

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Koppers Inc.)
(Property Identification Number) PCB 21-
19-04-200-026-0000)) (Tax Certification)
)

NOTICE

Springfield, Illinois 62794

Don Brown, Clerk
Illinois Pollution Control Board
James R. Thompson Center
100 West Randolph Street, Suite 11-500
Chicago, Illinois 60601

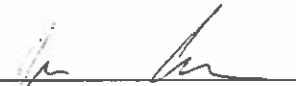
Kathryn Tronsberg Macciocca
c/o Duff and Phelps, LLC
2000 Market Street, Suite 2700
Philadelphia, PA 19103

Copies also provided electronically as follows:

Illinois Department of Revenue
Via email at REV.PropTaxApp@illinois.gov
101 West Jefferson
Post Office Box 19033

PLEASE TAKE NOTICE that I have today filed with the Office of the Clerk of the Pollution Control Board an **APPEARANCE** and **RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY**, a copy of which is herewith served upon you.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: 

Joshua Leopold
Assistant Counsel
Division of Legal Counsel

DATED: April 23, 2021

Illinois Environmental Protection Agency
1021 North Grand Avenue East
Post Office Box 19276
Springfield, Illinois 62794-9276
(217) 558-1333

THIS FILING IS SUBMITTED ON RECYCLED PAPER


BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Koppers Inc.)
(Property Identification Number) **PCB 21-**
19-04-200-026-0000)) **(Tax Certification)**
)

APPEARANCE

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

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By:  _____
Joshua Leopold
Assistant Counsel
Division of Legal Counsel

DATED: April 23, 2021

Illinois Environmental Protection Agency
1021 North Grand Avenue East
Post Office Box 19276
Springfield, Illinois 62794-9276
(217)558-133

THIS FILING IS SUBMITTED ON RECYCLED PAPER

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Koppers Inc.)
(Property Identification Number) **PCB 21-**
19-04-200-026-0000) **(Tax Certification)**
)

**RECOMMENDATION OF THE ILLINOIS
ENVIRONMENTAL PROTECTION AGENCY**

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 ("Board"), 35 Ill. Adm. Code 125.204.

1. On December 18, 2019, the Illinois EPA received a request from Koppers Inc. (log number TC-142139, Exhibit A) for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204. The application was supplemented with additional information in emails from September 2020 through January 2021.
2. On September 7, 2017, the Illinois Pollution Control Board approved tax certification PCB 18-7 for Koppers, Inc. for Secondary Containment Additions and Wastewater Treatment Additions. The present request for tax certification of water pollution control facilities is for additions built to the previously certified facility.
3. The facility's address is:

	Koppers Inc.
	3900 South Laramie Street
	Chicago, IL 60804

The proposed water pollution control facilities in this request are located in the SW ¼ of Section 4, T38N, R13W of the 3rd PM, in Cook County the above street address and consist of the following:

Pollution Control Items	Additions
Secondary Containment Additions	Naph Plant Phase I installed in 2019
Wastewater Treatment System Additions	One (1) Waste Steam Condenser TT-151 installed in 2019

This facility is used to minimize storm water exposure at the product transfer area where the highest probability of a leak is the highest, and is further described in Exhibit A.

4. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2014), and Section 125.200(a) of the Board's regulations, 35 Ill. Adm. Code 125.200(a), define "pollution control facilities" as:

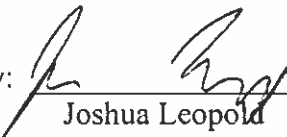
any system, method, construction, device or appliance appurtenant thereto or any portion of any building or equipment, that is designed, constructed, installed or operated for the primary purpose of: eliminating, preventing, or reducing air or water pollution ...or treating, pretreating, modifying or 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. In order to receive preferential tax treatment as pursuant to 35 ILCS 200/11-5 (2014), pollution control facilities must be certified as such by the Board, 35 ILCS 200/11-20 (2014) and 35 Ill. Adm. Code 125.200(a).
6. Upon receipt of a tax certification application, the Illinois EPA must file a recommendation on the application with the Board, 35 Ill Adm. Code 125.204(a).
7. Based on the information in the application and the purpose of the facility, 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: 
Joshua Leopold
Assistant Counsel
Division of Legal Counsel

Dated: April 23, 2021

Illinois Environmental Protection Agency
1021 North Grand Ave. E.
P.O. Box 19276
Springfield, Illinois 62794-9276
217/558-1333

STATE OF ILLINOIS
ENVIRONMENTAL PROTECTION AGENCY

Subject: TC-142139 – Koppers Inc.

Page 1 of 1

Reviewed By: Mark E. Liska

Date: 6/12/2020

The Agency received a tax certification for Koppers Inc. under 35 IAC 125. The tax form will be judged based on definitions in 35 IAC 125.200.

