BEFORE THE ILLINOIS POLLUTION CONTROL BOARD			
WRB Refining LLC (Property Indentification Number 19-1-08-35-00-000-001))) PCB 012-) (Tax Certification)		
N	OTICE		
Clerk Illinois Pollution Control Board James R. Thompson Center 100 West Randolph Street, Suite. 11-500 Chicago, Illinois 60601	Michael Kemp 404 Phillips Building Bartlesville, Oklahoma 74004		
Steve Santarelli Illinois Department of Revenue 101 West Jefferson Post Office Box 19033 Springfield, Illinois 62794			
	we today filed with the Office of the Clerk of the AND THE RECOMMENDATION of the Illinois ich is herewith served upon you.		
	ILLINOIS ENVIRONMENTAL PROTECTION 'AGENCY		
	By: Vera Herst Assistant Counsel Division of Legal Counsel		
DATED: February 15, 2012			
Illinois Environmental Protection Agency 1021 North Grand Avenue East Post Office Box 19276 Springfield, Illinois 62794-9276 (217) 782-5544			
THIS FILING IS SUBMI	TTED ON RECYCLED PAPER		

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD			
WRB Refining LLC (Property Indentification Number 19-1-08-35-00-000-001)) PCB 012-) (Tax Certification)		
AI	PPEARANCE		
The undersigned, as one of its attorneys, her Illinois Environmental Protection Agency.	eby enters an APPEARANCE on behalf of Respondent,		
	ILLINOIS ENVIRONMENTAL PROTECTION AGENCY		
DATED: February 15, 2012 Illinois Environmental Protection Agency 1021 North Grand Avenue East Post Office Box 19276 Springfield, Illinois 62794-9276 (217)782-5544	By: Vera Herst Assistant Connsel Division of Legal Counsel		

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

WRB Refining LLC)
(Property Indentification Number) PCB 012-
19-1-08-35-00-000-001)) (Tax Certification
)

RECOMMENDATION

The Illinois Environmental Protection Agency ("Illinois EPA") hereby files its Recommendation pursuant to Section 125.204 of the regulations of the Illinois Pollution Control Board, 35 Ill. Adm. Code 125.204.

- Ou June 29, 2011, the Illinois EPA received a request from WRB Refining LLC (log number TC-08-11, Exhibit A) for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204.
- 2. The applicant's address is: WRB Refining LLC 900 S. Central Ave Roxanna, Illinois 62084
- 3. The proposed water pollution control facilities in this request are located at Section 36 NW ¼,

 T5N R9W, in Madison County, at the above street address and consist of the following:

New Units Condensate Recovery Project consisting of (1) piping and flash drums to flash off reusable steam from the hot condensate; and (2) piping and new condensate recovery pumps.

These pollution control facilities have the primary purpose of eliminating, preventing, or reducing water pollution, and are further described in Exhibit A.

4. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2010), 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 or 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, 35 ILCS 200/11-5.
- 6. Based on the information in the application and the purpose of the facilities, it is the Illinois EPA's engineering judgment that the described facilities may be considered "pollution control facilities," pursuant to 35 Ill. Adm. Code 125.200(a), with the primary purpose of eliminating, preventing, or reducing water pollution, or as otherwise provided in 35 Ill. Adm. Code 125.200, and are eligible for tax certification from the Board.

WHEREFORE, the Illinois EPA recommends that the Board issue the

requested tax certification.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: Vera Herst

Assistant Counsel

Division of Legal Counsel

Dated: February 15, 2012 Illinois Environmental Protection Agency 1021 North Grand Ave. E. P.O. Box 19276 Springfield, Illinois 62794-9276 217/782-5544



Electronic Filing - Received, Clerk's Office, 02/15/2012 [LLINOIS ENVIRONMENTAL PROTECTION AGENCY]

1021 North Grand Avenue East, P.O. Box 19276, Springfield, Illinois 62794-9276 ● (217) 782-2829 James R. Thompson Center, 100 West Randolph, Suite 11-300, Chicago, IL 60601 ● (312) 814-6026

Pat Quinn, Governor

Memorandum

To: Connie Tonsor, Division of Legal Counsel

From: Alan Keller, Manager, Permit Section

Date: November 21, 2011

Re: WRB Refining LLC

Recommendation of Tax Certification

Log # TC-08-11

Property Identification # 19-1-08-35-00-000-001

The Bureau of Water received a request on June 29, 2011 from WRB Refining LLC for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Il. Adm. Code 125.204. We offer the following recommendation.

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

WRB Refining LLC 404 Phillips Building Bartlesville, OK 74004

Facility location: 900 S. Central Avenue in Roxana, Illinois.

New Units Condensate Recovery Project consisting of (1) piping and flash drums to flash off reusable steam from the hot condensate and (2) piping and new condensate recovery pumps.

These facilities are further described in the enclosed applications and supporting documents.

Based on the information included in this submittal, it is our engineering judgment that the above proposed facilities may be considered "Pollution Control Facilities" under 35 IAC 125.200(a), with the primary purpose of eliminating, preventing, or reducing water pollution, or as otherwise provided in this section, and therefore eligible for tax certification from the Illinois Pollution Control Board. The Bureau of Water therefore recommends that the Board issue the requested tax certification for these facilities.

