

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Ameren Energy Generating Company)
Selective Catalytic Reduction System)
)
)
Property Identification Numbers)
04-000-172-00)
)
)

PCB 04-53
(Tax Certification)

RECEIVED
CLERK'S OFFICE
OCT 16 2003
STATE OF ILLINOIS
Pollution Control Board

NOTICE

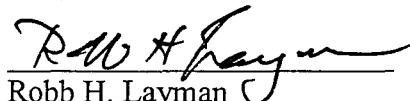
TO: Dorothy Gunn, Clerk
Illinois Pollution Control Board
State of Illinois Center
100 W. Randolph Street, Suite 11-500
Chicago, Illinois 60601

Laura Moore
Ameren Energy Generating Co.
1901 Chouteau
St. Louis, MO 63103

Steve Santarelli
Illinois Department of Revenue
101 West Jefferson
P.O. Box 19033
Springfield, Illinois 62794

PLEASE TAKE NOTICE that I have today filed with the Office of the Pollution Control Board the APPEARANCE AND RECOMMENDATION of the Illinois Environmental Protection Agency, a copy of which is herewith served upon you.

Date: October 14, 2003


Robb H. Layman
Special Assistant Attorney General
ARDC #6205498

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY
1021 North Grand Avenue East
P.O. Box 19276
Springfield, IL 62794-9276
Telephone: 217/782-5544
Facsimile: 217/782-9807
TDD: 217/782-9143

THIS FILING IS SUBMITTED
ON RECYCLED PAPER

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STATE OF ILLINOIS
Pollution Control Board

APPEARANCE

I hereby file my Appearance in this proceeding on behalf of the Illinois Environmental Protection Agency.


Robb H. Layman
Special Assistant Attorney General
ARDC #6205498

DATED: October 14, 2003

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RECOMMENDATION

Now Comes the Illinois Environmental Protection Agency ("Illinois EPA"), through its attorneys, and pursuant to Section 125.204 of the Illinois Pollution Control Board's ("Board") regulations, files the following Recommendation regarding the tax certification of air pollution control facilities pursuant to 35 Ill. Adm. Code 125.204.

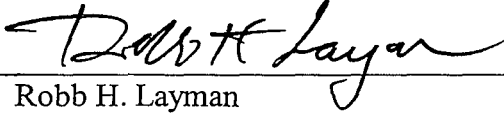
- 1) On July 10, 2003, the Illinois EPA received a request from Ameren Energy Generating Company for an Illinois EPA recommendation regarding the tax certification of air pollution control facilities pursuant to 35 Ill. Adm. Code 125.204, and noted the request as log number TC-03-07-10. (Exhibit A).
- 2) The applicant's address is: Laura Moore
Ameren Energy Generating Company
1901 Chouteau
St. Louis, MO 63103
- 3) The air pollution control facilities in this request are located at R.R. 1, Box 306, Coffeen, Montgomery County and consist of the following:

Selective Catalytic Reduction system whose principal purpose is to reduce emissions of Nitrogen Oxides from steam generating unit CB-1. Because the

primary purpose of this system is to reduce or eliminate air pollution, it is certified as a pollution control facility.

4. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2000), 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 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 (2000).
6. Based on the information in the application and the purpose of the facilities, to prevent, eliminate or reduce air pollution, 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 air pollution, or as otherwise provided in 35 Ill. Adm. Code 125.200. Therefore, the facilities are eligible for tax certification from the Board.
7. Therefore, the Illinois EPA recommends that the Board issue the requested tax certification.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY,

By: 
Robb H. Layman
Special Assistant Attorney General

Of Counsel:
Charles E. Matoesian
Assistant Counsel

October 14, 2003

1021 North Grand Ave. E.
P.O. Box 19276
Springfield, Illinois 62794-9276
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TDD: 217/782-9143

150808244
TC-03-07-10

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 information under Illinois Revised Statutes, 1977 Chapter, 120, Section 502-5. Disclosure of this information is voluntary. However, failure to comply could prevent your application from being processed or could result in denial of your application for certification.

