Electronic Filing - Received, Clerk's Office: 12/12/2013 - * * * PCB 2014-089 * * *

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD OF THE STATE OF ILLINOIS

WRB REFINING, LLC)	
Sewer Master Box Cover Repairs)	
)	
)	PCB 14-
)	(Tax Certification - Air)
PROPERTY IDENTIFICATION NUMBER)	
19-1-08-35-00-000-001 or portion thereof)	

NOTICE

TO: [Electronic filing]

John Therriault, Clerk

Illinois Pollution Control Board

State of Illinois Center

100 W. Randolph Street, Suite 11-500

Chicago, Illinois 60601

[Service by mail]
Michael Kemp
WRB Refining, LLC
404 Phillips Building

Bartlesville, Oklahoma 74004

[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. Qayman

Robb H. Layman Assistant Counsel

Date: December 12, 2013

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 North Grand Avenue East

P.O. Box 19276

Springfield, IL 62794-9276 Telephone: (217) 524-9137 Electronic Filing - Received, Clerk's Office : 12/12/2013 - *** PCB 2014-089 ***

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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. Qayman

Robb H. Layman Assistant Counsel

Date: December 12, 2013

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

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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 or about October 14, 2010, the Illinois EPA received an application and supporting information from WRB REFINING, LLC, ("WRB Refining") concerning the proposed tax certification of certain air emission sources and/or equipment located at its Wood River petroleum refinery in Madison County, Illinois. A copy of the application is attached hereto. [Exhibit A].
 - 2. The applicant's principal business address is as follows:

WRB Refining LLC 404 Phillips Building Bartlesville, Oklahoma 74004

3. The facility address is as follows:

WRB Refining LLC 900 South Central Avenue P.O. Box 76 Roxana, Illinois 62084

- 4. The subject matter of this request consists of modifications to the Sewer Master Box Cover, which is an in-ground "concrete container with a sealed metal cover" that is a conduit for oily water and low volume water streams in the refinery's process sewer system.

 See, Exhibit A, Attachment at Section C. The master box container, which directs combined process streams to the Wastewater Treatment Plant, was damaged during a thunderstorm and caused hydrocarbon (i.e., volatile organic materials) to leak to the atmosphere. *Id.* at Section D. The project involved the repair and replacement of the cover's damaged structural and sealing components, the implementation of which prevented and/or eliminated the release of contaminants that would have otherwise resulted in air pollution. *Id.*
- 5. 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."
- 6. Pollution control facilities are entitled to preferential tax treatment, as provided by 35 ILCS 200/11-5 (2002).
- 7. Based on information in the application and the primary purpose of the Sewer Master Box Cover Repairs to prevent or reduce air pollution, it is the Illinois EPA's engineering judgment that the device and/or construction 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].

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8. Because the applicant's request concerning the application for the Sewer Master Box Cover Repairs satisfies the aforementioned criteria, the Illinois EPA recommends that the Board issue the applicant's requested tax certification.

Respectfully submitted by,

|s| Robb H. Qayman

Robb H. Layman Assistant Counsel

DATED: December 12, 2013

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY 1021 North Grand Avenue East P.O. Box 19276 Springfield, Illinois 62794-9276 Telephone: (217) 524-9137 Electronic Filing - Received, Clerk's Office: 12/12/2013 - * * * PCB 2014-089 * * *

CERTIFICATE OF SERVICE

I hereby certify that on the 12th day of December, 2013, I electronically filed the following instruments entitled **NOTICE**, **APPEARANCE** and **RECOMMENDATION** with:

John Therriault, 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 Michael Kemp WRB Refining, LLC 404 Phillips Building Bartlesville, Oklahoma 74004

