

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD  
OF THE STATE OF ILLINOIS

MARATHON PETROLEUM COMPANY, LLC )  
Floating Roof on Tank 815 )  
 ) PCB 11-  
 ) (Tax Certification)  
PROPERTY IDENTIFICATION NUMBER )  
51-34-021-001 or portion thereof )

NOTICE

TO: *[Electronic filing]*  
John Therriault, Assistant 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 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: May 17, 2011

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY  
1021 North Grand Avenue East  
P.O. Box 19276  
Springfield, IL 62794-9276  
Telephone: 217/524-9137

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD  
OF THE STATE OF ILLINOIS**

MARATHON PETROLEUM COMPANY, LLC        )  
Floating Roof on Tank 815                    )  
  )     PCB 11-  
  )     (Tax Certification)  
PROPERTY IDENTIFICATION NUMBER        )  
51-34-021-001 or portion thereof        )

**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: May 17, 2011

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kerosene to one for “transmix” storage, necessitating a replacement of the tank’s fixed roof with a new floating roof. [See generally, **Exhibit A**]. The floating roof is a pontoon style roof that is equipped with a seal system, which is attached at the roof’s perimeter and stays in constant contact with the storage tank walls even as the roof is raised or lowered. *Id.* The moving design of the roof, together with the seal system, acts to reduce the evaporative losses of volatile organic materials (“VOMs”) from the stored liquids that would otherwise be emitted to the atmosphere from the storage tank. *Id.*

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 project 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 installation of a floating roof and its accompanying seal system satisfies the aforementioned criteria for receiving preferential tax treatment under applicable

requirements of state law, the Illinois EPA recommends that the Board **grant** the applicant's requested tax certification.

Respectfully submitted by,

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

/s/ Robb H. Layman

Robb H. Layman  
Assistant Counsel

DATED: May 17, 2011

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY  
1021 North Grand Avenue East  
P.O. Box 19276  
Springfield, Illinois 62794-9276  
Telephone: 217/524-9137



**Marathon Petroleum Company LLC**

539 South Main Street  
Findlay, OH 45840  
Telephone 419/422-2121  
Fax 419/421-4590

December 11, 2007

Mr. Don Sutton  
Bureau of Air – Number 11  
1021 North Grand Avenue – East  
Springfield, IL 62702

Re: Application for Certification Pollution Control Facility

Dear Mr. Sutton:

Enclosed for your consideration are the following applications for property tax certifications relating to air pollution control projects at Marathon Petroleum Company LLC's Robinson refinery.

<u>AFE</u>	<u>Project Description</u>
<u>Y030</u>	Floating Roof on Tank 815
Y090	Route Light Straight Run from Crude Unit to GDU

Please contact me if you have questions or need any additional information. My email is [drkrupp@marathonpetroleum.com](mailto:drkrupp@marathonpetroleum.com) and my phone number is 419-421-4527.

I look forward to your favorable reply.

Sincerely,

Debora R. Krupp  
Senior Tax Analyst

M:\DOCS\2007\Pollution Control\NL air transmittal ltr.doc

**RECEIVED**  
STATE OF ILLINOIS

DEC 09 2008

Environmental Protection Agency  
BUREAU OF AIR

*Exhibit A*

# Electronic Filing - Received, Clerk's Office, May 17, 2011

APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)

\*\*\*\*\* PCB 2011-083 \*\*\*\*\*

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	
APPLICANT	Sec. A Company Name Marathon Petroleum Company LLC			
	Person Authorized to Receive Certification John Swearingen		Person to Contact for Additional Details Debora Krupp	
	Street Address Refinery Office Building		Street Address 539 South Main Street	
	Municipality, State & Zip Code Robinson, IL 62454		Municipality, State & Zip Code Findlay, OH 45840	
	Telephone Number 618-544-2121		Telephone Number 419-421-4527	
	Location of Facility	Quarter Section	Township	Municipality
		Township	Range	
	Street Address	County		Township
	Route 33		Book Number	
Property Identification Number	Parcel Number Part of 51-34-021-001			
MANUFACTURING OPERATIONS	Sec. B Nature of Operations Conducted at the Above Location			
	Petroleum Refining Floating Roof on Tank 815		AFE: <u>Y030</u> ID: <u>R-525</u>	
	Water Pollution Control Construction Permit No.	Date Issued		
	NPDES PERMIT No.	Date Issued	Expiration Date	
	Air Pollution Control Construction Permit No. 06060063	Date Issued 10/2/07		
Air Pollution Control Operating Permit No.	Date Issued			
MANUFACTURING PROCESS	Sec. C Describe Unit Process			
	See Attached			
	Materials Used in Process			
	See Attached			
POLLUTION CONTROL FACILITY DESCRIPTION	Sec. D Describe Pollution Abatement Control Facility			
	See Attached			