FOR AGENCY USE

File No.	Date Received	Certification No.	Date	
APPLICANT	Sec. A			
	Company Name		AMEREN ENERGY GENERATING COMPANY	
	Person Authorized to Receive Certification		Person to Contact for Additional Details	
	JOSEPH MEYER		LAURA M. MOORE	
	Street Address		Street Address	
	1901 CHOUTEAU (MC 210)		1901 CHOUTEAU	
	Municipality, State & Zip Code		Municipality, State & Zip Code	
	ST. LOUIS, MO 63103		ST. LOUIS, MO 63103	
	Telephone Number		Telephone Number	
(314) 554-2983		(314) 554-3821		
MANUFACTURING OPERATIONS	Sec. B			
	Nature of Operations Conducted at the Above Location			
	GENERATION OF ELECTRICITY			
	Water Pollution Control Construction Permit No.		Date Issued	
	NPDES PERMIT No.		Date Issued	Expiration Date
	Air Pollution Control Construction Permit No.		Date Issued	
	Air Pollution Control Operating Permit No.		Date Issued	
	01090038		12/21/2001	
MANUFACTURING PROCESS	Sec. C			
	Describe Unit Process			
COAL FIRED BOILERS WHICH PRODUCE STEAM TO TURN TURBINE, WHICH GENERATES ELECTRICITY.				
Materials Used in Process				
COAL				
POLLUTION CONTROL FACILITY DESCRIPTION	Sec. D			
	Describe Pollution Abatement Control Facility			
SELECTIVE CATALYTIC REDUCTION (SCR) system for nitrogen oxide emissions reductions on unit 1.				

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A

Sec. E

(1) Nature of Contaminants or Pollutants
AIR POLLUTION FROM SULFUR DIOXIDE, NITROGEN OXIDE AND CARBON DIOXIDE

POLLUTION CONTROL FACILITY - CONTAMINANTS
ACCOUNTING DATA

Contaminant or Pollutant	Material Retained, Captured or Recovered	
	DESCRIPTION	DISPOSAL OR USE
NON COMBUSTIBLE GAS	NITROGEN OXIDE	RELEASED TO ATMOSPHERE
	SULFUR DIOXIDE	
	CARBON DIOXIDE	

(2) Point(s) of Waste Water Discharge

(3)	Are contaminants (or residues) collected by the control facility?	Plans and Specifications Attached	Yes	No X
			Yes	No X

(4) Date installation completed 5/1/03 status of installation on date of application COMPLETE

(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ 36,707,196
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% 9 7

Sec. F

The following information is submitted in accordance with the Illinois Property Tax Code, as amended, and to the best of my knowledge, is true and correct. The facilities claimed herein are "pollution control facilities" as defined in Section 11-10 of the Illinois Property Tax Code.

Martin J. Lyons, Jr.
Signature

VICE PRESIDENT AND CONTROLLER

Martin J. Lyons, Jr. Title

Sec. G

INSTRUCTIONS FOR COMPILING AND FILING APPLICATION

General: Separate applications must be completed for each control facility claimed. Do not mix types (water and air). Where both air and water operations are related, file two applications. If attachments are needed, record them consecutively on an index sheet.

INSTRUCTIONS

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:	Attention:	Attention:
Illinois EFA P.O. Box 19276 Springfield, IL 62704-9276	Thomas McSwiggin Permit Section Division of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution Control

PROOF OF SERVICE

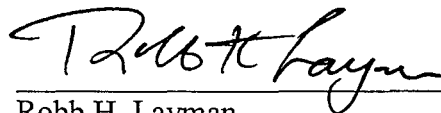
I, the undersigned, certify that I have served the attached APPEARANCE AND RECOMMENDATION upon the person to whom it is directed, by placing them in an envelope addressed to:

TO: Dorothy Gunn, Clerk
Illinois Pollution Control Board
State of Illinois Center
100 W. Randolph Street, Suite 11-500
Chicago, Illinois 60601

Laura Moore
Ameren Energy Generating Co.
1901 Chouteau
St. Louis, MO 63103

Steve Santarelli
Illinois Department of Revenue
101 West Jefferson
P.O. Box 19033
Springfield, Illinois 62794

and mailing it by First Class Mail from Springfield, Illinois on October 14, 2003, with sufficient postage affixed.



