

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

WRB Refining LLC )  
(Property Identification Number ) PCB 012-  
19-1-08-35-00-000-001 ) (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: Vera Herst  
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 SUBMITTED ON RECYCLED PAPER**

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

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

**A P P E A R A N C E**

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: Vera Herst  
Vera Herst  
Assistant Connsele  
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  
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WRB Refining LLC )  
(Property Identification Number ) PCB 012-  
19-1-08-35-00-000-001 ) (Tax Certification  
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**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.

1. On 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

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...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  
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

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## 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.

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

SAK:JAR:TC0811.docx

cc: Tax Cert File

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.

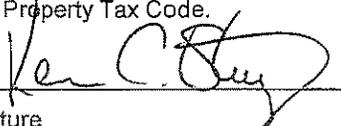
\*\*\*\*\* PCB 2012-107 \*\*\*\*\*  
 APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)  
 POLLUTION CONTROL FACILITY  
 AIR  WATER

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.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY  
 P. O. Box 19276, Springfield, IL 62794-9276

FOR AGENCY USE					
File No.	Date Received	Certification No.	Date		
Sec. A  APPLICANT	Company Name WRB Refining LLC				
	Person Authorized to Receive Certification Michael Kemp		Person to Contact for Additional Details Jay Rankin		
	Street Address 404 Phillips Building		Street Address 900 S. Central Ave., P.O. Box 76		
	Municipality, State & Zip Code Bartlesville, OK 74004		Municipality, State & Zip Code Roxana, IL 62084		
	Telephone Number (918) 661-9055		Telephone Number (618) 255-2737		
	Location of Facility Quarter Section 36 NW 1/4		Range 19, W	Municipality Roxana	Township Wood River
	Street Address 900 S. Central Ave.		County Madison	Book Number	
	Property Identification Number		Parcel Number 19-1-08-35-00-000-001		
	Sec. B  MANUFACTURING OPERATIONS	Nature of Operations Conducted at the Above Location Petroleum Refining			
		Water Pollution Control Construction Permit No. 2007EB3690		Date Issued 08/16/07	
NPDES PERMIT No. IL0000205		Date Issued 04/14/04	Expiration Date 04/14/09		
Air Pollution Control Construction Permit No. 6050052		Date Issued 08/05/08			
Air Pollution Control Operating Permit No. 95120306		Date Issued 11/07/03			
Sec. C  MANUFACTURING PROCESS	Describe Unit Process See New Units Condensate Recovery Project Attachment.				
	Materials Used in Process See New Units Condensate Recovery Project Attachment.				
Sec. D  POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility See New Units Condensate Recovery Project Attachment.				

Sec. F  3  POLLUTION CONTROL FACILITY - CONTAM   ACCOUNTING DATA	(1) Nature of Contaminants or Pollutants		
			Material Retained, Captured or Recovered
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	Waste Water effluent containing H2S, NH3	Clean Condensate	Recycled
	(2) Point(s) of Waste Water Discharge		
	Mississippi River per NPDES Permit		
			Plans and Specifications Attached
(3)	Are contaminants (or residues) collected by the control facility?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
(4)	Date installation completed <u>04/01/11</u> status of installation on date of application <u>70%</u>		
(5)	a. TOTAL INSTALLED COST	\$ 2,995,965.00	
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ 17,000.00	
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ 0.00	
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ 0.00	
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% To Be Determined	

Sec. F  SIGNATURE	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	DIRECTOR - PTAC Title	

Sec. G          INSTRUCTIONS	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