Completed 6/1/2017 for the construction of a tank secondary containment structure at the facility's tank farm containing liquid coal tar products and prevent the release of leaked or spilled coal tar products that may inadvertently pollute or contaminate surface waters. Secondary containment is provided for the railcars or tanker trucks while loading/unloading at the fixed loading racks. The building is designed primarily as a containment structure for the purpose of minimizing exposure of stormwater at the product transfer area where the highest probability of a leak is present.

Also completed in 9/1/2019 for the construction of a wastewater treatment system. This system consists an aeration tank, clarifier, stormwater holding tanks, chemical additives instruments and controls.

Action: Approve 2 Tax Credits.



1021 North Grand Avenue East • P.O. Box 19276 • Springfield • Illinois • 62794-9276 • (217) 782-3397

**Application for Certification (Property Tax Treatment)
 Pollution Control Facility**

FOR AGENCY USE ONLY	
File Number: _____	Date Rec'd: _____
Certification Number: _____	Date: _____

Facility Type (check one): Air Water

This form is to be used for any application for certification of property tax treatment for a pollution control facility for air or water from the Illinois EPA. Separate applications must be completed for each control facility claimed. Do not mix types (air and water). Where both air and water operations are related, file two applications.

If attachments are needed, record them consecutively on an index sheet.

You may complete this form online, save a copy locally, print, sign and submit it to:

Illinois EPA
 Attention: Ray E. Pilapil, Permit Section
 Division of Air Pollution Control
 1021 North Grand Avenue East, P.O. Box 19276
 Springfield, IL 62794-9276

Illinois EPA
 Attention: Al Keller, Permit Section
 Division of Water Pollution Control
 1021 North Grand Avenue East, P.O. Box 19276
 Springfield, IL 62794-9276

I. Applicant Information:

Company Name: <u>Koppers Inc.</u>	Person to Contact for Additional Details: <u>Kathryn Tronsberg Macciocca c/o Duff and Phelps LLC</u>
Person Authorized to Receive Certification: <u>Kathryn Tronsberg Macciocca c/o Duff and Phelps LLC</u>	Street Address: <u>2000 Market Street, Suite 2700</u>
Street Address: <u>2000 Market Street, Suite 2700</u>	City: <u>Philadelphia</u> State: <u>PA</u>
City: <u>Philadelphia</u> State: <u>PA</u>	Zip: <u>19103</u> Phone: <u>(215) 430-6059</u>
Zip: <u>19103</u> Phone: <u>(215) 430-6059</u>	Email Address: <u>Kathryn.Tronsberg@duffandphelps.com</u>
Email Address: <u>Kathryn.Tronsberg@duffandphelps.com</u>	

II. Facility Information:

Facility Location: Quarter Section: W29004 Township: 38 Range: 13
 Municipality: Stickney Township: 38

Note: A plat map location is requested for facilities located outside of municipal boundaries.

Address: 3900 South Laramie Ave. City: Chicago
 State: IL Zip Code: 60804 County: Cook Book Number: N/A

Property Index Number: 19-04-200-026-0000

Note: The Property Index Number is the numerical reference used to identify a parcel of real property for assessment and taxation purposes.

Manufacturing Operations Information:

Nature of Operations Conducted at the Above Location:

Koppers Inc.'s (the "Company's" or "Kopper's") Stickney Plant (the "Facility") is located in Stickney, Cook County, Illinois. The Facility was constructed in 1920-1921 by the Koppers Company on a 36-acre plot. The Stickney Plant is capable of converting various crude tars into liquid pitch and other liquid products such as creosote, refined tars, chemical oils and various grades of coal tar pitch.

Permit Information:

WPC Construction Permit Number: <u>Koppers Approved SPCC Plan Required Under 40 CFR 112</u>	Date Issued: <u>05/2015</u>
NPDES Permit Number: <u>N/A</u>	Date Issued: <u>N/A</u> Exp. Date: <u>N/A</u>
APC Construction Permit Number: <u>N/A</u>	Date Issued: <u>N/A</u>
APC Operating Permit Number: <u>N/A</u>	Date Issued: <u>N/A</u> Exp. Date: <u>N/A</u>

Note: Submit copies of all relevant permits issued by local pollution control agencies. (e.g. MSD Construction Permit)

This Agency is authorized to request this information under 415 ILCS 5/4(b)(2012). Disclosure of this information is voluntary and no penalties will result from the failure to provide the information. However, the absence of the information could prevent your application from being processed or could result in denial of your application.

