to manufacturing processes or materials on which pollution control facility is used.	
	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 reclamation 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: Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Attention: Al Keller Permit Section Division of Water Pollution Control	Attention: Donald E. Sutton Permit Section Division of Air Pollution Control



**Technical Recommendation for Tax Certification Approval**

Date: December 28, 2010

To: Robb Layman

From: Edwin C. Bakowski *EB*

Subject: Ameren Energy Generating Company TC-10-05-21

This Agency received a request on May 21, 2010 from Ameren Energy Generating Company 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:

Wet Flue Gas Desulfurization Scrubber for Unit 1 which reduces SO<sub>2</sub> emissions by using crushed limestone as a reagent. Because the primary purpose of this equipment is to reduce or eliminate air pollution, it is certified as a pollution control facility.

This facility is located at 134 CIPS Lane, Coffeen  
The property identification number is 04-000-172-00

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.