BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

WRB Refining LLC (Property Indentification Number 19-1-08-34-00-000-006)

)) PCB 012-) (Tax Certification)

NOTICE

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

PLEASE TAKE NOTICE that I have today filed with the Office of the Clerk of the

Pollution Control Board an APPEARANCE AND THE RECOMMENDATION of the Illinois

Environmental Protection Agency, a copy of which is herewith served upon you.

ILLINOIS ENVIRONMENTAL PROTECTION `AGENCY

By: Jera the

Vera Herst Assistant Counsel Division of Legal Counsel

DATED: February 22, 2012

Illinois Environmental Protection Agency 1021 North Grand Avenue East Post Office Box 19276 Springfield, Illinois 62794-9276 (217) 782-5544

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

WRB Refining LLC (Property Indentification Number 19-1-08-34-00-000-006)

)) PCB 012-) (Tax Certification)

APPEARANCE

The undersigned, as one of its attorneys, hereby enters an <u>APPEARANCE</u> on behalf of Respondent, Illinois Environmental Protection Agency.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

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By: Vera Verat

Vera Herst Assistant Counsel Division of Legal Counsel

DATED: February 22, 2012 Illinois Environmental Protection Agency 1021 North Grand Avenue East Post Office Box 19276 Springfield, Illinois 62794-9276 (217)782-5544

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

WRB Refining LLC (Property Indentification Number 19-1-08-34-00-000-006)

) PCB 012-) (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.

 On June 29, 2011, the Illinois EPA received a request from WRB Refining LLC (log number TC-10-17, 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 34 SE ¼,

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

Installation of a new effluent flow meter.

These pollntion 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

Ver Herre By: ____

Vera Herst Assistant Counsel Division of Legal Counsel

Dated: February 22, 2012 Illinois Environmental Protection Agency 1021 North Grand Ave. E. P.O. Box 19276 Springfield, Illinois 62794-9276 217/782-5544



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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

MI

Date: November 21, 2011

Re: WRB Refining LLC Recommendation of Tax Certification Log # TC-17-11 Property Identification # 19-1-08-34-00-000-006

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.

Installation of a new effluent flow meter.

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-17-11

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

SAK:JAR:TC1711.docx

cc: Tax Cert File

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* * * * PCB 2012-115 * * * * State of Illinois Environmental Protection Agency

Subject: WRB Refining LLC Data: TC-17-11 Reviewed By: Jaime Rabins Page 1 of 1

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:

Installation of a new effluent flow meter. The device measures the flow rate of wastewater to the receiving stream and which is required to be reported by the facility's NPDES permit.

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.

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APPLICATION FOR CERTIFICATION PROPERTY AN THEAT MENT)

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.	Date Received	Certification No.	- 4.4	Date		
Sec. A	Company Name					
	WRB Refining LLC					
	Person Authorized to Receive Certification		Person to Contact for	Additional Details		
	Michael Kemp		Jay Rankin			
	Street Address		Street Address			
	404 Phillips Building		900 S. Central Ave., P.O. Box 76			
1 E	Municipality, State & Zip Code		Municipality, State & Zip Code			
APPLICANT	Bartlesville, OK 74004 -		Roxana, IL 62084 Telephone Number			
니			(618) 255-2737			
	(918) 661-9055 Location of Facility		Municipality	Township		
		Range	manuspanty	rownsnip		
	34 SE 1/4 5 N	9 W ·	Hartford	Wood River		
	Street Address		County	Book Number		
	900 S. Central Ave.		Madison			
1	Property Identification Number		Parcel Number			
			<u>19-1-08-34-00-000-0</u>	006		
Sec. B	Nature of Operations Conducted at the Above	Location				
	Petroleum Refining					
0						
, NSN	Water Pollution Control Construction Permit No		Date Issued			
L EE	NA	J	Date Issued			
ERA	NPDES PERMIT No.		Date Issued	Expiration Date		
MANUFACTURING	JL0000205		04/14/04	04/14/09		
Σ	Air Pollution Control Construction Permit No.		Date Issued	:		
	Air Pollution Control Operating Permit No.		Date Issued			
	95120306		11/07/03_			
Sec. C	Describe Unit Process					
	See Waste Water Flow Meter for NPDES F	roiect attachn	ient.			
SUND						
MANUFACTURING PROCESS						
SOCI PAC	Materials Used in Process					
I NA HA	Refinery waste water					
M	Sulfuric Acid, Caustic, Nitrogen, Air, methanol, Phosphoric Acid, bacteria, polymer					
	· ,					
Sec. D	Describe Pollution Abatement Control Facility					
1 25	See Waste Water Flow Meter for NPDES Project attachment.					
N N N N N N N N N N N N N N N N N N N						
POLLUTION CONTROL FACILITY DESCRIPTION						
FAC						
J						