Manufacturing Process Information:

Please provide information on the manufacturing process and materials on which pollution control facility is used, including each major piece of equipment associated with the pollution control facility (or low sulfur dioxide emission coal fueled device).
Description of the Process:

Koppers' Stickney Facility is a coal tar distillation plant that converts coal tar into finished products including: chemical oil, coal tar pitch, creosote and refined tars; and a phthalic anhydride plant, which converts orthoxylene or naphthalene into phthalic anhydride.

Materials Used in the Process:

Liquid pitch and other liquid products such as creosote, refined tars, chemical oils and various grades of coal tar pitch are produced for other Koppers' manufacturing operations.

Pollution Control Facility Information:

Please provide a narrative description of the pollution control facility (or low sulfur dioxide emission coal fueled device), and an explanation of why its primary purpose is to eliminate, prevent or reduce pollution. State the type of control facility, as well as a narrative description and a process flow diagram describing the pollution control facility. Include an average analysis of the influent and effluent of the control facility stating the collection efficiency, if applicable.

Describe the Pollution Control Facility (or Low Sulfur Dioxide Emission Coal Fueled Device):

The Facility's Secondary Containment additions are installed at the Facility's Tank Farm to contain and collect leaked and/or spilled hazardous liquid. No manufacturing activities take place at this pollution control facility.

Describe the Primary Purpose of the Pollution Control Facility (or Low Sulfur Dioxide Emission Coal Fueled Device):

The Facility has installed the Tank Containment Area to contain and collect leaked and/or spilled petroleum or petroleum products from the Facility breakout tanks and associated equipment piping and pumps at the Facility. The Tank Containment Area prevents the release of leaked/spilled petroleum which may inadvertently pollute and/or contaminate ground waters, surface waters and lands of the State of Illinois. A Process Flow Diagram is not applicable. Influent/Effluent analysis is not applicable.

Identify the statute or regulation (federal or state), or local ordinance, if any, requiring the installation of the subject pollution control facility (or low sulfur dioxide emission coal fueled device).

The Facility is regulated by the Department of Transportation Pipeline and Hazardous Material Safety Administration ("PHMSA"). The Tank Containment Area was installed to meet PHMSA regulations, as cited in Attachment A, under Title 40 Code of Federal Regulations §112.7(a)(3)(ii), which requires that "...discharge or drainage controls such as secondary containment around containers and other structures, equipment, and procedures for control of a discharge".

Nature of Contaminants or Pollutants:

List air contaminants or water pollution substances released as effluents to the manufacturing processes. Also list the final disposal of any contaminants removed from the manufacturing processes.

Contaminant or Pollutant	Material Retained, Captured or Recovered	
	Description	Disposal or Use
Leaked and/or Spilled	Leaked and/or Spilled	Discharged if no contamination is present; reporting and cleanup procedure commence if contaminated.
Hazardous Liquid	Hazardous Liquid	

Note: Contaminant or pollutant means that which is removed from the process by the pollution control facility.

Point(s) of Waste Water Discharge:

Identify the location of the discharge to the receiving stream. This will typically refer to a source of water pollution but can include water-carried wastes from air pollution control facilities.

Plans and Specifications Attached Yes No

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.

Are contaminants (or residues) collected by the control facility? Yes No

Note: If the collected contaminants are disposed of other than as wastes, state the disposition of the materials, and the value dollars reclaimed by the sale or reuse of the collected substances. State the cost of reclamation and related expense.

Project Status:

Date Installation Completed: 06/01/2017

Provide the date the pollution control facility was first placed into service and operated. If not, explain.

The pollution control facility was first placed into service and operated in 06/01/2017.

Status of installation on date of application:

Completed.

III. Verification and 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.

Any person who knowingly makes a false, fictitious, or fraudulent material statement, orally or in writing, to the Illinois EPA commits a Class 4 felony. A second or subsequent offense after conviction is a Class 3 felony. (415 ILCS 5/44(h))

Kathryn Tronsberg Macciocca
Printed Name:

Director - Property Tax
Title:

For incorporated entities, signature should be from an authorized corporate representative.


Signature

12-17-2019
Date:



SPILL PREVENTION CONTROL AND COUNTERMEASURE (SPCC) PLAN

STICKNEY PLANT

**Koppers Inc.
3900 South Laramie Avenue
Cicero, Illinois 60804**

Project Number 0218308
Issued May 1, 2015
Revised July 15, 2016

Prepared for:
KOPPERS INC.
Cicero, Illinois

Prepared by:
Environmental Resources Management
1701 Golf Road, Suite 1-700
Rolling Meadows, IL 60008
847.258.8900



3.5 Discharge Prevention Measures

40 CFR 112.7(a)(3)(ii)

[You must address in your plan] Discharge or drainage controls such as secondary containment around containers and other structures, equipment, and procedures for the control of a discharge.