<u>/s/ *Robb H. Qayman*</u> 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 USE		application for certification.
	File No.	Date Received Certification	a No	
	Sec. /	Company Name	1140.	Date
		WRB Refining LLC		
		Person Authorized to Receive Certification	Person to Cont	act for Additional Details
		Michael Kemp Street Address	Gordon Terhui	ne
			Street Address	
		404 Phillips Building Municipality, State & Zip Code	900 S. Central	Ave., P.O. Box 76
	APPLICANT	Bartlesville, OK 74004	Municipality, St	ate & Zip Code
	일	Telephone Number	Roxana, IL 620	084
	APP	(918) 661-9055	Telephone Nun	
		Location of Facility	(618) 255-287	6
		Quarter Section Township Range	Municipality	Township
				·
		Street Address	County	
		900 S. Central Ave.	Madison	Book Number
		Property Identification Number	Parcel Number	
	Sec. B		19-1-08-35-00-	000-001
	Sec. B	Nature of Operations Conducted at the Above Location		000-001
		Petroleum Refining		
	9			
	JRIN	Water Pallution On the land		
y	CTC	Water Pollution Control Construction Permit No.	Date Issued	
	UFA ERV	NPDES PERMIT No.		
	MANUFACTURING OPERATIONS	IL0000205	Date Issued	Expiration Date
	2	Air Pollution Control Construction Permit No.	04/14/04	04/14/09
ı		NA	Date Issued	
		Air Pollution Control Operating Permit No.		
		95120306	Date Issued	
ſ	Sec. C	Describe Unit Process	11/07/03	
	(n	See Sewer Master Box Cover Upgrade attachment.		
1	RING			
	TUF			**************************************
	FAC	Materials Used in Process		
	MANUFACTUR PROCESS	Refinery waste water, light hydrocarbons		
	Ψ W	y water, light hydrocarbons		
	l			
	1			
F	Sec. D	Describe Dellutin Aug		
	1	Describe Pollution Abatement Control Facility		
	NO NO	See Sewer Master Box Cover Upgrade attachment.		
	ATA	, o and distantions.		
	POLLUTION CONTROL FACILITY DESCRIPTION			
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1	ᆲ			
	FAC			

IL 532-0222 APC 151 (Rev. 8/00)

Tax Certification for Pollution Control Facilities
Page 1 of 2

Page 1 of 2 8/00

Exhibit A

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 agencies. (e.g. MSD Construction Permit) Sec. D Narrative description of the pollution control facility, indicating that its primary purpose is to eliminate, prevent or reduce pollution diagram describing the pollution control facility. Include a listing of each major piece of equipment included in the claimed fair cash value for real property. Include an average 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 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 val 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. Attention: Attention: Millinois EPA P.O. Box 19276 Permit Section Permit Section	(1) Na	ature of Contaminants or Pol	utants				
Light Hydrocarbons C3 + hydrocarbons Recovered and sold as product Hydrogen sulfide Sulfur Sold as product Sulfur Sold as product Hydrogen sulfide Sulfur Sold as product Sulfur Sold as product Hydrogen sulfide Sulfur Sold as product Released to atmosphere Plans and Specifications Attached Yes No			Material R	etained, Capt	tured or Reco	overed	
Hydrogen sulfide Ammonia (NH3) Nitrogen Gas Released to atmosphere Plans and Specifications Attached Yes □ No □ Plans and Specifications Attached Yes □ No □ Ammonia (NH3) Are contaminants (or residues) collected by the control facility? Yes □ No □ The installation completed 09/30/09 Status of installation on date of application LOC ⟨ Solution Ammonia (NH3) Are contaminants (or residues) collected by the control facility? Yes □ No □ Date installation completed 09/30/09 Status of installation on date of application LOC ⟨ Solution Bold installation completed 09/30/09 Status of installation on date of application LOC ⟨ Solution Bold installation on date of application LOC ⟨ Solution Bold			DESCRIPTION				
Ammonia (NH3) Nitrogen Gas Released to atmosphere Plans and Specifications Attached Yes No				Recovere	ed and sold a	s product	
(2) Point(s) of Waste Water Discharge Plans and Specifications Attached Yes No Plans and Specifications Attached Yes No (3) Are contaminants (or residues) collected by the control facility? Yes No (4) Date installation completed 09/30/09 status of installation on date of application (5) a. TOTAL INSTALLED COST So.50,000.00 b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY: So.000 c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY: So.000 d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY: So.000 d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY: So.000 s. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY: So.000 The following information is submitted in accordance with the Illinois Property Tax Code, as amended, and to the best of a knowledge, is true and correct. The facilities claimed herein are "pollution control facilities" as defined in Section 11-10 of Illinois Property Tax Code. Sec. B. Information refers to applicant as listed in the tax records and the person to be contacted for further details or for inspection of outside of municipal boundaries. The property identification number is required. British solution is required for facilities located outside of municipal boundaries. The property identification number is required. Sec. C. Refers to manufacturing processes or materials on which pollution control facility is used. Sec. C. Refers to manufacturing processes or materials on which pollution control facility is used. Sec. C. Refers to manufacturing processes or materials on which pollution control facility is used. Sec. C. Refers to manufacturing processes or materials on which pollution control facility is used. Sec. D. Narrative description of the pollution control facility. State permit number, date, and agency issuing permit. A narrative description and a process flow diagram describing the pollution control facility. State permit number, date, and agency issuing permit. A narrative description and a process flow diagram describing the pollution control facility. Sta				Sold as p	roduct		
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(4) Date installation completed 09/30/09 status of installation on date of application 00 // (5) a. TOTAL INSTALLED COST \$ 305,000.00	(3)	Are contaminants (or residue	es) collected by the control facility?	nis Attached	<u> </u>		
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The following information is submitted in accordance with the Illinois Property Tax Code, as amended, and to the best of n knowledge, is true and correct. The facilities claimed herein are "pollution control facilities" as defined in Section 11-10 of Illinois Property Tax Code. Code				\/\/A	0.00		
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		P.O. Box 19276 Springfield, IL 62794-9276	Permit Section Division of Water Pollution Control	Permit Section	1		