Sec. E	(1) Natu	(1) Nature of Contaminants or Pollutants					
~			Material Reta	Material Retained, Captured or Recovered			
S	Contaminant or Pollutant		DESCRIPTION	E	DISPOSAL OR USE		
ĺ	hydrocarbon compounds		oil	Recovere	Recovered for Reprocessing		
TA'	Solids		solids	Captured			
1 Q	nitrogen compounds		nitrogen compounds	Treated			
,×0	sulfur co	mpounds	sulfur compounds	Treated			
ACIL]						
L FI	(2) Point(s) of Waste Water Discharge						
TRO	Mississippi River per NPDES Permit Plans and Specifications Attached Yes X No						
NOC	(3) AI	e contaminants (or residues) co		s Allacheu	Yes 🛛		
NO						·····	
ĨĹŊ.		Date installation completed <u>12/31/08</u> status of installation on date of application <u>00%</u>					
	(5) a.				\$ 370,000.0	0	
NGI	b.	NET SALVAGE VALUE IF CONS	DIDERED REAL PROPERTY:		\$ 0.00		
ILLIN	с.	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY: \$ 0.00					
POLLUTION CONTROL FACILITY - ACCOUNTING DATA	d.	PRODUCTIVE NET ANNUAL IN	COME OF CONTROL FACILITY:		\$ 0.00		
AC	e.	PERCENTAGE CONTROL FAC	LITY BEARS TO WHOLE FACILITY	VALUE:	[%] To Be Det	ermined	
Sec. F	The folio		ordance with the Illinois Property Ta		mended and to	the best of my	
	knowledg	ge, is true and correct. The facilities	claimed herein are "pollution contro	facilities" as	defined in Sect	tion 11-10 of the	
JRE	Illinois	operty Tax Code.					
IATL		A	7				
SIGNATURE	$ -\mathcal{L}_{\mathcal{Q}}$	Ren Oly) DIRECTOR-PTRRC					
	Signatu	re b	Title				
Sec. G	INSTRUCTIONS FOR COMPILING AND FILING APPLICATION						
(1	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.						
C	Sec. A	facilities. Define facility location by str	d in the tax records and the person to be eet address or legal description. A plat n property identification number is required	nap location is	urther details or for required for facilit	or inspection of ies located	
	Sec. B	Self-explanatory. Submit copies of all	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 facili	n which pollution control facility is used.			
INSTRUCTIONS	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						
	Sec. F	Self-explanatory. Signature must be a corporate authorized signature.					
		Submit to:	Attention:	Attention:			
		Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Al Keller Permit Section Division of Water Pollution Control	Donald E. S Permit Sect Division of A		ol	

APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT) POLLUTION CONTROL FACILITY WRB – Wood River Refinery

