

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

WRB Refining LLC)
(Property Identification Number) PCB 012-
19-1-08-34-00-000-006) (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-
19-1-08-34-00-000-006) (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 15, 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-
19-1-08-34-00-000-006) (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-10-12, 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 NW ¼, T5N, R9W, in Madison County, at the above street address and consist of the following:

Installation of 200 feet of new underground piping and 900 feet of sewer lining.

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 ...or (b) treating, pretreating, modifying or disposing of any potential solid, liquid or gaseous pollutant which if released without treatment, pretreatment modification or

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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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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

A handwritten signature in black ink, appearing to read 'AK', is written over the name 'Alan Keller'.

Date: November 21, 2011

Re: WRB Refining LLC
Recommendation of Tax Certification
Log # TC-12-11
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 200 feet of new underground piping and 900 feet of sewer lining.

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-12-11

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

SAK:JAR:TC1211.docx

cc: Tax Cert File

STATE OF ILLINOIS
ENVIRONMENTAL PROTECTION AGENCY

Subject: WRB Refining LLC

Page 1 of 1

Data: TC-12-11

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:

Installation of 200 feet of new underground piping and 900 feet of sewer lining.

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.

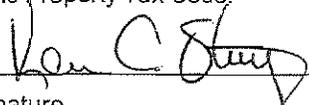
***** PCB 2012-111 *****
 APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)
 POLLUTION CONTROL FACILITY
 AIR WATER

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 34 NW 1/4		Municipality Hartford	Township Wood River
	Township 5 N		Range 9 W	County Madison
	Range 9 W		County Madison	Book Number
	Street Address 900 S. Central Ave.		County Madison	Book Number
	Property Identification Number		Parcel Number 19-1-08-34-00-000-006	
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 Wood Stave Sewer Repair Project Attachment.			
	Materials Used in Process See Wood Stave Sewer Repair Project Attachment.			
Sec. D POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility See Wood Stave Sewer Repair Project Attachment.			

Sec. F IS CONTA POLLUTION CONTROL FACILITY - ACCOUNTING DATA	(1) Nature of Contaminants or Pollutants			
			Material Retained, Captured or Recovered	
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE	
	Sulfides		Disposed via Waste Water Discharge	
	Nitrates		Disposed via Waste Water Discharge	
	Ammonia		Disposed via Waste Water Discharge	
	TOC		Disposed via Waste Water Discharge	
	(2) Point(s) of Waste Water Discharge			
	Mississippi River per NPDES Permit			
	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 <u>08/30/02</u> status of installation on date of application <u>100%</u>			
(5)	a. TOTAL INSTALLED COST	\$ 2,500,000.00		
	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.			
		<u>DIRECTOR - PTRCC</u>		
	Signature	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:	Attention:	Attention:
		Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Al Keller Permit Section Division of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution Control

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

Project: Wood Stave Sewer Repair Project

Section C – Manufacturing Process

Process Description:

The Wood River Refinery treats all process sewer material in the refinery Waste Water Treatment Plant such that the Waste Water Treatment Plant effluent meets all NPDES Permit requirements and can be discharged to the Mississippi River. As part of the water treatment process, a treated water stream is routed from the main Waste Water Treatment Plant to polishing lagoons via an underground sewer, referred to as the Wood Stave Sewer. Any leak in the Wood Stave Sewer would allow refinery Waste Water Treatment Plant effluent to leak underground and eventually contaminate ground water. While the refinery Waste Water Treatment Plant effluent meets all NPDES Permit requirements, the slight quantity of sulfides, nitrates, ammonia, and Total Organic Carbon (TOC) present in the effluent would be considered pollutants if leaked to ground water.

Due to the age and previous damage to the Wood Stave Sewer, this Environmental project was implemented to prevent underground leaks in the Wood Stave Sewer. This project installed 200 feet of new underground piping to replace a damaged section of the Wood Stave Sewer and installed an Insituform lining in an additional 900 feet of the Wood Stave Sewer.

Materials Used in Process:

Waste Water Treatment Plant Effluent containing low levels of sulfides, nitrates, ammonia, and TOC

Section D – Pollution Control Facility Description

The Wood River Refinery completed the Wood Stave Sewer Repair Project primarily to prevent ground water pollution due to Waste Water Treatment Plant Effluent leaking into ground water. This project is considered a pollution control facility as it is necessary to provide a fully functional Waste Water Treatment Plant. The pollution control facility is 200 feet of new underground piping and an additional 900 feet of Insituform lining of the Wood Stave Sewer to prevent pollutants in the Waste Water Treatment Plant effluent from reaching ground water.

Due to the age and previous damage to the Wood Stave Sewer, this Environmental project was implemented to prevent underground leaks in the Wood Stave Sewer. Any leak in the Wood Stave Sewer would allow refinery Waste Water Treatment Plant effluent to leak underground and eventually contaminate ground water. While the refinery Waste Water Treatment Plant effluent meets all NPDES Permit requirements, the slight quantity of sulfides, nitrates, ammonia, and Total Organic Carbon (TOC) present in the effluent would be considered pollutants if leaked to ground water.

The Wood River Refinery receives no financial benefit from this project.

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:

[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)

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