The Stickney Plant has fixed loading/unloading racks as well as loading/unloading transfer areas, both of which are identified on Figure 2 – Facility Section Map and Figure ACH-O062 – Spill Kits and Transfer Locations.

Rail tanker loading and unloading is conducted by Koppers personnel. For each transfer operation, an inspection form is filled out before and after the transfer. The form is signed and turned in and kept in the foreman's office. The Rail Car Inspection Form is included for reference in Appendix F.

Truck tanker loading and unloading is conducted by the contracted trucking company. All truck operators must sign in and weigh trucks at the security office. After unloading, trucks are weighed again at the security office. Truck operators must sign the same form and confirm that the best management practices for loading and unloading had been conducted. The Tanker Truck Transfer Form is included for reference in Appendix F.

Secondary containment is being provided for the railcars or tanker trucks while loading/unloading at the fixed loading racks. Secondary containment is provided by sloped drainage which leads to the on-site WWTP. The slope drainage is a quick discharge to adjacent trenches or sewer drains, with capacity exceeding the capacity of the railcars or tanker trucks. In addition, the Facility perimeter has walls and a curb to provide secondary containment. At the tanker truck transfer stations located in the middle of the site along Truckers Lane (located between Facility Sections 17A and 17B), containment curbs are located around the transfer stations pump and hose connections.

The fixed loading/unloading racks consist of a fixed rack with a loading/unloading "arm" to facilitate transfer operations. The primary purpose of such racks is to perform the unloading and filling of rail cars. These loading/unloading transfer areas consist of flexible hoses used for transfers of oil-like substance to and/or from containers such as tanker trucks, drums, and portable totes, when a transfer takes place at either of these locations.

Koppers has implemented best management practices for the loading/unloading operations, which include the following measures.

DUFF & PHELPS

Illinois Environmental Protection Agency
ATTN: Al Keller, Permit Section
Division of Water Pollution Control
1021 North Grand Ave. East, P.O. Box 19276
Springfield, IL 62794-9276

RECEIVED
DECEMBER 18 2019

IEPA
BOW/WPC/PERMIT SECTION

Re: Application for Property Tax Treatment for Water Pollution Control Property located at Koppers Inc.'s Stickney Plant in Cook County, Illinois.

Enclosed please find one application (the "Application") for property tax treatment for a Water Pollution Control Facility located at the Koppers Inc.'s Stickney Plant (the "Facility") located in Cicero, Cook County, Illinois.

The Application has been prepared pursuant to Illinois Compiled Statutes § 200/11-5, and includes any necessary information and supporting documentation. Submission of this Application is required as a process step in the Illinois Environmental Protection Agency and the Illinois Department of Revenue pollution control certification process for special value treatment of certain assets used in water pollution control capacities at the Facility.

The Application can be summarized as follows:

Description

Secondary Containment Additions

Please send one copy of the completed property tax special values treatment certificate to the following address:

**Kathryn Tronsberg Macciocca
do Duff & Phelps, LLC
2000 Market Street, Ste 2700
Philadelphia, PA 19103**

Electronic Filing: Received, Clerk's Office 04/23/2021 **PCB 2021-103**

Koppers, Inc.
Application for Pollution Control Facility Certification
Illinois Environmental Protection Agency
December 17, 2019

If you have any questions regarding the Application or the information supplied within the Application, please contact me at (215) 430-6059 or by e-mail at kathryn.tronsberg@duffandphelps.com or Leonard Salvato at (215) 430-6192 or by e-mail at leonard.salvato@duffandphelps.com.

Very truly yours,

A handwritten signature in black ink, appearing to read "Kathryn Tronsberg Macciocca". The signature is written in a cursive, somewhat stylized font.

Kathryn Tronsberg Macciocca
Director
Property Tax

cc: Leonard Salvato (Duff & Phelps—Philadelphia)

Leopold, Joshua

From: Leopold, Joshua
Sent: Wednesday, October 21, 2020 11:28 AM
To: Liska, Mark
Subject: Re: Koppers Inc Water Pollution Control Applications

Mark,

I started putting together the tax cert packet and I'm a little confused by the legal description of the property. There is not a legal description in the memorandum and the company's application has some details I have never seen before. For example, in the application, the quarter section part of the description says W29004. Typically, they look something like SW 1/4 of Section 24. For both the Township and Range input, they did not include a cardinal direction. Can you confirm the legal description for me? What they put down may be correct, but I have never seen anything like it before, so I want to confirm.

Thanks,

Josh

From: Liska, Mark <Mark.Liska@Illinois.gov>
Sent: Tuesday, October 20, 2020 3:20 PM
To: Leopold, Joshua <Joshua.Leopold@Illinois.gov>
Subject: FW: Koppers Inc Water Pollution Control Applications

Josh, I'm forwarding the info that Samantha McGarry of Koppers, Inc. sent to me. Even though some of what she wrote is in blue and some in black, all of #1 and #2 is new. Please let me know if you need any other information.