Robb H. Layman
Special Assistant Attorney General
ARDC #6205498

THIS FILING IS SUBMITTED
ON RECYCLED PAPER

AGENCY RECOMMENDATION

The Agency states that it received a tax certification application from Dynegy Midwest on September 16, 2002. Agency Recommendation (Agency Rec.) at 1. On March 31, 2003, the Agency filed a recommendation on the application with the Board. The Agency's recommendation identifies the facilities at issue: Refurbishment of Flue Gas Conditioning SO₃ System, Unit 2. Agency Rec. at 1. The Agency's recommendation further describes the facilities: to convert a portion of the SO₂ in the flue gas to SO₃, which reduces fly ash and improves the performance of the electrostatic precipitator. *Id.* at 1-2. The Agency's recommendation also identifies the location of the facilities: R.R. #1, Box 200AA, Hennepin, Putnam County. *Id.* at 1.

The Agency recommends that the Board certify that the identified facilities are pollution control facilities as defined in Section 11-10 of the Property Tax Code (35 ILCS 200/11-10 (2002)) because the primary purpose of the facilities is eliminating, preventing, or reducing air pollution. Agency Rec. at 2.

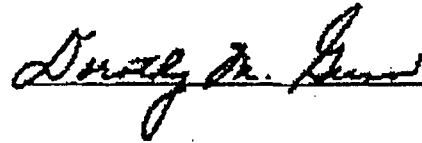
TAX CERTIFICATE

The Board finds and certifies that Dynegy Midwest's facilities identified in this order are pollution control facilities under the Property Tax Code. 35 ILCS 200/11-10 (2002). Under Section 11-25 of the Property Tax Code, the effective date of this certificate is "the date of application for the certificate or the date of the construction of the facility, whichever is later." 35 ILCS 200/11-25 (2002); *see also* 35 Ill. Adm. Code 125.216(a). Section 125.216(d) of the Board's procedural rules states that the Clerk "will provide the applicant and the Agency with a copy of the Board's order setting forth *the Board's findings and certificate, if any.*" 35 Ill. Adm. Code 125.216(d) (quoting in italics 35 ILCS 200/11-30 (2002)). The Clerk therefore will provide Dynegy Midwest and the Agency with a copy of this order.

IT IS SO ORDERED.

Section 41(a) of the Environmental Protection Act provides that final Board orders may be appealed directly to the Illinois Appellate Court within 35 days after the Board serves the order. 415 ILCS 5/41(a) (2002); *see also* 35 Ill. Adm. Code 101.300(d)(2), 101.906, 102.706. Illinois Supreme Court Rule 335 establishes filing requirements that apply when the Illinois Appellate Court, by statute, directly reviews administrative orders. 172 Ill. 2d R. 335. The Board's procedural rules provide that motions for the Board to reconsider or modify its final orders may be filed with the Board within 35 days after the order is received. 35 Ill. Adm. Code 101.520; *see also* 35 Ill. Adm. Code 101.902, 102.700, 102.702.

I, Dorothy M. Gunn, Clerk of the Illinois Pollution Control Board, certify that the Board adopted the above order on April 3, 2003, by a vote of 7-0.



Dorothy M. Gunn, Clerk
Illinois Pollution Control Board

PROOF OF SERVICE

I, the undersigned, certify that I have served the attached APPEARANCE AND RECOMMENDATION upon the person to whom it is directed, by placing them in an envelope addressed to:

TO: Dorothy Gunn, Clerk
Illinois Pollution Control Board
State of Illinois Center
100 W. Randolph Street, Suite 11-500
Chicago, Illinois 60601

Donna Redmon
Tax Manager
Dynergy Midwest Generation, Inc.
1000 Louisiana, Suite 5800
Houston, Texas 77002

Steve Santarelli
Illinois Department of Revenue
101 West Jefferson
P.O. Box 19033
Springfield, Illinois 62794

and mailing it by First Class Mail from Springfield, Illinois on October 14, 2003, with sufficient postage affixed.



Robb H. Layman
Special Assistant Attorney General
ARDC #6205498

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