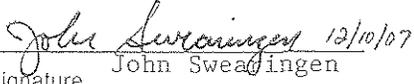
**RECEIVED**  
STATE OF ILLINOIS

DEC 09 2008

Environmental Protection Agency  
BUREAU OF AIR

PCB 2011-083 \* \* \* \* \*

POLLUTION CONTROL FACILITY - CONTAMINANTS          ACCOUNTING DATA	(1) Nature of Contaminants or Pollutants		
			Material Retained, Captured or Recovered
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	volatile organic compounds	VOC	captured
	(2) Point(s) of Waste Water Discharge		
			Plans and Specifications Attached
(3)	Are contaminants (or residues) collected by the control facility?		Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
(4)	Date installation completed <u>9/12/07</u> status of installation on date of application <u>complete</u>		
(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$	525,000
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$	105,000
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$	0
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$	0
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	%	.04%

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	12/10/07 John Sweadengen	Manager, Illinois Refining Division 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

**Attachment**  
**Application for Certification (Property Tax) Pollution Control Facility**  
**Marathon Petroleum Company LLC**

AFE Y030

Budget No. R-525

Cost Center: 810000

Project Name Floating Roof on Tank 815

**Section C - Manufacturing Process**

Describe Unit Process:

An External Floating Roof was installed on Tank 815.

**Section D - Pollution Control Facility Description**

Describe Pollution Abatement Control Facility:

The sour kerosene tank 21D-815 was converted to transmix storage which required replacing the fixed roof with an external floating roof (pontoon style was installed). The roof raises and falls with the liquid level in the tank. External floating roof tanks are equipped with a seal system, which is attached to the roof perimeter and contacts the tank wall.

The purpose of the floating roof and seal system is to reduce evaporative loss of the stored liquid. Some annular space remains between the seal system and the tank wall. The seal system slides against the tank wall as the roof is raised and lowered. The floating roof is also equipped with roof fittings that penetrate the floating roof and serve operational functions. The external floating roof design is such that evaporative losses from the stored liquid are limited to losses from the seal system and roof fittings (standing storage loss) and any exposed liquid on the tank walls (withdrawal loss). (narrative taken from AP42 - 5<sup>th</sup> edition).