Mark E. Liska
Environmental Protection Engineer
Industrial Permits Section, Bureau of Water
Illinois Environmental Protection Agency
1021 N. Grand Ave. East, P.O. Box 19276
Springfield, IL 62794 9276
Phone: (217) 782-0610
Fax: (217) 782-9891

From: McGarry, Samantha <Samantha.McGarry@DuffandPhelps.com>
Sent: Monday, October 19, 2020 9:35 AM
To: Liska, Mark <Mark.Liska@Illinois.gov>
Subject: [External] RE: Koppers Inc Water Pollution Control Applications

Hi Mark,

Thank you so much for getting back to me so quickly. In terms of the difference between our recent Water Pollution Control applications and the prior applications filed in 2017, the following instillations were made at the Koppers Inc. Stickney Plant per the client-provided Fix Asset Detail:

1 Wastewater Treatment System

- Wastewater Tank Overhauls and Upgrades
 - Wastewater Tank Heater Additions
2. Secondary Containment
- Secondary Containment Additions;
 - Re-coating of secondary containment

Please let me know if you need any further detail regarding the recent installations made in 2019.

Thank you!
Samantha McGarry

Samantha McGarry

From: Liska, Mark <Mark.Liska@Illinois.gov>
Sent: Wednesday, October 14, 2020 4:13 PM
To: McGarry, Samantha <Samantha.McGarry@DuffandPhelps.com>
Subject: [EXTERNAL] RE: Koppers Inc Water Pollution Control Applications

Samantha, thank you for the call today. I've talked with the attorneys who are finishing this up and they would like written description that shows exactly what is new compared to what was already approved in 2017. You can e-mail this to me.

Mark E. Liska
Environmental Protection Engineer
Industrial Permits Section, Bureau of Water
Illinois Environmental Protection Agency
1021 N. Grand Ave. East, P.O. Box 19276
Springfield, IL 62794-9276
Phone: (217) 782-0610
Fax: (217) 782-9891

From: McGarry, Samantha <Samantha.McGarry@DuffandPhelps.com>
Sent: Tuesday, September 29, 2020 10:52 AM
To: Liska, Mark <Mark.Liska@Illinois.gov>
Subject: [External] RE: Koppers Inc Water Pollution Control Applications

Hi Mark,

Thank you so much for getting back to me so quickly. There is very minimal difference between the 2017 filing and the filing we submitted in late 2019, however we are refiling the applications in reference to additional cost to the project and the pollution control equipment. Additions were added to both the Secondary Containment and Wastewater Treatment Systems.

Please let me know if you need any further information. I am happy to give you a call as well to discuss.

Thank you,
Samantha McGarry

Samantha McGarry

From: Liska, Mark <Mark.Liska@Illinois.gov>
Sent: Friday, September 25, 2020 4:33 PM
To: McGarry, Samantha <Samantha.McGarry@DuffandPhelps.com>
Subject: [EXTERNAL] RE: Koppers Inc Water Pollution Control Applications

Samantha, one of the attorneys e-mailed me the document above, noting that a 2017 filing for tax certs was very similar to your 2019 filing. I'm having a hard time trying to find the difference. What is the difference between your 2017 filing and the new one?

Mark E. Liska
Environmental Protection Engineer
Industrial Permits Section, Bureau of Water
Illinois Environmental Protection Agency
1021 N. Grand Ave. East, P.O. Box 19276
Springfield, IL 62794-9276
Phone: (217) 782-0610
Fax: (217) 782-9891

From: McGarry, Samantha <Samantha.McGarry@DuffandPhelps.com>
Sent: Wednesday, September 23, 2020 4:53 PM
To: Liska, Mark <Mark.Liska@Illinois.gov>
Cc: Keller, Al <Al.Keller@Illinois.gov>
Subject: [External] Koppers Inc Water Pollution Control Applications

Hello Mark,

Per my voicemail, I am following up on the status of Water Pollution Control Applications for the Koppers Inc. located in Cook County, IL. In December of 2019, three (3) Water Pollution Control applications were submitted for the following:

- Wastewater Treatment System
- Secondary Containment

I am following up to see if there is an update on the status of the applications. Additionally, please see the attached applications. We were under the impression they were to be taken to the Pollution Control Board within the coming months. Please let me know if you need any further information, my contact information is below.

Thank you,
Samantha McGarry

Samantha McGarry
Analyst, Property Tax

T +1 215 430 6185
M +1 856 938 9860

Duff & Phelps, LLC

2000 Market Street
Suite 2700
Philadelphia, PA 19103

samantha.mcgarra@duffandphelps.com
www.duffandphelps.com

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Leopold, Joshua

From: Liska, Mark
Sent: Friday, November 20, 2020 12:33 PM
To: Leopold, Joshua
Subject: FW: Koppers Tax Cert.