Project: Waste Water Flow Meter for NPDES Project

Section C - Manufacturing Process

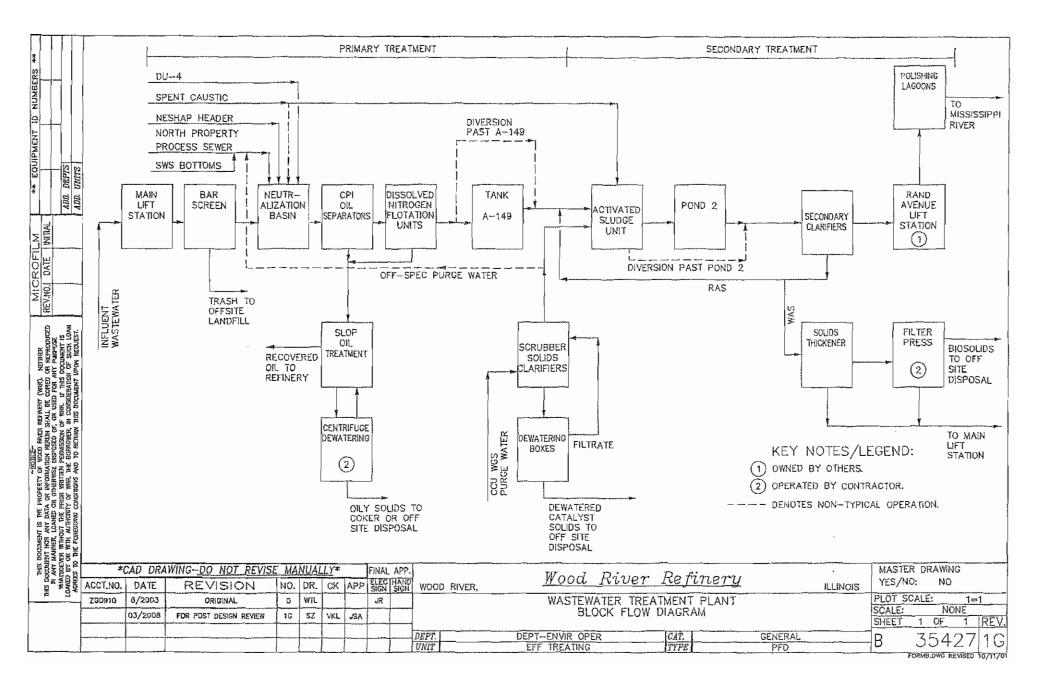
Process Description:

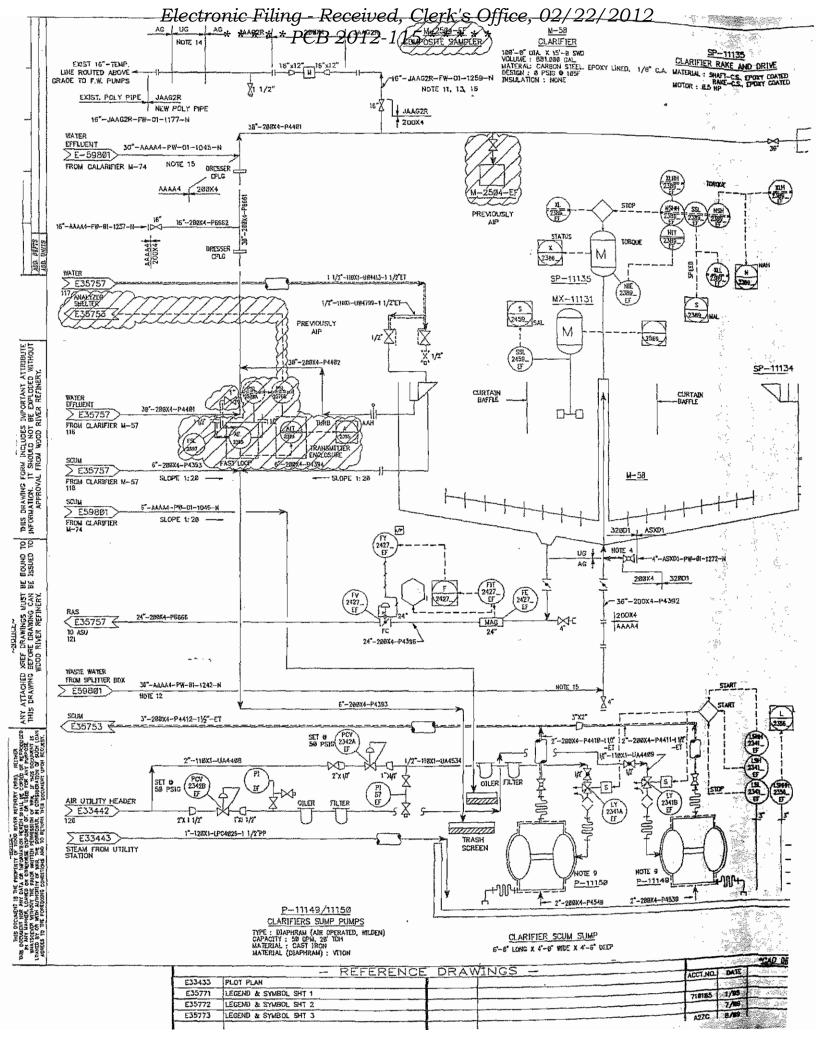
Waste water from the Wood River Refinery flows to a neutralization basin for pH adjustment. From the neutralization basin the waste water flows to eight corrugated plate interceptor oil separators where oil and solids are first separated from the waste water. Oil is transferred to heated tanks to remove water and break emulsions that may be present. Solids are sent to a solids dewatering facility. The water from the CPI separators flows to dissolved nitrogen flotation units which remove residual floating and emulsified oil for further recovery. Clarified DNF effluent is then pumped to an equalization tank. From the equalization tank, water flows to the activated sludge unit for biological and chemical treatment of the water. Water from the ASU flows to pond 2 for further treatment. Pond 2 has an aeration zone for further organic and ammonia contaminant removal and an anoxic zone for nitrate removal. From Pond 2 the water is pumped to secondary clarifiers then to polishing lagoons then to the river. Reference attached WWTP Clarifier Flow Meter Project Diagram.