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

Project: Sewer Master Box Cover Upgrade

Section C - Manufacturing Process

Process Description:

The refinery units at the Wood River Refinery are equipped with underground process sewers which collect various low volume water and oily water streams. The process sewer system routes these streams to the Waste Water Treatment Plant. The process sewer system is considered a Pollution Control Facility as it prevents refinery waste water from reaching ground water. The network of refinery process sewers combines at the Sewer Master Box which is an inground concrete container with a sealed metal cover. From the Sewer Master Box, the combined process sewer stream is routed to the Waste Water Treatment Plant.

Section D - Pollution Control Facility Description

The sole purpose of this project was to prevent air pollution due to process sewer gases including hydrocarbon vapors leaking from a damaged Sewer Master Box Cover. The Sewer Master Box Cover was damaged when excessive rainwater entered the Wood River sewer system during a severe thunderstorm caused by the remnants of a hurricane. The excessive water rate filled the Master Box, causing high pressure on the Master Box Cover. Structural and sealing components of the Master Box Cover were damaged, resulting in hydrocarbon vapors leaking to atmosphere.

This project replaced structural steel and plate metal components of the Sewer Master Box Cover and installed upgraded sealing gaskets.

In summary, the sole purpose of this project was to prevent air pollution by eliminating hydrocarbon vapors leaking from a damaged Sewer Master Box Cover.



ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

1021 North Grand Avenue East, P.O. Box 19276, Springfield, Illinois 62794-9276 • (217) 782-2829

PAT QUINN, GOVERNOR

LISA BONNETT, DIRECTOR

Memorandum Technical Recommendation for Tax Certification Approval

Date: December 11, 2013

To: Robb Layman, Assistant Counsel

From: Jim Ross, Division Manager

Subject: WRB Refining, LLC, TC-10-14-10

The Illinois EPA received a request on October 14, 2010, from WRB Refining, LLC, for an Illinois EPA recommendation regarding tax certification of air pollution control facilities pursuant to 35 Ill. Adm. Code 125.204. In consultation with my staff, I approve the following recommendation:

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

Master Sewer Box Cover Repairs, which consisted of the repair and replacement of the cover's damaged structural and sealing components. Because the primary purpose of the cover acts to prevent or reduce air pollution, it can be certified as a pollution control facility.

This facility is located at 900 South Central Avenue, Roxana
The property identification number is Part of 19-1-08-35-00-000-001

Based on the information included in this submittal, it is the Division of Air Pollution Control's engineering judgment that the proposed facility may be considered "Pollution Control Facilities" under 35 IAC 125.200(a), with the primary purpose of preventing or reducing air pollution, or as otherwise provided in this section, and is therefore eligible for tax certification from the Illinois Pollution Control Board. Therefore, it is the Illinois EPA's recommendation that the Board issue the requested tax certification for this facility.