Josh, I wanted to forward this to you regarding Koppers, Inc. Let me know if you have any questions.

Mark E. Liska
 Environmental Protection Engineer
 Industrial Permits Section, Bureau of Water
 Illinois Environmental Protection Agency
 1021 N. Grand Ave. East, P.O. Box 19276
 Springfield, IL 62794-9276
 Phone: (217) 782-0610
 Fax: (217) 782-9891

From: McGarry, Samantha <Samantha.McGarry@DuffandPhelps.com>
Sent: Tuesday, November 17, 2020 11:47 AM
To: Liska, Mark <Mark.Liska@Illinois.gov>
Subject: [External] RE: Koppers Tax Cert.

Mark,

Thank you so much for reaching out, I greatly appreciate it. All below listed Pollution Control items are additions to the existing facility. The below tables indicates Wastewater Treatment System & Secondary Containment details of the facility's assets and what was being claimed within the previous filing in 2017 as well as our most recent filing. Please see the below updated list of upgrades to the Koppers Inc. Stickney facility

Wastewater Treatment System	
Previous Pollution Control Items Filed (2017)	In Service
Storm Water Run-off Control	1993
Wastewater Treatment Systems	1990
Wastewater Treatment Area Sewers	1992
Storm Water Inlet Redirection	2011
Current Pollution Control Items Filed (2019)	In Service
Upgrade Wastewater Controls	2019
Wastewater Tank T-678	2019
Wastewater Tank 77 Overhaul	2019
Waste Water Tank Heater A, E-678A	2019
Waste Water Tank Heater B, E-678B	2019
Waste Water Tank Heater C, E-678C	2019
Stickney #1 Tar Process Waste Gas Piping	2019

Secondary Containment

Previous Pollution Control Items Filed (2017)	In Service
Secondary Containment Improvements, Ortho Day Tanks	2007
Track 5 Railcar Heating and Spill Containment	2004
Ortho Tank Farm Containment	2012
Spill Containment Paving	2007
Current Pollution Control Items Filed (2019)	In Service
Secondary Containment Additional Improvements	2019
Re-coating of secondary containment	2019

All instillation detail above is indicated at the Koppers Inc. Stickney Plant per the client-provided Fix Asset Detail. I hope this provides some further clarity, happy to provide more informant if needed.

Thank you again,
Samantha

Samantha McGarry

From: Liska, Mark <Mark.Liska@Illinois.gov>
Sent: Tuesday, November 10, 2020 5:56 PM
To: McGarry, Samantha <Samantha.McGarry@DuffandPheelps.com>
Subject: [EXTERNAL] FW: Koppers Tax Cert.

Samantha, our attorneys would like more information on the new Koppers Inc. tax cert. Since they already had one, they want to make sure that something either isn't left out, or that it's rejected because it looks like it was on the last tax certification and done twice. You gave a list last time, but can you please list them again with a precise description of each unit as well as show how it is not on the previous tax certification? We need to be as precise and thorough as possible so that something isn't rejected.

Mark E. Liska
Environmental Protection Engineer
Industrial Permits Section, Bureau of Water
Illinois Environmental Protection Agency
1021 N. Grand Ave. East, P.O. Box 19276
Springfield, IL 62794-9276
Phone: (217) 782-0610
Fax: (217) 782-9891

From: Leopold, Joshua <Joshua.Leopold@Illinois.gov>
Sent: Tuesday, November 10, 2020 4:32 PM
To: Liska, Mark <Mark.Liska@Illinois.gov>
Subject: Koppers Tax Cert.

Mark,

I'm sorry I have to do this, but I have to ask you to go back to the people from Koppers, Inc. about the tax cert. application. I prepared the recommendation and Mike thinks that it could potentially be rejected by the PCB if we don't lay out more clearly what the additions are. They said:

1. **Wastewater Treatment System**
 - Wastewater Tank Overhauls and Upgrades
 - Wastewater Tank Heater Additions
2. **Secondary Containment**
 - Secondary Containment Additions;
 - Re-coating of secondary containment

Mike is worried that this risks not giving the PCB enough information about what these additions are to authorize them as pollution control facilities. Can you ask them to give more detail than this? I will attach the addition details as an exhibit when we file the recommendation.

Thanks,

Josh

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Leopold, Joshua

From: Liska, Mark
Sent: Friday, October 30, 2020 9:06 AM
To: Leopold, Joshua
Subject: RE: Koppers Tax Cert

Josh, I've talked with her and it is the same facility listed as Section 04, T38N, R13W of the 3rd PM in Cook County.