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

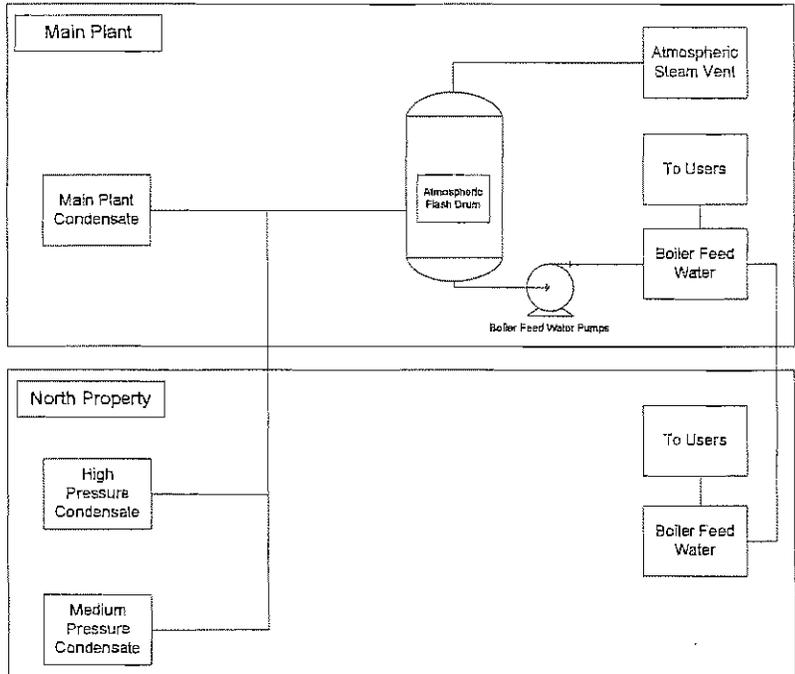
Section D – Pollution Control Facility Description

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.

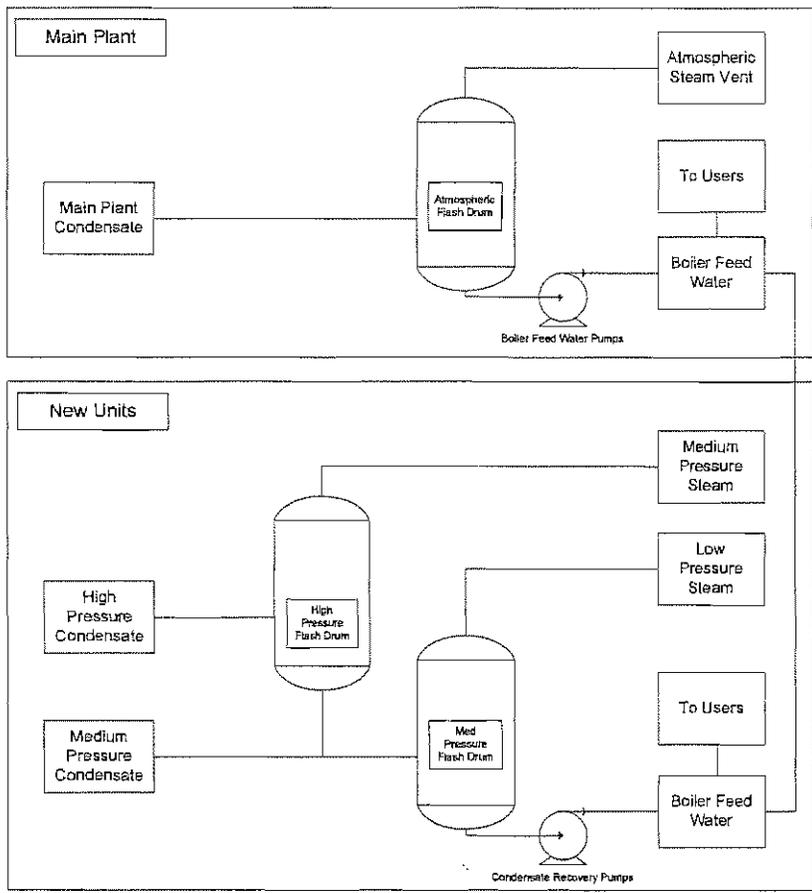
Attached is a process flow of the condensate recovery system.

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

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**PROOF OF SERVICE**

I, the undersigned attorney at law, hereby certify that on February 15, 2012, I served true and correct copies of an **APPEARANCE AND THE RECOMMENDATION**, upon the persons and by the methods as follows:

**[1<sup>st</sup> Class U.S. Mail]**

Steve Santarelli  
Illinois Department of Revenue  
101 West Jefferson  
Post Office Box 19033  
Springfield, Illinois 62794

**[1<sup>st</sup> 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)

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