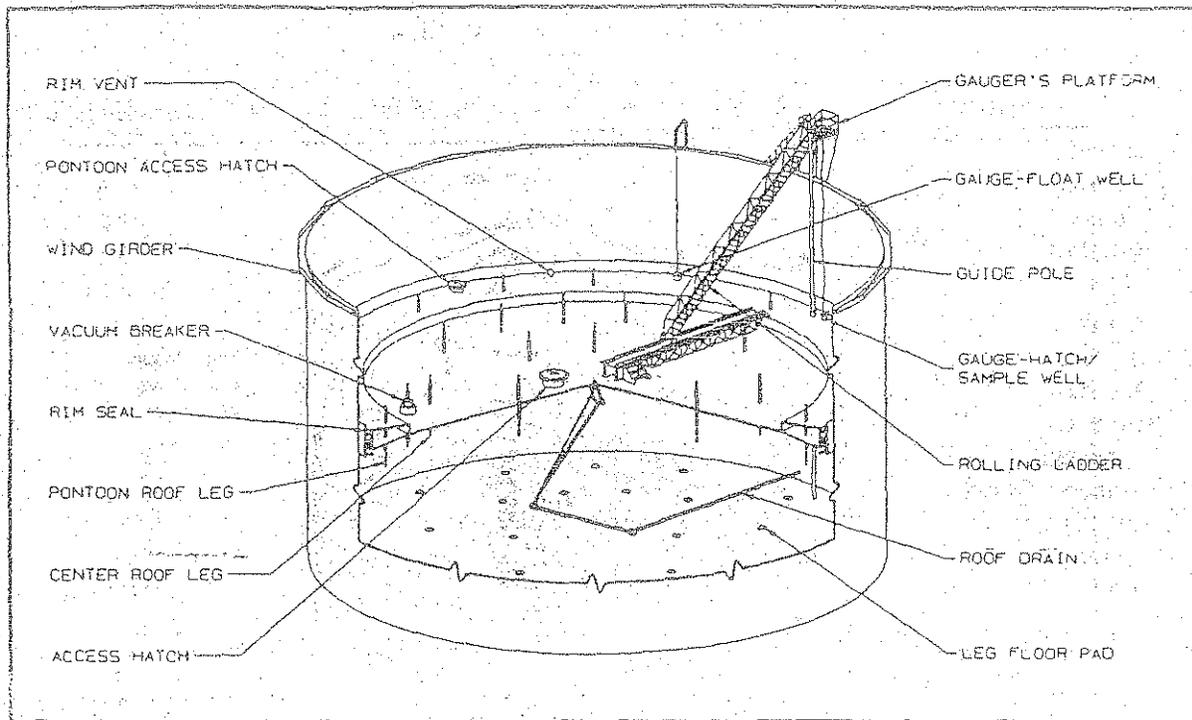
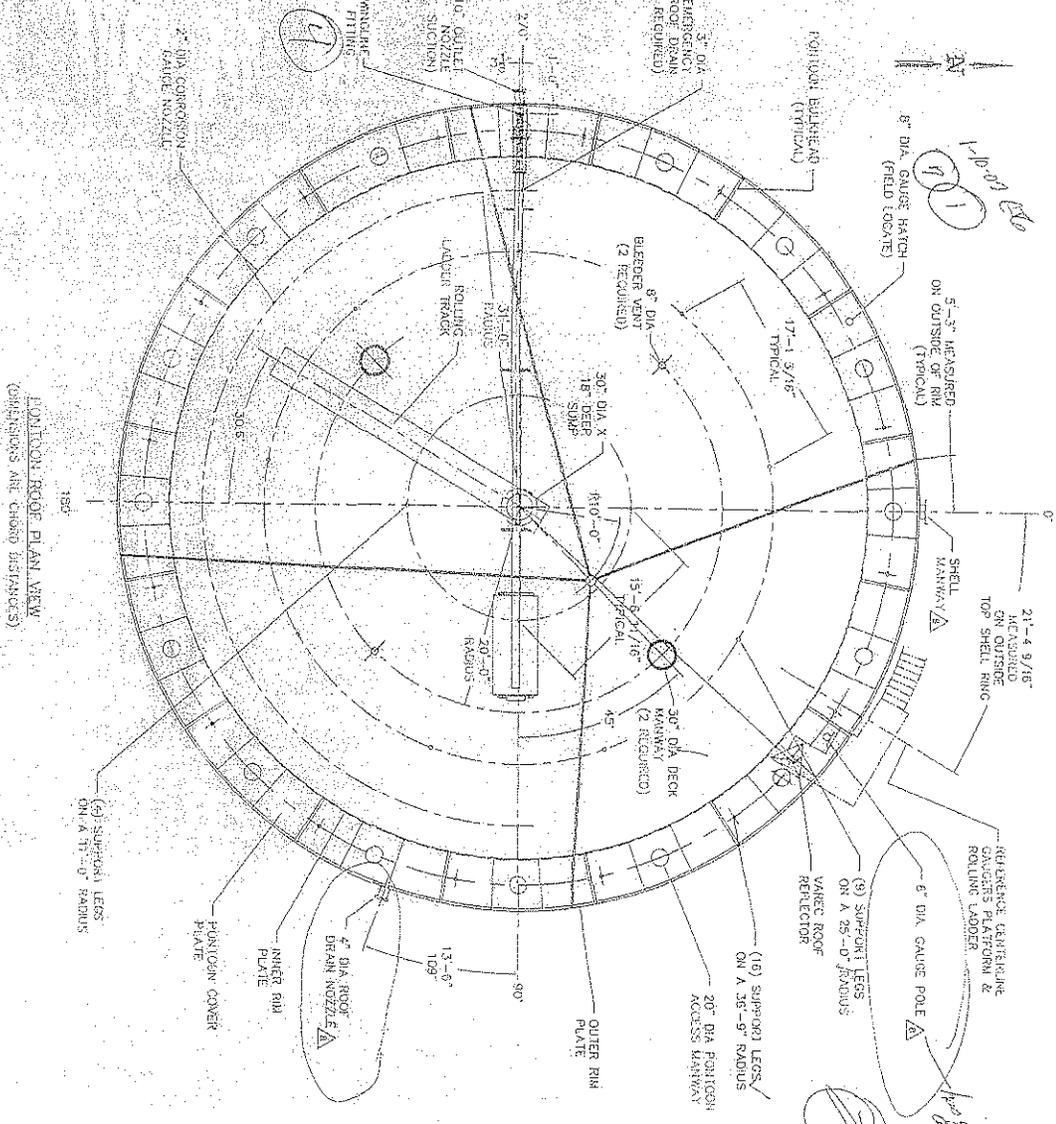


Figure 7.1-2. External floating roof tank (pontoon type).

PCB 2011-083



LONDON ROOF PLAN VIEW  
(DIMENSIONS ARE CHORD DISTANCES)

NOTE:  
20" DIA. FLOAT WALL WILL BE FIELD  
LOCATED.

AS NOTED	AS NOTED	DATE	BY
REVISION	REVISION	DATE	BY
1	1	02/07/08	MS
2	2	02/07/08	MS
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100	100	02/07/08	MS

*Handwritten notes:*  
ALL MC ETC  
has been done - 11/10/08  
per drawing

**Memorandum**

**Technical Recommendation for Tax Certification Approval**

Date: December 10, 2010  
To: Robb Layman  
From: Ed Bakowski *EB*  
*12/20/10*  
Subject: Marathon Petroleum Company LLC TC-08-12-09B

This Agency received a request on December 09, 2008 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:

Floating Roof which raises and falls with the liquid level in the tank which reduces evaporative loss of the stored liquid which reduces VOM emissions. 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 100 Marathon Avenue, Robinson  
The property identification number is Part of 51-34-021-001

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*