Mark E. Liska
Environmental Protection Engineer
Industrial Permits Section, Bureau of Water
Illinois Environmental Protection Agency
1021 N. Grand Ave. East, P.O. Box 19276
Springfield, IL 62794-9276
Phone: (217) 782-0610
Fax: (217) 782-9891

From: Leopold, Joshua <Joshua.Leopold@Illinois.gov>
Sent: Thursday, October 29, 2020 3:38 PM
To: Liska, Mark <Mark.Liska@Illinois.gov>
Subject: Koppers Tax Cert

Mark,

I looked up the previous tax cert for this exact property ID which was an earlier version of the same prior pollution control facility. It has Section 04, T38N, R13W of the 3rd PM in Cook County. When you asked them for the legal description they gave the following detail below:

- Quarter Section: 04
- Township: 38
- Range:13

These are slightly different descriptions of the same property. I hate to go back to them again, but I need to have the complete legal description. Can you confirm that the legal description from the earlier certification is correct and the same as the new one?

Thanks,

Josh

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Leopold, Joshua

From: Liska, Mark
Sent: Thursday, October 22, 2020 10:59 AM
To: Leopold, Joshua
Subject: FW: Legal Description of Property

Here is the legal description you requested.

Mark E. Liska
Environmental Protection Engineer
Industrial Permits Section, Bureau of Water
Illinois Environmental Protection Agency
1021 N. Grand Ave. East, P.O. Box 19276
Springfield, IL 62794-9276
Phone: (217) 782-0610
Fax: (217) 782-9891

From: McGarry, Samantha <Samantha.McGarry@DuffandPhelps.com>
Sent: Thursday, October 22, 2020 12:49 PM
To: Liska, Mark <Mark.Liska@Illinois.gov>
Subject: [External] RE: Legal Description of Property

Hi Mark,

I hope all is well. To answer your below question, the legal description of the Koppers, Inc. Stickney facility includes the information below:

- Quarter Section: 04
- Township: 38
- Range:13

Please let me know if you need any further information.

Thank you!
Samantha McGarry

Samantha McGarry

From: Liska, Mark <Mark.Liska@Illinois.gov>
Sent: Wednesday, October 21, 2020 5:30 PM
To: McGarry, Samantha <Samantha.McGarry@DuffandPhelps.com>
Subject: [EXTERNAL] Legal Description of Property

Samantha, I'm forwarding you a question that our attorney had regarding the legal description of the property. Can you confirm this?

Mark,

I started putting together the tax cert packet and I'm a little confused by the legal description of the property. There is not a legal description in the memorandum and the company's application has some details I have never seen before. For example, in the application, the quarter section part of the description says W29004. Typically, they look something like SW 1/4 of Section 24. For both the Township and Range input, they did not include a cardinal direction. Can you confirm the legal description for me? What they put down may be correct, but I have never seen anything like it before, so I want to confirm.

Thanks,

Josh

Mark E. Liska
Environmental Protection Engineer
Industrial Permits Section, Bureau of Water
Illinois Environmental Protection Agency
1021 N. Grand Ave. East, P.O. Box 19276
Springfield, IL 62794-9276
Phone: (217) 782-0610
Fax: (217) 782-9891

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Leopold, Joshua

From: McGarry, Samantha <Samantha.McGarry@DuffandPhelps.com>
Sent: Wednesday, January 27, 2021 5:53 AM
To: Leopold, Joshua
Subject: [External] RE: Koppers Tax. Certification

Hello Mr. Leopold:

Thank you for responding below, I apologize for not getting back to you sooner as well. Per your note below, I have reviewed our current data information on the Koppers Inc. Stickney Facility. At this time one, the below additions have been made to the following:

Pollution Control Items	Additions
Secondary Containment Additions	Naph Plant Phase I installed in 2019
Wastewater Treatment System Additions	One (1) Waste Steam Condenser TT-151 installed in 2019

I hope this provides a little more clarity on the applications. Please let me know if you need anything else.

Thank you again,
Samantha

Samantha McGarry

From: Leopold, Joshua <Joshua.Leopold@Illinois.gov>
Sent: Tuesday, January 5, 2021 10:54 AM
To: McGarry, Samantha <Samantha.McGarry@DuffandPhelps.com>
Cc: Liska, Mark <Mark.Liska@Illinois.gov>
Subject: [EXTERNAL] RE: Koppers Tax. Certification

Ms. McGarry,

I apologize for not getting back to you sooner. I was out of the office for a couple weeks and I am still getting caught back up. I brought the updated information you provided to our management and they are still concerned that we do not have sufficient information about what is contained in the new additions.