Page 2 Log No. TC-08-11

If you have any questions regarding the above, please contact Jaime Rabins at 217/782-0610.

SAK:JAR:TC0811.docx

cc: Tax Cert File

ENVIRONMENTAL PROTECTION AGENCY

Subject: WRB Refining LLC Page 1 of 1

Data: TC-08-11

Reviewed By: Jaime Rabins Date: July 12, 2011

Applicant:

WRB Refining LLC 404 Phillips Building Bartlesville, OK 74004

Facility location: 900 S. Central Avenue in Roxana, Illinois.

On June 29, 2011 the Agency received a request to make a recommendation regarding the tax certification for the following:

New Units Condensate Recovery Project consisting of (1) piping and flash drums to flash off reusable steam from the hot condensate and (2) piping and new condensate recovery pumps which recycle the condensate back to the steam generating system for reuse.

The pollution control facility's primary purpose is to prevent and eliminate pollutants which if not treated might be harmful, detrimental or offensive to human, plant or animal life, or to property as defined in 35 IAC 125.200(a).

Action: Recommend for consideration of Pollution Control Facilities.

Electronic Filing - Received, Clerk's Office, 02/15/2012

APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)

POLLUTION CONTROL FACILITY

AIR
WATER
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.

_	P. O. Box 19276, Springfield, IL 62			application for certification.
	FOR AGENCY USE			<u> </u>
File No.	Date Received	Certification No.		Date
Sec. A	Company Name			
	WRB Refining LLC			
	Person Authorized to Receive Certification			ntact for Additional Details
	Michael Kemp		Jay Rankin	
	Street Address 404 Phillips Building		Street Address 900 S. Central Ave., P.O. Box 76	
!	Municipality, State & Zip Code		Municipality, State & Zip Code	
APPLICANT	Bartlesville, OK 74004		Roxana, IL 62084	
PLIC	Telephone Number		Telephone Number	
Ą.	(918) 661-9055		(618) 255-27	
	Location of Facility Quarter Section Township	Range	Municipality	Township
	36 NW 1/4 5 N	19. W	Roxana	Wood River
	Street Address		County	Book Number
	900 S. Central Ave.		Madison	
	Property Identification Number		Parcel Numb 19-1-08-35-0	
Sec. B	Nature of Operations Conducted at the Abov	e Location	13-1-00-00-0	
000. B		C LOOMINIT		
	Petroleum Refining		•	
_				
MANUFACTURING OPERATIONS	,		(
E COL	Water Pollution Control Construction Permit 2007EB3690	No.	Date Issued 08/16/07	
FAC	NPDES PERMIT No.		Date issued	Expiration Date
ANI OP	IL0000205		04/14/04	04/14/09
.2	Air Pollution Control Construction Permit No.		Date Issued	
	6050052		08/05/08	
	Air Pollution Control Operating Permit No.		Date Issued	
Sec. C	95120306 Describe Unit Process		11/07/03	
Sec. C			_	
	See New Units Condensate Recovery Pro	oject Attachmer	nt.	
S D				
TUR		***************************************		
FAC	Materials Used in Process			·
MANUFACTURII PROCESS	See New Units Condensate Recovery Pr	oject Attachmer	nt.	
W.				
			•	
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Sec. D	Describe Pollution Abatement Control Facility			
⁵ 5	See New Units Condensate Recovery Pro	oject Attachmer	ıt.	
POLLUTION CONTROL FACILITY DESCRIPTION	·			
N S S S				
J YF				
ACIL				
FG				

		T CD				
Sec. E	(1) Nature of Contaminants or Pollutants					
m	Material Retained, Captured or Reco				ured or Recove	red
, "'	Conta	minant or Pollutant	DESCRIPTION		DISPOSAL OR	
'	Waste	Water effluent containing H2S, NH3	Clean Condensate	Recycled		
ΓΑΜ				, , , , , , , , , , , , , , , , , , ,		
NO						
Σ C						
CIL						
L F/		oint(s) of Waste Water Discharge				
IRO	Miss	ssippi River per NPDES Permit				
ON			Plans and Specification	s Attached		No 🗆
N C	(3)	Are contaminants (or residues) collected			Yes 🗌	No ⊠
тю	(4)	Date installation completed 04/01/11	status of installation o	on date of a	pplication <u>7o</u> °	7
)LL((5)	a. TOTAL INSTALLED COST			\$ 2,995,965.0	00
PC 3 D/		b. NET SALVAGE VALUE IF CONSIDERE	D REAL PROPERTY:		\$ 17,000.00	
Ž.	•	c. PRODUCTIVE GROSS ANNUAL INCOM	ME OF CONTROL FACILITY:		\$ 0.00	
POLLUTION CONTROL FACILITY – ACCOUNTING DATA					0.00	
\cc					\$ 0.00	
		e. PERCENTAGE CONTROL FACILITY BI	EARS TO WHOLE FACILITY	VALUE:	[%] To Be Dete	rmined
Sec. F		llowing information is submitted in accordance			nended, and to the	ne best of my
ш		edge, is true and correct. The facilities claime	d herein are "pollution contro	l facilities" as	defined in Section	on 11-10 of the
SIGNATURE	IIIIIOI	S Property Tax Code.				
NA		1/0 (17) +	INECTOR- PTARC			
SIG						
	Sign	ature & Title	}			
	INSTRUCTIONS FOR COMPILING AND FILING APPLICATION					
Sec. G		INSTRUCTIONS FO	OR COMPILING AND FILING AP	PLICATION		
Sec. G	Genei	INSTRUCTIONS FO			water and air). Wi	here both air and
Sec. G		al: Separate applications must be completed for e operations are related, file two applications. If attac	ach control facility claimed. Do inments are needed, record them	not mix types (consecutively	on an index sheet.	
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APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT) POLLUTION CONTROL FACILITY WRB — Wood River Refinery

