

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 22, 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 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

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**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

WRB Refining LLC )  
(Property Identification 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.

1. On June 29, 2011, the Illinois EPA received a request from WRB Refining LLC (log number TC-10-16, 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 35 NE/NW/SE/SW, T5N, R9W in Madison County, at the above street address and consist of the following:

Upgrading of containment areas at the Hartford docks, and tanks; CH-210, A19-1, A97, 80-2, 120-6, 80-1, 55-3, 55-1, 80-9, 35-1, 35-2, 35-3, and 200-1.

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 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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**ILLINOIS 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 *AK*

Date: November 21, 2011

Re: WRB Refining LLC  
Recommendation of Tax Certification  
Log # TC-16-11  
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.

The upgrading of containment areas at the Hartford docks, and tanks; CH-210, A19-1, A97, 80-2, 120-6, 80-1, 55-3, 55-1, 80-9, 35-1, 35-2, 35-3 and 200-1.

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.

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Log No. TC-16-11

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

SAK:JAR:TC1611.docx

cc: Tax Cert File

Subject: WRB Refining LLC  
Data: TC-16-11  
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:

The upgrading of containment areas at the Hartford docks, and tanks; CH-210, A19-1, A97, 80-2, 120-6, 80-1, 55-3, 55-1, 80-9, 35-1, 35-2, 35-3 and 200-1.

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.

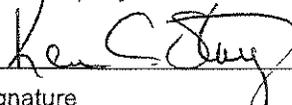
\*\*\*\*\* PGB 2012-114 \*\*\*\*\*  
 APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)  
 POLLUTION CONTROL FACILITY  
 AIR  WATER

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

This Agency is authorized to request this information under Illinois Revised 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	
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 Township Range 35 NE/NW/SE/SW 5 N 9 W		Municipality Township Roxana Wood River	
	Street Address 900 S. Central Ave.		County Book Number Madison	
	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. NA		Date Issued		
NPDES PERMIT No. IL0000205		Date Issued 04/14/04	Expiration Date 04/14/09	
Air Pollution Control Construction Permit No.		Date Issued		
Air Pollution Control Operating Permit No. 95120306		Date Issued 11/07/03		
Sec. C  MANUFACTURING PROCESS	Describe Unit Process See SPCC Oil Spill Containment Upgrades and SPCC Dike Restoration attachment.			
	Materials Used in Process Refinery feedstocks and products including Crude Oil, Gasoline, Kerosene, Diesel, #6 oil, asphalt and refinery intermediate streams. Sour water containing H2S and NH3. Chemicals including caustic, benzene, and amines.			
Sec. D  POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility See SPCC Oil Spill Containment Upgrades and SPCC Dike Restoration attachment.			

Sec. E  POLLUTION CONTROL FACILITY - CONTA  ACCOUNTING DATA	(1) Nature of Contaminants or Pollutants		
		Material Retained, Captured or Recovered	
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
	Liquid hydrocarbons	C5-asphalt	Retained and sold as product
	Caustic in surface/ground water	Caustic	Retained and sold as product
	Benzene in surface/ground water	Benzene	Retained and sold as product
	(2) Point(s) of Waste Water Discharge		
	Through Waste Water Treatment Plant then to Mississippi River		
	Plans and Specifications Attached		Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
	(3)	Are contaminants (or residues) collected by the control facility?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
(4)	Date installation completed 12/31/09 status of installation on date of application 100%		
(5)	a. TOTAL INSTALLED COST	\$ 745,000.00	
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ 0.00	
	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 - PTRRC 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 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. 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: SPCC Oil Spill Containment Upgrades and SPCC Dike Restoration

Section C – Manufacturing Process

Process Description:

As part of the refining process, feed, product and intermediate streams and chemicals such as caustic are stored in tanks and transferred between units and storage tanks through a system of both above ground and underground pipes. The Wood River Refinery has over 250 storage tanks to hold crude oil, finished products, intermediate products, chemicals, and various water streams. These storage tanks are typically large cylinders constructed with steel walls, steel floors, and steel roofs. Some storage tanks are extremely large, capable of holding over 8,400,000 gallons of liquid.

Secondary containment such as lined tank dikes is installed to contain the tank contents in the event of a tank leak.

Section D – Pollution Control Facility Description

This program consisting of 2 capital projects was completed solely to prevent water pollution.

In order to prevent water pollution, the Federal Spill Prevention, Control, and Countermeasures (SPCC) law requires that owner/operators of facilities which handle, process, or store oil have a SPCC plan that details the equipment, workforce, procedures and steps to prevent, control and provide adequate countermeasures to a discharge. This multi-year capital program upgraded containment areas at tank CH-210, the Hartford docks, and many tanks (A19-1, A97, 80-2, 120-6, 80-1, 55-3, 55-1, 80-9, 35-1, 35-2, 35-3, and 200-1) throughout the facility to prevent spills to water and to insure compliance with the SPCC regulations.

The sole purpose of this program was to prevent water pollution.