For example, you said "Secondary Containment additional improvements include installations at the facilities Tank Farm to contain and collect leaked/spilled hazardous liquid." We don't have information about what these installations are or how many you added. Our tax certification applications typically include detailed descriptions of the installations including the amount installed and the dimensions.

Similarly, you wrote, "Wastewater Treatment System Additions include additions to the Facility to contain, collect and treat process waters and regulated storm-water run-off. The additions to the Wastewater treatment systems include the wastewater tanks and heaters." We don't have information about what the additions are that will contain, collect, and treat process waters and regulated storm-water run-off. As I mentioned above, our tax certification applications typically include detailed descriptions of the additions including the amount installed and the dimensions. The same question applies to the additions related to wastewater tanks and water heaters.

If we get more specific descriptions of the additions and improvements including things like dimensions and number of installations, we should be prepared to submit the recommendation for approval.

Thanks,

Joshua Leopold
Technical Advisor
Illinois Environmental Protection Agency
1021 North Grand Avenue East
Springfield, Illinois 62794-9276
Joshua.Leopold@Illinois.gov

From: McGarry, Samantha <Samantha.McGarry@DuffandPhelps.com>
Sent: Tuesday, January 5, 2021 7:36 AM
To: Leopold, Joshua <Joshua.Leopold@Illinois.gov>
Cc: Liska, Mark <Mark.Liska@Illinois.gov>
Subject: [External] RE: Koppers Tax. Certification
Importance: High

Good Morning Mr. Leopold:

Per my voicemail, I am following up on the below regarding the Status of the Koppers Inc. Applications for Tax Certification.

Please let me know if you have any questions or need any further information at this time.

Many thanks,
Samantha McGarry

Samantha McGarry

From: McGarry, Samantha
Sent: Thursday, December 3, 2020 3:30 PM
To: Leopold, Joshua <Joshua.Leopold@Illinois.gov>
Cc: Liska, Mark <Mark.Liska@Illinois.gov>
Subject: RE: Koppers Tax. Certification

Mr. Leopold,

Thank you so much again for reaching out. Per your note below, in order to forward the Koppers applications to the Pollution Control Board, further detail is needed for clarifications on some of the improvements on the pollution Control Items.

More specifically, **Secondary Containment** additional improvements include installations at the facilities Tank Farm to contain and collect leaked/spilled hazardous liquid. This includes the re-coating of all secondary containment installations previously filed.

Wastewater Treatment System Additions include additions to the Facility to contain, collect and treat process waters and regulated storm-water run-off. The additions to the Wastewater treatment systems include the wastewater tanks and heaters.

Please let me know if you need any further information.

Thank you,

Samantha

Samantha McGarry

From: Leopold, Joshua <Joshua.Leopold@Illinois.gov>
Sent: Monday, November 30, 2020 10:33 AM
To: McGarry, Samantha <Samantha.McGarry@DuffandPhelps.com>
Cc: Liska, Mark <Mark.Liska@Illinois.gov>
Subject: [EXTERNAL] Koppers Tax. Certification

Samantha,

Mark has been forwarding your correspondence with the agency about Koppers' application for tax certification. We are willing to file a recommendation of approval, but we need more information before we can proceed. The issue is the limited explanation of some of the improvements.

For example, you listed things like "Upgrade Wastewater Controls" and "Wastewater Tank 77 Overhaul" and "Secondary Containment Additional Improvements" in your email with Mark. My management is concerned that the lack of specificity in what these "upgrades," "improvements," and "overhauls" are will result in the Pollution Control Board refusing to approve the certification. If you can, would you please send me more detailed explanations about the items put into service in 2019?

Thanks,

Josh Leopold
Illinois Environmental Protection Agency
Division of Legal Counsel

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STATE OF ILLINOIS)
)
COUNTY OF SANGAMON)
)
)

CERTIFICATE OF SERVICE

I, the undersigned attorney at law, hereby certify that I have served on the date of April 23, 2021, the attached **APPEARANCE** and **RECOMMENDATION OF THE ILLINOIS ENVIRONMENTAL PROTECTION AGENCY**, upon the following persons by causing to be mailed a true copy thereof in an envelope duly addressed, bearing proper first class postage, and deposited in the United States mail at Springfield, Illinois:

Kathryn Tronsberg Macciocca
c/o Duff and Phelps, LLC
2000 Market Street, Suite 2700
Philadelphia, PA 19103

Copies also Provided Electronically as Follows:

Illinois Department of Revenue
via email at REV.PropTaxApp@illinois.gov
101 West Jefferson
P.O. Box 19033
Springfield, Illinois 62794

[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/ Joshua Leopold
Assistant Counsel
Division of Legal Counsel
1021 North Grand Avenue East
P.O. Box 19276
Springfield, Illinois 62794-9276
217-558-1333

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