Project: New Units Condensate Recovery Project

Section C - Manufacturing Process

Process Description:

Steam is a major source of heat within the refinery. Steam is used to heat the process and to provide the motive force to drive some pumps and compressors. As steam heats a process it is cooled and becomes condensate or hot water. In the past, condensate was frequently drained to the process sewer and became feed to the Waste Water Treatment Plant (WWTP) because the economics of recovering condensate did not justify the equipment required to recover it. When condensate is routed to the WWTP, it increases water pollution by increasing the volume of effluent (which still contains some pollutants) to the Mississippi River.

Materials Used in Process:

- Condensate
- Steam

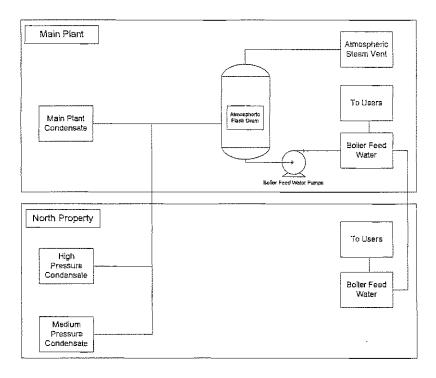
Section D - Pollution Control Facility Description

The Wood River Refinery installed the New Units Condensate Recovery Project to reduce water pollution by reducing refinery raw water consumption (which preserves fresh water for other uses) and by reducing waste water to the Waste Water Treatment Plant (WWTP). This Pollution Control Facility consists of (1) piping and flash drums to flash off reusable steam from the hot condensate and (2) piping and new Condensate Recovery Pumps which recycle the condensate back to the steam generating system so the condensate is not routed to the WWTP. Reducing waste water to the WWTP reduces water pollution by reducing the volume of effluent (which still contains some pollutants) to the Mississippi River.

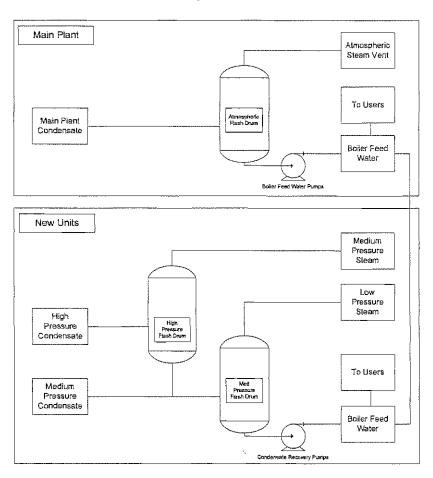
Attached is a process flow of the condensate recovery system.

In summary, the Wood River Refinery is installing piping, flash drums, and pumps for the primary purpose of recovering condensate and recycling it in order to preserve fresh water and reduce waste water to the Waste Water Treatment Plant (WWTP). Reducing waste water to the WWTP reduces water pollution by reducing the volume of WWTP effluent which still contains some pollutants to the Mississippi River.

North Property Condensate System without Condensate Recovery



New Units Condensate System with Condensate Recovery



STATE OF ILLINOIS	
COUNTY OF SANGAMON)	
)	
PROOF OF S	ERVICE
I, the undersigned attorney at law, hereby certify that	at on February 15, 2012, I served true and correct
copies of an APPEARANCE AND THE RECOMME	NDATION, upon the persons and by the methods
as follows:	
[1st Class U.S. Mail]	[1 st Class U.S. Mail]
Steve Santarelli Illinois Department of Revenue 101 West Jefferson Post Office Box 19033 Springfield, Illinois 62794	Michael Kemp 404 Phillips Building Bartlesville, Oklahoma 74004
[Electronic Filing]	
Clerk Illinois Pollution Control Board James R. Thompson Center 100 West Randolph Street, Suite. 11-500 Chicago, Illinois 6060 I	
ILLINOIS ENVIRONMENTAL PROTECTION AGENCY	
/s/ Vera Herst Assistant Counsel Division of Legal Counsel 1021 North Grand Avenue East P.O. Box 19276- Springfield, Illinois 62794-9276 217.782.5544 217.782.9143 (TDD)	
THIS FILING IS SUBMITTEI	O ON RECYCLED PAPER