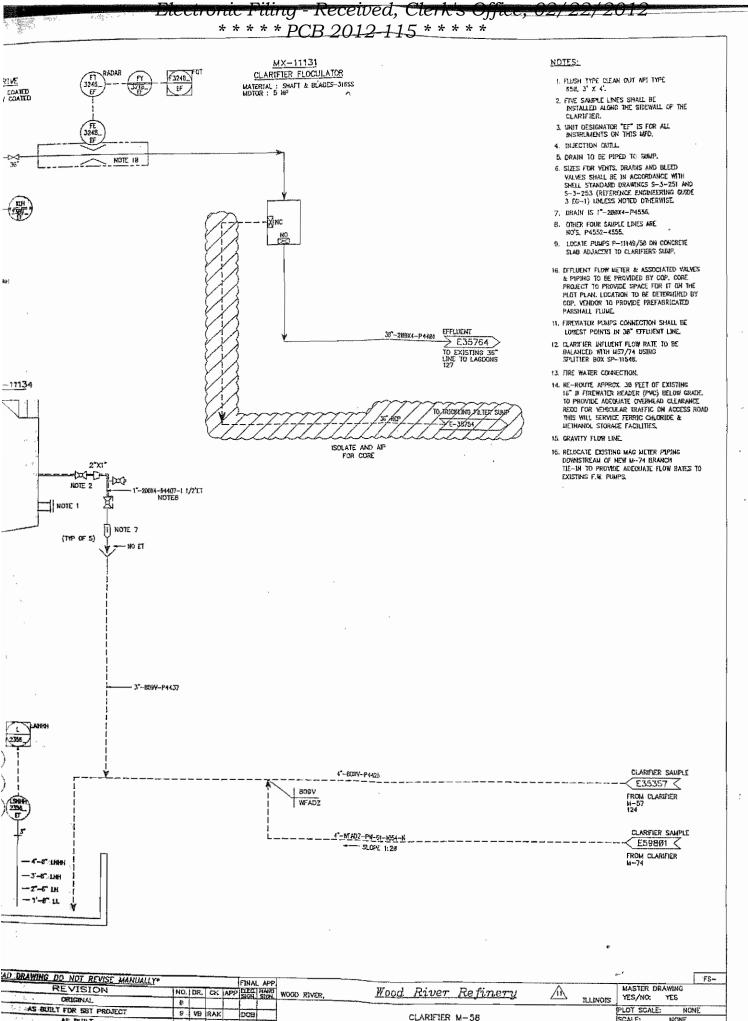
Section D - Pollution Control Facility Description

The Waste Water Treatment Plant (WWTP) is a pollution abatement control facility which prevents water pollution. This project was installed within the WWTP to provide accurate flow measurement of treated waste water flowing to the river. The new flow measurement device is designed to function under all conditions including flooding conditions. Accurate flow measurement is required for the National Pollutant Discharge Elimination System (NPDES) permit. This new flow measurement device prevents water pollution as it ensures the WWTP effluent does not exceed the NPDES permitted volume. Reference attached P&ID E35758.

In summary, this project was installed to prevent water pollution.







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STATE OF ILLINOIS COUNTY OF SANGAMON

PROOF OF SERVICE

I, the undersigned attorney at law, hereby certify that on February 22, 2012, I served true and correct copies of an <u>APPEARANCE AND THE RECOMMENDATION</u>, upon the persons and by the methods as follows:

[1st Class U.S. Mail]

Steve Santarelli Illinois Department of Revenue 101 West Jefferson Post Office Box 19033 Springfield, Illinois 62794 [1st Class U.S. Mail] 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 60601

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)